

VOTE 4

Economic Development, Tourism and Environmental Affairs

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| Operational budget | R3 457 729 757 |
| MEC remuneration | R 2 098 243 |
| Total amount to be appropriated | R3 459 828 000 |
| Responsible MEC | MEC for Economic Development, Tourism and Environmental Affairs |
| Administering department | Economic Development, Tourism and Environmental Affairs |
| Accounting officer | Head: Economic Development, Tourism and Environmental Affairs |

1. Overview

Vision

The vision of the Department of Economic Development, Tourism and Environmental Affairs (EDTEA) is: *Attainment of a radically transformed growing, inclusive, innovative and sustainable economy, thereby optimising employment in KwaZulu-Natal.*

Mission

The department's mission is to: *Provide creative and innovative leadership towards facilitating integrated economic planning and growth, being a catalyst for economic transformation, job creation and sustainable development, implementing strategies that drive economic growth and promote sound environmental management and climate resilience, creating a conducive environment for trade, investment and tourism, and developing, monitoring and enforcing a sound business environment, and consumer protection regulatory framework.*

Strategic outcomes

The outcomes of the department are as follows:

- More decent jobs created and sustained, with youth, women and persons with disabilities prioritised.
- Investing for accelerated inclusive growth.
- Industrialisation, localisation and exports.
- Improve competitiveness through Information Communications Technology (ICT) adoption.
- Reduce concentration and monopolies and expand the small business sector.
- Increased economic participation, ownership, access to resources, opportunities and wage equality for women, youth and persons with disabilities.
- Greenhouse gas emission reduction (mitigation).
- State of ecological infrastructure improved.
- Equal opportunities, inclusion and redress.
- Increased Foreign Direct Investment (FDI).
- Growth in the tourism sector, resulting in economic growth.

Core functions

The department's core functions are summarised as follows:

- To drive the economic development strategies of the province.

- To facilitate strategies to enhance the competitiveness of priority sectors of the economy, in line with the industrial development strategy.
- To promote the development of small businesses and social enterprises.
- To promote and facilitate economic empowerment programmes.
- To manage the Enterprise Development and Growth Funds.
- To provide an effective and efficient consumer protection service.
- To ensure effective and prudent business regulation.
- To provide effective and efficient environmental management.
- To provide conservation services.
- To control and regulate the gaming and betting function.

Legislative mandate

The legislative mandate of EDTEA is guided by the provisions of the Constitution of the Republic of South Africa, 1996. In addition, the following national legislative, policy and strategic frameworks, among others, apply to the department:

- Public Service Act of 1994, (Proclamation 104 of 1994), and Public Service Regulations, 2016
- Public Finance Management Act, 1999 (Act No. 1 of 1999) and Treasury Regulations, 2005
- National Small Enterprise Act, 1996 (Act No. 102 of 1996)
- Co-operative Act, 2005 (Act No. 14 of 2005)
- National Environmental Management Act, 1998 (Act No. 107 of 1998)
- National Environmental Management: Air Quality Act, 2004 (Act No. 39 of 2004)
- National Environmental Management: Biodiversity Act, 2004 (Act No. 10 of 2004)
- National Environmental Management: Integrated Coastal Management Act, 2008 (Act No. 24 of 2008)
- National Environmental Management: Protected Areas Act, 2003 (Act No. 57 of 2003)
- National Environmental Management: Waste Act, 2008 (Act No. 59 of 2008)
- Tourism Act, 2014 (Act No. 3 of 2014)
- Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)
- Special Economic Zones Act, 2014 (Act No. 16 of 2014)
- Skills Development Act (Act No. 97 of 1998)
- Companies Act, 2008 (Act No. 71 of 2008)
- Promotion of Access to Information Act, 2000 (Act No. 2 of 2000)
- Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000)
- Protected Disclosures Act, 2000 (Act No. 26 of 2000)
- Protection of Personal Information Act, 2013 (Act No. 4 of 2013)
- Integrated National B-BBEE Strategy and KZN B-BBEE Strategy
- B-BBEE Codes of Good Practice
- Preferential Procurement Policy Framework Act, 2000 and revised regulations dated 16 January 2023

The department's mandate is further guided by, among others, the following provincial legislative, policy and strategic frameworks:

- Ithala Development Finance Corporation Act, 2013 (Act No. 5 of 2013)
- Nature Conservation Ordinance, 1974 (Ordinance No. 15 of 1974)
- KZN Nature Conservation Management Act, 1997 (Act No. 9 of 1997)
- KZN Tourism Act, 1996 (Act No. 11 of 1996)

- KZN Gaming and Betting Act, 2010 (Act No. 8 of 2010)
- KZN Gaming and Betting Tax Act, 2010 (Act No. 9 of 2010)
- KZN Liquor Licensing Act, 2010 (Act No. 6 of 2010)
- Businesses Act, 1991 (Act No. 71 of 1991)
- KZN Dube TradePort Corporation Act, 2010 (Act No. 2 of 2010)
- KZN Film Commission Act, 2010 (Act No. 3 of 2010)
- KZN Trade and Investment Agency Act, 2010 (Act No. 5 of 2010)
- KZN Consumer Protection Act, 2013 (Act No. 4 of 2013)

Specific Environmental Affairs legislation

- Environmental Management White Paper, 1997
- Environmental Conservation Amendment Act (Act No. 50 of 2003)
- National Environmental Management Act (NEMA) (Act No. 107 of 1998)
- Atmospheric Pollution Prevention Act (Act No. 45 of 1965)
- Prevention of Environmental Pollution Ordinance (Ordinance No. 21 of 1981)
- NEMA: Air Quality Act (Act No. 39 of 2004)
- Marine Living Resources Act (Act No. 18 of 1998)
- NEMA: Environmental Impact Assessment (EIA) Regulations 2006 and Amendments
- Sea Shore Act (Act No. 21 of 1935)
- Municipal Systems Act (Act No. 32 of 2000)
- Spatial Planning and Land Use Management White Paper, 2001

Specific Conservation legislation

- KZN Conservation Management Act (Act No. 9 of 1997)
- NEMA: Protected Areas Management Act (Act No. 57 of 2003)
- NEMA: Biodiversity Act (Act No. 10 of 2004)
- National Water Act (Act No. 36 of 1998)
- Marine Living Resources Act (Act No. 18 of 1998)
- National Heritage Resources Act (Act No. 25 of 1999)
- KZN Heritage Act (Act No. 10 of 1997)
- National Forest Act (Act No. 84 of 1999)
- World Heritage Convention Act (Act No. 49 of 1999)
- Veld and Forest Fire Act (Act No. 101 of 1998)
- Natal Nature Conservation Ordinance (Act No. 15 of 1974)
- Natural Scientific Professions Act (Act No. 27 of 2003)
- Conservation of Agricultural Resources Act (Act No. 43 of 1983)
- Firearms Control Act (Act No. 60 of 2000)
- Expropriation Act (Act No. 63 of 1957)
- Restitution of Land Rights Act (Act No. 22 of 1994)
- Development Facilitation Act (Act No. 67 of 1995)
- Municipal Demarcation Act (Act No. 27 of 1998)

Aligning the department's budget to achieve government's prescribed outcomes

The department's budget is aligned to the NDP and the 2019-2024 MTSF, and contributes toward:

- MTSF Priority 1: Capable, ethical and developmental state.
- MTSF Priority 2: Economic transformation and job creation.

- MTSF Priority 5: Spatial integration, human settlements and local government.
- MTSF Priority 7: A better Africa and world.

The emphasis in most of the current policies and provincial strategies is the issue of addressing the triple challenges of poverty, unemployment and inequality. The main policy discussions are currently centred on the following:

- Radical economic transformation.
- Job creation.
- Special economic zones (SEZs) and industrial economic hubs.
- Beneficiation and value addition.
- Infrastructure development.
- Rural economic development.
- Skills development.
- Economic transformation.
- Trade policy.
- Spatial economic development.
- Black industrialisation.
- The revitalisation of township and rural economies.

2. Review of the 2023/24 financial year

Section 2 provides a review of 2023/24, outlining the main achievements and progress made by the department, as well as providing a brief discussion on challenges and new developments.

Integrated economic development

A total of 75 small enterprises were enrolled in the business incubation and support programme under the KwaMashu Vula Detergents Centre. The recruitment of small enterprises to benefit from business incubation and business support was completed, as well as the appointment of staff to manage the operations of the Ugu and King Cetshwayo Vula Detergents Centres. The construction of the Amajuba Vula Detergents Centre commenced in September 2023. Business premises for a shared facility and services to support small enterprises in pulp and paper were identified at a property owned by the Ithala Development Finance Corporation (IDFC) in New Germany, Durban. The premises will be renovated and equipment and machinery will be provided to manufacture paper products. Business support and business development services were also offered to small enterprises in clothing and textiles, and baking. Furthermore, a total of 5 807 small enterprises were supported through training, mentorship, funding, marketing, business advisory services, business formalisation/registration and exhibitions/master classes interventions.

There was significant progress in the provision of municipal informal sector infrastructure (mobile and fixed) in 2023/24. Of the 22 projects that were in various stages of implementation during the year, eight were completed, while 14, which commenced in 2023/24, will be carried over to 2024/25. There was also significant progress in rolling out the Municipal Employment Initiative (MEI). Of the 21 projects that were in various stages of implementation, nine were completed (benefitting 449 enterprises and supporting 362 employment opportunities), while 12 projects, which commenced in 2023/24, will be carried over to 2024/25. With regard to the social entrepreneurship programme, 54 social entrepreneurs benefitted from the programme managed by UKZN and Durban University of Technology (DUT) in the 2023 academic year, and a further 50 are in the process of recruitment for the 2024 academic year. During 2023/24, the department closed out the Operation Sakhinzuzo programme, including an impact assessment of the same, and provided some support to selected municipalities on red tape reduction.

Trade and investment promotions

The Industrial Economic Hub programme continued the construction of the Clothing and Textile Incubation Centre in Newcastle. More than 100 construction jobs were created during this construction phase.

Furthermore, 34.7 KW of solar PV panels were installed at the Natalia government building to assist in saving electricity costs and thus reducing the greenhouse gas emissions. In addition to the installation of these solar panels, a training programme was conducted to train young people and women in the Ray Nkonyeni Municipality on how to install solar panels. Engineering studies were also conducted, such as the EIA, water licence, etc. for the Leather Processing Hub in Msunduzi. Fencing and clearing of weeds of the Leather Processing Hub site is also being undertaken. Training to support the Leather Processing Hub was conducted in the King Cetshwayo District Municipality, where 21 young people and women were trained on converting hides and skins to finished leather products. In addition, the provincial Automotive strategy was updated to include electric vehicles infrastructure and other renewable energy sources.

As part of developing the maritime industry in KZN, the department created partnerships with various stakeholders to address the lack of skills within the industry. As part of that undertaking, Sandrock Austral (Pty) Ltd partnered with the department to train 15 maritime graduates in various maritime technical skills, namely marine engineering, electrical engineering, mechanical engineering and computer science. This is a 24-month training programme, after which the graduates will be absorbed into various maritime companies. In another programme, the department recruited 18 animal production learners and offered them an opportunity to be trained in Fish Farming at the Gariep Aquaculture Demonstration Centre in the Free State. Further, in collaboration with the Department of Forestry, Fisheries and the Environment (DFFE), food safety handling training was provided to 183 small scale fisheries co-operative members, while refrigerated containers were delivered as part of phase 1 of the establishment of fish processing facilities at the Mtubatuba and uMzumbe Municipalities.

Sector Development

The department prioritised the expansion of the Business Process Outsourcing (BPO) programme by focusing on the establishment of call centres in various towns. The department capacitated 57 SMMEs/agri-processors on food handling and safety standards through the Agro-processing Market Access Programme. The department also prioritised the commercialisation of the Cannabis/hemp sub-sector. The department initiated interventions in the Cultural and Creatives Industries (CCI) sector through the Emerging Designers Incubation and Digital Animation programmes.

Business regulation and governance

The department committed to intensify its business compliance and enforcement drive through ensuring that Municipal Integrated Compliance Forums (MICF) are established and are optimally functional in all municipalities. MICFs have now been established and are fully functional in 25 municipalities. A total of 1 277 joint business compliance inspections were conducted. Over 427 Business Compliance Education and Awareness programmes were facilitated across the province to encourage compliance by businesses, facilitating the transition from the informal to formal economy, and to promote township and rural economies.

In addition, the department continued to support regulatory/legislative programmes such as the KZN Regulatory Authority Bill, which supports the rationalisation of the KZN Liquor Authority (KZNLA) and the KZN Gaming and Betting Board (KZNGBB) into a single entity called the KZN Economic Regulatory Authority (KZNERA). Work continued on the drafting of the KZN Business Bill, which will support economic development and provide legal stature to the informal sector, township and rural economic development, aligned to the KZN Township and Rural Economies Revitalisation Strategy (TRETS).

Economic planning

The Economic Research, Strategy, and Planning division collaborated with various municipalities to formulate integrated economic development strategies aligned with the district development model (DDM) and the PGDS. Several projects, including the uTshwayelo aquaculture and fish processing project, eDumbe Innovation and Digital Hub, uPhongola informal trading infrastructure, Greater Kokstad solar-powered boreholes, and uMzinga wheelbarrow manufacturing SMME, arose from these strategies. These initiatives generated over 100 job opportunities during construction and are expected to sustain over 150 formal and informal jobs during implementation.

The department continued with its infrastructure upgrades at various KZN regional airports, both in terms of deriving economic benefits and also to fully comply with the South African Civil Aviation Authority

requirements. The Pietermaritzburg Airport completed the construction of the water backup and replenishment system, the illumination of its security perimeter fence and installation of a new generator. The Mkuze Airport is in the process of drawing up plans to construct an Airport Rescue Fire Fighting Facility. The Margate Airport is currently upgrading its security perimeter fence. The Prince Mangosuthu Buthelezi Airport constructed a new entrance security gate and started with the terminal building repairs, and the Richards Bay Airport concluded its feasibility study into the relocation and re-development of its airport.

Tourism

The department implemented a number of initiatives to strengthen both the demand and supply side of the tourism economy to sustain growth in KZN. The department supported a number of festive season events (such as the uMvoti Music Festival, the Durban Jazz Festival, the Last Dance Music Festival, etc.), to generate demand and to drive visitor numbers. The linkages between tourism and the creative and arts sector is growing stronger through partnerships with events' organisers and performing artists.

The tour operator incubation programme in partnership with Southern Africa Tourism Services Association (SATSA) was successfully implemented in the Amajuba, uMkhanyakude, Ugu, uMgungundlovu, King Cetshwayo and iLembe District Municipalities and in the eThekweni Metro. Furthermore, 70 tourist guides were trained in nature and culture in the Amajuba and uMkhanyakude Districts. The department continued to conduct inspections to curb illegal guiding.

In an effort to promote environmental sustainability through tourism and service excellence, the department partnered with key stakeholders to host clean-up, tourism safety workshops and awareness campaigns.

The Tourism Graduate Development programme remains one of the critical interventions to support young people to secure employment. A total of 104 youth were recruited and placed at various participating municipalities, development agencies and public entities for a period of two years.

Environmental Affairs

The department was able to finalise all EIAs and amendments within the required timeframes. The department continued to conduct compliance inspections at waste facilities and industries to ascertain compliance with licences and legislation.

The Provincial Executive Council adopted the Provincial Climate Change Strategy on October 2023, which will serve as a guiding tool for the effective implementation of the climate change action plan in order to reduce the effects of climate change.

A total of 5 195 EPWP jobs were created by EDTEA and 373 were created by Ezemvelo KZN Wildlife (EKZNW). In addition, 4 265 waste jobs were created through the Zibambe Youth in Waste project.

The department finalised the provincial Air Quality Management Plan (AQMP). The plan outlines the framework through which the air quality of the province will be managed and improved.

Ithala Development Finance Corporation (IDFC)

IDFC continued with the delivery of its mandate by providing financial and non financial support to SMMEs and co-operatives. The entity created a blended funding option comprising grant and loan elements to support rural and township-based SMMEs and co-operatives and is currently raising funding to implement the programme. During the period from 1 March 2023 to 31 December 2023, the IDFC disbursed loans to SMMEs and co-operatives amounting to R206.900 million, thereby creating 2 055 jobs.

The IDFC supported the empowerment and development of women, youth and persons with disabilities through the establishment of the Vula Detergents Centres in the eThekweni, Ugu and King Cetshwayo Districts, and the operationalisation of the Bulk Buying facility in the iLembe District, among others. The IDFC commenced with the construction of phase 1 of the Clothing and Textile Hub in the Madadeni Industrial Park in Newcastle, and this is planned to be completed in 2024/25. The facility will offer training, incubation and infrastructure support to SMMEs and co-operatives.

Ithala SOC Limited continued to engage the Prudential Authority on the conditions and performance standards for the banking licence exemption and to ultimately be awarded a licence to operate as a bank. This process has had many set backs.

KZN Growth Fund Trust (KZNGFT)

The KZNGFT continued to implement its mandate to invest in transformational projects and a total of four transactions, to the aggregate value of R510 million, were approved for detailed due diligence. Of the funds required by the business owners/entrepreneurs, R186.300 million was sought from the KZNGFT. These transactions are collectively expected to result in the creation and maintenance of an aggregate of 335 jobs in 2023/24. The KZNGFT, as the disbursing agent for the Operation Vula Fund, distributed R228 million to 635 approved beneficiaries by 31 December 2023, whereas the balance of the allocation of R18.600 million was committed, and the funds are likely to be distributed before year-end.

The KZN Youth Empowerment Fund was established in 2018/19 to support youth businesses, with an allocation of R50 million from OTP. In 2020/21, a further R50 million was allocated by OTP, but these funds were suspended to 2021/22 due to the impact of the national Covid-19 lockdown. In 2021/22 and 2022/23, R20 million was allocated by EDTEA in each year, respectively. As at the end of January 2023, the evaluation and adjudication processes were finalised, and disbursement of the approved R68.800 million commenced. The KZNGFT disbursed R50.500 million to 49 approved beneficiaries by 31 December 2023, whereas the balance of the allocation of R18.300 million is committed, and the funds are likely to be disbursed before 31 March 2024.

Dube TradePort Corporation (DTPC)

The construction of a multi-purpose office building on Block D at Dube City continued in 2023/24, while the design of warehouses of various sizes in TradeZone 2 commenced. Once constructed, these buildings will assist to address some of the difficulties experienced by many small and medium sized enterprises in securing funding to develop their own facilities, as completed industrial and commercial facilities will become available for lease from DTPC, minimising the start-up capital required.

Preliminary work on TradeZone 3 was put on hold as this zone was to be developed in partnership with Tongaat Hulett, which was placed under business rescue. Instead, preliminary work on the first phase of the energy centre planned for TradeZone 2 was undertaken. Plans for the Automotive Supplier Park (ASP) in Illovo were delayed, as the application for environmental authorisation was rejected by the DFFE. An appeal has since been lodged.

During 2023/24, regional air services to Zambia and Eswatini were launched, adding to the existing routes operated by Emirates, Qatar and Turkish Airlines, as well as Airlink flights to Harare *via* the King Shaka International Airport (KSIA).

Trade and Investment KwaZulu-Natal (TIK)

The entity facilitated commitments worth R2.130 billion toward investment projects, with the potential of creating 2 800 jobs. TIK also managed to facilitate investment opportunities for 19 priority groups to drive transformation. A further R977.300 million was committed in respect of expansion and retention projects which resulted in the creation and/or retention of 2 507 jobs. The entity further assisted 102 companies through business retention interventions and embarked on 13 technical business support interventions to upskill staff and to implement expansion programmes. Emerging exporters were assisted by TIK through exposure to markets both locally and internationally. TIK capacitated 43 emerging exporters, who were able to generate R29.900 million in turnover, thus creating 233 new jobs.

The entity engaged in various inbound and outbound missions and webinars to drive the province as the premier investment destination.

Work continued towards the development of a SEZ project in the uThukela region at the Ezakheni Industrial site in Ladysmith, in partnership with the Department of Trade, Industry and Competition (the dtic) in Pietermaritzburg. A service provider was appointed to conduct socio-economic studies and revision of the feasibility assessment to include additional studies, including a detailed EIA study for the Drakensberg Cable Car project. Strides were made to expand the reach of the One-Stop-Shop concept, and the Harry Gwala District, Ugu and iLembe District One-Stop-Shop satellite offices were launched.

Richards Bay Industrial Development Zone Company (RBIDZ)

The RBIDZ is mandated to contribute towards socio-economic development, aimed at alleviating unemployment and poverty by job creation initiatives through the growth of the IDZ. In this regard, RBIDZ

developed state-of-the-art infrastructure that aims to attract investments into the IDZ and to encourage international competitiveness.

Development of the Phase 1A estate continued, and completion is expected in June 2024, after which investments in light manufacturing industries will be targeted. The entity facilitated investment of R1.500 billion for the construction of the Wilmar Processing SA plant, a palm oil refinery, which will be fully operational in June 2024. The entity also invested R244 million to construct the Prostar Export Paints manufacturing plant, set to be completed in April 2024. The DTIC approved funding of R14.500 billion for the further development of Phase 1F, and the entity started with the clearing of the site for Nyanza Light Metals (Pty) Ltd, including levelling, deforestation and engineering designs for the railway.

The purchase of Phase 1D land was completed, and the land is earmarked to host Eskom's 3 000MW energy project. The Isizinda Cast House will no longer be purchased, following a Board decision in this regard. The entity entered into a long-term lease agreement with uMhlathuze Municipality for two sites, intended to host over R7 billion worth of investment projects. In addition, 25 hectares of land are leased from the Madlanzini-Mambuka Community Trust on a profit-share basis.

KwaZulu-Natal Film Commission (KZNFC)

The entity implemented initiatives to support local filmmakers, and intensified industry skills development and audience development programmes. The entity's Film fund, created with the purpose of building filmmaker SMMEs by funding the development and production of films, assisted 20 filmmakers in completing their production and development projects. In addition, over 100 filmmakers were supported to attend markets and festivals.

The KZNFC conducted short intervention skills courses, with specific focus on specialised scarce skills training courses such as drone technology and animation, and provided bursaries for local or aspiring filmmakers.

Moses Kotane Institute (MKI)

MKI continued to carry out its mandate of undertaking research into strategic sectors to inform the economic activities in the province. The entity completed 10 research projects, including the Participation of Women in the Maritime Sector in KZN, and the evaluation of Partnering Options for the Development of the Maritime University. As part of the strategy to create research capacity, 30 post graduate students were funded under the MKI bursary scheme. In addition, two research articles were published on the assessment of the state of access to digital technologies in rural and township areas, and the progress and implementation of the Fourth Industrial Revolution (4IR) in KZN.

The entity supported two innovation projects for commercialisation, both of which target renewable energy. The entity continued to capacitate SMMEs in computer-related courses. MKI extended its efforts to establish digital centres in KwaMashu through strategic partnerships. These centres aim to provide access to ICT infrastructure, connectivity, and IT personnel to facilitate skills development and administration of skills programmes.

The Moses Kotane Research Institute Bill, 2021, which will convert the entity from a Non-Profit Company (NPC) to a PFMA Schedule 3C provincial public entity, was tabled in the Provincial Legislature and the public participation process was underway in February 2024, after which inputs will be considered and incorporated before enactment of the Bill.

KwaZulu-Natal Gaming and Betting Board (KZNGBB)

The KZNGBB continued to regulate the gambling industry in the province in a manner that protected the interests of patrons and the public at large. Through its licensing activities, the entity created opportunities for previously disadvantaged persons. The entity facilitated more than 1 150 job opportunities in the industry. The KZNGBB also forged ahead with its Black Industrialist programme by establishing key partnerships aimed at bringing in investment to the province, creating jobs and stimulating economic growth. The programme is aimed at promoting industrialisation, sustainable economic growth and transformation through the support of black-owned entities in the gambling and betting manufacturing sectors, whereas the industry currently imports all equipment from international suppliers.

The Transformation Fund was operationalised and funded a number of projects, resulting in 43 temporary jobs and ten permanent jobs being created. The KZNGBB and the KZNLA are due to be rationalised into a single entity, and significant progress was made during the year. The KZN Economic Regulatory Authority Bill was tabled in the KZN Legislature in October 2023 to facilitate the public consultation process.

KZN Liquor Authority (KZNLA)

The KZNLA is mandated to process liquor licence applications, monitor and ensure compliance with the relevant national and provincial liquor legislation and regulations by liquor traders, as well as implement initiatives that promote a responsible and sustainable retail and micro-manufacturing liquor industry. The implementation of a revised model for liquor licence fees, that provides for differential fees based on location and turnover, was developed, and is currently being evaluated and refined further, after which it will be subjected to public participation.

The KZNLA conducted routine compliance inspections in licensed premises to ensure compliance with licence conditions. The KZNLA continued to identify illegal outlets and closed them down in collaboration with SAPS and other stakeholders. Also, as detailed under the KZNGBB, the KZNLA and KZNGBB are due to be rationalised into a single entity, and significant progress was made during the year.

KwaZulu-Natal Sharks Board (KZNSB)

The KZNSB continued to provide Shark Safety Gear (SSG) at 37 beaches in KZN, without any shark-related incidents being reported at any of the protected beaches. The entity continued with its scientific activities, which include monitoring, documenting, and dissecting of catches, collecting biological samples, and investigating new non-lethal alternatives to the current SSG. The entity also provided technical and scientific knowledge to local communities and internationally. The entity resumed its research into the development of an electrical Shark Repellent Cable (SRC) and appointed the Council for Scientific and Industrial Research (CSIR) to assist with its technological development. The cable was successfully deployed and tested within the Port of Ngqura, in the north of Qgeberha in the Eastern Cape.

In terms of the Rationalisation of public entities process, the KZNSB and EKZNW are set to merge. The implementation of the merger is subject to the enactment of the Ezemvelo KZN Wildlife Bill, 2023, in terms of which amendments must be submitted to the Provincial Executive Council and, once approved in principle, it will be subjected to the provincial legislative processes. This process is envisaged to continue into 2024/25, and the finalisation of the merger is subject to legislative processes being concluded.

KZN Tourism Authority (TKZN)

TKZN is mandated to market KZN as Africa's leading tourism destination nationally and internationally, through strategic marketing efforts and demand-driven tourism development programmes. In 2023/24, the entity focused on driving greater domestic tourism marketing, which included consumer-focused activations around the country, consumer shows, digital marketing and collaborations with tourism businesses to promote cost-effective travel packages.

The entity also promoted KZN globally through participation at strategic international tourism trade shows and country roadshows, and joint marketing initiatives with tour operators. In addition, the entity hosted Africa's Travel Indaba (ATI) 2023, Africa's largest tourism trade show which offers the continent access to over a thousand global tourism buyers.

The Convention Bureau hosted a total of 26 international business events in the first three quarters of 2023/24, which included the World Business Angels Investment Forum, Urban Agri World Conference, Brazil, Russia India China and South Africa (BRICS) Youth Summit SA, and World Table Tennis Championships.

Ezemvelo KZN Wildlife (EKZNW)

EKZNW is mandated to manage biodiversity conservation in the province, including developing and promoting ecotourism facilities within the protected areas. The entity expedited its efforts of rolling out its commercialisation strategy to ease its fiscal dependency, and engaged the Government Technical Advisory Committee's Public, Private Partnership unit for advice on the strategy and earmarked commercialisation initiatives.

Road maintenance projects at the Midmar and uMlalazi Nature Reserves and Ithala Game Reserve, funded through the KZN Economic Recovery Fund, were at an advanced stage by the end of the third quarter, with completion expected by the end of 2023/24.

The province lost 314 rhinos to poaching between January 2023 and December 2023. This is 86 more compared to the same period last year. In response, EKZNW produced the Strategic Rhino Guardianship Plan which comprises various strategic interventions, such as sourcing sustainable funding for poaching prevention initiatives and collaboration with various stakeholders, including law enforcement agencies.

In an effort to ensure mutual benefit between protected areas and local communities, various co-management agreements were implemented. The entity continued to engage various communities and their respective traditional authorities around its protected areas to promote awareness about the importance of protected areas.

3. Outlook for the 2024/25 financial year

Section 3 looks at the key areas of 2024/25, outlining what the department is hoping to achieve, as well as briefly looking at the challenges facing the department, and proposed new developments. The bulk of the department's budget allocation caters for transfers to its public entities. The budget also caters for the implementation of the Operation Vula Fund programme which provides grant funding in areas such as manufacturing, SMME development, tourism, economic infrastructure development and job creation, with a focus on providing these types of skills and business opportunities at a local level, hosting of tourism events, consumer and environmental awareness campaigns, as well as the Invasive Alien Species Programme (IASP), among others.

Integrated economic development

The department will continue to prioritise business development and support services to small enterprises to expedite the implementation of the Operation Vula Fund programme through training, incubation, infrastructure support (shared manufacturing services), as well as access to finance and markets. There will also be a focus on providing infrastructure and related facilities (ablution and storage, among others) for informal traders. Ongoing contracted projects in this regard include projects in Msunduzi (Ematsheni), Newcastle, uMdoni (Umzinto), Mangusi, eThekweni (Folweni), Alfred Duma, AbaQulusi (eMondlo), uMsinga, uBuhlebezwe (Highflats and Ixopo), iMpendle, uMngeni (Mpophomeni), Richmond, uMfolozi and uMlalazi. Three new projects are planned for iMpendle, Richmond and uMzumbe. It is estimated that, collectively, in excess of 1 000 informal traders will be supported, thus creating direct temporary construction employment opportunities with indirect employment multipliers in other industries.

Trade and investment promotion

Engagements focused on the ease-of-doing-business will continue with different businesses, and the department will build on the findings and recommendations in order to strengthen the business environment's index for investment attraction, business retention and expansion. The KZN Export Competitiveness programme will broaden the scope of its training to include practical training on export readiness to an additional 15 emerging and established exporters, to seize market opportunities across the African continent. The department will also embark on a focused investment promotion drive through targeted investment missions, in an effort to generate FDI. An additional three One-Stop-Shops will be established in the uMkhanyakude, Zululand and Amajuba Districts.

Sector Development

The department will continue to support the decentralisation of investments into townships and small towns and cities. The Agro-Processing Market Access and Cannabis/hemp commercialisation programmes remain key priorities. Focus on the CCI sector will be strengthened.

Business regulation and governance

The department will continue with various initiatives to ensure business compliance, which in turn encourages economic transformation promoting business compliance, growth and development in particular for small businesses, informal traders and township and rural based enterprises. The department also aims to finalise the reviewal and/or development of the following legislative documents, among others:

- The KwaZulu-Natal Liquor Licensing Bill, with the aim of also introducing a newly developed financial model in relation to liquor licensing in KZN.
- The KZN Businesses Bill.
- The KZN Consumer Protection Act in order bridge legislative gaps in terms of confiscating of illicit goods largely accessible to KZN consumers.

To encourage inclusive economic growth, the department will continue to identify programmes to be implemented to protect and further the rights of consumers against unfair business practices. These will include conducting inspections to address illicit and illegal business activities and practices through business inspections on illicit and counterfeit products, and targeted sectors of the economy, as well as encouraging businesses to be consumer centric and to voluntarily comply with legal prescripts through the Business Commitment pledge. Also, the Consumer Tribunal will continue to provide redress for consumers where their rights were transgressed.

Economic planning

The department will collaborate closely with MKI to conduct informed research across priority sectors. This is in line with a commitment to implementing research findings and supporting innovators in addressing provincial socio-economic challenges. Progress is underway in establishing the Richmond and Inkosi Langalibalele Digital Centres, while plans are underway to establish the eDumbe Innovation and Digital Hub in the first quarter of 2024/25.

Tourism

The department, in partnership with MKI, will continue with the review of the KZN Tourism Master Plan to provide a blueprint for tourism development, destination marketing and growth in KZN. Furthermore, the focus will be on ensuring the availability of tourism intelligence through the collation of tourism statistics to gauge the performance of the sector and identification of new tourism trends. In addition, the department will focus on tourist guide training in areas with a high number of guided experiences across the province. The development of tourism infrastructure remains a priority for the province and, in this regard, the department will continue to invest in community-based enterprises focusing on rural and township communities. Relations with traditional authorities will be strengthened to unlock further potential for tourism development.

Environmental Affairs

The department will continue focusing attention on initiatives geared towards ensuring the participation of previously disadvantaged individuals in the economy. Youth, women and people with disabilities will be the main target of these interventions, which include capacity building, clean-up campaigns, awareness campaigns, compliance promotion, recycling projects, EPWP and waste jobs, as well as the removal of invasive alien species. The IASP ensures improved environmental management and social development. Industries and waste disposal sites will be monitored for compliance and those facilities found to be non-compliant will be issued with administrative notices. In addition, the department will continue to strengthen compliance monitoring and enforcement for the protection of environmental resources in the province.

Ithala Development Finance Corporation (IDFC)

The IDFC plans to increase the provision of financial support to SMMEs and co-operatives through partnerships with other DFIs, commercial banks and the private sector.

The entity will continue to raise funding to recapitalise the property portfolio to grow the portfolio and support tenant retention.

Ithala SOC Limited will continue to engage the Prudential Authority on the conditions and performance standards for the banking licence exemption and to ultimately be awarded a licence to operate as a bank.

KZN Growth Fund Trust (KZNGFT)

The KZNGFT will continue to play a key role in disbursing funds in respect of the Operation Vula Fund. The key focus for 2024/25 will be on funding projects that create jobs, reduce poverty and inequality, include transformation of economic sectors, in particular the manufacturing, mining and mineral sectors, as well as to fund projects that have a meaningful impact on township and rural economies.

The draft KwaZulu-Natal Growth Fund Agency Bill, which provides for the mandate of the KZNGFT to unencumber government capital, was tabled in the Provincial Legislature in October 2023, and it is envisaged that the public participation process will be finalised in the first quarter of 2024/25. After the enactment, it is envisaged that the entity will be listed as a Schedule 3D provincial government business enterprise.

Dube TradePort Corporation (DTPC)

The construction of the multi-purpose office building on Block D at Dube City will be completed in 2024/25, as well as the first warehouse which is under construction in TradeZone 2. The construction of the remaining warehouses in TradeZone 2 will continue, with completion expected in 2025/26. Applications to lease these facilities will continue to be assessed, with the intention of securing tenants.

The installation of a ground-mounted solar system will take place in 2024/25, and plans for further solar installations at the precinct will also commence. Plans for a bonded (custom controlled) warehouse within the DTP SEZ were approved in 2023/24. This is a facility, registered and licensed by SARS, for storage of imported goods. The bonded facility provides a secure area where the payment of custom duties and VAT on imported goods can be postponed for a period of up to two years, and phase 1 of this project will be implemented during 2024/25. This facility will add to the value proposition available to customers and tenants within the DTP SEZ and assist in attracting investors, as well as new airlines and relevant customers in the air cargo value chain. The implementation of the Durban Aerotropolis Master Plan will continue, as will work on the first phase of the ASP at the Durban Logistics Hub, with specialist studies to be undertaken prior to the compilation and submission of the Spatial Planning and Land Use Management Act (SPLUMA), as well as EIA and Water Use Licence Application (WULA). Design approvals for the ASP at the Durban Logistics Hub will also be sought.

Trade and Investment KwaZulu-Natal (TIK)

In 2024/25, TIK's strategy will focus on new, productive FDI to create employment growth. Targeted focus will be on major investments in KZN within the growth sectors, such as agriculture and agri-processing, BPO, pharmaceuticals, building and construction, tourism, etc. These will drive critical mass in terms of job creation. The entity aims to attract R3 billion of new fixed investment commitments which will help create 4 000 jobs. The entity also plans to facilitate 30 investment opportunities for priority groups. TIK will facilitate investments of R1 billion in respect of expansion and retention projects, and this has a potential of creating and/or retaining 1 800 jobs. TIK's role is to facilitate these investments and create linkages to financial institutions who will finance these investments, as well as create, through the One-Stop-Shops, a conducive environment to fast-track these investments.

Emerging exporters assisted by TIK are expected to generate R65 million in turnover, which will assist in creating about 240 jobs. The entity will further capacitate 60 emerging exporters for export readiness, and a further 85 established companies will be supported financially and through capacitation programmes to participate in trade-related events in targeted markets. To promote businesses, TIK plans to launch a further three One-Stop-Shop satellite offices in uThukela, Umlazi and Ulundi, and will continue to strengthen the relationship with key economic development partners, such as the Chambers of Commerce, DFIs and the diplomatic corps, in key markets to ensure that KZN is marketed as a prime investment destination.

Richards Bay Industrial Development Zone Company (RBIDZ)

Projects to commence construction in 2024/25 include the Nyanza Light Metal's commercial plant. The entity plans to commence with the construction of other investment projects, such as Bote Industries, South East Bulk Operations, Steel Plate Solutions and EMV Nano Material, valued at R15.238 billion in total, while two anchor projects, being Wilmar Processing SA and Prostar Export Paints, will commence operations in 2024/25. Together the latter two companies will create approximately 250 jobs, once fully operational.

RBIDZ will continue working closely with relevant stakeholders to leverage relevant expertise and to strengthen relationships. The entity's priority focus area for 2024/25 includes aggressively facilitating conversion of the investment pipeline to ensure fast-tracking of recovery and transformation related plans, retaining of existing locators, as well as the acquisition of land for expansion and alignment with the 50-year Master Plan and the implementation of the Enterprise Development Programme.

KwaZulu-Natal Film Commission (KZNFC)

The KZN Tourism and Audio-Visual Agency Bill, to establish one entity to perform the powers, roles and functions of the KZNFC and TKZN, was tabled in the Provincial Legislature in October 2023, and it is envisaged that the public participation process will be finalised in the first quarter of 2024/25, after which the Bill will be enacted.

The focus in 2024/25 will continue to be on supporting emerging filmmakers and developing industry skills, with specific attention to scarce skills, heritage projects, and Made for TV programmes. The entity will increase the number of SMME development projects that it will facilitate and has set a target to create 5 000 jobs.

The entity will continue to enhance industry skills development programmes in collaboration with its partners. This includes bursaries for film studies in tertiary institutions.

The entity will host the annual Film Indaba and industry development workshops, to share information with filmmakers. The entity will also host its traditional Simon Sabela Film and Television Awards ceremony.

Moses Kotane Institute (MKI)

MKI will continue to conduct research projects as part of its mandate to inform the economic activities in the province, as well as providing recommendations and policy. MKI will continue with its capacity building initiatives on innovation and technology to increase access to digital technologies, intelligent and competitive services. More digital centres will be established in various municipalities. In addition, the completed digital centres will be used to capacitate youth in innovation and technology. Upon request, the entity will provide advisory services with a range of services, such as research, economic statistics that inform policy-making, among others.

The entity will host webinars, seminars and sector fora to disseminate research findings. MKI is committed to capacity development in the form of facilitating capacity development at the digital centres. The entity will continue to drive the provincial Maritime Strategy Plan in terms of capacity building and education.

KwaZulu-Natal Gaming and Betting Board (KZNGBB)

The KZNGBB will continue to regulate the gambling industry in the province and ensure the roll-out of new gaming initiatives, such as creating opportunities within the traditional horseracing sector for gaming while protecting the interests of patrons and the public at large. The entity will give effect to its broader mandate of being an economic contributor by creating more opportunities within the gaming sector and by facilitating 1 230 job opportunities. The entity will continue in its efforts to address its funding challenges and to grow the provincial revenue collection and focus on promoting business development activities through the Black Industrialist programme, with the objective of bringing in foreign investment, creating economic opportunities, creating jobs and driving economic transformation and growth.

The entity will continue its efforts to capacitate the Transformation Fund, by sourcing funding and focus on improvements to its internal, licensing and monitoring processes and further developing and updating the Gambling Regulator Online Portal system. The KZNGBB also plans to update its IT infrastructure to the latest technologies to keep up with the industry. Further development is planned for the regulatory system to enhance efficiencies. Once the KZN Economic Regulatory Authority Bill is promulgated, the KZNGBB and KZNLA will move ahead with the integration of their operations. The KZNGBB will issue more Type A and Type B licences, as well as transform traditional horseracing.

KZN Liquor Authority (KZNLA)

The entity will continue to strengthen collaborative relationships with law enforcement agencies and other government departments to ensure compliance and closure of illegal outlets. The entity will also roll out strategic initiatives with stakeholders to remove illicit and counterfeit alcohol and to increase regulatory compliance of licensed liquor traders in the province.

In line with its transformation strategy, the entity is investigating viable opportunities to ensure that previously disadvantaged individuals can participate in the liquor industry, particularly in micro-manufacturing. The process of developing a digital system for liquor licence applications is still underway and is envisaged to be finalised during 2024/25. This system will allow clients to lodge applications online, which is expected to improve efficiency and reduce the turnaround time in finalising applications.

KwaZulu-Natal Sharks Board (KZNSB)

The entity will continue with its core mandate, which is the protection of bathers from shark related incidents and conducting research into the biology and behaviour of sharks and other marine animals caught in the SSG. It will also conduct public education and outreach programmes to scholars, the media and the public on sharks, safe bathing and the activities of the KZNSB. The entity will continue field testing of the SRC toward the development of a commercially viable product, which can be marketed globally. The merger of the KZNSB's marine conservation activities with those of EKZNW will continue in 2024/25, and it is envisaged that the entities will work closer together on specific activities, including research and raising public awareness on the importance of marine conservation.

KZN Tourism Authority (TKZN)

It is anticipated that the KZN Tourism and Audio-Visual Agency Bill will be enacted in the first quarter of 2024/25, and the entity will subsequently integrate operations with that of the KZNFC.

The entity will continue to strengthen both domestic and international destination marketing to improve tourist arrival numbers. On the domestic front, there will be greater digital and consumer-facing marketing campaigns, roll-out of seasonal campaigns and enhanced niche tourism promotion, such as golf tourism.

Globally, greater collaborations will be forged with major tour operators to drive joint marketing campaigns. The entity will be hosting the 2024 instalment of the ATI in May 2024 and will drive destination marketing in various markets around the world, with a particular focus on China and India. As a member of the Route Development Committee, the entity will drive greater air connectivity to and from the province, and implement a cruise tourism strategy with trade partners to grow this market share.

The Convention Bureau will continue to bid for global business tourism events, and has secured several conferences for 2024/25 and beyond, namely the African Union African Continental Free Trade Council of Ministers Meeting 2024, Travel Blog Exchange (TBEX) Africa Conference 2024, International Union for Conservation of Nature World Leaders Forum 2024, Ecocity World Summit 2025, World Water Congress 2025, and World Travel Awards 2025.

The entity will continue to roll out tourism development initiatives to enhance product development and to achieve transformation in the tourism sector. Construction is underway to enhance the Nelson Mandela Capture Site, with construction of the National Department of Tourism (NDT)-funded project envisaged to be completed by August 2024. The entity will also continue with the multi-year upgrade and expansion projects of the KwaXolo Caves precinct development in the Ugu District Municipality.

Ezemvelo KZN Wildlife (EKZNW)

The entity will continue to implement projects aimed at directing the management of conservation areas. The entity will continue working with the State Information Technology Agency (SITA) to develop a new e-Permits System as part of the national Co-ordinated and Integrated Permitting System. This system is expected to be functional and implemented by the end of 2025/26.

Human-wildlife conflicts continue to pose a challenge and strains relations between EKZNW-protected areas and local communities. For that, EKZNW intends to intensify its efforts of repairing its damaged perimeter fences and increasing its educational public awareness campaigns about the importance of protected areas. In addition, the entity will intensify its efforts to complete and implement its Human-wildlife Conflict Compensation Policy in collaboration with EDTEA.

Eleven commercialisation strategic projects are currently being scoped in preparation for the public bidding process. Additional projects will be identified, scoped, and tested for viability for consideration by the Board. The Midmar Revamp Project, funded by the NDT, experienced ongoing construction challenges involving local business forums. The disputes have since been resolved, and the project is envisaged to be completed by November 2025.

The entity also commenced the process of renegotiating its current management agreement with the iSimangaliso Wetland Park (ISWP) Authority, and the new arrangement will see EKZNW handing the ecotourism function, currently under its management, back to the ISWP Authority, while EKZNW will continue its biodiversity conservation duties under a revised management agreement. EKZNW is in the process of finalising its ecotourism exit strategy out of ISWP.

4. Reprioritisation

Significant reprioritisation and shifting of funds were undertaken by the department over the 2024/25 MTEF. The reprioritisation caters for the carry-through costs of the 2023 wage agreement and to fund 186 new posts over the MTEF in line with the new organogram that was approved by DPSA in May 2022, affecting all of the programmes, which also included newly created posts for district operations, among others. Details of the movements are as follows:

- Programme 1: Administration was reduced by R4.765 million in 2024/25 and R33.976 million in 2025/26, with carry-through over the MTEF. The reprioritisation was mainly against *Compensation of employees* due to the shifting of the district office function and personnel to Programme 3: Trade and Sector Development and Programme 5: Economic Planning. These funds were moved to the sub-programme Sector Development within *Compensation of employees*. The budget allocated for district managers and receptionists, who were part of the old organogram under Programme 1, were moved in line with the new organogram.
- Programme 2: Integrated Economic Development Services was reduced by R43.088 million in 2024/25 and R35.144 million in 2025/26 mainly against *Goods and services*, with carry-through costs over the MTEF. The reduction was effected against the allocation for projects, such as mentorship and training, co-operatives funding, youth funding initiatives and local economic development initiatives. The funds were moved to Programmes 3 and 4: Business Regulation and Governance against *Compensation of employees* to cater for district operations on the new organogram, and to *Transfers and subsidies* for various projects, such as the Film Sector Transformation, Youth Business Incubation, Drakensberg Cable Car, Leather Processing Hub, KZN Growth Coalition, district One-Stop-Shops, Technology Transfer Fund, as well as the KZN Tourism Master Plan, to be implemented by KZNFC, MKI and TIK under various categories.
- Programme 3 was increased by R41.984 million in 2024/25 and R53.928 million in 2025/26, with carry-through to 2026/27, mainly against *Transfers and subsidies* and *Compensation of employees*. These funds were moved from Programmes 1 and 2 against *Compensation of employees* and *Goods and services*, respectively. The allocation to *Transfers and subsidies* is for various projects, such as the Film Sector Transformation, Youth Job Creation, Youth Business Incubation, Drakensberg Cable Car, Leather Processing Hub, Clothing and Textile SEZ, Airline Route Development Missions, KZN Growth Coalition, district One-Stop-Shops, Technology Transfer Fund, and KZN Tourism Master Plan, to be implemented by various public entities and these were budgeted for against *Goods and services*. The increase in *Compensation of employees* is to address services at district level, as explained.
- Programme 4 was increased by R3.408 million in 2024/25 and R5.419 million in 2025/26, with carry-through, mainly against *Compensation of employees* to cater for the carry-through costs of the 2023 wage agreement and to provide for annual pay progression costs. The funds were reprioritised from Programme 2 and 6: Tourism under *Goods and services*.
- Programme 5 was increased by R7.822 million in 2024/25 and R4.166 million in 2025/26, with carry-through. The reprioritisation was made from Programmes 1 and 6 against *Compensation of employees* and *Goods and services*, to mainly increase *Compensation of employees* to cater for the appointment of an Assistant Director and Deputy Director: Inter-governmental Relations (IGR), Public Entity Oversight and Strategic Planning, which are part of the new organogram.
- Programme 6 was reduced by R17.976 million in 2024/25 and R7.774 million in 2025/26, with carry-through, against *Goods and services* due to the reduction in the allocation for projects as some will be scaled down, such as tourism strategies, training and registration of tourists guides and tourism festive events, as well as tourism career expos, in order to provide funding for the new district approach and the revised organogram. These funds were moved to Programmes 4, 5 and 7: Environmental Affairs against *Compensation of employees*.
- Programme 7 was increased by R12.615 million in 2024/25 and R13.381 million in 2025/26, with carry-through, mainly against *Compensation of employees* to cater for new appointments such as an Environmental Officer and a Control Environmental Officer, which are new posts on the revised organogram, to cater for the carry-through costs of the 2023 wage agreement and to provide for the

annual pay progression. The funds were reprioritised from Programme 6 under *Goods and services*. The department also reprioritised funding of R5 million and R7 million in 2024/25 and 2025/26, respectively, toward the KZN TRERS project, which is for the benefit of rural communities adjacent to the EKZNW protected areas.

5. Procurement

The department will continue to develop and implement procurement plans for 2024/25 to ensure that the needs of the department are in line with the pillars underpinning the department's strategy, as well as the budget allocated to the department. The major projects for EDTEA in 2024/25 include implementation of the Operation Vula Fund programme, consumer and environmental education campaigns, Youth Skills Development, initiatives to assist township and rural businesses, Cannabis/Hemp commercialisation, the Tourism Entrepreneurship Career Expo, implementation of IASP, finalising the rationalisation of public entities process, as well as support of SMMEs and co-operative projects.

6. Receipts and financing

6.1 Summary of receipts

Table 4.1 shows the sources of funding for Vote 4 over the seven-year period 2020/21 to 2026/27. The table also compares actual and budgeted receipts against actual and budgeted payments. The department receives a provincial allocation in the form of an equitable share, and a national conditional grant allocation in respect of the EPWP Integrated Grant for Provinces.

The department's baseline has increased from R3.008 billion to R3.763 billion over the seven-year period. The department receives R5.076 million in respect of the EPWP Integrated Grant for Provinces in 2024/25. There is no allocation for the two outer years of the MTEF, at this stage.

Table 4.1 : Summary of receipts and financing

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Equitable share | 2 875 668 | 3 306 711 | 3 330 280 | 3 399 621 | 3 386 897 | 3 386 897 | 3 454 752 | 3 600 837 | 3 763 357 |
| Conditional grants | 4 988 | 5 080 | 6 402 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| EPWP Integrated Grant for Provinces | 4 988 | 5 080 | 6 402 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| Total receipts | 2 880 656 | 3 311 791 | 3 336 682 | 3 406 530 | 3 393 133 | 3 393 133 | 3 459 828 | 3 600 837 | 3 763 357 |
| Total payments | 3 008 066 | 3 337 833 | 3 320 105 | 3 406 530 | 3 384 383 | 3 384 383 | 3 459 828 | 3 600 837 | 3 763 357 |
| Surplus/(Deficit) before financing | (127 410) | (26 042) | 16 577 | - | 8 750 | 8 750 | - | - | - |
| Financing | | | | | | | | | |
| of which | | | | | | | | | |
| Provincial roll-overs | 6 500 | - | - | - | (8 750) | (8 750) | - | - | - |
| Provincial cash resources | 131 295 | 54 884 | - | - | - | - | - | - | - |
| Surplus/(Deficit) after financing | 10 385 | 28 842 | 16 577 | - | - | - | - | - | - |

In 2020/21, R6.500 million was rolled over from 2019/20 in respect of the KSIA Public Transport Link Solution, and the KZN Competitiveness programme. The roll-over was also in respect of the transfer to the KZN Economic Council because a roadshow and the Job Summit for the Amajuba District were postponed to 2020/21. In addition, the roll-over catered for the Kosi Bay uTshwayelo aquaculture and fish processing project, as there were delays in issuing a licence for this facility by DFFE.

In 2020/21, the department received an additional amount of R131.295 million from provincial cash resources, as explained below:

- R30 million was allocated to assist in funding an intervention in respect of the Zimele Traders Fund to support rural and township spaza shops, to acquire refrigerated trucks in respect of the RASET programme assigned to IDFC, to provide support for the Dalton Community project in the Langalibalele Municipality, as well as the RASET packhouses.
- R101.295 million was allocated from the KZN Economic Recovery Fund, as follows:
 - R20 million was allocated for the Operation Vula Fund programme in respect of toilet paper manufacturing, chemical and detergents, clothing and textile, as well as bakery projects.

- o R14.500 million was allocated for the Informal Economy Infrastructure Development initiative. This was aimed at creating a conducive business environment for informal traders through the provision of suitable trading and storage infrastructure (mobile or fixed).
- o R60 million was allocated for the SMME Covid-19 Support Fund under IDFC.
- o R650 000 was allocated for the KwaXolo Caves precinct project assigned to TKZN.
- o R6.145 million was allocated for the road maintenance projects under EKZNW.

The department's 2020/21 budget was reduced by R642.848 million against the equitable share. Of this, R619.349 million was reduced to provide for the provincial response to the Covid-19 pandemic. The balance of R23.499 million was reduced against *Compensation of employees*, and this cut related to the 2020 cost of living adjustment funds which were returned to National Treasury. These budget cuts were effected against all programmes and across various economic categories, as well as against most of the department's public entities. The department under-spent its 2020/21 budget by R10.385 million mainly due to delays in the implementation of various projects.

In 2021/22, the department received additional funding of R54.884 million from the KZN Economic Recovery Fund allocated for the Operation Vula Fund and for transfer to EKZNW for road maintenance projects. The department received an additional R25 million which was suspended from Vote 12: Transport against the department's equitable share. These funds were suspended to be utilised towards the KZN Regional Airport Strategy, specifically for the construction of the Mkuze Airport terminal building. The department under-spent its 2021/22 budget by R28.842 million mainly in respect of the Greenest Municipality Competition, the Operation Vula Fund project where a lower management fee was negotiated with the KZNGFT, as well as delays in the receipt of Microsoft software licences.

In 2022/23, the department implemented budget cuts of R245.914 million in 2022/23 and R391.236 million in 2023/24 against the equitable share relating to the fiscal consolidation budget cuts implemented by National Treasury over the 2021/22 MTEF with carry-through, as well as budget cuts related to the cost of living wage freeze. The baseline cuts were effected against *Compensation of employees*, *Goods and services* and *Transfers and subsidies* to public entities. The department also received R6.402 million in 2022/23, in respect of the EPWP Integrated Grant for Provinces.

The department's 2022/23 budget was increased by R18.687 million. Of this, R10.083 million was suspended from Vote 12: Transport to be utilised towards the KZN Regional Airport Strategy, specifically for the construction of the Mkuze Airport terminal building. The equitable share was increased by R8.604 million for the provision of the 3 per cent salary increase for all levels of employees.

Subsequent to the tabling of the 2022/23 Adjustments Estimate, the department surrendered R95 million from all programmes and economic categories towards budget pressures experienced by some departments in the province through a provincial reprioritisation exercise to reduce the provincial fiscal risk. The department under-spent its 2022/23 budget by R16.577 million mainly in respect of delays in filling posts, enforced cost-cutting, as well as lower than anticipated transfers made to various municipalities.

In 2023/24, the department implemented National Treasury baseline cuts of R43.439 million in 2023/24, R17.566 million in 2024/25, and R30.923 million in 2025/26, with carry-through. The budget cuts were implemented entirely against Programme 2 and against *Goods and services* in respect of consultants' costs. The department was allocated additional funds of R8.349 million in 2023/24, R10.238 million in 2024/25 and R10.356 million in 2025/26 under *Compensation of employees* to cater for the carry-through of the 3 per cent cost of living adjustment. Furthermore, the department received an allocation of R6.909 million for the EPWP Integrated Grant for Provinces in 2023/24.

In the 2023/24 Adjustments Estimate, an amount of R21.474 million was suspended from the department for allocation to Vote 9: Community Safety and Liaison towards the provincial Crime Fighting Initiative in line with the pronouncement made by the Honourable Premier in her 2023 SOPA that the province would take serious steps towards fighting crime. These funds were removed from Programmes 2, 3, 4 and 6 against *Transfers and subsidies*. Of this amount, R8.750 million was surrendered from DTPC due to an over-collection against their revenue budget, which they surrendered to the Provincial Revenue Fund, hence this is reflected as provincial cash resources. In addition, the department's conditional grant budget was cut

by R673 000 with respect to the EPWP Integrated Grant for Provinces. This relates to National Treasury's in-year fiscal consolidation budget cut as a result of lower revenue collection *via* SARS. This cut was effected against *Goods and services* under Programme 7. The department is projecting to fully spend the budget, as per the December 2023 IYM.

Over the 2024/25 MTEF, the department implemented National Treasury baseline cuts of R129.850 million in 2024/25, R128.310 million in 2025/26, and R137.331 million in 2026/27, against the transfer to most of the department's public entities and against *Goods and services* in respect of consultants' costs in Programmes 2, 3 and 6. Furthermore, the department received an allocation of R7.415 million for the EPWP Integrated Grant for Provinces in 2024/25 due to the incentive nature of the grant and improved compliance with reporting requirements. This was reduced by R2.339 million by National Treasury in order to provide funding for the Presidential Employment Stimulus. The allocation of this grant is incentive based, hence no funds are allocated for the two outer years at this stage. The department was also allocated R3 million, suspended from Vote 12: Transport, to source an airport emergency fire and rescue vehicle for the Margate Airport allocated to Programme 3 and *Machinery and equipment*.

6.2 Departmental receipts collection

Table 4.2 gives a summary of the receipts collected by the department. Details of departmental receipts are given in the *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

Table 4.2 : Summary of departmental receipts collection

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Tax receipts | 431 818 | 621 569 | 746 417 | 742 052 | 742 052 | 742 052 | 756 837 | 789 744 | 824 292 |
| Casino taxes | 291 526 | 464 108 | 580 439 | 613 379 | 613 379 | 613 379 | 607 591 | 637 970 | 669 869 |
| Horse racing taxes | 117 371 | 133 621 | 131 274 | 96 929 | 96 929 | 96 929 | 116 074 | 117 116 | 118 171 |
| Liquor licences | 22 921 | 23 840 | 34 704 | 31 744 | 31 744 | 31 744 | 33 172 | 34 658 | 36 252 |
| Motor vehicle licences | - | - | - | - | - | - | - | - | - |
| Sale of goods and services other than capital assets | 1 488 | 12 674 | 5 371 | 3 267 | 3 267 | 15 103 | 15 570 | 16 687 | 18 183 |
| Transfers received | - | 850 | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 438 | 1 540 | 581 | 714 | 714 | 4 457 | 746 | 779 | 815 |
| Interest, dividends and rent on land | 242 | 1 140 | 1 | 7 | 7 | 1 760 | 7 | 7 | 7 |
| Sale of capital assets | 1 448 | 2 | - | 244 | 244 | 244 | 255 | 266 | 278 |
| Transactions in financial assets and liabilities | 47 646 | 13 926 | 4 890 | 76 | 76 | 221 721 | 79 | 83 | 87 |
| Total | 485 080 | 651 701 | 757 260 | 746 360 | 746 360 | 985 337 | 773 494 | 807 566 | 843 662 |

Tax receipts are derived from taxes collected by the KZNGBB in accordance with the KZN Gaming and Betting Tax Act, 2010. This category includes *Casino taxes* and *Horse racing taxes*. Furthermore, *Liquor licences* revenue is also included in this category, which is collected in accordance with the KZN Liquor Licensing Act, 2010. Details are as follows:

- *Casino taxes* also include tax revenue from the Limited Payout Machines and Bingo. The low collection in 2020/21 was due to the nationwide lockdown and regulations restricting social gatherings. The sector has nearly recovered to pre-pandemic levels. This sector has close correlation to the Tourism sector. The taxes generated by the casinos and other venues are significantly impacted by tourists who visit these destinations. The 2024/25 MTEF budget is linked to the prior years' collection trend. However, the department needs to update the 2023/24 Revised Estimate projections, as there is likely to be under-collection at year-end. Revenue collected from this source is anticipated to improve, as evidenced over the 2024/25 MTEF.
- *Horse racing taxes* derives its revenue from bookmakers, as well as totalisators. The high collection in the prior years is attributed to an increase in online betting. The department needs to update the projections for the 2023/24 Revised Estimate in order to link the growing trend from the past years to the MTEF, as there is likely to be over-collection at year-end.
- *Liquor licences* fluctuates due to the unpredictable nature of this category as it depends on the number of people applying for new and renewal licences, as well as different types of licences. The revenue budget shows growth over the MTEF. The new collection regime based on turnover of establishments can be implemented once the KZN Liquor Licensing Act is amended by the KZN Legislature through EDTEA, and this will be brought into the baseline in the 2025/26 MTEF budget process.

Sale of goods and services other than capital assets relates to state property rentals, parking fees, environmental authorisation licence application fees and commission on payroll deductions. The high collection in 2021/22 relates to funds recovered from South African Petroleum Refineries (SAPREF) in respect of arrear lease fees for servitude rights for the pipeline running through state land that should have been paid to the department for the period of 2016 to 2019. The peak in the 2023/24 Revised Estimate is due to new contracts for servitude rights. This high collection is carried through to 2024/25, whereafter the MTEF budget grows by inflationary increments. The over-collection relates to fees for the servitude rights on the coastline of the province in accordance with the Seashore Act paid by SAPREF in respect of a crude oil pipeline which makes landfall near Durban, and this was not budgeted for and thus not projected for. Furthermore, the over-collection was due to revenue from Mauritius Telecommunications arising from recently concluded seashore lease agreements for servitude rights relating to the installation and operation of sub-sea telecommunication cables in KZN. This revenue was not budgeted or projected for as this was not known at the time the budget was compiled. The MTEF shows inflationary growth when compared to the 2023/24 Revised Estimate, which is a high base.

Transfers received in 2021/22 relates to an insurance claim received in respect of furniture damaged during the social unrest which took place in July 2021.

Fines, penalties and forfeits is attributed to the payment of fines by companies or individuals that transgress EIA regulations. The fluctuating trend is due to the uncertain nature of this source as it depends on the offences reported, which explains the conservative budgeting over the 2024/25 MTEF.

Interest, dividends and rent on land relates to interest on staff debts.

Sale of capital assets represents revenue collected in respect of the auctioning of redundant assets, such as motor vehicles and office equipment. The collection trend relies on the volume of redundant assets, and the performance at the auction. The amounts collected vary depending on the type, value and volume of assets disposed of. The budget over the MTEF is based on the departmental asset disposal policy.

Transactions in financial assets and liabilities relates to recoveries of prior years' expenditure, such as staff debts, salary over-payments, etc. which are difficult to budget for. The high collection in 2020/21 relates to unspent funds from TKZN, TIK, and KZNSB that were returned to the Provincial Revenue Fund, as Provincial Treasury did not approve the retention thereof. The high 2023/24 Revised Estimate is due to funds surrendered by DTPC, TKZN, KZNGFT, and IDFC, after the province undertook a study of all cash surpluses held by the public entities and recalled these funds to increase the 2023/24 Contingency Reserve to allow for various budget pressures to be funded in the 2023/24 Adjustments Estimate.

6.3 Donor funding

Tables 4.3 and 4.4 provides information on donor funding received and expenditure by the department from 2020/21 to 2026/27.

Table 4.3 : Details of donor funding and agency receipts

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--------------------------|-----------------|----------|---------------|--------------------|------------------------|------------------|-----------------------|----------|----------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Donor funding | 24 113 | - | 28 407 | 10 820 | - | - | 20 000 | - | - |
| Swiss Donor Funds - SECO | 24 113 | - | 28 407 | 10 820 | - | - | 20 000 | - | - |
| Total | 24 113 | - | 28 407 | 10 820 | - | - | 20 000 | - | - |

Table 4.4 : Details of payments and estimates of donor funding and agency receipts

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--------------------------|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|----------|----------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Donor funding | 19 920 | 10 961 | 19 607 | 20 932 | - | 38 616 | 21 000 | - | - |
| Swiss Donor Funds - SECO | 19 920 | 10 961 | 19 607 | 20 932 | - | 38 616 | 21 000 | - | - |
| Total | 19 920 | 10 961 | 19 607 | 20 932 | - | 38 616 | 21 000 | - | - |

The government of the Swiss Confederation represented by the State Secretariat of Economic Affairs (SECO) and the government of the Republic of South Africa represented by the National Treasury, entered

into a bilateral agreement for the Swiss government to fund the LED Support Programme to build financial management capacity and to stimulate economic activities in the iLembe District Municipality. The key partners are SECO, the iLembe District Municipality, two of the four urban local municipalities in the iLembe District (KwaDukuza and Mandeni) and members in the districts from the private sector. Other partners are EDTEA, National Treasury and SECO's international implementation partners, the United Nations Industrial Development Organisation and the International Finance Corporation. This funding is not disclosed in the department's AFS, as the department was requested to only administer the funding, and this donor funding thus is not directly transferred or utilised by the department.

The department's administrative and technical support for the SECO funded Vuthela programme will also continue as the programme continues into its final phase. In 2024/25, one project linked to non-revenue water and two non-revenue electricity projects will be implemented by these municipalities. These projects are due to be completed in December 2024.

7. Payment summary

This section provides information pertaining to the Vote as a whole at an aggregated level, including payments and budgeted estimates in terms of programmes and economic classification. Details are given in Section 8, and in the *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

7.1 Key assumptions

The department applied the following broad assumptions when compiling the budget:

- All inflation related increases are based on CPI projections.
- Over the 2024/25 MTEF, the department budgeted for the carry-through impact of the 2023 wage agreement through internal reprioritisation. Growth in *Compensation of employees* in 2024/25 is 28.6 per cent, sufficient for the anticipated growth of 4 per cent, the 1.5 per cent pay progression, as well as the ongoing filling of posts in line with the new organisational structure, as approved by the DPSA in May 2022. Growth in the two outer years of the MTEF is 4.9 per cent and 4.6 per cent, respectively, which is largely in line with the percentages that departments were required to budget for.
- As mentioned, the department is implementing a new organisational structure, which was approved by the DPSA in May 2022. The department has budgeted to fill 143 posts in 2024/25 and 43 posts in 2025/26 in this regard, with the new structure providing for increased capacity at district level. The new structure was budgeted for through internal reprioritisation, as explained in Section 4.

7.2 Amendments to provincial and equitable share funding: 2022/23 to 2024/25 MTEF

Table 4.5 shows the amendments to funding received by the department over the 2022/23, 2023/24 and 2024/25 MTEF periods, and excludes conditional grant funding. The carry-through allocations for the outer year (i.e. 2026/27) are based on the incremental percentage used in the 2024/25 MTEF.

Table 4.5 : Summary of amendments to provincial and equitable share allocations for the 2022/23 to 2024/25 MTEF

| R thousand | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
|---|----------|-----------------|------------------|------------------|------------------|
| 2022/23 MTEF period | - | - | - | - | - |
| 2023/24 MTEF period | | (35 090) | (7 328) | (20 567) | (21 493) |
| Cost of living adjustment carry-through (3%) | | 8 349 | 10 238 | 10 356 | 10 822 |
| PES data update and own revenue reductions | | (43 439) | (17 566) | (30 923) | (32 315) |
| 2024/25 MTEF period | | | (126 850) | (128 310) | (137 331) |
| Fiscal consolidation reduction by National Treasury | | | (129 850) | (128 310) | (137 331) |
| Funding from Vote 12: Transport for Margate Airport | | | 3 000 | - | - |
| Total | - | (35 090) | (134 178) | (148 877) | (158 824) |

In the 2022/23 MTEF, there were no changes made to the department's allocation.

Over the 2023/24 MTEF, the department received additional allocations from National Treasury of R8.349 million in 2023/24, R10.238 million in 2024/25 and R10.356 million in 2025/26, with carry-through, relating to the carry-through of the 3 per cent cost of living adjustment. This was allocated to Programmes 1, 3 and 5 against *Compensation of employees*. Also, over the MTEF, the department

implemented the National Treasury baseline cuts of R43.439 million in 2023/24, R17.566 million in 2024/25 and R30.923 million in 2025/26, with carry-through, in line with the equitable share data update and own revenue reduction. The budget cuts were effected against *Goods and services* in Programme 2.

Over the 2024/25 MTEF, the equitable share was reduced by R129.850 million, R128.310 million and R137.331 million, with carry-through, due to the fiscal consolidation reduction made by National Treasury. The cuts were implemented against most programmes and against *Goods and services* and *Transfers and subsidies*. Further detail of these cuts is provided in Section 8. Mitigating this reduction was a once-off allocation of R3 million in 2024/25, suspended from Vote 12: Transport for the sourcing of an airport emergency fire and rescue vehicle for the Margate Airport, allocated to Programme 3 and *Machinery and equipment*.

7.3 Summary by programme and economic classification

Tables 4.6 and 4.7 provide a summary of payments and budgeted estimates by programme and economic classification, respectively, for the period 2020/21 to 2026/27. The department has seven programmes and is made up of two sectors. The budget structure, in particular the Economic Development and Tourism sector, conforms to the uniform budget and programme structure for the sector and is made up of six programmes that are directly linked to the department's core functions. The seventh programme is Environmental Affairs which largely conforms to the uniform programme structure for the Environmental Affairs sector.

Note that, as mentioned in Section 4, there was extensive reprioritisation between programmes, including the movement of the District Operations unit from Programme 1 to Programme 3 as part of the increased capacity at district level. The history was not restated as historical records were not complete enough to allow restatement for comparative purposes.

Table 4.6 : Summary of payments and estimates by programme: Economic Development, Tourism and Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Administration | 255 237 | 294 016 | 321 796 | 336 461 | 356 059 | 356 059 | 367 008 | 364 817 | 381 610 |
| 2. Integrated Economic Development Services | 372 276 | 567 091 | 338 372 | 372 503 | 346 105 | 346 105 | 339 693 | 343 050 | 361 246 |
| 3. Trade and Sector Development | 759 067 | 898 888 | 982 071 | 967 017 | 883 774 | 883 774 | 974 562 | 1 028 244 | 1 086 899 |
| 4. Business Regulation and Governance | 179 756 | 184 048 | 198 534 | 205 052 | 214 541 | 214 541 | 216 806 | 228 556 | 238 988 |
| 5. Economic Planning | 19 302 | 20 369 | 24 851 | 46 510 | 35 714 | 35 714 | 54 948 | 53 400 | 55 833 |
| 6. Tourism | 221 798 | 247 670 | 311 067 | 281 718 | 297 046 | 297 046 | 274 385 | 300 219 | 304 073 |
| 7. Environmental Affairs | 1 200 630 | 1 125 751 | 1 143 414 | 1 197 269 | 1 251 144 | 1 251 144 | 1 232 426 | 1 282 551 | 1 334 708 |
| Total | 3 008 066 | 3 337 833 | 3 320 105 | 3 406 530 | 3 384 383 | 3 384 383 | 3 459 828 | 3 600 837 | 3 763 357 |

Table 4.7 : Summary of payments and estimates by economic classification: Economic Development, Tourism and Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 692 678 | 726 669 | 797 741 | 1 001 960 | 1 007 840 | 1 007 419 | 1 082 224 | 1 120 556 | 1 181 633 |
| Compensation of employees | 358 065 | 400 746 | 430 951 | 513 253 | 474 967 | 474 164 | 609 705 | 639 871 | 669 305 |
| Goods and services | 334 613 | 325 923 | 366 790 | 488 707 | 532 873 | 533 255 | 472 519 | 480 685 | 512 328 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 2 289 563 | 2 593 072 | 2 483 934 | 2 386 984 | 2 350 505 | 2 350 818 | 2 356 341 | 2 469 001 | 2 569 926 |
| Provinces and municipalities | 56 567 | 78 045 | 91 409 | 59 000 | 63 300 | 63 300 | 24 014 | 23 675 | 18 448 |
| Departmental agencies and accounts | 1 793 901 | 1 808 830 | 1 909 241 | 1 859 483 | 1 835 329 | 1 835 329 | 1 884 286 | 1 975 429 | 2 056 334 |
| Higher education institutions | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 252 562 | 250 621 | 248 882 | 249 737 | 237 737 | 237 737 | 236 624 | 248 240 | 268 726 |
| Non-profit institutions | 184 199 | 446 507 | 224 831 | 212 162 | 206 453 | 206 453 | 206 917 | 216 090 | 219 795 |
| Households | 2 334 | 3 728 | 4 555 | 1 500 | 2 584 | 2 897 | 1 500 | 1 567 | 1 637 |
| Payments for capital assets | 25 823 | 18 092 | 30 101 | 17 586 | 26 038 | 26 146 | 21 263 | 11 280 | 11 798 |
| Buildings and other fixed structures | 1 824 | 1 246 | 269 | - | 1 063 | 1 204 | - | - | - |
| Machinery and equipment | 23 753 | 14 334 | 22 483 | 17 586 | 24 975 | 24 942 | 21 263 | 11 280 | 11 798 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 246 | 2 512 | 7 349 | - | - | - | - | - | - |
| Payments for financial assets | 2 | - | 8 329 | - | - | - | - | - | - |
| Total | 3 008 066 | 3 337 833 | 3 320 105 | 3 406 530 | 3 384 383 | 3 384 383 | 3 459 828 | 3 600 837 | 3 763 357 |

Programme 1 reflects an increase in the 2023/24 Adjusted Appropriation, with funds moved to *Goods and services* in this programme to cater for advertising to promote the department and its programmes, as well to offset the spending pressures on items such as computer services and legal costs. The MTEF caters for the department's operational costs, including advertising, communication costs, computer services, operating leases for machinery, computer services for datalines, property payments and buildings leases. The reduction in 2025/26 in comparison to 2024/25 is due to a once-off bulk procurement of laptops and computers planned for 2024/25. This programme was reduced by reprioritisation to fund the new district approach in terms of the new organogram, as detailed in Section 4.

Programme 2 reflects a significant decrease in 2022/23 relating to the April 2022 flood disaster, where the department reprioritised funds from this programme to support businesses that were affected by the floods. As such, savings were identified from delays in implementing projects, such as the SMME and co-operatives mentorship and training projects, the Youth Skills Development programme, as well as the discontinuation of the Enterprise Development Fund. These funds were moved to increase the transfer to TIK under Programme 3. The decrease in 2023/24 is due to the equitable share budget cuts which were implemented entirely against this programme. The budget over the MTEF provides for various projects, such as the implementation of the Operation Vula Fund programme, as well as the DUT social economy initiative which aims to identify and nurture entrepreneurs through coaching and mentoring. This programme was affected by the 2024/25 MTEF fiscal consolidation budget cuts of R36.895 million, with carry-through over the 2024/25 MTEF, and by reprioritisation to fund the new district approach as detailed in Section 4.

Programme 3 is mainly influenced by the capital requirements of DTPC and RBIDZ, as well as transfers to other public entities. In 2022/23, this programme received an increase of R63.500 million in respect of flood disaster relief. These funds were transferred to TIK to support businesses affected by the April 2022 flood damage, in respect of operating and capital expenditure requirements. The budget over the 2024/25 MTEF largely caters for transfers to public entities including TIK, KZNFC, MKI, DTPC and RBIDZ, for their operational costs, as well as for projects, such as the Operation Vula Fund programme, and the Cannabis/Hemp commercialisation programme, as detailed in Section 3. Programme 3 was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4, as well as by R3 million for the purchase of an airport emergency fire and rescue vehicle for the Margate Airport, as mentioned. The increase was mitigated by fiscal consolidation budget cuts of R62.885 million, with carry-through over the 2024/25 MTEF.

Programme 4 shows steady growth over the seven-year period. The MTEF allocations cater for transfers to the KZNLA and the KZNGBB, projects such as the continued implementation of a Case Management System (e-Complaints) for supplementing capacity at a municipal level to address inefficiencies in processing business licences, the facilitation of community consumer awareness outreach campaigns, as well as the MEC's outreach programmes. This programme was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4, mitigated by fiscal consolidation budget cuts of R5.381 million, with carry-through over the 2024/25 MTEF.

Programme 5's budget shows negative growth from 2024/25 to 2025/26 due to once-off projects, such as the impact assessment report on economic development interventions and feasibility study of a One-Stop-Shop in Mooi River. The MTEF funding caters for research projects, such as an impact assessment of the department's interventions and programmes, sector research studies and the OSS/DDM funding. This programme was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

Programme 6 caters for transfers to TKZN and KZNSB over the 2024/25 MTEF, as well as various projects, such as the KZN Tourism Master Plan review, Tourism and Entrepreneurship Career Expo, the Tourism Graduate programme, Master Shisanyama upskilling, Ingakithi school competition and support for emerging tour operators. This programme was decreased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4, aggravated by fiscal consolidation budget cuts of R10.356 million, with carry-through over the 2024/25 MTEF.

Programme 7 shows a generally increasing trend over the seven-year period. The budget over the MTEF provides for transfers to EKZNW, the South African Association for Marine Biological Research (SAAMBR), and Wildlife and Environment Society South Africa (WESSA). The budget also makes provision for IASP, EPWP projects, air quality management development projects, recycling enterprises, the Greenest Municipality Competition, waste minimisation infrastructure support programme and waste dumps clearance projects, etc. This programme was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4, mitigated by fiscal consolidation budget cuts of R16.672 million, with carry-through over the 2024/25 MTEF.

Compensation of employees reflects growth of 18.8 per cent in 2024/25, 4.9 per cent in 2025/26 and 4.6 per cent in 2026/27, mainly to cater for the filling of critical posts by the department in line with the new organisational structure, with focus on increasing the capacity at district level. The department has budgeted to fill 143 posts in 2024/25 and 43 posts to be filled in 2025/26. The department has budgeted for the 1.5 per cent pay progression and the carry-through of the 2023 wage agreement over the MTEF. There were no fiscal consolidation cuts made to this category over the 2024/25 MTEF.

Goods and services reflects an increasing trend over the MTEF, after showing a decline from the 2023/24 Revised Estimate. Some of the fiscal consolidation baseline cuts were effected against *Goods and services* over the 2024/25 MTEF, largely against the budget for consultants in Programmes 2, 3, 6 and 7. The budget cuts will be able to be absorbed, largely because the application processes for the second round of the Operation Vula Fund programme roll-out experienced delays in respect of the policy review. There is an increasing trend over the MTEF, despite the budget cuts. This category was decreased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

Transfers and subsidies to: Provinces and municipalities relates to transfers to various municipalities, with the detail provided in Section 7.9. This category was increased by reprioritisation to fund projects such as airports, informal economy infrastructure development projects, the informal trader stalls, the Howick Falls Tourism Precinct, the Ladysmith Visitors' Information Centre and Somkhanda Lodge at uPhongolo Local Municipality.

Transfers and subsidies to: Departmental agencies and accounts relates to transfers to public entities such as TIK, KZNSB, TKZN, KZNLA, KZNGBB, DTPC and EKZNW, as detailed in Section 7.7. This category was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4, mitigated by fiscal consolidation budget cuts of R70.268 million, with carry-through over the 2024/25 MTEF.

Transfers and subsidies to: Higher education institutions in 2021/22 and 2024/25 relates to transfers to UKZN and DUT for the Regional and Local Economic Development (RLED) Social Entrepreneurs and the KZN Social Economy Development programmes. The department plans to continue with the RLED programmes in 2024/25, and over the MTEF. This category was increased by reprioritisation to fund the Social Entrepreneurs and the KZN Social Economy Development programmes, managed by UKZN.

Transfers and subsidies to: Public corporations and private enterprises mainly relates to transfers to the Waste Economy Support Programme (WESP), KUMISA, the IDFC and the RBIDZ, as detailed in Sections 7.7 and 7.9. This category was decreased by reprioritisation to fund the filling of 36 critical vacant posts in 2024/25, mainly as contract employees for the Operation Vula Fund roll-out, aggravated by fiscal consolidation budget cuts of R6.757 million, with carry-through over the 2024/25 MTEF.

Transfers and subsidies to: Non-profit institutions relates to funding for the KZNGFT, KZNFC, SAAMBR, South African Farmers Development Association (SAFDA) and MKI, as well as a number of transfers to NGOs, as detailed in Sections 7.7 and 7.9. This category was increased by reprioritisation to fund projects such as Film Sector Transformation, Youth Job Creation and Youth Business Incubation, the Technology Transfer Fund, as well as the KZN Tourism Master Plan, which will be implemented by KZNFC and MKI. Also to be funded is the transfer to the South African Chef Association (SACA) for the Master Shisanyama upskilling programme. The increase was mitigated by fiscal consolidation budget cuts of R15.784 million, with carry-through over the 2024/25 MTEF.

Transfers and subsidies to: Households relates mainly to staff exit costs as detailed in Section 7.9.

Buildings and other fixed structures shows an erratic trend. The amount in 2022/23 caters for renovation of the department's Environmental Affairs offices at Cascades in Pietermaritzburg and building a farming tunnel structure in support of co-operatives in the eThekweni District. The increase in the 2023/24 Adjusted Appropriation mainly relates to funding reprioritised for building a farming tunnel structure in support of co-operatives in the eThekweni District which was not budgeted for. No provision is made against this category over the MTEF.

Machinery and equipment in the 2023/24 Adjusted Appropriation was high to cater for the purchase of motor vehicles, the prior year backlog in finance lease payments as a result of delays with the receipt of invoices from the service provider, MTN, for data packages and cellphone contracts, as well as for the purchase of furniture and computer equipment such as laptops. The MTEF reflects an erratic trend and this is largely due to the department's needs and requirements. The increase in the 2023/24 Adjusted Appropriation was to cater for the purchase of motor vehicles, the prior year backlog in finance lease payments as a result of delays with the receipt of invoices from the service provider, MTN, for data packages and cellphone contracts, as well as for the purchase of furniture and computer equipment such as laptops, which were under-budgeted for. The high spending in 2024/25 compared to the outer years of the MTEF relates to the planned bulk purchases of computer equipment, as well as once-off funding for the purchase of an airport emergency fire and rescue vehicle for the Margate airport, as mentioned.

Software and other intangible assets relates to the procurement of Microsoft and other software licences. The increase in 2022/23 was in respect of prior year commitments for the upgrade of the department's software licences. The Microsoft upgrade was a once-off expense due to it being done only when it is required every three years. There is no provision over the MTEF.

Payments for financial assets relates to thefts, losses and debts written off by the department.

7.4 Summary of conditional grant payments and estimates

Table 4.8 relates to the summary of conditional grant payments, by grant name and economic classification.

Further details are provided in the *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

Note that the historical figures set out in Table 4.8 reflect actual expenditure per grant, and should not be compared to the figures reflected in Table 4.1 which represent the actual receipts for the grant.

Table 4.8 : Summary of conditional grants payments and estimates by name

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|-------------------------------------|-----------------|--------------|--------------|--------------------|------------------------|------------------|-----------------------|----------|----------|
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| EPWP Integrated Grant for Provinces | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| Total | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |

The EPWP Integrated Grant for Provinces is allocated against *Goods and services*. The grant is used by Programme 7 for the IASP. The allocation of this grant is performance-based, hence there is a fluctuating trend from 2020/2021 to 2024/25. The department received an allocation of R7.415 million for the EPWP Integrated Grant for Provinces in 2024/25 due to the incentive nature of the grant and improved compliance with reporting requirements. This was reduced by R2.339 million by National Treasury in order to provide funding for the Presidential Employment Stimulus programme. The department plans to create 414 work opportunities in 2024/25 using the EPWP Integrated Grant for Provinces allocation. The department will top up the grant with funds from equitable share and create a further 7 311 EPWP work opportunities.

7.5 Summary of infrastructure payments and estimates

Table 4.9 summarises the infrastructure payments and estimates by category for the department.

A more detailed list of infrastructure projects to be undertaken by the department can be found in the 2024/25 ECE.

Table 4.9 : Summary of infrastructure payments and estimates by category

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Existing infrastructure assets | - | - | - | - | 93 | 234 | - | - | - |
| Maintenance and repairs: Current | - | - | - | - | - | - | - | - | - |
| Upgrades and additions: Capital | - | - | - | - | - | 234 | - | - | - |
| Refurbishment and rehabilitation: Capital | - | - | - | - | 93 | - | - | - | - |
| New infrastructure assets: Capital | 1 824 | 1 246 | 269 | - | 970 | 970 | - | - | - |
| Infrastructure transfers | 429 889 | 239 108 | 237 405 | 57 524 | 117 797 | 117 797 | 66 091 | 52 450 | - |
| Infrastructure transfers: Current | - | - | - | - | - | - | - | - | - |
| Infrastructure transfers: Capital | 429 889 | 239 108 | 237 405 | 57 524 | 117 797 | 117 797 | 66 091 | 52 450 | - |
| Infrastructure: Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Infrastructure: Leases | 34 128 | 34 590 | 35 694 | 38 500 | 38 500 | 33 000 | 40 233 | 42 035 | 43 969 |
| Non infrastructure¹ | - | - | - | - | - | - | - | - | - |
| Total | 465 841 | 274 944 | 273 368 | 96 024 | 157 360 | 152 001 | 106 324 | 94 485 | 43 969 |
| Capital infrastructure | 431 713 | 240 354 | 237 674 | 57 524 | 118 860 | 119 001 | 66 091 | 52 450 | - |
| Current infrastructure | 34 128 | 34 590 | 35 694 | 38 500 | 38 500 | 33 000 | 40 233 | 42 035 | 43 969 |

1. Non infrastructure is a stand-alone item, and is therefore excluded from Capital infrastructure and Current infrastructure, but it is included in the overall total

Refurbishment and rehabilitation: Capital was increased in the 2023/24 Adjusted Appropriation to cater for the unplanned renovation of the department's Environmental Affairs offices at Cascades in Pietermaritzburg. However, the in-year spending was incorrectly allocated to *Upgrades and additions: Capital*, hence the spending indicated against the latter category, and this will be corrected in year-end journals. The projected over-spending in the Revised Estimate relates to higher than expected costs for these renovations. These funds were moved within Programme 1 from savings from vacant posts. There is no provision made against this category over the MTEF.

New infrastructure assets: Capital was allocated R970 000 in the 2023/24 Adjusted Appropriation to cater for the building of a farming tunnel structure in support of co-operatives in the eThekweni District which was not originally budgeted for. These savings were moved within Programme 2. There is no provision made against this category over the MTEF.

Infrastructure transfers: Capital was increased in the 2023/24 Adjusted Appropriation related to a shift with respect to the transfer to DTPC. This shift was undertaken to correctly reflect the capital portion of the transfer to DTPC in this table, as this was erroneously omitted when the main budget was prepared. This movement is only visible in this table. The movement was mitigated by a decrease related to savings identified in respect of the transfer to the DTPC as the entity earmarked part of its transfer for the purchase of two warehouses in TradeZone 1, but the purchase was not approved by the DTPC's Board. A portion of these savings was surrendered towards the provincial Crime Fighting Initiative. The department has made provisional allocations for transfer to DTPC in 2024/25 and 2025/26, but these will need to be reviewed in-year, as well as in the next budget process, particularly to address the lack of provision in 2026/27.

Infrastructure: Leases caters for the buildings leased by the department. There is an increasing trend over the MTEF, with growth of 21.9 per cent in 2024/25, 4.5 per cent in 2025/26 and 4.6 per cent in 2026/27. The reduction in the 2023/24 Revised Estimate was due to some of the contracts for building leases, for example the Ugu offices, not being finalised as at the end of January 2024, accounting for the decrease in the Revised Estimate. The MTEF allocations provide for building leases, including 270 Jabu Ndlovu Street (head office), 181 Hoosen Haffajee Street (Ministerial office), Calder House in Burger Street, Pietermaritzburg, as well as the district offices, which are increasing in number in line with the new organogram.

7.6 Summary of Public Private Partnerships – Nil

7.7 Transfers to public entities (listed i.t.o. Schedule 3 of the PFMA) and other entities

Table 4.10 provides a summary of departmental transfers to the public and other entities that fall under the auspices of the department. The financial summaries of the public entities are presented in the *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

Table 4.10 : Summary of departmental transfers to public entities (listed i.t.o. Schedule 3 of the PMFA) and other entities

| R thousand | | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------------------|-----------------|-----------|-----------|--------------------|------------------------|------------------|-----------------------|-----------|-----------|
| | | 2020/21 | 2021/22 | 2022/23 | | | | 2023/24 | 2024/25 | 2025/26 |
| Transfers to public entities | | 2 126 336 | 2 138 483 | 2 236 801 | 2 195 277 | 2 135 473 | 2 135 473 | 2 207 194 | 2 312 358 | 2 417 694 |
| Dube TradePort Corporation | 3.1 Trade & Investment Pro. | 399 652 | 477 537 | 488 991 | 504 531 | 433 281 | 433 281 | 488 120 | 511 901 | 535 908 |
| Ezemvelo KwaZulu-Natal Wildlife | 7.4 Biodiversity Management | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| of which: | | | | | | | | | | |
| Invasive Alien Species Programme | 7.4 Biodiversity Management | 44 875 | 44 875 | 49 710 | 51 897 | 51 897 | 51 897 | 54 232 | 55 897 | 58 412 |
| TRERS | 7.4 Biodiversity Management | - | - | - | - | 7 000 | 7 000 | 5 000 | 7 000 | - |
| Maloti Drakensberg | 7.4 Biodiversity Management | - | - | - | - | 520 | 520 | - | - | - |
| Subsidy from Vote 4 | 7.4 Biodiversity Management | 942 117 | 836 782 | 805 120 | 841 358 | 841 358 | 841 358 | 865 217 | 904 744 | 946 418 |
| Ithala Development Finance Corporation | | 161 812 | 138 382 | 131 910 | 112 022 | 102 022 | 102 022 | 99 288 | 102 054 | 115 131 |
| of which: | | | | | | | | | | |
| Bulk Buying project | 2.1 Enterprise Development | 10 585 | - | - | - | - | - | - | - | - |
| Clothing and Textile Hub | 2.1 Enterprise Development | - | 5 000 | 5 000 | 12 224 | 12 224 | 12 224 | 5 000 | 10 000 | 21 840 |
| Detergents and Chemicals Shared Prod. | 2.1 Enterprise Development | - | - | 23 500 | 13 000 | 13 000 | 13 000 | 14 000 | 15 000 | 16 000 |
| Enterprise Development Fund | 2.1 Enterprise Development | - | 28 509 | - | - | - | - | - | - | - |
| Edendale Auto Hub | 2.1 Enterprise Development | - | - | 9 000 | 5 000 | - | - | - | - | - |
| Indumo Shopping mall | 2.1 Enterprise Development | - | - | 10 000 | 18 000 | 18 000 | 18 000 | 25 000 | - | - |
| Inkunzi isematholeni | 2.1 Enterprise Development | - | 750 | 1 000 | - | - | - | - | - | - |
| Ithala SOC Limited | 2.1 Enterprise Development | 59 000 | 65 123 | 65 000 | 51 142 | 51 142 | 51 142 | 49 288 | 51 604 | 53 871 |
| Radical Economic Transformation funding | 2.1 Enterprise Development | 5 000 | - | - | - | - | - | - | - | - |
| Thokazi Royal Lodge | 2.1 Enterprise Development | - | - | - | - | - | - | 3 000 | 3 000 | 4 000 |
| Shared infr. SMME & Co-ops incubation | 2.1 Enterprise Development | - | 39 000 | 7 410 | 5 000 | - | - | - | - | - |
| Plastic Bottles Manufacturing Plant | 2.1 Enterprise Development | - | - | - | - | - | - | - | 10 450 | 10 920 |
| Zimele Traders Fund - spaza shops | 2.1 Enterprise Development | 16 927 | - | - | - | - | - | - | - | - |
| RASET - refrigerated trucks | 2.1 Enterprise Development | 9 500 | - | - | - | - | - | - | - | - |
| SMME Covid-19 Support Fund | 2.1 Enterprise Development | 60 000 | - | - | - | - | - | - | - | - |
| Imbokodo Iyazenzela Women Mentor prog. | 2.1 Enterprise Development | 800 | - | - | - | - | - | - | - | - |
| Bakery Incubation | 2.1 Enterprise Development | - | - | 5 000 | 3 500 | 3 500 | 3 500 | 1 500 | 1 500 | 1 500 |
| Pulp & Paper Manufacturing | 2.1 Enterprise Development | - | - | 6 000 | 4 156 | 4 156 | 4 156 | 1 500 | 10 500 | 7 000 |
| KwaZulu-Natal Film Commission | 3.2 Sector Development | 83 548 | 84 082 | 85 705 | 93 657 | 84 907 | 84 907 | 93 784 | 98 939 | 103 634 |
| KwaZulu-Natal Gaming and Betting Board | 4.4 Gaming and Betting | 55 788 | 51 361 | 50 552 | 52 776 | 52 676 | 52 676 | 53 151 | 55 533 | 58 088 |
| KwaZulu-Natal Liquor Authority | 4.3 Liquor Regulation | 83 586 | 87 382 | 88 340 | 89 252 | 89 252 | 89 252 | 89 887 | 94 093 | 98 340 |
| KwaZulu-Natal Tourism Authority | 6.2 Tourism Growth and Dev. | 111 091 | 142 342 | 186 749 | 150 890 | 171 190 | 171 190 | 154 963 | 164 076 | 168 055 |
| KwaZulu-Natal Sharks Board | 6.2 Tourism Growth and Dev. | 73 377 | 70 245 | 71 443 | 69 663 | 69 663 | 69 663 | 70 159 | 73 442 | 76 757 |
| Richards Bay Industrial Development Zone | 3.3 Strategic Initiatives | 87 075 | 107 189 | 109 945 | 130 115 | 128 115 | 128 115 | 130 336 | 136 436 | 142 595 |
| Trade and Investment KwaZulu-Natal | 3.1 Trade & Investment Pro. | 83 415 | 98 306 | 168 336 | 99 116 | 103 592 | 103 592 | 103 057 | 108 243 | 114 356 |
| Transfers to other entities | | 104 326 | 372 816 | 151 169 | 131 207 | 149 148 | 149 148 | 123 633 | 131 401 | 132 147 |
| Demazane | 2.1 Enterprise Development | - | 50 | - | - | - | - | - | - | - |
| Downstream Aluminum Centre of Tech. | 2.1 Enterprise Dev. | 1 546 | 1 001 | - | - | - | - | - | - | - |
| DUT and UKZN initiative | 2.1 Enterprise Dev. | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| Get2Natural | 5.2 Research and Dev. | - | - | 200 | - | - | - | - | - | - |
| KZN Clothing and Textile Cluster | 3.2 Sector Development | 3 143 | - | - | - | - | - | - | - | - |
| K-CAP | 3.2 Sector Development | - | - | - | - | - | - | 1 200 | 1 200 | 1 500 |
| KZN Growth Fund Trust | 2.1 Enterprise Dev. | 48 096 | 285 781 | 69 115 | 47 579 | 45 579 | 45 579 | 39 720 | 39 947 | 40 337 |
| KZN Manufacturing Cluster | 3.2 Sector Development | - | 4 000 | - | - | - | - | - | - | - |
| KZN Music Cluster (KUMISA) | 3.2 Sector Development | 3 675 | 4 000 | 4 500 | 4 000 | 4 000 | 4 000 | 3 000 | 3 250 | 3 500 |
| Isimangaliso Wetlands Park Authority | 6.2 Tourism Growth and Dev. | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Moses Kotane Institute | 3.1 Trade & Investment Pro. | 47 866 | 56 125 | 56 608 | 57 644 | 59 233 | 59 233 | 58 667 | 60 296 | 62 950 |
| SAAMBR | 7.3 Envir. Quality Man. | - | 7 968 | 8 366 | 8 734 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| SAFDA | 2.1 Enterprise Dev. | - | 7 550 | 4 000 | 4 000 | 8 000 | 8 000 | 3 500 | 5 000 | - |
| Tembe Trust | 3.2 Sector Development | - | 1 000 | - | - | - | - | - | - | - |
| Tour Operator | 6.2 Tourism Growth and Dev. | - | - | 999 | - | - | - | 1 250 | 1 500 | 1 750 |
| Productivity SA | 2.3 Economic Empowerment | - | - | - | - | - | - | 1 000 | 1 500 | 2 000 |
| Service SETA | 2.1 Integrated Eco Services | - | - | - | - | 12 900 | 12 900 | - | - | - |
| SEDA | 2.1 Integrated Eco Services | - | - | - | - | 2 000 | 2 000 | 500 | 500 | - |
| Waste Economy Support Programme (WESP) | 7.3 Envir. Quality Man. | - | - | 2 365 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| WESSA | 7.3 Envir. Quality Man. | - | - | - | 548 | - | - | - | - | - |
| Total | | 2 230 662 | 2 511 299 | 2 387 970 | 2 326 484 | 2 284 621 | 2 284 621 | 2 330 827 | 2 443 759 | 2 549 841 |

In the 2024/25 MTEF, the department implemented a portion of the National Treasury fiscal consolidation and equitable share data update cuts against transfers to the public entities. The transfers to public entities (including MKI and the KZNGFT) were subjected to fiscal consolidation cuts of R54.080 million, R109.961 million and R106.676 million, partly offset by additional project funding of R30.300 million, R34.238 million and R26.363 million over the MTEF. The details are provided per entity.

DTPC

During 2020/21, the entity's transfer was cut by R83.569 million, with the funds cut to contribute to the provincial Covid-19 response. This cut was effected against capital development projects which could be deferred, such as the multi-storey parkade. In addition, the entity's transfer was cut by R6.450 million in 2020/21, due to delays in filling posts, and this was offset by an additional amount of R10 million for the continuation of the development of the ASP. The entity's baseline was further cut, due to the 2021/22 MTEF fiscal consolidation budget cuts, with R33.425 million cut in 2021/22, R44.924 million in 2022/23 and R52.876 million in 2023/24, with carry-through. In this regard, EDTEA's baseline was cut in respect of fiscal consolidation, and the department effected a part of their budget cuts against the transfers to its entities. DTPC effected these cuts against *Compensation of employees* and *Goods and services*. In the 2023/24 Adjustments Estimate, DTPC's transfer was reduced by R60 million by the department in respect of funds earmarked for the purchase of two warehouses in TradeZone 1, which did not materialise. These

funds were moved to *Goods and services* in Programme 7 towards short-term job creation initiatives in waste management, using EPWP principles. In addition, an amount of R11.250 million was cut from the transfer to the DTPC towards the provincial Crime Fighting Initiative. During 2023/24, DTPC also realised an over-collection against their revenue budget of R8.750 million, which was surrendered to the Provincial Revenue Fund, also towards the provincial Crime Fighting Initiative. This amount is not evident in these tables as it has no impact on the transfer to the entity, but is evident in Table 4.1. Over the MTEF, the entity will focus on the construction of warehouses on Erf 769 and 770 at TradeZone 2, while construction of medium-sized factory buildings on Erf 771 at TradeZone 2 will continue. The transfer to this entity was cut as part of the 2024/25 MTEF fiscal consolidation budget cuts, by R39.115 million, R38.954 million, and R40.286 million over the MTEF. The entity will absorb these cuts by cutting back on consultants' fees, property payments and operating payments.

EKZNW

The transfers to EKZNW are largely to subsidise the entity's efforts in respect of nature conservation, and to supplement its tourism operations. The transfer from EDTEA also includes a specific allocation to implement the IASP within the protected areas of KZN. In 2020/21, a once-off R190.160 million was allocated to assist the entity to mitigate against the projected revenue losses from tourism income due to the Covid-19 lockdown and travel restrictions. The increase was offset by a decrease of R8 million, largely due to delays in filling posts. At the end of the third quarter of 2023/24, the entity has not fully recovered its revenue to pre-Covid-19 levels and, to balance the budget, the entity cut back on capital expenses. The budget for operational expenses, such as fuel, gas, water, electricity, and consumables, etc. was decreased significantly, in line with the lower revenue anticipated from tourism. Furthermore, the entity could only set aside limited funds for the replacement of critical machinery and equipment. The increase in the 2023/24 Adjusted Appropriation relates to funds for the KZN TRERS for the benefit of rural communities adjacent to the EKZNW protected areas, as well as EDTEA's commitment to the Maloti Drakensberg Transfrontier project. The MTEF transfers cater for operational costs to ensure that the entity meets its mandate, including the management of protected areas and biodiversity in KZN. The transfers over the 2024/25 MTEF are cut by fiscal consolidation cuts of R14.002 million, R14.629 million and R15.302 million. This will be achieved by cutting back on operational costs, as well as increased revenue from own sources. Although the entity reflects a balanced budget, the growth in salary costs exceeds the transfer growth and, over the MTEF, the entity is not able to fill any additional posts or to fund any significant capital projects. The budget cuts are partly offset by additional funding of R5 million and R7 million in 2024/25 and 2025/26, respectively, from EDTEA toward the KZN TRERS project.

IDFC

The department transfers funds to IDFC on a project-specific basis and IDFC then oversees the financing and control of the projects, as well as the recovery of the loans. The 2020/21 transfer includes additional funding for various projects, such as the Bulk Buying project, SMME and co-operatives incubation, Maritime Transport and Manufacturing Sector development, as well as the development of a Shared Economic Infrastructure Facility to provide co-working spaces for small businesses in KwaMashu. This explains the significant decrease in 2021/22, partly offset by funds from EDTEA toward the Enterprise Development Fund. The 2022/23 amount includes additional funding allocated for various projects, including a project to support pulp and paper manufacturers with a shared facility, a bakery incubation project, as well as the Inkunzi isematholeni project which is part of the annual youth in business competition. The 2023/24 budget makes provision for a transfer to Ithala SOC Ltd, to ensure that the subsidiary meets the minimum Capital Adequacy Ratio (CAR), as prescribed by the Prudential Authority and National Treasury. Other funded projects include the establishment of a Clothing and Textile Hub, detergents and chemicals shared production facility, the Edendale Auto Hub and Ndumo Shopping Mall retail development and service station, continuation of the pulp and paper shared facility, and the bakery incubation project, as well as for SMME lending. The budget over the 2024/25 MTEF caters for continuation of the above-mentioned projects where IDFC was appointed as the implementing agent, as well as the Thokazi Royal Lodge upgrade project, and a plastic bottles manufacturing plant. In this regard, the IDFC receives R50 million, R50.450 million and R61.260 million from EDTEA over the 2024/25 MTEF, after cuts of R26.285 million, R29.253 million and R22.109 million were affected against the project funding to partially offset the 2024/25 MTEF fiscal consolidation cuts against the department's

baseline. These cuts were made against the Ndumo Shopping Mall retail development and service station, pulp and paper shared facility, and the bakery incubation projects, among others. Also, the entity receives transfers of R49.288 million, R51.604 million and R53.871 million over the MTEF for the recapitalisation of Ithala SOC Limited to address its minimum CAR requirements, after the transfer earmarked for Ithala SOC Limited was cut by R1.854 million, R1.839 million and R1.966 million, due to fiscal consolidation.

KZNFC

Over the 2021/22 MTEF, the entity's budget was cut by R5.229 million, R6.321 million, and R5.917 million, with carry-through. These cuts were effected against research and development projects, the annual Simon Sabela Film and Television Awards, industry skills training, external bursaries, staff training, advertising, marketing and branding, among others. The entity's budget was also cut by R4.750 million in the 2023/24 Adjustments Estimate, due to insufficient concept documents received for the Youth in Marketing and Audience Development Programmes. The budget was further decreased by R4 million in the 2023/24 Adjustments Estimate towards the provincial Crime Fighting Initiative. The entity's budget is cut by R3.340 million, R3.312 million and R3.545 million, over the MTEF, following fiscal consolidation cuts and equitable share cuts. The cuts are offset by additional funds of R5 million, R6 million and R6.500 million from EDTEA toward various projects to support emerging filmmakers in film production and development.

KZNGBB

The KZNGBB is responsible for regulating the gambling industry in the province, the verification, collection and distribution of gambling taxes, as well as ensuring the roll-out of new initiatives and protecting patrons and the public at large. The high amount in 2020/21 can be ascribed to an additional R11.531 million received by the entity in the 2020/21 Special Adjustments Estimate, from the provincial fiscus due to the impact of the Covid-19 pandemic on the entity's revenue streams to compensate it for the revenue losses it anticipated to suffer as a result of the impact that the national lockdown had on gaming operations. The funds were thus allocated to procure critical IT infrastructure to promote local economic development opportunities in the gambling industry, as well as to create opportunities through black industrialist projects, among others. The department also allocated additional funding of R3 million in the 2021/22 Adjustments Estimate, to offset spending pressures against the entity's operational costs, such as salary increases and acting allowances. The transfer reflects flat growth over the MTEF, after fiscal consolidation budget cuts of R2 million in 2024/25, R2.089 million in 2025/26, and R2.185 million in 2026/27. The entity will absorb these cuts by cutting back on filling of some of its vacant posts, and also recruiting staff at the minimum of the applicable salary scales.

KZNLA

KZNLA was established to administer the collection of liquor licence fees and the issuing of liquor licences. The entity's budget was cut by R4.945 million, R8.051 million and R11.380 million over the 2021/22 MTEF, with carry-through. The baseline cuts meant that the entity had to scale down on filling vacant posts, and the entity was not able to increase its capacity with regard to monitoring and compliance inspections. The entity deferred the establishment of district offices, and continued to share office space with EDTEA in some of the districts, both to minimise the operating costs of the entity, and also in anticipation of the merger with the KZNGBB, which is envisaged to occur in 2024/25, after the enactment of the KZN Economic Regulatory Authority Bill. The baseline cuts also limited the entity's ability to make any significant investment in its IT infrastructure and vehicle fleet. The entity's budget over the 2024/25 MTEF is cut by R3.381 million, R3.353 million and R3.589 million, ascribed to the department's reduction in baseline following fiscal consolidation equitable share cuts. The entity will absorb the cuts by not filling any new vacancies, and by savings on operational costs through greater efficiencies and partnerships, among others. The transfers over the 2024/25 MTEF will fund the operational costs of the entity, including social responsibility and awareness campaigns and to ensure compliance with relevant legislation and licence conditions. The entity will roll out strategic initiatives with stakeholders to remove illicit and counterfeit alcohol and to increase regulatory compliance of licensed liquor traders in the province. In line with its transformation objectives, the entity will implement initiatives to facilitate participation of individuals previously disadvantaged in the industry.

KZNSB

The transfer to KZNSB shows a fluctuating trend due to the baseline cuts of R8.519 million in 2021/22, R10.838 million in 2022/23 and R11.315 million in 2023/24, with carry-through, implemented on the entity's transfer, in line with the fiscal consolidation budget cuts implemented by National Treasury. The transfer was further reduced over the 2024/25 MTEF as a result of fiscal consolidation cuts of R2.639 million, R2.617 million and R2.801 million. The entity absorbed these cuts by cutting back on operational expenses, such as maintenance, as well as the non-filling of posts. The MTEF allocations show steady growth and provide for operational costs, as well as the continued development of the SRC.

TKZN

The transfers to TKZN show an erratic trend. The 2020/21 baseline is low, mainly ascribed to the budget cuts to provide for the provincial response to the Covid-19 pandemic, as well as savings due to delays in filling posts. The department effected part of its fiscal consolidation and wage freeze budget cuts against TKZN over the 2021/22 MTEF, and these amounted to R1.394 million, R2.955 million and R3.103 million, with carry-through. The budget in 2022/23 included provision for specific projects, such as the upgrade of the KwaXolo Caves precinct, Ntsikeni and May Lodges upgrade projects and toward hosting of tourism events, such as the World Congress Angels Investors Convention. In the 2023/24 Adjustments Estimate, the entity received a once-off R21 million to host various tourism events, offset slightly by a decrease of R700 000 for the provincial Crime Fighting Initiative. The entity's baseline is cut by R5.717 million, R5.668 million and R6.067 million over the 2024/25 MTEF, as a result of the fiscal consolidation budget cuts. This is partly offset by additional funds of R3 million, R5 million and R1.800 million from EDTEA for the roll-out of projects over the MTEF, such as Homestay, whereby visitors share a residence with a local of the area to which they are travelling, capacitation of tourism clusters and Community Tourism Organisations, as well as further upgrades to the KwaXolo Caves precinct. The transfers increase at a steady rate over the MTEF and include provision for incubation programmes aimed at supporting SMMEs, in particular development initiatives aimed at African youth and women in both leisure and business tourism, etc. The entity will absorb the 2024/25 MTEF budget cuts by reducing operational expenses, branding and marketing campaigns and capacity building programmes, among others.

RBIDZ

The entity's transfer from EDTEA caters for operational costs, as well as capital expenditure for the construction of investment projects, which is co-funded by the DTIC. The fiscal consolidation budget cuts effected over the 2021/22 MTEF resulted in budget cuts against the transfers to RBIDZ amounting to R14 million, R27.809 million and R14.400 million, respectively, from 2021/22 to 2023/24, with carry-through. These cuts were effected against advertising costs, travel and accommodation, events, Corporate Social Investment (CSI) activations, as well as by reducing the budget for legal fees, training costs, and operational expenses such as water and electricity and repair and maintenance. The budget was cut by R2 million in the 2023/24 Adjustments Estimate, as part of the Vote's contribution toward the provincial Crime Fighting Initiative. Despite the budget cuts of R4.903 million, R4.862 million and R5.203 million over the 2024/25 MTEF, ascribed to the fiscal consolidation budget cuts, the entity's budget shows inflationary growth over the MTEF. The cuts will be absorbed by cutting back on training, travel and subsistence, CSI, etc., as well as expected positive growth in own revenue.

TIK

Over the 2021/22 MTEF, the transfer to TIK was decreased by R9.175 million, R13.330 million and R12.996 million, with carry-through. These cuts were absorbed by the non-filling of vacant posts. In addition, the entity cut back on international trips to attend trade shows, etc., and this was possible due to the Covid-19 travel restrictions. The budget for 2023/24 includes additional funding reprioritised by EDTEA, allocated to the entity toward the KZN Growth Coalition, aimed at strengthening the relationship between business and provincial government with the aim of building a trust relationship that will build investment confidence, establish partnerships and avoid industrial conflict and/or assist in resolving such conflicts, a trade and investment targeting mission with the purpose to generate FDI leads for KZN, as well as the KZN Exporter Competitiveness programme to train 15 emerging exporters. A cut of R1.424 million was made to the entity's transfer in the 2023/24 Adjustments Estimate, toward the provincial Crime Fighting Initiative. The transfer over the 2024/25 MTEF was cut by R3.414 million, R3.385 million and R3.623 million, as a result of 2024/25 MTEF fiscal consolidation budget cuts. These cuts will be

absorbed by cutting back on travel, events, as well as partnering with other agencies to save costs, among others. The transfers over the MTEF provide for the continuation of projects, such as the Drakensberg Cable Car studies, establishment of the Leather Processing Hub in Pietermaritzburg, the Clothing and Textile SEZ in Ladysmith, the KZN Growth Coalition and roll-out of additional One-Stop-Shop service centres. The transfers from 2024/25 onward grow steadily to provide for the operational expenses, and specific projects.

The department also transfers funds to other entities, such as KZNGFT and MKI which are not listed in terms of Schedule 3 of the PFMA, as explained below:

KZNGFT

The substantial increase in 2021/22 was mainly because of funding in respect of the Operation Vula Fund programme, as well as R20 million which was allocated toward the KZN Youth Empowerment Fund. A further R20 million was allocated toward the same purpose in 2022/23, after which the transfer stabilises over the MTEF. The transfer to KZNGFT was reduced by R10 million in 2024/25, R12 million in 2025/26 and R14 million in 2026/27 as a result of the 2024/25 MTEF fiscal consolidation cuts. The entity will affect this cut by cutting back on investments. The transfers to the entity over the 2024/25 MTEF cater for investment into catalytic projects, and the entity funds its own operations, largely from the interest earned on its investment, as well as from service fees.

MKI

MKI undertakes research into the diverse training/skills required to respond to the needs of the provincial economy, and co-ordinates the interaction between the line function and sector departments, established and/or envisaged provincial government training institutions, tertiary institutions, and other external training service providers. In 2020/21, there was a once-off cut of R2.489 million, toward the provincial Covid-19 response. In addition, a further budget cut of R500 000 was effected in the same year due to delays in filling posts. The entity's baseline was cut by R2.300 million per year from 2021/22 to 2023/24, with carry-through, as a result of the fiscal consolidation budget cuts, and the entity effected this by cutting back on professional fees for outsourced research services, as well bursaries, staff training, advertising costs, and travel and subsistence. In the 2023/24 Adjustments Estimate, the entity's budget was increased by a once-off amount of R89 000 to fund a shortfall experienced in the rolling out of the techno hubs and, in addition, R1.500 million was allocated toward the review of the KZN Tourism Master Plan. The budget over the 2024/25 MTEF caters for the operational costs of the entity, research projects, as well as the enterprise development and enterprise incubation components relating to the maritime strategy. The MTEF budget grows steadily, despite the 2024/25 MTEF fiscal consolidation budget cuts of R2.113 million, R2.095 million and R2.242 million, which will be absorbed by cutting back on outsourced research studies and bursaries. The MTEF provides for the Technology Transfer Fund, as well as the development of the KZN Tourism Master Plan and KZN Business Intelligence Portal, which will provide users with a single interface to discover and interact with analytical economic and other data.

The MTEF budget includes transfers to other entities, including WESP and ISWP Authority, among others.

7.8 Transfers to local government

Tables 4.11 and 4.12 indicate transfers to local government per category. Details are given in *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*. It is noted that, although the payment of motor vehicle licences and payment to the uMgungundlovu Economic Development Agency (UMEDA) and uMhloosini Development Agency fall under *Transfers and subsidies to: Provinces and municipalities*, these funds will not be transferred to any municipality, and hence these are excluded from the tables below.

Table 4.11 : Summary of departmental transfers to local government by category

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--------------|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Category A | - | 4 200 | 2 800 | - | - | - | - | - | - |
| Category B | 48 025 | 27 412 | 64 900 | 39 800 | 43 700 | 44 300 | 15 900 | 14 202 | 8 913 |
| Category C | 8 500 | 39 821 | 5 000 | 3 000 | 4 500 | 5 700 | - | - | - |
| Unallocated | - | - | - | 5 500 | 5 400 | 3 600 | 5 800 | 7 100 | 8 100 |
| Total | 56 525 | 71 433 | 72 700 | 48 300 | 53 600 | 53 600 | 21 700 | 21 302 | 17 013 |

Table 4.12 : Summary of departmental transfers to local government by grant name

| R thousand | Sub-programme | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---------------------------------------|------------------------------|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revitalisation of City Centre | 1.2 Office of the HOD | 300 | - | - | - | - | - | - | - | - |
| Infrastructure Economic Development | 2.2 Reg. and Local Eco. Dev. | 14 500 | 14 017 | 17 300 | 20 300 | 20 300 | 20 300 | 9 900 | - | - |
| Municipal Employment Initiative | 2.2 Reg. and Local Eco. Dev. | - | 3 000 | 14 000 | 6 000 | 6 000 | 6 000 | 2 000 | - | - |
| KwaMajomela Light Manuf. Centre | 2.2 Reg. and Local Eco. Dev. | 3 500 | 7 821 | - | - | - | - | - | - | - |
| Margate Airport | 3.2 Sector Development | 4 000 | - | 5 000 | 2 000 | 2 000 | 2 000 | 500 | 1 045 | 1 092 |
| Newcastle Airport | 3.2 Sector Development | - | 2 000 | 3 000 | - | - | - | - | - | - |
| Mkuze Airport | 3.2 Sector Development | - | 31 000 | - | - | - | - | - | - | - |
| Pietermaritzburg Airport | 3.2 Sector Development | 2 500 | - | 3 000 | 3 000 | 3 000 | 3 000 | 500 | 1 045 | 1 092 |
| Richards Bay Airport | 3.2 Sector Development | - | - | 1 000 | - | - | - | 500 | 2 612 | 2 729 |
| Prince Mangosuthu Buthezi Airport | 3.2 Sector Development | - | - | 500 | 2 000 | 2 000 | 2 000 | - | - | - |
| uTshwayelo Aquaculture | 3.2 Sector Development | - | 1 720 | 1 000 | - | - | - | - | - | - |
| Mtubatuba Agro-processing Facility | 3.2 Sector Development | 1 750 | - | - | - | - | - | - | - | - |
| Estcourt Community Bridge - Dalton | 3.2 Sector Development | 5 000 | - | - | - | - | - | - | - | - |
| Long Term Development Strategy | 5.1 Policy and Planning | 1 000 | 2 000 | 2 000 | 1 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| Alfred Duma Information Centre | 6.3 Tourism Growth and Dev. | - | - | - | - | - | - | - | 3 000 | - |
| St Lucia Craft Market | 6.3 Tourism Growth and Dev. | - | - | - | - | - | - | - | 1 000 | - |
| Mkhuze Falls | 6.3 Tourism Growth and Dev. | 3 000 | - | - | - | - | - | - | - | - |
| Jozini Information Centre | 6.3 Tourism Growth and Dev. | 1 500 | - | - | - | - | - | - | - | - |
| Howick Falls Tourism Precinct | 6.3 Tourism Growth and Dev. | 5 000 | - | - | - | - | - | - | - | - |
| Sibhudu Caves, KwaShushu Hotsprings | 6.3 Tourism Growth and Dev. | - | 1 000 | - | - | - | - | - | - | - |
| Drakensberg Extravaganza | 6.3 Tourism Growth and Dev. | 6 500 | - | - | - | - | - | - | - | - |
| Balele Game Reserve | 6.3 Tourism Growth and Dev. | - | - | 6 500 | 3 000 | 3 000 | 3 000 | - | - | - |
| Koppie Alleen Guesthouse | 6.3 Tourism Growth and Dev. | - | 2 500 | - | - | - | - | - | - | - |
| Mtubatuba Information Centre | 6.3 Tourism Growth and Dev. | 1 750 | 6 000 | 6 500 | 3 000 | 3 000 | 3 000 | 2 000 | - | - |
| Somkhanda Lodge | 6.3 Tourism Growth and Dev. | - | - | - | - | - | - | - | 5 000 | 3 500 |
| Highover Game Reserve | 6.3 Tourism Growth and Dev. | - | - | 3 000 | - | - | - | - | - | - |
| Beach Development | 6.3 Tourism Growth and Dev. | - | - | 2 500 | 2 500 | 2 500 | 2 500 | - | - | - |
| Greenest Municipality Competition | 7.3 Enviro Quality Mngmnt. | 6 225 | 375 | 4 900 | 5 500 | 5 400 | 5 400 | 2 600 | 3 600 | 3 600 |
| Green and Smart Municipality Comp. | 7.1 Environ Policy Planning | - | - | - | - | 2 400 | 2 400 | 2 000 | 2 000 | 2 500 |
| Transformative River Management Prog. | 7.1 Environ Policy Planning | - | - | - | - | - | - | 1 200 | 1 500 | 2 000 |
| Natural Resource Management Comp. | 7.3 Enviro Quality Mngmnt. | - | - | 2 500 | - | 3 000 | 3 000 | - | - | - |
| Total | | 56 525 | 71 433 | 72 700 | 48 300 | 53 600 | 53 600 | 21 700 | 21 302 | 17 013 |

With regard to Category A, the amount in the 2021/22 Adjusted Appropriation relates to the construction of an informal trade stall in eFolweni, in the eThekweni Metro. The department also made provision in 2022/23 to complete this project.

With regard to Category B, the uMzimkhulu, Newcastle, uMvoti, uMlalazi, uMhlathuze and Dr Nkosazana Dlamini Zuma Municipalities received funds for the Greenest Municipality Competition which took place in 2020/21, 2021/22 and 2022/23. The department transferred funds in 2020/21, 2021/22, as well as 2022/23 to the Mtubatuba Municipality in respect of the visitors' information centre in the municipality. In 2021/22, the department transferred funds for Koppie Alleen Guesthouse: Mahlalela Community Trust, the Okhahlamba Municipality for the Drakensberg Extravaganza, the Jozini Municipality for the Jozini Information Centre and the Mtubatuba Municipality for an agro-processing facility and tourism centre. In addition, transfers were made in respect of the Integrated Economic Development plans to the uPhongolo and Greater Kokstad Municipalities, and informal economy infrastructure projects funded *via* the KZN Economic Recovery Fund, and these were transferred to the uMvoti, Okhahlamba, Msunduzi and Greater Kokstad Municipalities. In 2021/22, transfers were made to the uMdoni, Ray Nkonyeni, Newcastle, uMhlabuyalingana and Big Five Hlabisa Municipalities in respect of informal trade stalls.

In 2022/23, the department continued with the informal infrastructure development initiative at various municipalities, which included informal trade stalls, as well as other infrastructure to assist the informal economy. The department also made provision for the continued development and renovations at various airports, namely Mkuze, Pietermaritzburg and Margate. Provision was also made for various projects, such as Balele Game Reserve, Beach Development, uTshwayelo aquaculture and fish processing project and the Mtubatuba Visitors' Information Centre.

In 2023/24, provision was made for further development of the Margate and Pietermaritzburg Airports. The transfers also cater for the Mtubatuba Visitors' Information Centre, Balele Game Reserve, Beach Development, Greenest Municipality Competition, informal infrastructure development, as well as MEIs. The funds will be transferred to Ray Nkonyeni, uMdoni, eDumbe, uMsunduzi, eMadlangeni, Mtubatuba and other local municipalities. The 2023/24 Adjusted Appropriation caters for the Natural Resource Management (NRM) Competition and the Green and Smart Municipality Competition.

In 2024/25, provision was made for informal infrastructure development, including the Mtubatuba Visitors' Information Centre, and transfers to the Abaqulusi, uMsinga, uMdoni, Msunduzi, uMngeni, Richmond, uMfolozi, uMlalazi, iMpendle, uMzumbe and Mtubatuba Local Municipalities. The 2024/25 MTEF, provides for the Margate, Richards Bay and Pietermaritzburg Airports, Greenest Municipality Competition, Green and Smart Municipality Competition and Transformative River Management Programme.

In 2025/26, provision was made in respect of the Ladysmith Visitors' Information Centre and the St Lucia Craft Market for transfer to the Alfred Duma and Mtubatuba Local Municipalities. Provision made in the two outer years is also for the Somkhanda Lodge for transfer to the uPhongolo Local Municipality.

With regard to Category C, the department made provision to fund the upgrading of the Mkuze Airport for transfer to the uMkhanyakude District Municipality. The transfers in 2020/21 to 2021/22 were made in respect of the KwaMajomela Light Manufacturing Centre to the Zululand District Municipality. In 2022/23, the department also made provision for the continued development of the informal economic infrastructure in the Ugu, uThukela, and uMzinyathi District Municipalities, as well as the Prince Mangosuthu Buthelezi Airport for transfer to the Zululand District Municipality and there is provision for this project in 2023/24. The increase in the 2023/24 Adjusted Appropriation is due to the department's prior year commitments to the Ugu District Municipality with regard to the NRM Competition 2021/22 winners, as well as the transfer to UMEDA for the Howick Falls Tourism Precinct. No provision is made over the 2024/25 MTEF.

7.9 Transfers and subsidies

Table 4.13 is a summary of spending on *Transfers and subsidies* by programme and main category, with explanations provided before and after the table.

The *Transfers and subsidies* under Programme 1 are as follows:

- *Provinces and municipalities* relates to motor vehicle licence fees, as well as a transfer made in 2020/21 to the Msunduzi Municipality to revitalise the city centre.
- *Households* provides for external bursaries and staff exit costs.

The category *Transfers and subsidies* under Programme 2 provides for the following:

- *Provinces and municipalities* consists of transfers to various projects implemented by municipalities. The 2024/25 allocation makes provision for projects such as the Umzumbe Kwa Smith project for the uMzumbe Local Municipality toward paving and fencing of the informal trading stalls, iMpendle Infrastructure to erect informal trading stalls within the CBD and the Richmond CBD trading stores, eMondlo Infrastructure for an informal trading stall at the taxi rank, Msunduzi Municipality: Informal Economic Infrastructure Development (IEID), KwaMbonambi Town Market Stalls to be implemented by the uMfolozi Local Municipality, the King Dinuzulu Suburb Trading Facilities, uMzinto Bus Rank Informal Trader Stalls, uMngeni Informal Trading Infrastructure (ITI) and uMngeni and uMdoni MEIs. In addition, the budget provides for a once-off allocation to rehabilitate the Nelson Street SMME Unit in the Richmond Local Municipality. There is no provision made for the two outer years of the MTEF at this stage, as the projects to be supported are considered annually.
- Over the 2024/25 MTEF, *Departmental agencies and accounts* comprises transfers to the Small Enterprise Development Agency (SEDA) for the agency to support vulnerable groups with enterprise development programmes. The 36-month contract was signed in 2023/24, ending in 2025/26. Transfers will also be made to Productivity SA to facilitate competitiveness improvement of KZN enterprises. In addition, support is provided in developing and supporting KZN black industrialists with productivity improvements, improving their capabilities to access mainstream domestic and international markets.
- *Higher education and institutions* over the 2024/25 MTEF relates to transfers to UKZN to provide support for students completing various RLED initiative programmes.
- *Public corporations and private enterprises* largely caters for transfers to IDFC and includes funding for the Enterprise Development Fund and Ithala SOC Ltd. The detail is discussed in Section 7.7.
- *Non-profit institutions* relates to the KZNGFT and SAFDA transfers, as discussed in Section 7.7.
- *Households* pertains to staff exit costs.

Table 4.13 : Summary of transfers and subsidies by programme and main category

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Administration | 1 145 | 1 176 | 2 136 | 200 | 959 | 1 056 | 314 | 328 | 343 |
| Provinces and municipalities | 342 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Motor vehicle licences | 42 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Revitalisation of city centre - Msunduzi Municipality | 300 | - | - | - | - | - | - | - | - |
| Households | 803 | 1 064 | 1 910 | - | 759 | 856 | - | - | - |
| Bursaries | - | 400 | 120 | - | - | - | - | - | - |
| Staff exit costs | 803 | 664 | 1 790 | - | 759 | 856 | - | - | - |
| 2. Integrated Economic Development | 229 783 | 463 963 | 241 962 | 195 003 | 202 488 | 202 488 | 158 908 | 153 001 | 162 454 |
| Provinces and municipalities | 18 000 | 24 838 | 31 800 | 26 300 | 26 300 | 26 300 | 11 900 | - | - |
| KwaMajomela Light Manufacturing Centre | 3 500 | 7 821 | - | - | - | - | - | - | - |
| Hlabisa Trade stalls | - | 3 000 | - | - | - | - | - | - | - |
| Manguzi Trade stalls | - | 3 000 | 4 500 | 4 500 | 4 500 | 4 500 | - | - | - |
| Umkumbe Kwa Smith | - | - | - | - | - | - | 2 000 | - | - |
| iMpendle Infrastructure | - | - | - | - | - | - | 1 200 | - | - |
| Richmond CBD trading stores | - | - | - | - | - | - | 1 000 | - | - |
| Scottburgh Trade stalls | - | 2 000 | - | - | - | - | - | - | - |
| Newcastle Trade stalls | - | 1 000 | - | - | - | - | - | - | - |
| Ezingolweni Trade stalls | - | 817 | - | - | - | - | - | - | - |
| eFolweni Trade stalls | - | 4 200 | - | - | - | - | - | - | - |
| uMzimkhulu MEI | - | 1 000 | - | - | - | - | - | - | - |
| uBuhlebezwe MEI | - | 1 000 | - | - | - | - | - | - | - |
| Okhahlamba MEI | - | 1 000 | - | - | - | - | - | - | - |
| Mkuze Infrastructure | - | - | 1 000 | - | - | - | - | - | - |
| uMhlathuze MEI | - | - | 2 000 | - | - | - | - | - | - |
| eFolweni Infrastructure | - | - | 1 800 | - | - | - | - | - | - |
| Isipingo MEI | - | - | 1 000 | - | - | - | - | - | - |
| Ezingolweni MEI | - | - | 1 000 | - | - | - | - | - | - |
| uMzinto Infrastructure | - | - | 2 000 | - | - | - | - | - | - |
| Maphumulo MEI | - | - | 1 000 | - | - | - | - | - | - |
| Ndwedwe MEI | - | - | 1 000 | - | - | - | - | - | - |
| Alfred Duma Infrastructure | - | - | 2 000 | - | - | - | - | - | - |
| Mandeni MEI | - | - | 1 000 | - | - | - | - | - | - |
| KwaDukuza MEI | - | - | 1 000 | - | - | - | - | - | - |
| uMsinga Infrastructure | - | - | 1 000 | - | - | - | - | - | - |
| eMondlo Infrastructure | - | - | 2 000 | - | - | - | 1 000 | - | - |
| Newcastle MEI | - | - | 2 000 | - | - | - | - | - | - |
| uMzinyathi DDA MEI | - | - | 1 500 | - | - | - | - | - | - |
| uBuhlebezwe Highflats | - | - | 2 000 | - | - | - | - | - | - |
| Kokstad MEI | - | - | 1 000 | - | - | - | - | - | - |
| Dr Nkosazana Dlamini-Zuma MEI | - | - | 1 000 | - | - | - | - | - | - |
| Msunduzi MEI | - | - | 2 000 | 1 000 | 1 000 | 1 000 | - | - | - |
| Okhahlamba Municipality: Inf. Econ. Infr. Dev | 3 000 | - | - | - | - | - | - | - | - |
| uMvoti Municipality: Inf. Econ. Infr. Dev | 3 000 | - | - | - | - | - | - | - | - |
| Greater Kokstad Municipality : Inf. Econ. Infr. Dev | 4 500 | - | - | 1 000 | 1 000 | 1 000 | - | - | - |
| Msunduzi Municipality: Inf. Econ. Infr. Dev | 4 000 | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - |
| eMondlo IEI | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| Alfred Duma MEI For Informal Enterprises | - | - | - | 500 | 500 | 500 | - | - | - |
| Alfred Duma: Inf. Econ. Infr. Dev | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| eMadlangeni MEI | - | - | - | 500 | 500 | 500 | - | - | - |
| iMpendle ITI | - | - | - | 900 | 900 | 900 | - | - | - |
| uBuhlebezwe: Inf. Econ. Infr. Dev | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| KwaMbonambi Town Market stalls | - | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - |
| King Dinuzulu Suburb Trading Facilities | - | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - |
| uMzinto Bus Rank Informal Trader stalls | - | - | - | 2 000 | 2 000 | 2 000 | 750 | - | - |
| uMndoni MEI | - | - | - | 1 000 | 1 000 | 1 000 | - | - | - |
| uMngeni ITI | - | - | - | 1 400 | 1 400 | 1 400 | 750 | - | - |
| uMngeni MEI | - | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - |
| uMsinga IEI | - | - | - | 2 000 | 2 000 | 2 000 | - | - | - |
| uMzunge MEI | - | - | - | 1 000 | 1 000 | 1 000 | - | - | - |
| Rehabilitation of Nelson Street SMME Unit | - | - | - | 500 | 500 | 500 | 1 200 | - | - |
| Departmental agencies and accounts | - | - | - | - | 14 900 | 14 900 | 500 | 500 | - |
| Services SETA | - | - | - | - | 12 900 | 12 900 | - | - | - |
| SEDA | - | - | - | - | 2 000 | 2 000 | 500 | 500 | - |
| Higher education institutions | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| UKZN RLED Initiative | - | 3 093 | 3 255 | 3 429 | 3 429 | 3 429 | 3 000 | 4 000 | 4 986 |
| DUT RLED Initiative | - | 2 248 | 1 761 | 1 673 | 1 673 | 1 673 | - | - | - |
| Public corporations and private enterprises | 161 812 | 138 432 | 131 910 | 112 022 | 102 022 | 102 022 | 100 288 | 103 554 | 117 131 |
| Demazane | - | 50 | - | - | - | - | - | - | - |
| Ithala Development Finance Corporation | 161 812 | 138 382 | 131 910 | 112 022 | 102 022 | 102 022 | 99 288 | 102 054 | 115 131 |
| Competitiveness Improvement - Productivity SA | - | - | - | - | - | - | 1 000 | 1 500 | 2 000 |
| Non-profit institutions | 49 642 | 294 332 | 73 115 | 51 579 | 53 579 | 53 579 | 43 220 | 44 947 | 40 337 |
| KZN Growth Fund Trust | 48 096 | 285 781 | 69 115 | 47 579 | 45 579 | 45 579 | 39 720 | 39 947 | 40 337 |
| SAFDA | - | 7 550 | 4 000 | 4 000 | 8 000 | 8 000 | 3 500 | 5 000 | - |
| Downstream Aluminium Centre of Tech. | 1 546 | 1 001 | - | - | - | - | - | - | - |
| Households | 329 | 1 020 | 121 | - | 585 | 585 | - | - | - |
| Staff exit costs | 329 | 1 020 | 121 | - | 585 | 585 | - | - | - |

Table 4.13 : Summary of transfers and subsidies by programme and main category

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 3. Trade and Sector Development | 721 691 | 870 019 | 946 906 | 898 563 | 822 123 | 822 339 | 882 164 | 927 579 | 972 085 |
| Provinces and municipalities | 13 250 | 36 720 | 31 483 | 8 000 | 8 000 | 8 000 | 2 500 | 5 747 | 6 005 |
| Newcastle Airport | - | 2 000 | 3 000 | - | - | - | - | - | - |
| Margate Airport | 4 000 | - | 5 000 | 2 000 | 2 000 | 2 000 | 500 | 1 045 | 1 092 |
| uTshwayelo - Aquaculture | - | 1 720 | 1 000 | - | - | - | - | - | - |
| Mkuze Airport | - | 31 000 | 13 083 | 1 000 | 1 000 | 1 000 | 1 000 | 1 045 | 1 092 |
| Mtubatuba Agro-processing | 1 750 | - | - | - | - | - | - | - | - |
| Dalton | 5 000 | - | - | - | - | - | - | - | - |
| District Agri Value-Add Facilities | - | - | 900 | - | - | - | - | - | - |
| Coal Gassification Project | - | - | 2 000 | - | - | - | - | - | - |
| Prince Mangosuthu Buthelezi Airport | - | - | 500 | 2 000 | 2 000 | 2 000 | - | - | - |
| Livestock Products Processing Project | - | - | 2 000 | - | - | - | - | - | - |
| Bio Gas Factory Project | - | 2 000 | - | - | - | - | - | - | - |
| Pietermaritzburg Airport | 2 500 | - | 3 000 | 3 000 | 3 000 | 3 000 | 500 | 1 045 | 1 092 |
| Richards Bay Airport | - | - | 1 000 | - | - | - | 500 | 2 612 | 2 729 |
| Departmental agencies and accounts | 483 067 | 575 843 | 657 327 | 603 647 | 536 873 | 536 873 | 591 177 | 620 144 | 650 264 |
| Dube TradePort Corporation | 399 652 | 477 537 | 488 991 | 504 531 | 433 281 | 433 281 | 488 120 | 511 901 | 535 908 |
| Trade and Investment KwaZulu-Natal | 83 415 | 98 306 | 168 336 | 99 116 | 103 592 | 103 592 | 103 057 | 108 243 | 114 356 |
| Public corporations and private enterprises | 90 750 | 112 189 | 114 445 | 134 115 | 132 115 | 132 115 | 133 336 | 139 686 | 146 095 |
| KZN Music Cluster (KUMISA) | 3 675 | 4 000 | 4 500 | 4 000 | 4 000 | 4 000 | 3 000 | 3 250 | 3 500 |
| Richards Bay Industrial Development Zone | 87 075 | 107 189 | 109 945 | 130 115 | 128 115 | 128 115 | 130 336 | 136 436 | 142 595 |
| Tembe Trust | - | 1 000 | - | - | - | - | - | - | - |
| Non-profit institutions | 134 557 | 144 207 | 142 313 | 151 301 | 144 140 | 144 140 | 153 651 | 160 435 | 168 084 |
| KZN Manufacturing Cluster | - | 4 000 | - | - | - | - | - | - | - |
| KZN Clothing and Textile Cluster | 3 143 | - | - | - | - | - | - | - | - |
| KZN Craft Hub - KwaMashu Com. Advancement Pro | - | - | - | - | - | - | 1 200 | 1 200 | 1 500 |
| KZN Film Commission | 83 548 | 84 082 | 85 705 | 93 657 | 84 907 | 84 907 | 93 784 | 98 939 | 103 634 |
| Moses Kotane Institute | 47 866 | 56 125 | 56 608 | 57 644 | 59 233 | 59 233 | 58 667 | 60 296 | 62 950 |
| Households | 67 | 1 060 | 1 338 | 1 500 | 995 | 1 211 | 1 500 | 1 567 | 1 637 |
| Bursaries | - | 981 | 1 333 | 1 500 | 987 | 987 | 1 500 | 1 567 | 1 637 |
| Staff exit costs | 67 | 79 | 5 | - | 8 | 224 | - | - | - |
| 4. Business Regulation and Governance | 139 948 | 138 767 | 138 975 | 142 028 | 141 934 | 141 934 | 143 038 | 149 626 | 156 428 |
| Departmental agencies and accounts | 139 374 | 138 743 | 138 892 | 142 028 | 141 928 | 141 928 | 143 038 | 149 626 | 156 428 |
| KwaZulu-Natal Gaming and Betting Board | 55 788 | 51 361 | 50 552 | 52 776 | 52 676 | 52 676 | 53 151 | 55 533 | 58 088 |
| KwaZulu-Natal Liquor Authority | 83 586 | 87 382 | 88 340 | 89 252 | 89 252 | 89 252 | 89 887 | 94 093 | 98 340 |
| Households | 574 | 24 | 83 | - | 6 | 6 | - | - | - |
| Staff exit costs | 574 | 24 | 83 | - | 6 | 6 | - | - | - |
| 5. Economic Planning | 1 014 | 2 000 | 2 208 | 2 000 | 1 004 | 1 004 | 500 | 500 | 500 |
| Provinces and municipalities | 1 000 | 2 000 | 2 000 | 2 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| eDumbe Econ. Dev. Plan | - | - | 1 000 | 1 000 | - | - | - | - | - |
| uMzinyathi Econ. Dev. Plan | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - | - |
| iLembe Rural Economic Development Strategy | - | - | - | - | - | - | 500 | 500 | 500 |
| uPhongolo Municipality - Integ. Econ. Dev. Plan | 500 | 1 000 | - | - | - | - | - | - | - |
| Greater Kokstad Municipality - Integ. Econ. Dev. Plan | 500 | 1 000 | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | 200 | - | - | - | - | - | - |
| Get2Natural | - | - | 200 | - | - | - | - | - | - |
| Households | 14 | - | 8 | - | 4 | 4 | - | - | - |
| Staff exit costs | 14 | - | 8 | - | 4 | 4 | - | - | - |
| 6. Tourism | 202 482 | 223 591 | 277 692 | 237 553 | 257 867 | 257 867 | 229 372 | 250 018 | 251 562 |
| Provinces and municipalities | 17 750 | 11 000 | 18 500 | 17 000 | 17 000 | 17 000 | 3 000 | 10 000 | 3 500 |
| Balele Game Reserve - eMadlangeni Municipality | - | - | 6 500 | 3 000 | 3 000 | 3 000 | - | - | - |
| Koppie Alleen Guesthouse: Mahlalela Com. Trust | - | 2 500 | - | - | - | - | - | - | - |
| Mtubatuba Municipality Information Centre | - | 6 000 | 6 500 | 3 000 | 3 000 | 3 000 | 2 000 | - | - |
| Highover Game Reserve - Richmond Municipality | - | - | 3 000 | - | - | - | - | - | - |
| Beach Development - uMhlabyalingana | - | - | 2 500 | - | - | - | - | - | - |
| Beach Development - Ugu south coast, uMdoni LM | - | - | - | 2 500 | 2 500 | 2 500 | - | - | - |
| Mtubatuba Municipality - Tourist Info. Centre | 1 750 | - | - | - | - | - | - | - | - |
| Jozini Municipality - Information Centre | 1 500 | - | - | - | - | - | - | - | - |
| Somkhanda Lodge - uPhongolo Local Municipality | - | - | - | - | - | - | - | 5 000 | 3 500 |
| Sibhudu Caves/KwaShushu Hotsprings | - | 2 500 | - | 3 500 | 3 500 | 3 500 | - | - | - |
| uPhongolo Municipality - Mkuze Falls | 3 000 | - | - | - | - | - | - | - | - |
| Ladysmith VIC - Alfred Duma Municipality | - | - | - | - | - | - | - | 3 000 | - |
| St Lucia Tourism Craft Market - Mtubatuba LM | - | - | - | - | - | - | - | 1 000 | - |
| Drakensberg Extravaganza | 6 500 | - | - | - | - | - | - | - | - |
| UMEDA - Howick Falls Tourism Precinct | 5 000 | - | - | 5 000 | 5 000 | 5 000 | 1 000 | 1 000 | - |
| Departmental agencies and accounts | 184 468 | 212 587 | 258 192 | 220 553 | 240 853 | 240 853 | 225 122 | 237 518 | 244 812 |
| KwaZulu-Natal Tourism Authority | 111 091 | 142 342 | 186 749 | 150 890 | 171 190 | 171 190 | 154 963 | 164 076 | 168 055 |
| KwaZulu-Natal Sharks Board | 73 377 | 70 245 | 71 443 | 69 663 | 69 663 | 69 663 | 70 159 | 73 442 | 76 757 |
| Public corporations and private enterprises | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Isimangaliso Wetland Park - Beach Development | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Non-profit institutions | - | - | 999 | - | - | - | 1 250 | 1 500 | 1 750 |
| Tour Operators | - | - | 999 | - | - | - | 1 250 | 1 500 | 1 750 |
| Households | 264 | 4 | 1 | - | 14 | 14 | - | - | - |
| Staff exit costs | 264 | 4 | 1 | - | 14 | 14 | - | - | - |

Table 4.13 : Summary of transfers and subsidies by programme and main category

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 7. Environmental Affairs | 993 500 | 893 556 | 874 055 | 911 637 | 924 130 | 924 130 | 942 045 | 987 949 | 1 026 554 |
| Provinces and municipalities | 6 225 | 3 375 | 7 400 | 5 500 | 10 800 | 10 800 | 5 800 | 7 100 | 8 100 |
| Natural Resource Management Competition | - | - | 2 500 | - | 3 000 | 3 000 | - | - | - |
| Green and Smart Municipality Competition | - | - | - | - | 2 400 | 2 400 | 2 000 | 2 000 | 2 500 |
| Transformative River Management Programme | - | - | - | - | - | - | 1 200 | 1 500 | 2 000 |
| Greenest Municipality Competition | 6 225 | 3 375 | 4 900 | 5 500 | 5 400 | 5 400 | 2 600 | 3 600 | 3 600 |
| Departmental agencies and accounts | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Ezemvelo KwaZulu-Natal Wildlife | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Public corporations and private enterprises | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Waste Economy Support Programme (WESP) | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Non-profit institutions | - | 7 968 | 8 404 | 9 282 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| SAAMBR | - | 7 968 | 8 366 | 8 734 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| Waste Economy Support Programme (WESP) | - | - | 38 | - | - | - | - | - | - |
| WESSA | - | - | - | 548 | - | - | - | - | - |
| Households | 283 | 556 | 1 094 | - | 221 | 221 | - | - | - |
| Staff exit costs | 283 | 556 | 1 050 | - | 191 | 191 | - | - | - |
| Claims against the state | - | - | 44 | - | 30 | 30 | - | - | - |
| Total | 2 289 563 | 2 593 072 | 2 483 934 | 2 386 984 | 2 350 505 | 2 350 818 | 2 356 341 | 2 469 001 | 2 569 926 |

The category *Transfers and subsidies* under Programme 3 provides for the following:

- *Provinces and municipalities* over the MTEF caters for several projects that will continue over the MTEF, such as the upgrades of the Mkuze, Margate, Msunduzi and Richards Bay Airports, etc.
- *Departmental agencies and accounts* comprises transfers to TIK and DTPC and these are discussed in more detail in Section 7.7.
- *Public corporations and private enterprises* relates to transfers to RBIDZ, as well as KUMISA, as discussed in detail in Section 7.7.
- *Non-profit institutions* pertains largely to transfers to the MKI and KZNFC as discussed in Section 7.7.
- *Households* over the 2024/25 MTEF caters for bursaries to external students.

The category *Transfers and subsidies* under Programme 4 provides for the following:

- *Departmental agencies and accounts* comprises transfers to the KZNLA and KZNGBB which are discussed in more detail in Section 7.7.

The category *Transfers and subsidies* under Programme 5 provides for the following:

- *Provinces and municipalities* in 2024/25 caters for the iLembe Rural Economic Development strategies for Maphumulo and Ndwedwe.

The category *Transfers and subsidies* under Programme 6 provides for the following:

- *Provinces and municipalities* relates to transfers in respect of various projects, such as the Mtubatuba Visitors' Information Centre, and refurbishment of the Howick Falls Tourism Precinct. In the two outer years, the transfer provides for upgrading the Somkhanda Lodge in uPhongolo Local Municipality, Ladysmith Visitors' Information Centre and upgrade of the St Lucia Tourism Craft Market.
- *Departmental agencies and accounts* consists of transfers to TKZN and KZNSB. The budget for these entities is discussed in more detail in Section 7.7.
- *Public corporations and private enterprises* over the MTEF caters for the transfer to the ISWP – Beach Development project.
- *Non-profit institutions* comprises funds toward the training of tour operators.

The category *Transfers and subsidies* under Programme 7 provides for the following:

- *Provinces and municipalities* consists mainly of transfers for the Green and Smart Municipality Competition, Greenest Municipality Competition and Transformative River Management Programme.
- *Departmental agencies and accounts* comprises the transfer to EKZNW, as discussed in Section 7.7.
- *Public corporations and private enterprises* reflects a transfer to WESP to support small and emerging waste entrepreneurs to accelerate waste diversion in the province.

- *Non-profit institutions* consists of a grant-in-aid to SAAMBR. SAAMBR has provided the department with marine and coastal research projects, technical assistance and coastal decision support since 2001. It supports the department with scientific expertise to meet the department's legal obligations for coastal management in terms of the NEMA: Integrated Coastal Management Act (No. 24 of 2008).

8. Programme description

The services rendered by this department are categorised under seven programmes. The programme structure conforms to the uniform budget and programme structure for the Economic Development and Tourism sector, and the Environmental Affairs sector. The payments and budgeted estimates for each programme are summarised in terms of sub-programmes and economic classification, details of which are given in *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

8.1 Programme 1: Administration

The main purpose of Programme 1 is to provide efficient and effective strategic support services to the whole department regarding Human Resources, Communication, Legal Services, Information Technology and Telecommunication, Security and Auxiliary Services. Tables 4.14 and 4.15 illustrate the payments and estimates of this programme over the seven-year period 2020/21 to 2026/27.

In 2020/21, a portion of the budget cuts was effected against Programme 1 under all sub-programmes against *Compensation of employees, Goods and services* and *Machinery and equipment*. Furthermore, Programme 1 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees* and *Goods and services* across all sub-programmes, but mainly the Corporate Services sub-programme. This programme was not affected by the 2023/24 MTEF or the 2024/25 MTEF budget cuts. This programme was reduced by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

Table 4.14 : Summary of payments and estimates by sub-programme: Administration

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|-------------------------|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Office of the MEC | 17 450 | 13 001 | 19 322 | 18 616 | 17 343 | 17 343 | 22 232 | 24 123 | 25 243 |
| 2. Office of the HOD | 24 273 | 41 202 | 28 872 | 22 894 | 33 303 | 31 532 | 27 530 | 29 596 | 30 958 |
| 3. Financial Management | 32 893 | 39 905 | 45 253 | 48 214 | 43 407 | 43 407 | 52 309 | 54 037 | 56 522 |
| 4. Corporate Services | 180 621 | 199 908 | 228 349 | 246 737 | 262 006 | 263 777 | 264 937 | 257 061 | 268 887 |
| Total | 255 237 | 294 016 | 321 796 | 336 461 | 356 059 | 356 059 | 367 008 | 364 817 | 381 610 |

Table 4.15 : Summary of payments and estimates by economic classification: Administration

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 233 174 | 279 804 | 288 600 | 325 036 | 337 064 | 336 860 | 351 260 | 354 786 | 371 118 |
| Compensation of employees | 99 207 | 116 430 | 120 882 | 142 529 | 131 353 | 130 766 | 149 255 | 155 264 | 162 407 |
| Goods and services | 133 967 | 163 374 | 167 718 | 182 507 | 205 711 | 206 094 | 202 005 | 199 522 | 208 711 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 1 145 | 1 176 | 2 136 | 200 | 959 | 1 056 | 314 | 328 | 343 |
| Provinces and municipalities | 342 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 803 | 1 064 | 1 910 | - | 759 | 856 | - | - | - |
| Payments for capital assets | 20 917 | 13 036 | 26 846 | 11 225 | 18 036 | 18 143 | 15 434 | 9 703 | 10 149 |
| Buildings and other fixed structures | 323 | 85 | - | - | 93 | 234 | - | - | - |
| Machinery and equipment | 20 378 | 10 439 | 19 497 | 11 225 | 17 943 | 17 909 | 15 434 | 9 703 | 10 149 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 216 | 2 512 | 7 349 | - | - | - | - | - | - |
| Payments for financial assets | 1 | - | 4 214 | - | - | - | - | - | - |
| Total | 255 237 | 294 016 | 321 796 | 336 461 | 356 059 | 356 059 | 367 008 | 364 817 | 381 610 |

The sub-programme: Office of the MEC oversees the management of the executive office and renders executive support including administration, operations, protocol, security, parliamentary liaison and communication to ensure that the Executive Authority is able to fulfil the departmental mandate as prescribed by legislation. The budget includes provision to broadcast publicity campaigns, interactive district road shows and quarterly media briefings. The 2023/24 Adjusted Appropriation reflects a reduced allocation, mainly against *Goods and services* due to the implementation of financial controls on items such as travel and subsistence and property payments, and grows steadily thereafter over the MTEF.

The sub-programme: Office of the HOD's objective is to provide strategic leadership on district operations, risk and integrity management, internal audit, strategic planning, inter-governmental relations, administration and effective management of the department's programmes and public entities in order to fulfil its mandate. The allocations over the MTEF provide for salaries and operational expenditure in this regard. The increase in the 2023/24 Adjusted Appropriation was due to funds shifted from Programme 5 against *Goods and services* to the same category in this sub-programme in respect of the OSS/DDM responsibilities and World AIDS Day costs, which were erroneously budgeted for under Programme 5.

The sub-programme: Financial Management includes the Financial Support Services and SCM components, responsible for the implementation of the PFMA and other related financial regulations and policies. The critical functions of budgeting, procurement, processing of expenditure, and recording of financial transactions are key deliverables of this sub-programme. The decrease in the 2023/24 Adjusted Appropriation was due to savings identified from *Compensation of employees* because of delays in filling vacant posts. The MTEF allocations cater for salaries, as well as operational costs including audit costs, stationery, printing and office supplies.

The Corporate Services sub-programme comprises four units, namely Human Resources Management, Information Technology, Legal Services and Auxiliary Services. This sub-programme provides strategic direction, manages and drives strategy implementation, and creates an enabling environment through deployment of human resources, business management processes, systems and support services. The budget allocations for this sub-programme grow steadily over the MTEF. The reduction in 2025/26 is related to once-off bulk procurement in 2024/25 of laptops and the expiry of advertising contracts and external computer services, which be reviewed in-year and in the next budget process.

Compensation of employees reflects a significant increase in 2024/25 and over the MTEF against this programme, despite the reprioritisation undertaken to Programme 3 with respect to the new district approach. The MTEF provides for the filling of critical vacant posts, and caters for the full staff complement, once the vacant posts have been filled. This programme includes provision for the 1.5 per cent pay progression and the carry-through of the 2023 wage agreement over the MTEF.

Goods and services largely caters for property payments, communication costs and all other administration related operational costs. The budget fluctuates over the MTEF, and caters for items such as advertising, communication, computer services, travel and subsistence, contractors and operating payments. The decrease in 2025/26 is related the expiry of advertising contracts and external computer services, which will be reviewed in-year and in the next budget process.

Transfers and subsidies to: Provinces and municipalities relates to motor vehicle licence fees.

Transfers and subsidies to: Households provides for external bursaries and staff exit costs.

Buildings and other fixed structures was increased in the 2023/24 Adjusted Appropriation to cater for the unplanned renovation of the department's Environmental Affairs offices at Cascades in Pietermaritzburg. The projected over-spending in the Revised Estimate relates to higher than expected costs for these renovations. These funds were moved within Programme 1 from savings from vacant posts. There is no provision made against this category over the MTEF.

Machinery and equipment fluctuates as a result of actual requirements for equipment. The MTEF largely caters for the replacement of computer equipment, vehicles and finance leases (cellphone contracts). The increase in the 2023/24 Adjusted Appropriation was to cater for the purchase of motor vehicles, the prior year backlog in finance lease payments as explained, as well as for the purchase of furniture and computer

equipment such as laptops, which were under-budgeted for, with some of these costs being once-off. This accounts for the decrease in 2024/25.

Software and other intangible assets relates to Microsoft software, and for the procurement of software such as Cyber Security, Advanced Electronic Signatures and Mimecast. There is no provision over the MTEF against this category as the upgrade from Microsoft 2010 to Microsoft 2013 has already been done.

Payments for financial assets relates to thefts, losses and debts written off by the department.

Service delivery measures: Administration

Table 4.16 shows the main service delivery measures pertaining to Programme 1. The department reviewed their outputs over the MTEF and, as such, a new output was introduced, indicated as “New” in 2023/24. One measure is annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document.

Table 4.16 : Service delivery measures: Administration

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|--|--|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Office of the CFO | | | | | |
| 1.1 Payment of suppliers within 30 days | • % compliance when processing invoices | 99% | 100% | 100% | 100% |
| 1.2 30% spend on PDIs | • % compliance when procuring goods and services | 74% | 100% | 100% | 100% |
| 2. Human Resource Management | | | | | |
| 2.1 Facilitation of consequence management | • % of mandatory compliance reporting | New | 100% | 100% | 100% |
| 2.2 Recruitment of females at SMS level | • % of females recruited at SMS level | 38% | 50% | 50% | 50% |
| 2.3 Recruitment of Persons with Disabilities (PWDs) | • % of Persons with Disabilities recruited | Annual | 2% | 2% | 2% |
| 2.4 Vacancy rate | • % of vacancy rate | 5% | 10% | 10% | 10% |
| 2.5 Compliance with Performance Management Procedure | • % of signed Performance Agreements submitted | 100% | 100% | 100% | 100% |
| 2.6 Implementation of Health and Wellness initiatives in accordance with DPSA's requirements | • No. of Health and Wellness initiatives implemented | 12 | 16 | 16 | 16 |

8.2 Programme 2: Integrated Economic Development Services

The main purpose of this programme is the provision of strategic leadership, direction and co-ordination of economic empowerment initiatives in KZN. Tables 4.17 and 4.18 illustrate payments and estimates for the period 2020/21 to 2026/27.

In 2020/21, a portion of the department's budget cuts was effected against Programme 2 under all sub-programmes against *Compensation of employees, Goods and services, Transfers and subsidies* and *Machinery and equipment*. Furthermore, Programme 2 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF, with these cuts implemented against *Compensation of employees, Goods and services* and *Transfers and subsidies* across all sub-programmes, but mainly affecting the Enterprise Development sub-programme. This programme was also affected by the 2023/24 MTEF budget cuts. There are also fiscal consolidation cuts implemented over the 2024/25 MTEF, with R36.895 million cut in 2024/25, with carry-through, proportionately split across all sub-programmes, and against *Goods and services* and *Transfers and subsidies*. This programme was also reduced by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

Table 4.17 : Summary of payments and estimates by sub-programme: Integrated Economic Development Services

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Enterprise Development | 295 317 | 489 978 | 257 545 | 260 338 | 231 415 | 231 415 | 231 261 | 246 603 | 264 882 |
| 2. Regional and Local Economic Development | 42 576 | 51 046 | 55 361 | 52 432 | 53 777 | 53 777 | 43 145 | 30 458 | 27 431 |
| 3. Economic Empowerment | 34 383 | 26 067 | 25 466 | 59 733 | 60 913 | 60 913 | 65 287 | 65 989 | 68 933 |
| Total | 372 276 | 567 091 | 338 372 | 372 503 | 346 105 | 346 105 | 339 693 | 343 050 | 361 246 |

Table 4.18 : Summary of payments and estimates by economic classification: Integrated Economic Development Services

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 141 938 | 102 913 | 91 702 | 175 756 | 141 307 | 141 307 | 180 095 | 189 934 | 198 672 |
| Compensation of employees | 62 044 | 60 919 | 67 630 | 84 595 | 75 944 | 75 944 | 116 023 | 121 501 | 127 089 |
| Goods and services | 79 894 | 41 994 | 24 072 | 91 161 | 65 363 | 65 363 | 64 072 | 68 433 | 71 583 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 229 783 | 463 963 | 241 962 | 195 003 | 202 488 | 202 488 | 158 908 | 153 001 | 162 454 |
| Provinces and municipalities | 18 000 | 24 839 | 31 800 | 26 300 | 26 300 | 26 300 | 11 900 | - | - |
| Departmental agencies and accounts | - | - | - | - | 14 900 | 14 900 | 500 | 500 | - |
| Higher education institutions | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 161 812 | 138 432 | 131 910 | 112 022 | 102 022 | 102 022 | 100 288 | 103 554 | 117 131 |
| Non-profit institutions | 49 642 | 294 331 | 73 115 | 51 579 | 53 579 | 53 579 | 43 220 | 44 947 | 40 337 |
| Households | 329 | 1 020 | 121 | - | 585 | 585 | - | - | - |
| Payments for capital assets | 555 | 215 | 593 | 1 744 | 2 310 | 2 310 | 690 | 115 | 120 |
| Buildings and other fixed structures | - | - | - | - | 970 | 970 | - | - | - |
| Machinery and equipment | 525 | 215 | 593 | 1 744 | 1 340 | 1 340 | 690 | 115 | 120 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 30 | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 4 115 | - | - | - | - | - | - |
| Total | 372 276 | 567 091 | 338 372 | 372 503 | 346 105 | 346 105 | 339 693 | 343 050 | 361 246 |

The sub-programme: Enterprise Development comprises two aspects, namely small business development and co-operatives development, which are provided through integrated business support services to small enterprises, both existing and start-ups, to improve their capacity to contribute to economic growth in the province. In 2022/23, the department undertook virements to support businesses affected by the April 2022 flood disaster. As such, savings of R58.500 million were identified under *Goods and services* due to delays in implementing projects, such as the discontinuation of the Enterprise Development Fund in respect of the shared infrastructure for the chemical and detergent manufacturing project. These funds were moved to *Transfers and subsidies to: Departmental agencies and accounts* for transfer to TIK in Programme 3 to support businesses affected by the April 2022 floods. This sub-programme was impacted by budget cuts in the 2023/24 MTEF, followed by fiscal consolidation cuts in the 2024/25 MTEF of R28.895 million in 2024/25, with carry-through. This sub-programme was able to absorb the budget cuts against consultants' costs due to the application processes of the second round of the Operation Vula Fund roll-out experiencing delays. Part of the cut is against the KZNGFT, which the entity will effect by cutting back on investments.

The sub-programme: Regional and Local Economic Development provides services to municipalities, enterprises and other LED stakeholders to address unemployment and poverty, and to broaden participation of vulnerable groups in the mainstream economy. The sub-programme is subjected to fiscal consolidation cuts in the 2024/25 MTEF of R5 million in 2024/25, with carry-through. The cuts were made against consultants' costs due to the reduction of some LED initiative projects, hence the decrease over the MTEF.

The sub-programme: Economic Empowerment focuses on youth and women programmes. The sub-programme is subjected to a fiscal consolidation cut of R3 million in 2024/25 only. The cut is against consultants' costs due to scaling down of activities in the Youth Skills Development and Black Industrialist programmes. The budget grows steadily over the MTEF.

Compensation of employees over the MTEF reflects positive growth to cater for the filling of 36 critical vacant posts in 2024/25, mainly as contract employees for the Operation Vula Fund roll-out. The baseline also caters for the 1.5 per cent pay progression and the carry-through of the 2023 wage agreement.

In 2022/23, savings of R63.500 million were identified under *Goods and services* due to delays in implementing projects such as Youth Skills Development, SMME and co-operatives training and mentorship, as well as the discontinuation of the Enterprise Development Fund in respect of the shared infrastructure for the chemical and detergent manufacturing project. These funds were moved to *Transfers and subsidies to: Departmental agencies and accounts* in Programme 3 for transfer to TIK to support businesses affected by the April 2022 floods. As mentioned, the entire 2023/24 MTEF budget cuts were affected against this category. There were further fiscal consolidation cuts to this category over the 2024/25 MTEF, with R25.041 million cut in 2024/25, with carry-through, impacting on consultants' costs.

Transfers and subsidies to: Provinces and municipalities consists of transfers for various projects implemented by municipalities. The 2024/25 allocation makes provision for projects such as the MEI for informal enterprises projects, the IEID projects, the informal trader stalls, etc. There is no provision made for the two outer years of the MTEF, at this stage.

Transfers and subsidies to: Public corporations and private enterprises largely caters for transfers to the IDFC and includes funding for the Enterprise Development Fund and Ithala SOC Ltd. This was impacted by the budget cuts, as detailed in Section 7.7.

Transfers and subsidies to: Higher education and institutions relates to transfers to UKZN and DUT to provide support for students completing various RLED initiative programmes. The funding over the MTEF relates to transfer to UKZN only, as mentioned.

Transfers and subsidies to: Non-profit institutions relates to the KZNGFT, Downstream Aluminium Centre for Technology (DACT) and SAFDA transfers, as discussed in Section 7.7.

Transfers and subsidies to: Households pertains to staff exit costs.

The 2023/24 Adjusted Appropriation was increased by R970 000 against *Buildings and other fixed structures* towards building a farming tunnel structure in support of co-operatives in the eThekweni area.

Machinery and equipment relates to the provision of equipment for new appointments anticipated, as well as the replacement of redundant equipment. This explains the fluctuation over the MTEF.

Service delivery measures: Integrated Economic Development Services

Table 4.19 shows the main service delivery measures pertaining to Programme 2. The department reviewed their outputs over the MTEF and, as such, three new outputs were introduced, indicated as “New” in 2023/24. One measure is annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document. It is noted that the department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.19 : Service delivery measures: Integrated Economic Development Services

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|--|---|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Enterprise Development – SMMEs and Co-operatives | | | | | |
| 1.1 Financially viable small enterprises supported | • No. of (financially viable) small enterprises supported | 4 690 | 1 777 | 1 777 | 1 777 |
| 1.2 Co-operatives supported | • No. of co-operatives supported | New | 1 777 | 1 777 | 1 777 |
| 2. Regional and Local Economic Development | | | | | |
| 2.1 RLED interventions implemented | • No. of LED initiatives to support local municipalities | New | 34 | 16 | 10 |
| 3. Economic Empowerment | | | | | |
| 3.1 Economic transformation of the provincial economy | • No. of economic transformation initiatives for the targeted group | New | 15 | 20 | 25 |

8.3 Programme 3: Trade and Sector Development

The main purpose of this programme is to stimulate economic growth through the promotion of trade and investment in priority economic sectors and the implementation of strategic initiatives to advance industrial development. Tables 4.20 and 4.21 give a summary of payments and estimates relating to Programme 3 for the period 2020/21 to 2026/27.

In 2020/21, a portion of the department’s budget cuts was effected against Programme 3 under all sub-programmes against *Compensation of employees, Goods and services, Transfers and subsidies* and *Machinery and equipment*. Furthermore, Programme 3 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees, Goods and services* and *Transfers and subsidies* across all sub-programmes. This programme was not affected by the 2023/24 MTEF budget cuts, but a portion of the 2024/25 MTEF fiscal consolidation budget cuts is effected against this programme. In

this regard, R62.885 million is cut from the programme in 2024/25, with carry-through, proportionately split between all sub-programmes, and against *Goods and services* and *Transfers and subsidies*. This programme was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

Table 4.20 : Summary of payments and estimates by sub-programme: Trade and Sector Development

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|-----------------------------------|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Trade and Investment Promotion | 486 326 | 580 192 | 663 888 | 626 246 | 545 044 | 545 044 | 601 801 | 632 227 | 662 902 |
| 2. Sector Development | 185 666 | 211 507 | 208 238 | 175 824 | 178 904 | 178 904 | 211 098 | 221 472 | 241 548 |
| 3. Strategic Initiatives | 87 075 | 107 189 | 109 945 | 164 947 | 159 826 | 159 826 | 161 663 | 174 545 | 182 449 |
| Total | 759 067 | 898 888 | 982 071 | 967 017 | 883 774 | 883 774 | 974 562 | 1 028 244 | 1 086 899 |

Table 4.21 : Summary of payments and estimates by economic classification: Trade and Sector Development

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 35 579 | 27 822 | 34 903 | 67 854 | 61 171 | 60 955 | 88 093 | 100 445 | 114 584 |
| Compensation of employees | 15 898 | 17 328 | 18 251 | 28 591 | 22 907 | 22 691 | 50 052 | 55 858 | 58 427 |
| Goods and services | 19 681 | 10 494 | 16 652 | 39 263 | 38 264 | 38 264 | 38 041 | 44 587 | 56 157 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 721 691 | 870 019 | 946 906 | 898 563 | 822 123 | 822 339 | 882 164 | 927 579 | 972 085 |
| Provinces and municipalities | 13 250 | 36 720 | 31 483 | 8 000 | 8 000 | 8 000 | 2 500 | 5 747 | 6 005 |
| Departmental agencies and accounts | 483 067 | 575 843 | 657 327 | 603 647 | 536 873 | 536 873 | 591 177 | 620 144 | 650 264 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 90 750 | 112 189 | 114 445 | 134 115 | 132 115 | 132 115 | 133 336 | 139 686 | 146 095 |
| Non-profit institutions | 134 557 | 144 207 | 142 313 | 151 301 | 144 140 | 144 140 | 153 651 | 160 435 | 168 084 |
| Households | 67 | 1 060 | 1 338 | 1 500 | 995 | 1 211 | 1 500 | 1 567 | 1 637 |
| Payments for capital assets | 1 797 | 1 047 | 262 | 600 | 480 | 480 | 4 305 | 220 | 230 |
| Buildings and other fixed structures | 1 487 | 894 | 115 | - | - | - | - | - | - |
| Machinery and equipment | 310 | 153 | 147 | 600 | 480 | 480 | 4 305 | 220 | 230 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 759 067 | 898 888 | 982 071 | 967 017 | 883 774 | 883 774 | 974 562 | 1 028 244 | 1 086 899 |

The sub-programme: Trade and Investment Promotion comprises transfers to TIK and DTPC. This sub-programme provides trade and logistics support services to economic role-players to strengthen the provincial economy's international competitiveness. The increase in 2022/23 was in respect of disaster relief for the April 2022 floods. These funds were transferred to TIK to support businesses affected by the April 2022 floods, in respect of operating and capital expenditure requirements, as mentioned. The flood damage funding in 2022/23 was once-off, hence the decrease in the 2023/24 Main Appropriation. The significant decrease in the 2023/24 Adjusted Appropriation was due to savings identified in respect of the transfer to the DTPC, as the entity earmarked part of its transfer for the purchase of two warehouses in TradeZone 1, but the purchase was not approved by the DTPC's Board. These funds were moved to offset spending pressures in Programmes 1, 2, 3, 4, 6 and 7 against *Goods and services* and *Transfers and subsidies*. The sub-programme is cut by R42.529 million, with carry-through, related to the 2024/25 fiscal consolidation budget cuts, effected against *Transfers and subsidies to: Departmental agencies and accounts* and against the transfers to DTPC and TIK, with the implications of these cuts detailed in Section 7.7. Thereafter the budget shows steady growth over the MTEF.

The sub-programme: Sector Development facilitates the competitiveness of priority economic sectors of the province through the implementation of strategic programmes and projects. In the 2023/24 Main Appropriation, the decrease is attributed to the reprioritisation of funds from this sub-programme to the Strategic Initiatives sub-programme to cater for newly created posts, and functions associated with the newly revised organogram. The sub-programme is cut by R10.543 million in 2024/25, with carry-through, related to the 2024/25 fiscal consolidation cuts, effected against *Goods and services* and *Transfers and subsidies to: Non-profit institutions*. The entities receiving budget cuts under this sub-programme over the 2024/25 MTEF are MKI and KZNFC, and the impact of the budget cuts is discussed in Section 7.7. There

was an increase against this sub-programme, despite the budget cuts, and this is due to the movement of the District Operations unit from Programme 1 as part of the increased capacity at district level. The history was not restated as historical records were not complete enough to allow restatement for comparative purposes. In addition, there is a once-off allocation of R3 million for the sourcing of a fire and rescue vehicle for Margate Airport, as mentioned. Thereafter the growth is inflationary only.

The sub-programme: Strategic Initiatives provides for SEZs, Maritime, Aerotropolis and Industrial Economic Hubs, and the budget over the MTEF mainly caters for the transfers made to the RBIDZ, as explained in Section 7.7. In the 2023/24 Main Appropriation, the increase is attributed to the funds moved from the sub-programme: Sector Development, as explained. The sub-programme is cut by R9.903 million, with carry-through, related to the 2024/25 MTEF fiscal consolidation cuts, effected against *Goods and services* and *Transfers and subsidies to: Public corporations and private enterprises*. The entity receiving budget cuts under this sub-programme is RBIDZ, and the impact of the budget cuts is discussed in Section 7.7. The budget shows steady growth over the MTEF

Compensation of employees reflects high growth of 45 per cent in 2024/25 due to the shifting of the district office function and personnel as per the new organogram and new appointments for district offices, such as Drivers, Administrative Clerks, Assistant Directors and Chief Director: District Operations. As mentioned, the historical spending could not be restated for comparative purposes. The decrease in the 2023/24 Adjusted Appropriation was due to savings identified from *Compensation of employees* because of delays in filling posts, and these savings were moved to *Transfers and subsidies to: Departmental agencies and accounts* in Programme 7 to increase the transfer to EKZNW. The MTEF shows steady growth. This programme caters for the carry-through of the 2023 wage agreement, the filling of 39 posts in 2024/25 and 13 post in 2025/26, as well as pay progression and the cost of living adjustment over the MTEF.

Goods and services over the MTEF includes provision made for various projects, such as the Operation Vula Fund programme, the Cannabis/Hemp commercialisation programme, among others. The decrease in the 2023/24 Adjusted Appropriation was due to a shift from *Goods and services* to *Transfers and subsidies to: Departmental agencies and accounts* to correct the budget in respect of TIK for the Clothing and Textile SEZ Project Management Unit.

With regard to *Transfers and subsidies to: Provinces and municipalities*, the funding in 2023/24 caters for a number of projects that are planned to continue over the 2024/25 MTEF, such as the upgrades of the Mkuze, Margate, Richards Bay and Prince Mangosuthu Buthelezi Airports, among others.

Transfers and subsidies to: Departmental agencies and accounts comprises transfers to TIK and DTPC, and these are discussed in more detail in Section 7.7.

Transfers and subsidies to: Public corporations and private enterprises relates to transfers to RBIDZ, as well as KUMISA, as discussed in detail in Section 7.7.

Transfers and subsidies to: Non-profit institutions pertains to transfers to the MKI, KZNFC and the KZN Clothing and Textile cluster, as discussed in more detail in Section 7.7.

Transfers and subsidies to: Households caters for bursaries to external students and staff exit costs. The spending and allocations from 2022/23 to 2026/27 relate to bursaries for the Durban Aerotropolis learnerships.

With regard to *Machinery and equipment*, the peak in 2024/25 relates to the previously mentioned once off funding for the sourcing of a fire and rescue vehicle for the Margate Airport. Provision is made over the MTEF for the purchase of furniture and equipment to cater for the newly created posts, as mentioned.

Service delivery measures: Trade and Sector Development

Table 4.22 shows the main service delivery measures pertaining to Programme 3. The department reviewed their outputs and two new outputs were introduced in 2024/25, indicated as “New” in 2023/24. A total of eight measures are annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document. The department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.22: Service delivery measures: Trade and Sector Development

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|---|---|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Trade and Investment Promotion | | | | | |
| 1.1 To stimulate inclusive growth through trade and investment promotion | • No. of partnerships established for trade and investment | 4 | 4 | 4 | 4 |
| 2. Sector Development | | | | | |
| 2.1 Increased economic growth that supports decent jobs, HDIs, SMMEs and social enterprises | • No. of industry cluster projects implemented | Annual | 1 | 2 | 2 |
| | • No. of strategic interventions implemented in economic sectors | New | 5 | 6 | 7 |
| 3. Strategic Initiatives | | | | | |
| 3.1 To facilitate the development of strategic industrial interventions | • No. of jobs created | 58 | 57 | 20 | 35 |
| 3.2 Industrial interventions implemented and specialist studies completed | • No. of strategic industrial interventions facilitated/implemented | New | 4 | 6 | 8 |

8.4 Programme 4: Business Regulation and Governance

The aim of this programme is to enable an equitable and socially responsible business environment. The main difference to this programme, when compared to the generic structure for the sector, is that the sub-programme: Governance is not incorporated in the department's structure. Tables 4.23 and 4.24 summarise the payments and estimates for the seven years from 2020/21 to 2026/27. The budget includes transfers to two public entities, namely KZNLA and KZNGBB.

Table 4.23 : Summary of payments and estimates by sub-programme: Business Regulation and Governance

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|------------------------|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Regulation Services | 7 106 | 8 531 | 10 703 | 15 805 | 14 631 | 14 631 | 17 405 | 18 683 | 19 541 |
| 2. Consumer Protection | 31 063 | 34 067 | 46 328 | 43 382 | 55 216 | 55 216 | 53 602 | 57 360 | 59 999 |
| 3. Liquor Regulation | 83 586 | 87 382 | 88 340 | 89 252 | 89 252 | 89 252 | 89 887 | 94 093 | 98 340 |
| 4. Gaming and Betting | 58 001 | 54 068 | 53 163 | 56 613 | 55 442 | 55 442 | 55 912 | 58 420 | 61 108 |
| Total | 179 756 | 184 048 | 198 534 | 205 052 | 214 541 | 214 541 | 216 806 | 228 556 | 238 988 |

Table 4.24 : Summary of payments and estimates by economic classification: Business Regulation and Governance

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 39 549 | 45 080 | 59 516 | 62 954 | 72 080 | 72 079 | 73 768 | 78 930 | 82 560 |
| Compensation of employees | 28 734 | 32 695 | 35 624 | 38 528 | 37 628 | 37 628 | 42 975 | 44 974 | 47 042 |
| Goods and services | 10 815 | 12 385 | 23 892 | 24 426 | 34 452 | 34 451 | 30 793 | 33 956 | 35 518 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 139 948 | 138 767 | 138 975 | 142 028 | 141 934 | 141 934 | 143 038 | 149 626 | 156 428 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | 139 374 | 138 743 | 138 892 | 142 028 | 141 928 | 141 928 | 143 038 | 149 626 | 156 428 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 574 | 24 | 83 | - | 6 | 6 | - | - | - |
| Payments for capital assets | 259 | 201 | 43 | 70 | 527 | 528 | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 259 | 201 | 43 | 70 | 527 | 528 | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 179 756 | 184 048 | 198 534 | 205 052 | 214 541 | 214 541 | 216 806 | 228 556 | 238 988 |

In 2020/21, a portion of the department's budget cuts was effected against Programme 4 under all sub-programmes against *Compensation of employees*, *Goods and services*, and *Transfers and subsidies*. Furthermore, Programme 4 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees*, *Goods and services* and *Transfers and subsidies* across all sub-

programmes. This programme was not affected by the 2023/24 MTEF budget cuts. There were also fiscal consolidation cuts implemented over the 2024/25 MTEF, with R5.381 million cut from the programme in 2024/25, with carry-through, split between the Liquor Regulation and Gaming and Betting sub-programmes, and against *Transfers and subsidies*. This programme was increased by reprioritisation to fund the new district approach in line with the new organogram, as detailed in Section 4.

The sub-programme: Regulation Services provides a regulatory framework for the functioning of both formal and informal trade to advance economic development and growth. The MTEF budget caters for projects such as the Business Licensing Project Management unit and the KZN automated licensing system, Informal Business Upliftment programme and the KZNLA appeals. There is steady growth over the MTEF.

The sub-programme: Consumer Protection, established in terms of the KZN Consumer Protection Act, aims to protect and promote consumer rights and to receive, investigate and dispose of cases of alleged unfair business practices, to initiate investigations and to publish the findings in a provincial gazette, and also to advise consumers on consumer related issues. The purpose is also to educate consumers about their rights by conducting workshops and community outreach programmes, as well as to conduct inspection blitzes on businesses to ensure compliance with the KZN Consumer Protection Act. The MTEF budget caters for hosting consumer awareness campaigns and workshops through the use of community radio stations and MEC outreach events, conducting business inspections, radio and edutainment initiatives, as well as an Integrated Case Management System (e-Complaints) that will allow consumers to log their complaints online and get timely assistance. In the 2023/24 Adjusted Appropriation, this sub-programme was increased by savings identified from Programmes 3 and 5 to cater for spending pressures on contractors' costs in respect of *ad hoc Izimbizo* consumer outreach programmes and workshops. The slight drop in 2024/25 is due to reducing the budget for events related items. The budget grows steadily over the MTEF.

The Liquor Regulation sub-programme pertains to the KZNLA. These transfers and the 2024/25 MTEF fiscal consolidation cuts of R3.381 million in 2024/25, with carry-through, are discussed in Section 7.7.

The Gaming and Betting sub-programme includes transfers to the KZNGBB, as well as the budget for the support staff allocated under *Compensation of employees* and *Goods and services*. The transfers to the KZNGBB and the fiscal consolidation cuts of R2 million in 2024/25, with carry-through over the 2024/25 MTEF, are discussed in Section 7.7.

Compensation of employees shows growth of 4.2 per cent in 2023/24, 4.7 per cent in 2024/25 and 4.6 per cent in 2025/26. This growth caters for the annual pay progression, the carry-through of the cost of living adjustment, and the carry-through of the 2023 wage agreement over the MTEF. The funding also provides for the filling of three posts in 2024/25 and one post in 2025/26.

Goods and services mainly provides for hosting consumer awareness campaigns and workshops, as well as the KZN automated licensing system. Furthermore, the budget provides for costs to improve access to services through the implementation of the Integrated Case Management System. The increase in the 2023/24 Adjusted Appropriation relates to funding received from Programmes 2 and 5 to cater for spending pressures on contractors' costs for *ad hoc Izimbizo* consumer outreach programmes and workshops. This once-off funding accounts for the decrease in 2024/25. The budget grows gradually over the MTEF.

Transfers and subsidies to: Departmental agencies and accounts comprises transfers to the KZNLA and KZNGBB which are discussed in more detail in Section 7.7.

Transfers and subsidies to: Households caters for staff exit costs.

Machinery and equipment relates to capital equipment requirements. There are no allocations over the MTEF, but this will be reviewed in-year.

Service delivery measures: Business Regulation and Governance

Table 4.25 provides the main service delivery measures pertaining to Programme 4. The department reviewed their outputs over the MTEF and, as such, two new outputs were introduced over the MTEF indicated as "New" in 2023/24 Estimated performance. The department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.25 : Service delivery measures: Business Regulation and Governance

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|---|---|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Regulation Services | | | | | |
| 1.1 Various initiatives identified and implemented to ensure business compliance which in turn encourages economic transformation | • No. of interventions initiated to support business compliance | New | 8 | 8 | 8 |
| 2. Consumer Protection | | | | | |
| 2.1 Programmes implemented to protect and further the rights of consumers against unfair business practices | • No. of interventions implemented to protect consumer rights | New | 5 | 5 | 5 |

8.5 Programme 5: Economic Planning

The main purpose of this programme is to provide timeous economic information for policy and strategy information and the identification of spatial economic interventions through gathering of economic data, micro and macroeconomic analyses and economic modelling. The purpose is also to conduct research proposals relating to changing global trends, and to provide a wide range of information and knowledge that serve as key drivers and to regularly assess the performance of the economy. Tables 4.26 and 4.27 summarise payments and budgeted estimates for the period 2020/21 to 2026/27.

In 2020/21, a portion of the department's budget cuts was effected against Programme 5 under all sub-programmes against *Compensation of employees, Goods and services, Transfers and subsidies* and *Machinery and equipment*. Furthermore, Programme 5 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees* across all sub-programmes. This programme was not affected by the 2023/24 MTEF or the 2024/25 MTEF budget cuts. This programme was increased by reprioritisation over the MTEF, as discussed in Section 4.

Table 4.26 : Summary of payments and estimates by sub-programme: Economic Planning

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|------------------------------|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Policy and Planning | 5 550 | 6 716 | 7 684 | 8 468 | 6 833 | 6 833 | 9 244 | 9 252 | 9 654 |
| 2. Research and Development | 7 162 | 5 372 | 6 661 | 7 868 | 7 324 | 7 324 | 9 795 | 9 201 | 9 624 |
| 3. Knowledge Management | 3 139 | 3 202 | 3 791 | 9 930 | 6 717 | 6 717 | 14 219 | 13 151 | 13 757 |
| 4. Monitoring and Evaluation | 3 451 | 5 079 | 6 715 | 20 244 | 14 840 | 14 840 | 21 690 | 21 796 | 22 798 |
| Total | 19 302 | 20 369 | 24 851 | 46 510 | 35 714 | 35 714 | 54 948 | 53 400 | 55 833 |

Table 4.27 : Summary of payments and estimates by economic classification: Economic Planning

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 17 707 | 18 054 | 22 508 | 44 310 | 33 817 | 33 817 | 54 378 | 52 681 | 55 104 |
| Compensation of employees | 12 222 | 15 851 | 19 007 | 33 560 | 25 455 | 25 455 | 39 934 | 41 768 | 43 690 |
| Goods and services | 5 485 | 2 203 | 3 501 | 10 750 | 8 362 | 8 362 | 14 444 | 10 913 | 11 414 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 1 014 | 2 000 | 2 208 | 2 000 | 1 004 | 1 004 | 500 | 500 | 500 |
| Provinces and municipalities | 1 000 | 2 000 | 2 000 | 2 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | 200 | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 14 | - | 8 | - | 4 | 4 | - | - | - |
| Payments for capital assets | 580 | 315 | 135 | 200 | 893 | 893 | 70 | 219 | 229 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 580 | 315 | 135 | 200 | 893 | 893 | 70 | 219 | 229 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | 1 | - | - | - | - | - | - | - | - |
| Total | 19 302 | 20 369 | 24 851 | 46 510 | 35 714 | 35 714 | 54 948 | 53 400 | 55 833 |

The Policy and Planning sub-programme is responsible to formulate, review and support the implementation of economic strategies to enable the department to achieve sustainable spatial economic development in KZN. The sub-programme achieves this mandate through undertaking detailed spatial economic planning, macroeconomic and policy analysis in the province. In the 2023/24 Adjusted Appropriation, there were savings realised under *Compensation of employees* due to delays in filling posts and these were moved within the programme to areas with spending pressure. The budget grows steadily over the MTEF.

The Research and Development sub-programme aims to provide research support that informs evidence-based decision making and to promote innovation in KZN. The MTEF budget largely caters for operational costs to establish an innovation fund to be utilised for new research undertaken by the department, in respect of sector research studies. The budget reflects fluctuating growth over the MTEF.

The Knowledge Management sub-programme ensures that information relevant to the departmental economic development mandate is made available timeously by using properly designed sourcing, storage and dissemination technologies. The MTEF allocations cater for operational costs relating to the printing and publication of reports. The 2024/25 MTEF reflects a significant increase mainly against *Compensation of employees* to cater for the filling of critical vacant posts, such as a Chief Director post and a Director post which the department plans to fill. Apart from a big increase from 2023/24 to 2024/24, the MTEF allocations reflect a fluctuating growth over the MTEF.

The Monitoring and Evaluation sub-programme ensures continuous performance improvement and effectiveness in the implementation of economic development and environmental policies, strategies and projects, through monitoring and evaluation of outputs, outcomes and impact. There is a significant increase against this sub-programme in the 2023/24 Main Appropriation mainly related to changes made to align with the new organisational structure. The Chief Directorate: Governance Strategic Management unit under the Office of the HOD sub-programme in Programme 1 moved to this sub-programme, with the prior years unable to be restated as records were not complete enough, as mentioned. A decrease in the 2023/24 Adjusted Appropriation was due to savings as a result of delays in filling posts, and these funds were moved to Programme 1 within *Goods and services* in respect of OSS/DDM responsibilities and World AIDS Day, which were erroneously budgeted for under Programme 5. The MTEF shows a steady growth.

Compensation of employees shows a very high growth of 57 per cent in 2024/25 to cater for the appointment of an Assistant Director and Deputy Director: IGR, Public Entity Oversight and Strategic Planning, and nine other posts. The budget grows by 4.6 per cent in the outer years. This programme includes provision for pay progression and the carry-through of the 2023 wage agreement over the MTEF.

Goods and services largely caters for projects, such as impact assessments relating to studies to determine the effectiveness of departmental strategies, policies, programmes or interventions, as well as the establishment of the innovation fund and to undertake sector research studies. In 2023/24, there is a significant increase due to the movement of the Chief Directorate: Governance Strategic Management from Programme 1 to Programme 5 as mentioned, and this move was with the budget for the operational costs of this unit. The projects which were budgeted for under Programme 1 are now budgeted for within this category, with prior years unable to be restated, as mentioned. The decrease in the 2023/24 Adjusted Appropriation was due to a shift from this programme under the sub-programme: Monitoring and Evaluation to Programme 1 within *Goods and services* in respect of OSS/DDM responsibilities and World AIDS Day which were erroneously budgeted for under this programme. The variable trend over the MTEF is due to once-off projects, such as an impact assessment report on economic development interventions and a feasibility study of One-Stop-Shop in Mooi River.

Transfers and subsidies to: Provinces and municipalities in 2022/23 caters for the development of long-term economic development strategies. The 2023/24 amount relates to the development of the Long-Term Development Strategy split between a transfer to uMzinyathi Municipality (R1 million) and a municipal agency in respect of eDumbe Municipality. The decrease in the 2023/24 Adjusted Appropriation was due to a reduction in transfer to the agency in the eDumbe Municipality in respect of the Long-Term Development Strategy, as the department decided to implement the project internally. The MTEF allocations cater for the iLembe Rural Economic Development Strategy.

Transfers and subsidies to: Households caters for staff exit costs.

Machinery and equipment provides for the replacement and purchase of computer equipment and office furniture. The increase in the 2023/24 Adjusted Appropriation was due to the once-off purchase of office equipment, accounting for the decrease in 2024/25. The allocation grows over the two outer years of the MTEF.

Service delivery measures: Economic Planning

Table 4.28 illustrates the main service delivery measures pertaining to Programme 5. The department reviewed their outputs and, in total two new outputs were introduced in 2024/25, indicated as “New” in 2023/24. A total of two measures are annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document. The department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.28 : Service delivery measures: Economic Planning

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|--|--|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Policy and Planning | | | | | |
| 1.1 Strategies developed | • No. of economic strategies formulated for economic development | 3 | 3 | 3 | 3 |
| 2. Research and Development | | | | | |
| 2.1 To conduct infrastructure research reports for development of economic interventions | • No. of special infrastructure projects supported | New | 2 | 2 | 2 |
| 2.2 Spatial economic development plans formulated | • No. of spatial economic development plans formulated | New | 1 | 2 | 2 |

8.6 Programme 6: Tourism

The main purpose of this programme is to stimulate economic growth through tourism development, to develop provincial tourism policies, strategies and ensure their implementation, to ensure that the industry is properly managed through proper regulations and to create a conducive environment for tourism to flourish thus contributing towards economic growth and job creation.

Tables 4.29 and 4.30 summarise payments and estimates relating to Programme 6 for the period 2020/21 to 2026/27. This programme includes transfers to KZNSB and TKZN.

In 2020/21, a portion of the department’s budget cuts was effected against Programme 6 under all sub-programmes against *Compensation of employees, Goods and services, and Transfers and subsidies*. Furthermore, Programme 6 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees, Goods and services and Transfers and subsidies* across all sub-programmes.

This programme was not affected by the 2023/24 MTEF budget cuts.

There are fiscal consolidation cuts implemented over the 2024/25 MTEF, with R10.356 million cut from this programme in 2024/25, with carry-through, reduced from the Tourism Growth and Development sub-programme, and against *Goods and services and Transfers and subsidies*. This programme was also decreased by reprioritisation, as discussed in Section 4.

Table 4.29 : Summary of payments and estimates by sub-programme: Tourism

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|-----------------------------------|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Tourism Sector Transformation | 4 948 | 11 915 | 13 711 | 15 270 | 14 612 | 14 612 | 15 739 | 18 391 | 19 418 |
| 2. Tourism Planning | 4 380 | 3 309 | 7 564 | 9 793 | 7 728 | 7 728 | 8 961 | 10 657 | 11 147 |
| 3. Tourism Growth and Development | 212 470 | 232 446 | 289 792 | 256 655 | 274 706 | 274 706 | 249 685 | 271 171 | 273 508 |
| Total | 221 798 | 247 670 | 311 067 | 281 718 | 297 046 | 297 046 | 274 385 | 300 219 | 304 073 |

Table 4.30 : Summary of payments and estimates by economic classification: Tourism

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 19 207 | 23 700 | 32 953 | 43 413 | 38 427 | 38 427 | 44 803 | 49 982 | 52 282 |
| Compensation of employees | 14 863 | 20 798 | 22 294 | 31 905 | 25 704 | 25 704 | 33 521 | 35 063 | 36 676 |
| Goods and services | 4 344 | 2 902 | 10 659 | 11 508 | 12 723 | 12 723 | 11 282 | 14 919 | 15 606 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 202 482 | 223 591 | 277 692 | 237 553 | 257 867 | 257 867 | 229 372 | 250 018 | 251 562 |
| Provinces and municipalities | 17 750 | 11 000 | 18 500 | 17 000 | 17 000 | 17 000 | 3 000 | 10 000 | 3 500 |
| Departmental agencies and accounts | 184 468 | 212 587 | 258 192 | 220 553 | 240 853 | 240 853 | 225 122 | 237 518 | 244 812 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Non-profit institutions | - | - | 999 | - | - | - | 1 250 | 1 500 | 1 750 |
| Households | 264 | 4 | 1 | - | 14 | 14 | - | - | - |
| Payments for capital assets | 109 | 379 | 422 | 752 | 752 | 752 | 210 | 219 | 229 |
| Buildings and other fixed structures | - | 267 | - | - | - | - | - | - | - |
| Machinery and equipment | 109 | 112 | 422 | 752 | 752 | 752 | 210 | 219 | 229 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 221 798 | 247 670 | 311 067 | 281 718 | 297 046 | 297 046 | 274 385 | 300 219 | 304 073 |

The Tourism Sector Transformation sub-programme funds tourism interventions and drives key development initiatives to improve the contribution of this sector to the economy. The sub-programme is responsible for enhancing and marketing the attractiveness of KZN as a tourism destination, and for driving transformation of the sector. The MTEF provides for tourism events, such as the Tourism Entrepreneurship Career Expo, implementation of tourism grading, the Tourism Graduate programme, Master Shisanyama upskilling, Ingakithi school competition, etc. The growth over the MTEF is inflationary.

The sub-programme: Tourism Planning provides guidance, support and direction in terms of policies, legislation and strategies aimed at promoting tourism. The continuous development of the tourism sector will assist in diversifying South Africa's economy and will contribute to achieving the overall objectives of the National Tourism Sector Strategy. The decrease in the 2023/24 Adjusted Appropriation was due to funds shifted from this programme from *Goods and services* to Programme 3 against *Transfers and subsidies to: Non-profit institutions* to increase the transfer to MKI for the entity to undertake the review of the KZN Tourism Master Plan, whereas this project was initially going to be done in-house. The MTEF caters for the review of the KZN Tourism Master Plan and tourism feasibility study and business plans, etc.

The sub-programme: Tourism Growth and Development is responsible for the sustainability of tourism growth and development through identification and stimulation of demand-led products, and to develop appropriate tourism infrastructure. This sub-programme is also responsible for the professionalisation of tourist guides and registration of tourism businesses in the province to ensure that the tourism industry is regulated and enforce compliance with the legislation. This sub-programme includes transfers to the KZNSB and TKZN. The increase in the 2023/24 Adjusted Appropriation was due to savings in Programmes 2 and 3, which were moved to *Transfers and subsidies to: Departmental agencies and accounts* for transfer to TKZN to cater for tourism events. This once-off movement partly accounts for the decrease in 2024/25. In addition, the sub-programme is subjected to fiscal consolidation cuts in 2024/25 of R10.356 million, with carry-through against TKZN and KZNSB, with details of these cuts discussed in Section 7.7. There is growth of 8.6 per cent in 2025/26 and 1 per cent in 2026/27.

Compensation of employees grows at 33.6 per cent in 2024/25 which caters for the Tourism Graduate programme, where tourism graduate interns are placed in the tourism sector in various municipalities for exposure and skills development. The decrease in the 2023/24 Adjusted Appropriation was due to savings from *Compensation of employees* as a result of delays in filling tourism graduate intern posts as part of the Tourism Graduate programme. The low growth of 3 per cent in 2024/25 and 1.5 per cent in 2025/26 will be reviewed in the next budget process, as it is planned to fill eight posts in 2024/25. This programme has catered for the pay progression and the carry-through of the 2023 wage agreement over the MTEF.

Goods and services over the MTEF caters for the training of guides, the Operation Vula Fund programme in respect of the Tourism sector, Tourism Entrepreneurship Career Expo, and the Services Educators' Development Programme, focussing on the development of educators in the hospitality sector, through job shadowing, etc. The increase in the 2023/24 Adjusted Appropriation relates to savings moved from *Compensation of employees* for the payment of commitments from 2022/23 for the Somopho Hill Project, where the supplier delayed in delivering the goods and these were only delivered in 2023/24, and also to provide for tourist guide training in respect of accommodation costs, hence the decrease in 2024/25. Also contributing to the decrease in 2024/25 were fiscal consolidation budget cuts of R2 million in 2024/25 only.

Transfers and subsidies to: Provinces and municipalities relates to transfers for various projects such as the Balele Game Reserve, construction of tourism infrastructure at KwaShushu Hotsprings, the Howick Falls Tourism Precinct, and the upgrading of the Beach Development in the uMdoni Municipality. The 2023/24 allocation caters for the finalisation of the above-mentioned projects. The 2024/25 allocation caters for the Highover Game Reserve and Howick Falls Tourism Precinct. The department also provided for the Somkhanda Lodge, Ladysmith Visitors' Information Centre and St Lucia Tourism Craft Market in 2025/26.

Transfers and subsidies to: Departmental agencies and accounts consists of transfers to TKZN and KZNSB, as discussed in more detail in Section 7.7. The decrease over the MTEF was due to budget cuts, with R8.356 million cut in 2024/25, with carry-through, implemented against TKZN and KZNSB.

Transfers and subsidies to: Public corporations and private enterprises over the MTEF is in respect of transfers to support training of SATSA tour operators.

Transfers and subsidies to: Non-profit institutions relates to the transfer to SACA for the Master Shisanyama upskilling programme.

Transfers and subsidies to: Households caters for staff exit costs.

Machinery and equipment provides for the procurement of office furniture over the MTEF.

Service delivery measures: Tourism

Table 4.31 illustrates the main service delivery measures pertaining to Programme 6: Tourism. The department reviewed their outputs and one new output is introduced in 2024/25, indicated as "New" in 2023/24. A total of two measures are annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document. The department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.31 : Service delivery measures: Tourism

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|---|---|-----------------------|---------------------|---------|---------|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Tourism Planning | | | | | |
| 1.1 Strategic engagement | • No. of interventions implemented (to support tourism sector compliance) | New | 27 | 30 | 33 |
| 2. Tourism Growth and Development | | | | | |
| 2.1 To ensure effective and efficient support for the promotion and integrated development of diverse tourism offerings | • No. of tourism attractions and products implemented | Annual | 4 | 4 | 5 |
| 3. Tourism Sector Transformation | | | | | |
| 3.1 To identify and drive implementation of targeted interventions aimed at transforming the sector | • No. of people capacitated within the tourism sector | 2 313 | 3 000 | 3 200 | 3 400 |

8.7 Programme 7: Environmental Affairs

Programme 7 largely conforms to the budget and programme structure for the Environmental Affairs sector. The information is given at programme and sub-programme level because of the level of detail required by the sector. The Environmental Services Administrative Support sub-programme is not in line with the sector structure, but provides for the administrative support for this programme.

This programme aims to ensure effective compliance and governance in respect of environmental management. The strategic objectives are to ensure integrated sustainable environmental planning, to mitigate the impact of and manage waste and pollutants, to empower communities with regard to sustainable resource utilisation and to prevent and control the spread of invasive alien species.

This programme also includes the transfers to EKZNW and SAAMBR. These entities are included in the sub-programme: Biodiversity and Protected Area Planning and Coastal Management.

Tables 4.32 and 4.33 summarise payments and estimates for Programme 7.

Table 4.32 : Summary of payments and estimates by sub-programme: Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| 1. Environmental Policy Planning and Co-ordination | 14 113 | 20 700 | 28 727 | 28 460 | 29 064 | 29 064 | 30 902 | 30 148 | 32 372 |
| Intergovt. Co-ordination, Spatial and Dev. Planning | 12 366 | 14 504 | 17 324 | 18 459 | 17 855 | 17 855 | 16 748 | 22 518 | 24 391 |
| Climate Change Management | 1 747 | 6 196 | 11 403 | 10 001 | 11 209 | 11 209 | 14 154 | 7 630 | 7 981 |
| 2. Compliance and Enforcement | 28 470 | 26 705 | 23 030 | 23 447 | 28 667 | 28 667 | 29 735 | 31 132 | 32 565 |
| Enviro. Quality Manage. Compliance and Enforcem. | 28 470 | 26 705 | 23 030 | 23 447 | 28 667 | 28 667 | 29 735 | 31 132 | 32 565 |
| 3. Environmental Quality Management | 43 964 | 51 407 | 72 507 | 73 645 | 125 190 | 125 190 | 64 997 | 69 910 | 72 777 |
| Impact Management | 23 152 | 28 559 | 32 684 | 32 107 | 31 337 | 31 337 | 32 675 | 34 137 | 35 707 |
| Air Quality Management | 111 | 1 086 | 1 201 | 3 726 | 5 197 | 5 197 | 4 123 | 4 308 | 4 506 |
| Pollution and Waste Management | 20 701 | 21 762 | 38 622 | 37 812 | 88 656 | 88 656 | 28 199 | 31 465 | 32 564 |
| 4. Biodiversity Management | 1 081 536 | 986 188 | 972 506 | 1 023 210 | 1 024 280 | 1 024 280 | 1 052 717 | 1 095 299 | 1 138 353 |
| Biodiversity and Protected Area Plan. and Managemt. | 91 029 | 91 549 | 104 664 | 116 299 | 111 111 | 111 111 | 112 378 | 111 038 | 116 146 |
| Conservation Agencies and Services | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Coastal Management | 3 515 | 12 982 | 13 012 | 13 656 | 12 394 | 12 394 | 15 890 | 16 620 | 17 377 |
| 5. Environmental Empowerment Services | 29 990 | 36 434 | 40 974 | 43 585 | 39 162 | 39 162 | 42 171 | 43 648 | 45 656 |
| Environmental Capacity Development and Support | 29 990 | 36 434 | 40 974 | 43 585 | 39 162 | 39 162 | 42 171 | 43 648 | 45 656 |
| 6. Environmental Services Administrative Support | 2 557 | 4 317 | 5 670 | 4 922 | 4 781 | 4 781 | 11 904 | 12 414 | 12 985 |
| Environmental Services Administrative Support | 2 557 | 4 317 | 5 670 | 4 922 | 4 781 | 4 781 | 11 904 | 12 414 | 12 985 |
| Total | 1 200 630 | 1 125 751 | 1 143 414 | 1 197 269 | 1 251 144 | 1 251 144 | 1 232 426 | 1 282 551 | 1 334 708 |

Table 4.33 : Summary of payments and estimates by economic classification: Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 205 524 | 229 296 | 267 559 | 282 637 | 323 974 | 323 974 | 289 827 | 293 798 | 307 313 |
| Compensation of employees | 125 097 | 136 725 | 147 263 | 153 545 | 155 976 | 155 976 | 177 945 | 185 443 | 193 974 |
| Goods and services | 80 427 | 92 571 | 120 296 | 129 092 | 167 998 | 167 998 | 111 882 | 108 355 | 113 339 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to: | 993 500 | 893 556 | 874 055 | 911 637 | 924 130 | 924 130 | 942 045 | 987 949 | 1 026 554 |
| Provinces and municipalities | 6 225 | 3 375 | 7 400 | 5 500 | 10 800 | 10 800 | 5 800 | 7 100 | 8 100 |
| Departmental agencies and accounts | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Non-profit institutions | - | 7 968 | 8 404 | 9 282 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| Households | 283 | 556 | 1 094 | - | 221 | 221 | - | - | - |
| Payments for capital assets | 1 606 | 2 899 | 1 800 | 2 995 | 3 040 | 3 040 | 554 | 804 | 841 |
| Buildings and other fixed structures | 14 | - | 154 | - | - | - | - | - | - |
| Machinery and equipment | 1 592 | 2 899 | 1 646 | 2 995 | 3 040 | 3 040 | 554 | 804 | 841 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 1 200 630 | 1 125 751 | 1 143 414 | 1 197 269 | 1 251 144 | 1 251 144 | 1 232 426 | 1 282 551 | 1 334 708 |

In 2020/21, a portion of the department's budget cuts was effected against Programme 7 under all sub-programmes against *Compensation of employees*, *Goods and services*, *Transfers and subsidies* and *Machinery and equipment*. Furthermore, Programme 7 was subjected to the fiscal consolidation budget cuts over the 2021/22 MTEF against *Compensation of employees* and *Goods and services* across all sub-programmes. This programme was not affected by the 2023/24 MTEF budget cuts. However, there are fiscal consolidation cuts implemented over the 2024/25 MTEF, with R16.672 million cut from the programme in 2024/25, with carry-through, reduced from the Biodiversity Management sub-programme, and against *Goods and services* and *Transfers and subsidies*. This cut is mitigated to some extent by

additional funding of R5.076 million allocated in 2024/25 only, related to the EPWP Integrated Grant for Provinces. The programme was increased through reprioritisation as discussed in Section 4.

The sub-programme: Environmental Policy Planning and Co-ordination is responsible for conducting environment research in order to generate knowledge to support sound decision making resulting in innovative approaches to the management of the environment. The sub-programme also ensures provincial sustainability monitoring and reporting through the generation, management and dissemination of environmental information for improved decision-making and ongoing strategy development. Furthermore, the sub-programme facilitates climate change management within the province.

The purpose of the sub-programme: Compliance and Enforcement is to achieve effective, integrated and co-ordinated compliance monitoring and enforcement of environmental legislation in the province, and to conduct investigations relating to environmental crimes. The MTEF provides for compliance promotion activities, landfill inspections monitored for compliance, among others.

The sub-programme: Environmental Quality Management provides management, strategic and specialist support and direction for pollution and waste management programmes in KZN, support municipalities in the processing of Air Emission Licensing, facilitate air quality management, environmental impact mitigation and promote sustainable development. The MTEF budget caters for air quality management development projects, supporting recycling enterprises, the Cleanest Municipality Competition, the waste minimisation infrastructure support programme and waste dumps clearance projects, etc. The increase in the 2023/24 Adjusted Appropriation was for short-term job creation through waste management, utilising the EPWP principles. This allocation was once-off, accounting for the decrease in 2024/25.

The sub-programme: Biodiversity Management is responsible for the protection of strategic water resources in the province, controlling the spread of invasive alien plants in communal, public and private areas, as well as developing and implementing community-based natural resource management and action projects for sustainable development. This programme houses the transfer to EKZNW, as well as the EPWP Integrated Grant for Provinces. The grant allocation is included up to 2024/25 only, against the sub-sub-programme: Biodiversity and Protected Area Planning and Management. In addition, the EPWP is further supplemented by equitable share funding of R60 million for IASP. The sub-programme is subjected to the 2024/25 MTEF fiscal consolidation budget cuts of R16.672 million in 2024/25, with carry-through, impacting largely on the transfer to EKZNW, as outlined in Section 7.7. The sub-programme grows steadily over the MTEF, despite the budget cuts.

The sub-programme: Environmental Empowerment Services includes the grant-in-aid to SAAMBR for marine biological research. The budget caters for hosting the School Environmental Education programme, commemoration of World Environment Day, as well as environmental clean-up campaigns. The increase in 2024/25 provides for new appointments of an Environmental Officer and Control Environmental Officer, as well as the carry-through costs of the 2023 wage agreement and pay progression.

Compensation of employees shows 14 per cent growth from the 2023/24 Adjusted Appropriation to 2024/25, and caters for 20 new appointments, the carry-through costs of the 2023 wage agreement and pay progression. The 2025/26 and 2026/27 budgets reflect growth of 4.2 per cent and 4.7 per cent, respectively.

Goods and services includes provision for the IASP, and this is specifically and exclusively appropriated funding. The budget also provides for the development of standards for small forestry plantations, development of a virtual server-based GIS database, as well as a project aimed to reduce vulnerability of key sectors to climate change by 2024. Also provided for are air quality management projects, support for recycling enterprises, commemoration of World Environment Day, as well as hosting the School Environmental Education programme and clean-up campaigns. The increase in the 2023/ 24 Adjusted Appropriation was in respect of the waste management programme which aims towards short-term job creation through waste management utilising the EPWP principles, hence the decrease in 2024/25. The EPWP Integrated Grant for Provinces is allocated a budget in 2024/25 with no allocations in the outer years, as this grant is incentive based. The budget for the IASP grows steadily over the MTEF.

Transfers and subsidies to: Provinces and municipalities consists of transfers in respect of the Greenest Municipality Competition and NRM Competition. The increase in the 2023/24 Adjusted Appropriation was

for Greenest Municipality Competition, with the increase in the Adjusted Appropriation for the NRM Competition, which provides support to municipalities through availing competitive financial support to enable municipalities to implement special environmental programmes, and the Green and Smart Municipality Competition in the KwaDukuza and Dr Nkosazana Dlamini Zuma Municipalities. The increase in the Adjusted Appropriation was mainly once-off towards the implementation of the KZN TRERS through EKZNW protected areas for the benefit of rural communities neighbouring these protected areas, accounting for the decrease in 2024/25. There are further allocations in 2024/25 and 2025/26 for this project, as mentioned. Thereafter, the budget grows steadily.

Transfers and subsidies to: Departmental agencies and accounts comprises the subsidy paid to EKZNW and is discussed in Section 7.7.

Transfers and subsidies to: Public corporations and private enterprises relates to the WESP which is an initiative to support small and emerging waste entrepreneurs to accelerate waste diversion in the province. Provision is made in 2024/25 for this initiative, and over the MTEF.

Transfers and subsidies to: Non-profit institutions consists of transfers to WESSA and the grant-in-aid to SAAMBR. These transfers were not made in 2020/21 due to budget cuts to provide for the provincial response against the Covid-19 pandemic. In the 2023/24 Adjusted Appropriation, the transfer to WESSA was not made attributed to failure to reach an agreement on the transfer of funds due to the society not complying with the terms of the MOU entered into, hence no provision was made for WESSA over the 2024/25 MTEF. This category caters for SAAMBR over the MTEF.

Transfers and subsidies to: Households caters for staff exists and claims against the state.

The 2024/25 budget against *Machinery and equipment* is linked to the procurement of computer equipment and the replacement of computers over the MTEF.

Service delivery measures: Environmental Affairs

Table 4.34 shows the service delivery measures pertaining to Programme 7. The performance indicators largely conform to the customised measures for the Environmental Affairs sector. A total of 13 measures are annual in nature and therefore no Estimated performance for 2023/24 was available at the time of compiling this document. The department is still in the process of finalising their 2024/25 APP, and any amendments will be included in the 2024/25 AEPRE.

Table 4.34 : Service delivery measures: Environmental Affairs

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | |
|---|--|---|--|--|--|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
| 1. Environmental Policy Planning and Co-ordination | | | | | |
| 1.1 To ensure the implementation of environmental management tools to support economic development through enhanced governance systems and capacity | <ul style="list-style-type: none"> No. of inter-governmental sector projects implemented No. of environmental legislative tools developed No. of climate change education and awareness activities conducted No. of functional environmental information management systems maintained No. of climate change response tools developed No. of climate change district/metro adaptation response interventions implemented No. of severe weather watch notifications released and trend analysis reports No. of provincial green economy reports developed | Annual Annual 6 2 Annual Annual 7 53 Annual | 1 2 4 2 1 10 40 1 | 1 2 4 2 1 10 40 1 | 1 2 6 2 1 10 40 1 |
| 2. Compliance and Enforcement | | | | | |
| 2.1 To achieve effective, integrated and co-ordinated compliance monitoring and enforcement of environmental legislation in the province | <ul style="list-style-type: none"> No. of administrative enforcement notices issued for non-compliance with environmental legislation No. of completed criminal investigations handed to NPA for prosecution No. of compliance inspections conducted No. of compliance promotion activities conducted for priority economic sectors No. of sector compliance inspections conducted No. of permitted landfill sites monitored for compliance | 125 2 600 150 8 10 | 125 2 600 100 8 10 | 125 2 600 100 8 10 | 150 2 600 100 8 10 |

Table 4.34 : Service delivery measures: Environmental Affairs

| Outputs | Performance indicators | Estimated performance | Medium-term targets | | | |
|--|--|---|---|---|---|---|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | |
| 3. Environmental Quality Management | | | | | | |
| 3.1 To improve integrated environmental management through regulation and impact mitigation management to promote and regulate environmental quality management through environmental impact mitigation management | <ul style="list-style-type: none"> No. of waste licences reviewed No. of waste minimisation projects/enterprises supported No. of waste facilities audited No. of provincial waste management engagements convened % of complete EIA applications finalised within legislated timeframes No. of municipal support reports on waste management interventions produced No. of ambient air quality monitoring reports generated No. of environmental management instruments developed to streamline environmental authorisation process % of complete waste licence applications finalised within legislated timeframes No. of jobs co-ordinated in circular/waste economy No. of municipal support reports on air quality management interventions produced | 5 80 75 1 100% 4 4 2 100% 1 000 4 | 5 80 75 1 100% 4 6 2 100% 1 000 4 | 5 80 75 1 100% 4 4 2 100% 1 000 4 | 5 80 75 1 100% 4 4 2 100% 1 000 4 | 5 80 75 1 100% 4 4 2 100% 1 000 4 |
| 4. Biodiversity Management | | | | | | |
| 4.1 To control and manage the spread of invasive alien species | <ul style="list-style-type: none"> No. of coastal management programmes developed No. of estuarine management plans developed No. of Integrated Coastal Management (ICM) training courses conducted No. of functional coastal management information systems maintained No. of coastal aerial inspection survey reports produced No. of opportunities created through environmental programmes (IASP) No. of hectares cleared of invasive alien species No. of fulltime equivalents /created FTEs No. of oversight reports on biodiversity mandate implementation by EKZNW produced No. of beneficiaries trained on IASP eradication No. of boat launch sites reports produced | Annual 2 Annual Annual Annual 7 725 64 413 Annual Annual 1 535 Annual | 1 1 1 1 1 7 725 100 000 2 183 1 1 000 1 | 1 2 1 1 1 7 725 100 000 2 183 1 1 000 1 | 1 2 1 1 1 7 725 100 000 2 183 1 1 000 1 | 1 2 1 1 1 7 725 100 000 2 183 1 1 000 1 |
| 5. Environmental Empowerment Services | | | | | | |
| 5.1 To improve community empowerment through environmental awareness and educational programmes | <ul style="list-style-type: none"> No. of environmental capacity building activities conducted No. of SEEP programmes implemented No. of environmental awareness activities conducted No. of Green Good Deeds Implementation Plans reviewed No. of clean up campaigns hosted No. of provincial environmental events to commemorate environmental days hosted No. of environmental learning-resource materials developed | 60 1 1 000 1 120 3 5 | 60 1 1 000 1 120 3 5 | 60 1 1 000 1 120 3 5 | 60 1 1 000 1 120 3 5 | 60 1 1 000 1 120 3 5 |

9. Other programme information

9.1 Personnel numbers and costs

Table 4.35 illustrates the detail of the department's approved establishment and personnel numbers. The table also gives a breakdown of employee dispensation classification. *Compensation of employees* reflects healthy growth over the 2024/25 MTEF. The growth caters for the filling of vacant posts, among others. This category shows growth of 28.6 per cent from the 2023/24 Revised Estimate to 2024/25. Also, there is an increase of 5 per cent in 2025/26 and 4.6 per cent in 2026/27. The department has budgeted to fill 143 new posts in 2024/25 and 43 posts to be filled in 2025/26, but the department will review this in the next budget process to take into account posts that have not been filled. The department has sufficient growth to fill the 143 critical vacant posts in 2024/25 and 43 critical vacant posts in 2025/26 in line with the revised structure and has budgeted for the carry-through of the 2023 wage agreement, the 1.5 per cent pay progression and cost of living adjustments over the MTEF. In programmes where the growth is insufficient, this will be reviewed in the next budget process. Note that the bulk of the planned new appointments are related to the capacitation of the districts, in line with the new organogram.

Others includes the interns, tourism graduates and EPWP employees appointed to promote job creation, bridge the gap between government and the community, and strengthen integration and co-ordination of services provided by government. These officials are included against the respective salary levels.

Table 4.35 : Summary of departmental personnel numbers and costs by component

| | Audited Outcome | | | | | | Revised Estimate | | | | Medium-term Estimates | | | | | | Average annual growth over MTEF 2023/24 - 2026/27 | | |
|---|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|------------------|--------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|-------------------------|----------------|---|-------------------|------------------|
| | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | | | | 2024/25 | | 2025/26 | | 2026/27 | | | | |
| | Pers. Nos. ¹ | Costs | Pers. Nos. ¹ | Costs | Pers. Nos. ¹ | Costs | Filled posts | Addit. posts | Pers. Nos. ¹ | Costs | Pers. Nos. ¹ | Costs | Pers. Nos. ¹ | Costs | Pers. Nos. ¹ | Costs | Pers. growth rate | Costs growth rate | % Costs of Total |
| R thousands | | | | | | | | | | | | | | | | | | | |
| Salary level | | | | | | | | | | | | | | | | | | | |
| 1 – 7 | 459 | 91 800 | 213 | 87 050 | 231 | 92 393 | 242 | - | 242 | 70 802 | 298 | 97 201 | 333 | 100 853 | 333 | 105 492 | 11.2% | 14.2% | 15.5% |
| 8 – 10 | 229 | 123 389 | 224 | 134 375 | 252 | 141 849 | 238 | - | 238 | 101 738 | 264 | 127 895 | 265 | 131 691 | 265 | 137 748 | 3.6% | 10.6% | 20.8% |
| 11 – 12 | 114 | 82 860 | 98 | 88 746 | 121 | 93 735 | 130 | - | 130 | 96 926 | 146 | 119 611 | 147 | 124 135 | 147 | 129 846 | 4.2% | 10.2% | 19.7% |
| 13 – 16 | 58 | 56 738 | 58 | 74 947 | 67 | 85 614 | 70 | - | 70 | 76 978 | 70 | 90 143 | 71 | 92 725 | 71 | 96 990 | 0.5% | 8.0% | 15.0% |
| Other | 6 | 3 278 | 282 | 15 628 | 276 | 17 360 | 140 | 195 | 335 | 127 720 | 380 | 174 855 | 385 | 190 467 | 385 | 199 229 | 4.7% | 16.0% | 29.0% |
| Total | 866 | 358 065 | 875 | 400 746 | 947 | 430 951 | 820 | 195 | 1 015 | 474 164 | 1 158 | 609 705 | 1 201 | 639 871 | 1 201 | 669 305 | 5.8% | 12.2% | 100.0% |
| Programme | | | | | | | | | | | | | | | | | | | |
| 1. Administration | 211 | 99 207 | 202 | 116 430 | 211 | 120 882 | 280 | 32 | 312 | 130 766 | 338 | 149 255 | 368 | 155 264 | 368 | 162 407 | 5.7% | 7.5% | 25.1% |
| 2. Integrated Economic Development | 155 | 62 044 | 161 | 60 919 | 172 | 67 630 | 103 | 31 | 134 | 75 944 | 170 | 116 023 | 170 | 121 501 | 170 | 127 089 | 8.3% | 18.7% | 18.2% |
| 3. Trade and Sector Development | 28 | 15 898 | 26 | 17 328 | 42 | 18 251 | 41 | 6 | 47 | 22 691 | 86 | 50 052 | 93 | 55 858 | 93 | 58 427 | 25.5% | 37.1% | 7.7% |
| 4. Business Regulation and Governance | 58 | 28 734 | 81 | 32 695 | 72 | 35 624 | 66 | - | 66 | 37 628 | 69 | 42 975 | 70 | 44 974 | 70 | 47 042 | 2.0% | 7.7% | 7.3% |
| 5. Economic Planning | 30 | 12 222 | 31 | 15 851 | 34 | 19 007 | 40 | 2 | 42 | 25 455 | 53 | 39 934 | 53 | 41 768 | 53 | 43 690 | 8.1% | 19.7% | 6.2% |
| 6. Tourism | 104 | 14 863 | 104 | 20 798 | 127 | 22 294 | 34 | 115 | 149 | 25 704 | 157 | 33 521 | 157 | 35 063 | 157 | 36 676 | 1.8% | 12.6% | 5.5% |
| 7. Environmental Affairs | 280 | 125 097 | 270 | 136 725 | 289 | 147 263 | 256 | 9 | 265 | 155 976 | 285 | 177 945 | 290 | 185 443 | 290 | 193 974 | 3.1% | 7.5% | 30.0% |
| Total | 866 | 358 065 | 875 | 400 746 | 947 | 430 951 | 820 | 195 | 1 015 | 474 164 | 1 158 | 609 705 | 1 201 | 639 871 | 1 201 | 669 305 | 5.8% | 12.2% | 100.0% |
| Employee dispensation classification | | | | | | | | | | | | | | | | | | | |
| PSA appointees not covered by OSDs | 860 | 354 787 | 593 | 385 118 | 671 | 413 591 | 529 | - | 529 | 233 259 | 620 | 319 434 | 657 | 331 843 | 657 | 347 108 | 7.5% | 14.2% | 51.2% |
| Engineering Professions and rel. | - | - | - | - | - | - | 167 | - | 167 | 113 185 | 167 | 115 416 | 167 | 117 147 | 167 | 122 535 | - | 2.7% | 19.8% |
| Others such as interns, learnerships, etc | 6 | 3 278 | 282 | 15 628 | 276 | 17 360 | 249 | 70 | 319 | 127 720 | 371 | 174 855 | 377 | 190 881 | 377 | 199 662 | 5.7% | 16.1% | 29.1% |
| Total | 866 | 358 065 | 875 | 400 746 | 947 | 430 951 | 945 | 70 | 1 015 | 474 164 | 1 158 | 609 705 | 1 201 | 639 871 | 1 201 | 669 305 | 5.8% | 12.2% | 100.0% |

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

9.2 Training

Table 4.36 reflects the payments and estimates on training for the seven-year period. The amounts reflected pertain to capacitating and improving the skills of the staff of the department, in line with the Skills Development Act requirement to budget at least 1 per cent of its salary expense for staff training. The department is well above the required minimum. This requirement gives credence to government policy on human resource development. The training budget for capacitating and improving the skills of staff is catered for in all the programmes over the MTEF with the exception of Programme 5.

Table 4.36 : Information on training: Economic Development, Tourism and Environmental Affairs

| | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|--------------|--------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| R thousand | | | | | | | | | |
| Number of staff | 866 | 875 | 947 | 1 015 | 1 015 | 1 015 | 1 158 | 1 201 | 1 201 |
| Number of personnel trained | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 | 428 |
| of which | | | | | | | | | |
| Male | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 | 170 |
| Female | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 | 258 |
| Number of training opportunities | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 | 111 |
| of which | | | | | | | | | |
| Tertiary | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 | 37 |
| Workshops | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Seminars | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Other | - | - | - | - | - | - | - | - | - |
| Number of bursaries offered | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 |
| Number of interns appointed | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 | 47 |
| Number of learnerships appointed | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| Number of days spent on training | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 |
| Payments on training by programme | | | | | | | | | |
| 1. Administration | 236 | 373 | 2 045 | 4 450 | 2 639 | 2 176 | 4 515 | 4 716 | 4 933 |
| 2. Integrated Economic Development Services | 3 759 | 1 953 | 2 028 | 5 000 | 3 426 | 3 426 | 3 100 | 3 000 | 3 138 |
| 3. Trade and Sector Development | 65 | - | 660 | 2 500 | 2 315 | 2 504 | 5 500 | 5 745 | 6 009 |
| 4. Business Regulation and Governance | - | - | - | 500 | 440 | 440 | 500 | 524 | 548 |
| 5. Economic Planning | - | - | 16 | - | - | - | 100 | 105 | 110 |
| 6. Tourism | - | 177 | 823 | 1 506 | 1 250 | 1 250 | - | - | - |
| 7. Environmental Affairs | 1 382 | 1 121 | 1 574 | 2 500 | 2 501 | 2 501 | 2 000 | 2 000 | 2 092 |
| Total | 5 442 | 3 624 | 7 146 | 16 456 | 12 571 | 12 297 | 15 715 | 16 090 | 16 830 |

ANNEXURE – VOTE 4: ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS

Table 4.A : Details of departmental receipts: Economic Development, Tourism and Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Tax receipts | 431 818 | 621 569 | 746 417 | 742 052 | 742 052 | 742 052 | 756 837 | 789 744 | 824 292 |
| Casino taxes | 291 526 | 464 108 | 580 439 | 613 379 | 613 379 | 613 379 | 607 591 | 637 970 | 669 869 |
| Horse racing taxes | 117 371 | 133 621 | 131 274 | 96 929 | 96 929 | 96 929 | 116 074 | 117 116 | 118 171 |
| Liquor licences | 22 921 | 23 840 | 34 704 | 31 744 | 31 744 | 31 744 | 33 172 | 34 658 | 36 252 |
| Motor vehicle licences | - | - | - | - | - | - | - | - | - |
| Sale of goods and services other than capital assets | 1 488 | 12 674 | 5 371 | 3 267 | 3 267 | 15 103 | 15 570 | 16 687 | 18 183 |
| Sale of goods and services produced by department (excluding capital assets) | 1 488 | 12 674 | 5 371 | 3 267 | 3 267 | 15 103 | 15 570 | 16 687 | 18 183 |
| Sales by market establishments | 43 | 42 | - | 88 | 88 | - | 92 | 96 | 100 |
| Administrative fees | 1 226 | 12 345 | 5 371 | 1 620 | 1 620 | 15 103 | 15 171 | 16 270 | 17 747 |
| Other sales | 219 | 287 | - | 1 559 | 1 559 | - | 307 | 321 | 336 |
| Of which | | | | | | | | | |
| Commission | 144 | 155 | - | 144 | 144 | 144 | 150 | 157 | 164 |
| Tender fees | 1 | - | - | 1 132 | 1 132 | 14 959 | 1 183 | 1 236 | 1 293 |
| Other | 74 | 132 | - | - | - | - | - | - | - |
| Sale of scrap, waste, arms and other used current goods (excluding capital assets) | - | - | - | - | - | - | - | - | - |
| Transfers received from: | - | 850 | - | - | - | - | - | - | - |
| Other governmental units | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments | - | - | - | - | - | - | - | - | - |
| International organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | 850 | - | - | - | - | - | - | - |
| Households and non-profit institutions | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | 2 438 | 1 540 | 581 | 714 | 714 | 4 457 | 746 | 779 | 815 |
| Interest, dividends and rent on land | 242 | 1 140 | 1 | 7 | 7 | 1 760 | 7 | 7 | 7 |
| Interest | 242 | 1 140 | 1 | 7 | 7 | 1 760 | 7 | 7 | 7 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Sale of capital assets | 1 448 | 2 | - | 244 | 244 | 244 | 255 | 266 | 278 |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Other capital assets | 1 448 | 2 | - | 244 | 244 | 244 | 255 | 266 | 278 |
| Transactions in financial assets and liabilities | 47 646 | 13 926 | 4 890 | 76 | 76 | 221 721 | 79 | 83 | 87 |
| Total | 485 080 | 651 701 | 757 260 | 746 360 | 746 360 | 985 337 | 773 494 | 807 566 | 843 662 |

Table 4.B : Payments and estimates by economic classification: Economic Development, Tourism and Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 692 678 | 726 669 | 797 741 | 1 001 960 | 1 007 840 | 1 007 419 | 1 082 224 | 1 120 556 | 1 181 633 |
| Compensation of employees | 358 065 | 400 746 | 430 951 | 513 253 | 474 967 | 474 164 | 609 705 | 639 871 | 669 305 |
| Salaries and wages | 312 503 | 352 274 | 377 333 | 450 853 | 415 040 | 414 368 | 526 894 | 552 393 | 577 805 |
| Social contributions | 45 562 | 48 472 | 53 618 | 62 400 | 59 927 | 59 796 | 82 811 | 87 478 | 91 500 |
| Goods and services | 334 613 | 325 923 | 366 790 | 488 707 | 532 873 | 533 255 | 472 519 | 480 685 | 512 328 |
| Administrative fees | 471 | 832 | 1 779 | 1 810 | 1 804 | 2 146 | 2 085 | 2 214 | 2 328 |
| Advertising | 11 856 | 12 587 | 12 403 | 19 846 | 27 028 | 25 201 | 22 519 | 16 011 | 16 748 |
| Minor assets | 807 | 527 | 727 | 1 425 | 2 462 | 1 802 | 2 832 | 2 640 | 2 761 |
| Audit cost: External | 4 166 | 5 540 | 5 714 | 6 000 | 5 999 | 5 828 | 6 288 | 6 590 | 6 893 |
| Bursaries: Employees | 171 | 355 | 179 | 1 500 | 1 001 | 1 001 | 572 | 599 | 627 |
| Catering: Departmental activities | 65 | 437 | 1 670 | 5 576 | 4 187 | 4 948 | 4 583 | 4 270 | 4 465 |
| Communication (G&S) | 5 995 | 6 089 | 5 337 | 7 049 | 4 209 | 3 721 | 7 411 | 7 767 | 8 124 |
| Computer services | 23 835 | 29 519 | 32 001 | 31 583 | 35 474 | 43 036 | 41 718 | 36 922 | 38 621 |
| Cons. and prof. serv.: Business and advisory services | 105 591 | 39 043 | 33 220 | 121 325 | 70 597 | 62 473 | 84 275 | 93 824 | 107 661 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | 300 | - | - | 150 | 157 | 164 |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | 3 589 | 5 857 | 9 040 | 6 030 | 10 533 | 12 304 | 8 946 | 9 361 | 9 792 |
| Contractors | 3 403 | 14 699 | 20 948 | 26 589 | 43 390 | 45 139 | 32 895 | 36 417 | 38 092 |
| Agency and support / outsourced services | 63 332 | 72 632 | 86 351 | 80 192 | 127 059 | 126 196 | 73 072 | 70 793 | 74 050 |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | 4 719 | 4 580 | 6 417 | 6 286 | 5 998 | 7 862 | 6 972 | 7 307 | 7 643 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 2 123 | 760 | 5 997 | 8 541 | 13 579 | 13 270 | 7 040 | 7 378 | 7 717 |
| Inventory: Farming supplies | 3 279 | 2 904 | 5 955 | 7 700 | 8 117 | 9 059 | 7 800 | 8 274 | 8 655 |
| Inventory: Food and food supplies | - | - | - | - | 197 | 197 | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 15 | 7 | 11 | 4 250 | 3 857 | 3 634 | 950 | 970 | 1 015 |
| Inventory: Medical supplies | - | - | - | - | 9 | 221 | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | 260 | 3 019 | 4 596 | 7 000 | 15 157 | 15 490 | - | - | - |
| Consumable supplies | 5 281 | 1 927 | 5 028 | 2 611 | 6 018 | 6 079 | 3 362 | 3 550 | 3 713 |
| Consumable: Stationery, printing and office supplies | 2 704 | 2 999 | 4 347 | 3 331 | 3 475 | 3 452 | 4 068 | 4 326 | 4 525 |
| Operating leases | 34 672 | 36 747 | 38 667 | 42 000 | 41 622 | 36 758 | 42 000 | 45 064 | 47 137 |
| Property payments | 32 301 | 37 222 | 36 436 | 36 700 | 35 195 | 35 195 | 37 605 | 39 410 | 41 223 |
| Transport provided: Departmental activity | 322 | 549 | 588 | 575 | 1 406 | 1 418 | 530 | 566 | 592 |
| Travel and subsistence | 17 420 | 23 005 | 36 581 | 36 227 | 40 118 | 43 421 | 49 820 | 51 270 | 53 628 |
| Training and development | 5 442 | 3 624 | 7 146 | 16 456 | 12 571 | 12 297 | 15 715 | 16 090 | 16 830 |
| Operating payments | 2 289 | 3 654 | 4 053 | 4 347 | 4 730 | 4 238 | 4 681 | 4 896 | 5 121 |
| Venues and facilities | 492 | 16 219 | 1 109 | 2 968 | 5 290 | 4 590 | 3 750 | 3 097 | 3 239 |
| Rental and hiring | 13 | 590 | 490 | 490 | 1 791 | 2 279 | 880 | 922 | 964 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 2 289 563 | 2 593 072 | 2 483 934 | 2 386 984 | 2 350 505 | 2 350 818 | 2 356 341 | 2 469 001 | 2 569 926 |
| Provinces and municipalities | 56 567 | 78 045 | 91 409 | 59 000 | 63 300 | 63 300 | 24 014 | 23 675 | 18 448 |
| Provinces | 42 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | 42 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Municipalities | 56 525 | 77 933 | 91 183 | 58 800 | 63 100 | 63 100 | 23 700 | 23 347 | 18 105 |
| Municipalities | 56 525 | 71 433 | 73 200 | 48 300 | 53 600 | 53 600 | 21 700 | 21 302 | 17 013 |
| Municipal agencies and funds | - | 6 500 | 17 983 | 10 500 | 9 500 | 9 500 | 2 000 | 2 045 | 1 092 |
| Departmental agencies and accounts | 1 793 901 | 1 808 830 | 1 909 241 | 1 859 483 | 1 835 329 | 1 835 329 | 1 884 286 | 1 975 429 | 2 056 334 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 1 793 901 | 1 808 830 | 1 909 241 | 1 859 483 | 1 835 329 | 1 835 329 | 1 884 286 | 1 975 429 | 2 056 334 |
| Higher education institutions | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 252 562 | 250 621 | 248 882 | 249 737 | 237 737 | 237 737 | 236 624 | 248 240 | 268 726 |
| Public corporations | 248 887 | 245 571 | 241 855 | 242 137 | 230 137 | 230 137 | 229 624 | 238 490 | 257 726 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | 248 887 | 245 571 | 241 855 | 242 137 | 230 137 | 230 137 | 229 624 | 238 490 | 257 726 |
| Private enterprises | 3 675 | 5 050 | 7 027 | 7 600 | 7 600 | 7 600 | 7 000 | 9 750 | 11 000 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | 3 675 | 5 050 | 7 027 | 7 600 | 7 600 | 7 600 | 7 000 | 9 750 | 11 000 |
| Non-profit institutions | 184 199 | 446 507 | 224 831 | 212 162 | 206 453 | 206 453 | 206 917 | 216 090 | 219 795 |
| Households | 2 334 | 3 728 | 4 555 | 1 500 | 2 584 | 2 897 | 1 500 | 1 567 | 1 637 |
| Social benefits | 2 334 | 2 193 | 3 058 | - | 1 567 | 1 880 | - | - | - |
| Other transfers to households | - | 1 535 | 1 497 | 1 500 | 1 017 | 1 017 | 1 500 | 1 567 | 1 637 |
| Payments for capital assets | 25 823 | 18 092 | 30 101 | 17 586 | 26 038 | 26 146 | 21 263 | 11 280 | 11 798 |
| Buildings and other fixed structures | 1 824 | 1 246 | 269 | - | 1 063 | 1 204 | - | - | - |
| Buildings | - | 352 | - | - | 93 | 234 | - | - | - |
| Other fixed structures | 1 824 | 894 | 269 | - | 970 | 970 | - | - | - |
| Machinery and equipment | 23 753 | 14 334 | 22 483 | 17 586 | 24 975 | 24 942 | 21 263 | 11 280 | 11 798 |
| Transport equipment | 6 152 | 476 | 6 017 | - | 4 214 | 4 214 | 3 000 | - | - |
| Other machinery and equipment | 17 601 | 13 858 | 16 466 | 17 586 | 20 761 | 20 728 | 18 263 | 11 280 | 11 798 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 246 | 2 512 | 7 349 | - | - | - | - | - | - |
| Payments for financial assets | 2 | - | 8 329 | - | - | - | - | - | - |
| Total | 3 008 066 | 3 337 833 | 3 320 105 | 3 406 530 | 3 384 383 | 3 384 383 | 3 459 828 | 3 600 837 | 3 763 357 |

Table 4.C : Payments and estimates by economic classification: Administration

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 233 174 | 279 804 | 288 600 | 325 036 | 337 064 | 336 860 | 351 260 | 354 786 | 371 118 |
| Compensation of employees | 99 207 | 116 430 | 120 882 | 142 529 | 131 353 | 130 766 | 149 255 | 155 264 | 162 407 |
| Salaries and wages | 87 095 | 102 899 | 106 326 | 124 157 | 115 227 | 114 771 | 128 143 | 133 080 | 139 203 |
| Social contributions | 12 112 | 13 531 | 14 556 | 18 372 | 16 126 | 15 995 | 21 112 | 22 184 | 23 204 |
| Goods and services | 133 967 | 163 374 | 167 718 | 182 507 | 205 711 | 206 094 | 202 005 | 199 522 | 208 711 |
| Administrative fees | 130 | 324 | 892 | 623 | 813 | 931 | 518 | 551 | 588 |
| Advertising | 7 356 | 6 028 | 5 257 | 11 269 | 20 030 | 17 718 | 15 610 | 8 394 | 8 780 |
| Minor assets | 509 | 285 | 420 | 503 | 1 884 | 1 224 | 590 | 597 | 624 |
| Audit cost: External | 4 166 | 5 540 | 5 714 | 6 000 | 5 999 | 5 828 | 6 288 | 6 590 | 6 893 |
| Bursaries: Employees | 171 | 288 | 179 | 1 500 | 995 | 995 | 572 | 599 | 627 |
| Catering: Departmental activities | 18 | 8 | 279 | 1 135 | 826 | 1 441 | 290 | 298 | 312 |
| Communication (G&S) | 5 995 | 6 089 | 5 337 | 7 049 | 4 208 | 3 720 | 7 411 | 7 767 | 8 124 |
| Computer services | 23 835 | 29 519 | 32 001 | 31 283 | 35 474 | 42 558 | 40 375 | 35 513 | 37 147 |
| Cons. and prof. serv.: Business and advisory services | 6 772 | 2 891 | 3 522 | 5 800 | 7 730 | 5 621 | 6 368 | 7 422 | 7 764 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | 3 476 | 5 731 | 8 945 | 5 700 | 10 053 | 11 824 | 8 500 | 8 908 | 9 318 |
| Contractors | 796 | 2 817 | 2 799 | 6 039 | 11 849 | 11 235 | 5 545 | 6 667 | 6 974 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | 4 719 | 4 580 | 6 417 | 6 286 | 5 998 | 7 862 | 6 972 | 7 307 | 7 643 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | 33 | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | 299 | 299 | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | 659 | 486 | - | 800 | 1 133 | - | - | - |
| Consumable supplies | 1 443 | 681 | 769 | 653 | 802 | 797 | 1 650 | 1 729 | 1 808 |
| Consumable: Stationery, printing and office supplies | 2 460 | 2 778 | 4 238 | 2 910 | 3 123 | 3 131 | 3 800 | 3 982 | 4 165 |
| Operating leases | 34 672 | 36 747 | 38 667 | 42 000 | 41 622 | 36 758 | 42 000 | 45 064 | 47 137 |
| Property payments | 32 191 | 37 222 | 36 422 | 36 700 | 35 195 | 35 195 | 37 605 | 39 410 | 41 223 |
| Transport provided: Departmental activity | 3 | - | 143 | 155 | 70 | 70 | - | - | - |
| Travel and subsistence | 4 058 | 4 785 | 10 062 | 9 415 | 12 260 | 13 007 | 11 179 | 11 694 | 12 231 |
| Training and development | 236 | 373 | 2 045 | 4 450 | 2 639 | 2 176 | 4 515 | 4 716 | 4 933 |
| Operating payments | 956 | 1 902 | 2 130 | 2 297 | 1 753 | 1 249 | 1 817 | 1 895 | 1 982 |
| Venues and facilities | - | 14 000 | 915 | 250 | 1 049 | 1 054 | 400 | 419 | 438 |
| Rental and hiring | 5 | 127 | 79 | 490 | 240 | 235 | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 1 145 | 1 176 | 2 136 | 200 | 959 | 1 056 | 314 | 328 | 343 |
| Provinces and municipalities | 342 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Provinces | 42 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | 42 | 112 | 226 | 200 | 200 | 200 | 314 | 328 | 343 |
| Municipalities | 300 | - | - | - | - | - | - | - | - |
| Municipalities | 300 | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 803 | 1 064 | 1 910 | - | 759 | 856 | - | - | - |
| Social benefits | 803 | 510 | 1 790 | - | 759 | 856 | - | - | - |
| Other transfers to households | - | 554 | 120 | - | - | - | - | - | - |
| Payments for capital assets | 20 917 | 13 036 | 26 846 | 11 225 | 18 036 | 18 143 | 15 434 | 9 703 | 10 149 |
| Buildings and other fixed structures | 323 | 85 | - | - | 93 | 234 | - | - | - |
| Buildings | - | 85 | - | - | 93 | 234 | - | - | - |
| Other fixed structures | 323 | - | - | - | - | - | - | - | - |
| Machinery and equipment | 20 378 | 10 439 | 19 497 | 11 225 | 17 943 | 17 909 | 15 434 | 9 703 | 10 149 |
| Transport equipment | 6 152 | 476 | 6 017 | - | 4 214 | 4 214 | - | - | - |
| Other machinery and equipment | 14 226 | 9 963 | 13 480 | 11 225 | 13 729 | 13 695 | 15 434 | 9 703 | 10 149 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 216 | 2 512 | 7 349 | - | - | - | - | - | - |
| Payments for financial assets | 1 | - | 4 214 | - | - | - | - | - | - |
| Total | 255 237 | 294 016 | 321 796 | 336 461 | 356 059 | 356 059 | 367 008 | 364 817 | 381 610 |

Table 4.D : Payments and estimates by economic classification: Integrated Economic Development Services

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 141 938 | 102 913 | 91 702 | 175 756 | 141 307 | 141 307 | 180 095 | 189 934 | 198 672 |
| Compensation of employees | 62 044 | 60 919 | 67 630 | 84 595 | 75 944 | 75 944 | 116 023 | 121 501 | 127 089 |
| Salaries and wages | 55 145 | 54 163 | 60 047 | 75 408 | 67 498 | 67 498 | 102 020 | 106 738 | 111 648 |
| Social contributions | 6 899 | 6 756 | 7 583 | 9 187 | 8 446 | 8 446 | 14 003 | 14 763 | 15 441 |
| Goods and services | 79 894 | 41 994 | 24 072 | 91 161 | 65 363 | 65 363 | 64 072 | 68 433 | 71 583 |
| Administrative fees | 28 | 64 | 87 | 255 | 152 | 214 | 241 | 253 | 265 |
| Advertising | 543 | 217 | 383 | 1 930 | 1 147 | 1 147 | 700 | 577 | 604 |
| Minor assets | 33 | 28 | 4 | 159 | 172 | 172 | 935 | 927 | 970 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 13 | 103 | 634 | 2 930 | 1 430 | 1 430 | 1 620 | 1 198 | 1 253 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | 300 | - | - | - | - | - |
| Cons. and prof. serv.: Business and advisory services | 72 609 | 27 676 | 12 693 | 58 836 | 28 765 | 27 815 | 40 300 | 46 050 | 48 168 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 6 891 | 586 | 4 050 | 1 696 | 1 696 | 2 500 | 2 500 | 2 615 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | 779 | 1 000 | 4 009 | 4 009 | 50 | 52 | 54 |
| Inventory: Farming supplies | 694 | - | - | 500 | 1 099 | 1 099 | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | 197 | 197 | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 15 | - | - | 3 500 | 2 530 | 2 530 | - | - | - |
| Inventory: Medical supplies | - | - | - | - | 9 | 221 | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | 121 | 22 | 2 388 | 5 000 | 9 876 | 9 876 | - | - | - |
| Consumable supplies | - | - | 124 | 60 | 1 716 | 1 716 | - | - | - |
| Consumable: Stationery, printing and office supplies | 10 | - | - | 1 | - | - | 60 | 126 | 132 |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | 319 | 424 | 216 | 150 | 611 | 611 | 200 | 210 | 220 |
| Travel and subsistence | 1 701 | 2 817 | 3 212 | 6 160 | 5 162 | 5 100 | 12 126 | 11 978 | 12 529 |
| Training and development | 3 759 | 1 953 | 2 028 | 5 000 | 3 426 | 3 426 | 3 100 | 3 000 | 3 138 |
| Operating payments | 41 | 452 | 529 | 280 | 1 205 | 1 205 | 510 | 534 | 559 |
| Venues and facilities | - | 884 | - | 1 050 | 1 253 | 1 253 | 1 150 | 420 | 440 |
| Rental and hiring | 8 | 463 | 409 | - | 908 | 1 646 | 580 | 608 | 636 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 229 783 | 463 963 | 241 962 | 195 003 | 202 488 | 202 488 | 158 908 | 153 001 | 162 454 |
| Provinces and municipalities | 18 000 | 24 839 | 31 800 | 26 300 | 26 300 | 26 300 | 11 900 | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 18 000 | 24 839 | 31 800 | 26 300 | 26 300 | 26 300 | 11 900 | - | - |
| Municipalities | 18 000 | 24 839 | 31 800 | 26 300 | 26 300 | 26 300 | 11 900 | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | 14 900 | 14 900 | 500 | 500 | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | 14 900 | 14 900 | 500 | 500 | - |
| Higher education institutions | - | 5 341 | 5 016 | 5 102 | 5 102 | 5 102 | 3 000 | 4 000 | 4 986 |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 161 812 | 138 432 | 131 910 | 112 022 | 102 022 | 102 022 | 100 288 | 103 554 | 117 131 |
| Public corporations | 161 812 | 138 382 | 131 910 | 112 022 | 102 022 | 102 022 | 99 288 | 102 054 | 115 131 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | 161 812 | 138 382 | 131 910 | 112 022 | 102 022 | 102 022 | 99 288 | 102 054 | 115 131 |
| Private enterprises | - | 50 | - | - | - | - | 1 000 | 1 500 | 2 000 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | 50 | - | - | - | - | 1 000 | 1 500 | 2 000 |
| Non-profit institutions | 49 642 | 294 331 | 73 115 | 51 579 | 53 579 | 53 579 | 43 220 | 44 947 | 40 337 |
| Households | 329 | 1 020 | 121 | - | 585 | 585 | - | - | - |
| Social benefits | 329 | 1 020 | 121 | - | 585 | 585 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 555 | 215 | 593 | 1 744 | 2 310 | 2 310 | 690 | 115 | 120 |
| Buildings and other fixed structures | - | - | - | - | 970 | 970 | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | 970 | 970 | - | - | - |
| Machinery and equipment | 525 | 215 | 593 | 1 744 | 1 340 | 1 340 | 690 | 115 | 120 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 525 | 215 | 593 | 1 744 | 1 340 | 1 340 | 690 | 115 | 120 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | 30 | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | 4 115 | - | - | - | - | - | - |
| Total | 372 276 | 567 091 | 338 372 | 372 503 | 346 105 | 346 105 | 339 693 | 343 050 | 361 246 |

Table 4.E : Payments and estimates by economic classification: Trade and Sector Development

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 35 579 | 27 822 | 34 903 | 67 854 | 61 171 | 60 955 | 88 093 | 100 445 | 114 584 |
| Compensation of employees | 15 898 | 17 328 | 18 251 | 28 591 | 22 907 | 22 691 | 50 052 | 55 858 | 58 427 |
| Salaries and wages | 14 298 | 15 634 | 16 463 | 25 625 | 20 483 | 20 267 | 43 680 | 48 990 | 51 243 |
| Social contributions | 1 600 | 1 694 | 1 788 | 2 966 | 2 424 | 2 424 | 6 372 | 6 868 | 7 184 |
| Goods and services | 19 681 | 10 494 | 16 652 | 39 263 | 38 264 | 38 264 | 38 041 | 44 587 | 56 157 |
| Administrative fees | 80 | 60 | 75 | 140 | 122 | 137 | 170 | 178 | 186 |
| Advertising | 454 | 731 | 756 | 450 | 374 | 628 | 625 | 655 | 685 |
| Minor assets | - | 2 | - | - | 85 | 86 | - | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | 6 | 6 | - | - | - |
| Catering: Departmental activities | 10 | 4 | 6 | 25 | 98 | 98 | 200 | 209 | 218 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | 141 | - | - | - |
| Cons. and prof. serv.: Business and advisory services | 15 425 | 5 697 | 10 151 | 28 800 | 22 976 | 20 217 | 23 000 | 28 742 | 39 585 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | 1 025 | 342 | 12 | 2 500 | 4 485 | 6 455 | 2 000 | 2 200 | 2 301 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 125 | - | 351 | - | 190 | 190 | - | - | - |
| Inventory: Farming supplies | 7 | 78 | 380 | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | 95 | 1 516 | 1 715 | 2 000 | 2 490 | 2 490 | - | - | - |
| Consumable supplies | 425 | 3 | 492 | 20 | 697 | 698 | 1 200 | 1 258 | 1 316 |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | 11 | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 357 | 1 559 | 2 052 | 2 450 | 2 979 | 3 167 | 4 746 | 4 972 | 5 201 |
| Training and development | 65 | - | 660 | 2 500 | 2 315 | 2 504 | 5 500 | 5 745 | 6 009 |
| Operating payments | 110 | 70 | 2 | 150 | 382 | 382 | - | - | - |
| Venues and facilities | 492 | 432 | - | 228 | 1 065 | 1 065 | 300 | 314 | 328 |
| Rental and hiring | - | - | - | - | - | - | 300 | 314 | 328 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 721 691 | 870 019 | 946 906 | 898 563 | 822 123 | 822 339 | 882 164 | 927 579 | 972 085 |
| Provinces and municipalities | 13 250 | 36 720 | 31 483 | 8 000 | 8 000 | 8 000 | 2 500 | 5 747 | 6 005 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 13 250 | 36 720 | 31 483 | 8 000 | 8 000 | 8 000 | 2 500 | 5 747 | 6 005 |
| Municipalities | 13 250 | 34 720 | 13 500 | 7 000 | 7 000 | 7 000 | 1 500 | 4 702 | 4 913 |
| Municipal agencies and funds | - | 2 000 | 17 983 | 1 000 | 1 000 | 1 000 | 1 000 | 1 045 | 1 092 |
| Departmental agencies and accounts | 483 067 | 575 843 | 657 327 | 603 647 | 536 873 | 536 873 | 591 177 | 620 144 | 650 264 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 483 067 | 575 843 | 657 327 | 603 647 | 536 873 | 536 873 | 591 177 | 620 144 | 650 264 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | 90 750 | 112 189 | 114 445 | 134 115 | 132 115 | 132 115 | 133 336 | 139 686 | 146 095 |
| Public corporations | 87 075 | 107 189 | 109 945 | 130 115 | 128 115 | 128 115 | 130 336 | 136 436 | 142 595 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | 87 075 | 107 189 | 109 945 | 130 115 | 128 115 | 128 115 | 130 336 | 136 436 | 142 595 |
| Private enterprises | 3 675 | 5 000 | 4 500 | 4 000 | 4 000 | 4 000 | 3 000 | 3 250 | 3 500 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | 3 675 | 5 000 | 4 500 | 4 000 | 4 000 | 4 000 | 3 000 | 3 250 | 3 500 |
| Non-profit institutions | 134 557 | 144 207 | 142 313 | 151 301 | 144 140 | 144 140 | 153 651 | 160 435 | 168 084 |
| Households | 67 | 1 060 | 1 338 | 1 500 | 995 | 1 211 | 1 500 | 1 567 | 1 637 |
| Social benefits | 67 | 79 | 5 | - | 8 | 224 | - | - | - |
| Other transfers to households | - | 981 | 1 333 | 1 500 | 987 | 987 | 1 500 | 1 567 | 1 637 |
| Payments for capital assets | 1 797 | 1 047 | 262 | 600 | 480 | 480 | 4 305 | 220 | 230 |
| Buildings and other fixed structures | 1 487 | 894 | 115 | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | 1 487 | 894 | 115 | - | - | - | - | - | - |
| Machinery and equipment | 310 | 153 | 147 | 600 | 480 | 480 | 4 305 | 220 | 230 |
| Transport equipment | - | - | - | - | - | - | 3 000 | - | - |
| Other machinery and equipment | 310 | 153 | 147 | 600 | 480 | 480 | 1 305 | 220 | 230 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 759 067 | 898 888 | 982 071 | 967 017 | 883 774 | 883 774 | 974 562 | 1 028 244 | 1 086 899 |

Table 4.F : Payments and estimates by economic classification: Business Regulation and Governance

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 39 549 | 45 080 | 59 516 | 62 954 | 72 080 | 72 079 | 73 768 | 78 930 | 82 560 |
| Compensation of employees | 28 734 | 32 695 | 35 624 | 38 528 | 37 628 | 37 628 | 42 975 | 44 974 | 47 042 |
| Salaries and wages | 25 003 | 28 492 | 31 016 | 33 496 | 32 725 | 32 725 | 36 840 | 38 479 | 40 249 |
| Social contributions | 3 731 | 4 203 | 4 608 | 5 032 | 4 903 | 4 903 | 6 135 | 6 495 | 6 793 |
| Goods and services | 10 815 | 12 385 | 23 892 | 24 426 | 34 452 | 34 451 | 30 793 | 33 956 | 35 518 |
| Administrative fees | 25 | 42 | 81 | 120 | 100 | 109 | 150 | 157 | 164 |
| Advertising | 2 917 | 3 581 | 5 680 | 5 130 | 4 504 | 4 511 | 4 957 | 5 729 | 5 993 |
| Minor assets | 13 | 2 | - | 10 | 44 | 44 | - | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | 4 | 80 | 120 | 134 | 134 | 1 200 | 1 258 | 1 316 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | 337 | 1 343 | 1 409 | 1 474 |
| Cons. and prof. serv.: Business and advisory services | 4 041 | 2 559 | 1 327 | 6 022 | 4 880 | 4 396 | 57 | 60 | 63 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | 113 | 126 | 95 | 330 | 480 | 480 | 446 | 453 | 474 |
| Contractors | 1 582 | 3 388 | 12 775 | 8 000 | 19 773 | 19 773 | 18 450 | 20 500 | 21 443 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | 17 | 17 | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | 31 | 773 | 10 | 7 | 7 | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | 6 | 290 | 113 | 113 | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 955 | 2 173 | 3 043 | 3 594 | 3 678 | 3 661 | 3 540 | 3 709 | 3 879 |
| Training and development | - | - | - | 500 | 440 | 440 | 500 | 524 | 548 |
| Operating payments | 169 | 352 | 32 | - | 282 | 429 | - | - | - |
| Venues and facilities | - | 127 | - | 300 | - | - | 150 | 157 | 164 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 139 948 | 138 767 | 138 975 | 142 028 | 141 934 | 141 934 | 143 038 | 149 626 | 156 428 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | 139 374 | 138 743 | 138 892 | 142 028 | 141 928 | 141 928 | 143 038 | 149 626 | 156 428 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 139 374 | 138 743 | 138 892 | 142 028 | 141 928 | 141 928 | 143 038 | 149 626 | 156 428 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 574 | 24 | 83 | - | 6 | 6 | - | - | - |
| Social benefits | 574 | 24 | 83 | - | 6 | 6 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 259 | 201 | 43 | 70 | 527 | 528 | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 259 | 201 | 43 | 70 | 527 | 528 | - | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 259 | 201 | 43 | 70 | 527 | 528 | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 179 756 | 184 048 | 198 534 | 205 052 | 214 541 | 214 541 | 216 806 | 228 556 | 238 988 |

Table 4.G : Payments and estimates by economic classification: Economic Planning

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 17 707 | 18 054 | 22 508 | 44 310 | 33 817 | 33 817 | 54 378 | 52 681 | 55 104 |
| Compensation of employees | 12 222 | 15 851 | 19 007 | 33 560 | 25 455 | 25 455 | 39 934 | 41 768 | 43 690 |
| Salaries and wages | 10 902 | 14 237 | 17 018 | 29 676 | 22 801 | 22 801 | 34 689 | 36 232 | 37 899 |
| Social contributions | 1 320 | 1 614 | 1 989 | 3 884 | 2 654 | 2 654 | 5 245 | 5 536 | 5 791 |
| Goods and services | 5 485 | 2 203 | 3 501 | 10 750 | 8 362 | 8 362 | 14 444 | 10 913 | 11 414 |
| Administrative fees | 13 | 40 | 98 | 84 | 77 | 90 | 286 | 300 | 314 |
| Advertising | 189 | 1 | 88 | 200 | 76 | 125 | 210 | 219 | 229 |
| Minor assets | 30 | 15 | 51 | 110 | 100 | 99 | 195 | 204 | 213 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | 2 | 50 | 265 | 271 | 52 | 54 | 56 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Business and advisory services | 3 230 | 21 | - | 4 277 | 3 467 | 2 947 | 8 750 | 4 950 | 5 178 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | - | 2 000 | 610 | 1 000 | - | - | - |
| Agency and support / outsourced services | 481 | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | 2 | 2 | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | 578 | 578 | - | - | - |
| Consumable supplies | - | - | 3 | 25 | 23 | 31 | - | - | - |
| Consumable: Stationery, printing and office supplies | 207 | 169 | 60 | - | 47 | 22 | 60 | 63 | 66 |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 619 | 1 315 | 2 371 | 2 514 | 1 642 | 1 834 | 2 857 | 2 991 | 3 128 |
| Training and development | - | - | 16 | - | - | - | 100 | 105 | 110 |
| Operating payments | 716 | 642 | 812 | 1 490 | 975 | 840 | 1 934 | 2 027 | 2 120 |
| Venues and facilities | - | - | - | - | 500 | 523 | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 1 014 | 2 000 | 2 208 | 2 000 | 1 004 | 1 004 | 500 | 500 | 500 |
| Provinces and municipalities | 1 000 | 2 000 | 2 000 | 2 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 1 000 | 2 000 | 2 000 | 2 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| Municipalities | 1 000 | - | 2 000 | 1 000 | 1 000 | 1 000 | 500 | 500 | 500 |
| Municipal agencies and funds | - | 2 000 | - | 1 000 | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | 200 | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | 200 | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | 200 | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 14 | - | 8 | - | 4 | 4 | - | - | - |
| Social benefits | 14 | - | 8 | - | 4 | 4 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 580 | 315 | 135 | 200 | 893 | 893 | 70 | 219 | 229 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 580 | 315 | 135 | 200 | 893 | 893 | 70 | 219 | 229 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 580 | 315 | 135 | 200 | 893 | 893 | 70 | 219 | 229 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | 1 | - | - | - | - | - | - | - | - |
| Total | 19 302 | 20 369 | 24 851 | 46 510 | 35 714 | 35 714 | 54 948 | 53 400 | 55 833 |

Table 4.H : Payments and estimates by economic classification: Tourism

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 19 207 | 23 700 | 32 953 | 43 413 | 38 427 | 38 427 | 44 803 | 49 982 | 52 282 |
| Compensation of employees | 14 863 | 20 798 | 22 294 | 31 905 | 25 704 | 25 704 | 33 521 | 35 063 | 36 676 |
| Salaries and wages | 13 183 | 19 059 | 20 145 | 28 898 | 22 931 | 22 931 | 29 558 | 30 873 | 32 294 |
| Social contributions | 1 680 | 1 739 | 2 149 | 3 007 | 2 773 | 2 773 | 3 963 | 4 190 | 4 382 |
| Goods and services | 4 344 | 2 902 | 10 659 | 11 508 | 12 723 | 12 723 | 11 282 | 14 919 | 15 606 |
| Administrative fees | 85 | 90 | 184 | 157 | 224 | 254 | 218 | 240 | 251 |
| Advertising | 76 | 141 | 186 | 207 | 186 | 218 | 157 | 165 | 173 |
| Minor assets | 2 | 2 | 97 | 65 | 65 | 65 | (68) | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | 67 | - | - | - | - | - | - | - |
| Catering: Departmental activities | 24 | 173 | 182 | 706 | 593 | 593 | 686 | 795 | 832 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Business and advisory services | 2 746 | - | 3 749 | 4 540 | 2 015 | 856 | 3 400 | 6 400 | 6 694 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 93 | 2 112 | 1 000 | 1 070 | 1 073 | 1 200 | 1 500 | 1 569 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 59 | - | 110 | 100 | 100 | - | 100 | 105 | 110 |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | 7 | - | - | - | - | 150 | 150 | 157 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | 44 | 442 | 7 | - | 913 | 913 | - | - | - |
| Consumable supplies | - | 7 | 41 | 500 | 1 170 | 1 035 | 500 | 550 | 575 |
| Consumable: Stationery, printing and office supplies | 27 | 27 | 43 | 80 | 178 | 141 | 148 | 155 | 162 |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | 88 | 170 | 625 | 625 | 200 | 220 | 230 |
| Travel and subsistence | 1 281 | 1 676 | 2 986 | 2 367 | 3 348 | 4 959 | 4 291 | 4 314 | 4 513 |
| Training and development | - | 177 | 823 | 1 506 | 1 250 | 1 250 | - | - | - |
| Operating payments | - | - | 49 | - | - | - | - | - | - |
| Venues and facilities | - | - | - | 110 | 343 | 343 | 300 | 325 | 340 |
| Rental and hiring | - | - | 2 | - | 643 | 398 | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 202 482 | 223 591 | 277 692 | 237 553 | 257 867 | 257 867 | 229 372 | 250 018 | 251 562 |
| Provinces and municipalities | 17 750 | 11 000 | 18 500 | 17 000 | 17 000 | 17 000 | 3 000 | 10 000 | 3 500 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 17 750 | 11 000 | 18 500 | 17 000 | 17 000 | 17 000 | 3 000 | 10 000 | 3 500 |
| Municipalities | 17 750 | 8 500 | 18 500 | 8 500 | 8 500 | 8 500 | 2 000 | 9 000 | 3 500 |
| Municipal agencies and funds | - | 2 500 | - | 8 500 | 8 500 | 8 500 | 1 000 | 1 000 | - |
| Departmental agencies and accounts | 184 468 | 212 587 | 258 192 | 220 553 | 240 853 | 240 853 | 225 122 | 237 518 | 244 812 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 184 468 | 212 587 | 258 192 | 220 553 | 240 853 | 240 853 | 225 122 | 237 518 | 244 812 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | 1 000 | 1 500 |
| Non-profit institutions | - | - | 999 | - | - | - | 1 250 | 1 500 | 1 750 |
| Households | 264 | 4 | 1 | - | 14 | 14 | - | - | - |
| Social benefits | 264 | 4 | 1 | - | 14 | 14 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 109 | 379 | 422 | 752 | 752 | 752 | 210 | 219 | 229 |
| Buildings and other fixed structures | - | 267 | - | - | - | - | - | - | - |
| Buildings | - | 267 | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 109 | 112 | 422 | 752 | 752 | 752 | 210 | 219 | 229 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 109 | 112 | 422 | 752 | 752 | 752 | 210 | 219 | 229 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 221 798 | 247 670 | 311 067 | 281 718 | 297 046 | 297 046 | 274 385 | 300 219 | 304 073 |

Table 4.1 : Payments and estimates by economic classification: Environmental Affairs

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 205 524 | 229 296 | 267 559 | 282 637 | 323 974 | 323 974 | 289 827 | 293 798 | 307 313 |
| Compensation of employees | 125 097 | 136 725 | 147 263 | 153 545 | 155 976 | 155 976 | 177 945 | 185 443 | 193 974 |
| Salaries and wages | 106 877 | 117 790 | 126 318 | 133 593 | 133 375 | 133 375 | 151 964 | 158 001 | 165 269 |
| Social contributions | 18 220 | 18 935 | 20 945 | 19 952 | 22 601 | 22 601 | 25 981 | 27 442 | 28 705 |
| Goods and services | 80 427 | 92 571 | 120 296 | 129 092 | 167 998 | 167 998 | 111 882 | 108 355 | 113 339 |
| Administrative fees | 110 | 212 | 362 | 431 | 316 | 411 | 502 | 535 | 560 |
| Advertising | 321 | 1 888 | 53 | 660 | 711 | 854 | 260 | 272 | 284 |
| Minor assets | 220 | 193 | 155 | 578 | 112 | 112 | 1 180 | 912 | 954 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | 145 | 487 | 610 | 841 | 981 | 535 | 458 | 478 |
| Communication (G&S) | - | - | - | - | 1 | 1 | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Business and advisory services | 768 | 199 | 1 778 | 13 050 | 764 | 621 | 2 400 | 200 | 209 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | 300 | - | - | 150 | 157 | 164 |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 1 168 | 2 664 | 3 000 | 3 907 | 3 907 | 3 200 | 3 050 | 3 190 |
| Agency and support / outsourced services | 62 851 | 72 632 | 86 351 | 80 192 | 127 059 | 126 196 | 73 072 | 70 793 | 74 050 |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including government motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 1 939 | 760 | 4 757 | 7 441 | 9 263 | 9 021 | 6 890 | 7 221 | 7 553 |
| Inventory: Farming supplies | 2 578 | 2 826 | 5 575 | 7 200 | 7 018 | 7 960 | 7 800 | 8 274 | 8 655 |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | 11 | 750 | 1 026 | 803 | 800 | 820 | 858 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | 380 | - | - | 500 | 500 | - | - | - |
| Consumable supplies | 3 413 | 1 205 | 2 826 | 1 343 | 1 603 | 1 795 | 12 | 13 | 14 |
| Consumable: Stationery, printing and office supplies | - | 25 | - | 50 | 14 | 45 | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | 99 | - | 14 | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | 125 | 141 | 100 | 100 | 112 | 130 | 136 | 142 |
| Travel and subsistence | 6 449 | 8 680 | 12 855 | 9 727 | 11 049 | 11 693 | 11 081 | 11 612 | 12 147 |
| Training and development | 1 382 | 1 121 | 1 574 | 2 500 | 2 501 | 2 501 | 2 000 | 2 000 | 2 092 |
| Operating payments | 297 | 236 | 499 | 130 | 133 | 133 | 420 | 440 | 460 |
| Venues and facilities | - | 776 | 194 | 1 030 | 1 080 | 352 | 1 450 | 1 462 | 1 529 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 993 500 | 893 556 | 874 055 | 911 637 | 924 130 | 924 130 | 942 045 | 987 949 | 1 026 554 |
| Provinces and municipalities | 6 225 | 3 375 | 7 400 | 5 500 | 10 800 | 10 800 | 5 800 | 7 100 | 8 100 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 6 225 | 3 375 | 7 400 | 5 500 | 10 800 | 10 800 | 5 800 | 7 100 | 8 100 |
| Municipalities | 6 225 | 3 375 | 7 400 | 5 500 | 10 800 | 10 800 | 5 800 | 7 100 | 8 100 |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Non-profit institutions | - | 7 968 | 8 404 | 9 282 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| Households | 283 | 556 | 1 094 | - | 221 | 221 | - | - | - |
| Social benefits | 283 | 556 | 1 050 | - | 191 | 191 | - | - | - |
| Other transfers to households | - | - | 44 | - | 30 | 30 | - | - | - |
| Payments for capital assets | 1 606 | 2 899 | 1 800 | 2 995 | 3 040 | 3 040 | 554 | 804 | 841 |
| Buildings and other fixed structures | 14 | - | 154 | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | 14 | - | 154 | - | - | - | - | - | - |
| Machinery and equipment | 1 592 | 2 899 | 1 646 | 2 995 | 3 040 | 3 040 | 554 | 804 | 841 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 1 592 | 2 899 | 1 646 | 2 995 | 3 040 | 3 040 | 554 | 804 | 841 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 1 200 630 | 1 125 751 | 1 143 414 | 1 197 269 | 1 251 144 | 1 251 144 | 1 232 426 | 1 282 551 | 1 334 708 |

Table 4.J : Details of payments and estimates by economic classification - Sub-programme: Environmental Policy Planning and Co-ordination

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 14 014 | 17 333 | 26 172 | 27 860 | 23 109 | 23 109 | 27 581 | 26 438 | 27 653 |
| Compensation of employees | 12 978 | 15 472 | 22 879 | 18 363 | 20 823 | 20 823 | 22 872 | 23 926 | 25 026 |
| Salaries and wages | 11 133 | 13 477 | 20 079 | 16 351 | 18 040 | 18 040 | 19 822 | 20 704 | 21 656 |
| Social contributions | 1 845 | 1 995 | 2 800 | 2 012 | 2 783 | 2 783 | 3 050 | 3 222 | 3 370 |
| Goods and services | 1 036 | 1 861 | 3 293 | 9 497 | 2 286 | 2 286 | 4 709 | 2 512 | 2 627 |
| Administrative fees | 10 | 23 | 58 | 55 | 30 | 55 | 65 | 72 | 75 |
| Advertising | 103 | 166 | - | - | - | 76 | 10 | 10 | 10 |
| Minor assets | - | 64 | 22 | 27 | 17 | 17 | - | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | 10 | - | 50 | 10 | 10 | 50 | 52 | 54 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | 63 | - | - | 7 100 | 350 | 274 | 2 200 | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | - | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 75 | - | 349 | 80 | 40 | 40 | 80 | 84 | 88 |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | - | - | - | - | - | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 702 | 1 218 | 2 494 | 2 085 | 1 771 | 1 746 | 2 269 | 2 257 | 2 361 |
| Training and development | - | - | - | - | - | - | - | - | - |
| Operating payments | 83 | 35 | 370 | - | 68 | 68 | 35 | 37 | 39 |
| Venues and facilities | - | 345 | - | 100 | - | - | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | - | 3 054 | 2 500 | - | 5 423 | 5 423 | 3 200 | 3 500 | 4 500 |
| Provinces and municipalities | - | 3 000 | 2 500 | - | 5 400 | 5 400 | 3 200 | 3 500 | 4 500 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | 3 000 | 2 500 | - | 5 400 | 5 400 | 3 200 | 3 500 | 4 500 |
| Municipalities | - | 3 000 | 2 500 | - | 5 400 | 5 400 | 3 200 | 3 500 | 4 500 |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | 54 | - | - | 23 | 23 | - | - | - |
| Social benefits | - | 54 | - | - | 23 | 23 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 99 | 313 | 55 | 600 | 532 | 532 | 121 | 210 | 219 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 99 | 313 | 55 | 600 | 532 | 532 | 121 | 210 | 219 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 99 | 313 | 55 | 600 | 532 | 532 | 121 | 210 | 219 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 14 113 | 20 700 | 28 727 | 28 460 | 29 064 | 29 064 | 30 902 | 30 148 | 32 372 |

Table 4.K : Details of payments and estimates by economic classification - Sub-programme: Compliance and Enforcement

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 28 039 | 26 056 | 23 000 | 23 287 | 28 517 | 28 517 | 29 735 | 31 132 | 32 565 |
| Compensation of employees | 25 579 | 24 157 | 20 398 | 21 882 | 25 706 | 25 706 | 26 778 | 28 033 | 29 323 |
| Salaries and wages | 21 846 | 20 642 | 17 281 | 19 177 | 22 034 | 22 034 | 22 496 | 23 497 | 24 578 |
| Social contributions | 3 733 | 3 515 | 3 117 | 2 705 | 3 672 | 3 672 | 4 282 | 4 536 | 4 745 |
| Goods and services | 2 460 | 1 899 | 2 602 | 1 405 | 2 811 | 2 811 | 2 957 | 3 099 | 3 242 |
| Administrative fees | 36 | 33 | 64 | 100 | 71 | 75 | 100 | 105 | 110 |
| Advertising | - | - | - | 20 | - | - | - | - | - |
| Minor assets | 38 | 19 | - | - | - | - | 60 | 63 | 66 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | - | - | - | - | - | - | - |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | - | - | - | - | - | - | - | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | 150 | 157 | 164 |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 19 | 9 | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 641 | - | - | - | 75 | 75 | 200 | 210 | 220 |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | - | - | - | - | - | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 623 | 1 709 | 2 423 | 1 285 | 2 630 | 2 626 | 2 447 | 2 564 | 2 682 |
| Training and development | - | - | - | - | - | - | - | - | - |
| Operating payments | 122 | 119 | 106 | - | 35 | 35 | - | - | - |
| Venues and facilities | - | - | - | - | - | - | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | 89 | 381 | 30 | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | 89 | 381 | 30 | - | - | - | - | - | - |
| Social benefits | 89 | 381 | 30 | - | - | - | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 342 | 268 | - | 160 | 150 | 150 | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 342 | 268 | - | 160 | 150 | 150 | - | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 342 | 268 | - | 160 | 150 | 150 | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 28 470 | 26 705 | 23 030 | 23 447 | 28 667 | 28 667 | 29 735 | 31 132 | 32 565 |

Table 4.L : Details of payments and estimates by economic classification - Sub-programme: Environmental Quality Management

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 37 107 | 49 447 | 63 180 | 63 545 | 115 179 | 115 179 | 59 397 | 61 922 | 64 771 |
| Compensation of employees | 35 714 | 41 782 | 48 920 | 49 869 | 53 527 | 53 527 | 54 508 | 57 138 | 59 767 |
| Salaries and wages | 30 112 | 35 564 | 41 530 | 43 215 | 45 530 | 45 530 | 46 074 | 48 124 | 50 338 |
| Social contributions | 5 602 | 6 218 | 7 390 | 6 654 | 7 997 | 7 997 | 8 434 | 9 014 | 9 429 |
| Goods and services | 1 393 | 7 665 | 14 260 | 13 676 | 61 652 | 61 652 | 4 889 | 4 784 | 5 004 |
| Administrative fees | 18 | 44 | 66 | 94 | 56 | 89 | 40 | 42 | 44 |
| Advertising | - | 234 | - | - | - | - | - | - | - |
| Minor assets | 96 | 97 | 86 | 105 | 95 | 95 | 400 | 409 | 428 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | - | - | - | - | 150 | 160 | 167 |
| Communication (G&S) | - | - | - | - | 1 | 1 | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | - | 199 | 1 778 | 3 750 | 264 | 264 | 200 | 200 | 209 |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | 300 | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | 139 | - | 896 | 896 | 200 | - | - |
| Agency and support / outsourced services | - | 4 830 | 8 601 | 6 387 | 54 612 | 53 749 | 300 | 100 | 105 |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | 9 | 912 | 100 | 2 140 | 2 140 | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | 536 | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | 11 | 750 | 336 | 336 | 800 | 820 | 858 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | 500 | 500 | - | - | - |
| Consumable supplies | 16 | - | 28 | 23 | 63 | 63 | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | 87 | - | 14 | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 145 | 1 780 | 2 396 | 2 067 | 2 439 | 2 733 | 2 249 | 2 477 | 2 591 |
| Training and development | - | - | 12 | - | - | - | - | - | - |
| Operating payments | 31 | 41 | 23 | - | - | - | 300 | 314 | 328 |
| Venues and facilities | - | 431 | 194 | 100 | 250 | 250 | 250 | 262 | 274 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | 6 225 | 467 | 7 963 | 9 100 | 9 035 | 9 035 | 5 600 | 7 600 | 7 600 |
| Provinces and municipalities | 6 225 | 375 | 4 900 | 5 500 | 5 400 | 5 400 | 2 600 | 3 600 | 3 600 |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 6 225 | 375 | 4 900 | 5 500 | 5 400 | 5 400 | 2 600 | 3 600 | 3 600 |
| Municipalities | 6 225 | 375 | 4 900 | 5 500 | 5 400 | 5 400 | 2 600 | 3 600 | 3 600 |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | 2 327 | 3 600 | 3 600 | 3 600 | 3 000 | 4 000 | 4 000 |
| Non-profit institutions | - | - | 38 | - | - | - | - | - | - |
| Households | - | 92 | 698 | - | 35 | 35 | - | - | - |
| Social benefits | - | 92 | 698 | - | 35 | 35 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 632 | 1 493 | 1 364 | 1 000 | 976 | 976 | - | 388 | 406 |
| Buildings and other fixed structures | 14 | - | 154 | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | 14 | - | 154 | - | - | - | - | - | - |
| Machinery and equipment | 618 | 1 493 | 1 210 | 1 000 | 976 | 976 | - | 388 | 406 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 618 | 1 493 | 1 210 | 1 000 | 976 | 976 | - | 388 | 406 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 43 964 | 51 407 | 72 507 | 73 645 | 125 190 | 125 190 | 64 997 | 69 910 | 72 777 |

Table 4.M : Details of payments and estimates by economic classification - Sub-programme: Biodiversity Management

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|------------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 93 975 | 95 980 | 108 927 | 120 511 | 113 824 | 113 824 | 119 275 | 118 244 | 123 683 |
| Compensation of employees | 21 095 | 21 925 | 21 421 | 26 347 | 22 881 | 22 881 | 28 071 | 28 492 | 29 803 |
| Salaries and wages | 18 153 | 18 949 | 18 467 | 22 617 | 19 734 | 19 734 | 24 581 | 24 950 | 26 098 |
| Social contributions | 2 942 | 2 976 | 2 954 | 3 730 | 3 147 | 3 147 | 3 490 | 3 542 | 3 705 |
| Goods and services | 72 880 | 74 055 | 87 506 | 94 164 | 90 943 | 90 943 | 91 204 | 89 752 | 93 880 |
| Administrative fees | 35 | 57 | 94 | 112 | 106 | 106 | 246 | 258 | 270 |
| Advertising | 218 | 1 356 | 53 | 40 | 113 | 180 | 50 | 52 | 54 |
| Minor assets | 51 | 13 | 47 | 371 | - | - | 500 | 314 | 328 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | 4 | 60 | 61 | 61 | 85 | 89 | 93 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | 705 | - | - | 2 200 | 150 | 83 | - | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 34 | - | - | - | - | - | - | - |
| Agency and support / outsourced services | 62 851 | 67 802 | 77 750 | 73 805 | 72 447 | 72 447 | 72 772 | 70 693 | 73 945 |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 1 125 | - | 2 614 | 6 611 | 6 659 | 6 412 | 6 580 | 6 896 | 7 213 |
| Inventory: Farming supplies | 2 466 | 817 | 1 733 | 6 000 | 5 500 | 5 500 | 7 000 | 7 384 | 7 724 |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | 690 | 467 | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medias inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 2 380 | 981 | 655 | 20 | 519 | 711 | 12 | 13 | 14 |
| Consumable: Stationery, printing and office supplies | - | - | - | 50 | 14 | 45 | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | 12 | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 1 594 | 1 874 | 2 994 | 2 335 | 2 123 | 2 370 | 1 909 | 2 001 | 2 093 |
| Training and development | 1 382 | 1 121 | 1 562 | 2 500 | 2 501 | 2 501 | 2 000 | 2 000 | 2 092 |
| Operating payments | 61 | - | - | 30 | 30 | 30 | 50 | 52 | 54 |
| Venues and facilities | - | - | - | 30 | 30 | 30 | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | 987 095 | 889 625 | 863 213 | 901 989 | 909 509 | 909 509 | 933 245 | 976 849 | 1 014 454 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | 986 992 | 881 657 | 854 830 | 893 255 | 900 775 | 900 775 | 924 449 | 967 641 | 1 004 830 |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | 7 968 | 8 366 | 8 734 | 8 734 | 8 734 | 8 796 | 9 208 | 9 624 |
| Households | 103 | - | 17 | - | - | - | - | - | - |
| Social benefits | 103 | - | 17 | - | - | - | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 466 | 583 | 366 | 710 | 947 | 947 | 197 | 206 | 216 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 466 | 583 | 366 | 710 | 947 | 947 | 197 | 206 | 216 |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 466 | 583 | 366 | 710 | 947 | 947 | 197 | 206 | 216 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 1 081 536 | 986 188 | 972 506 | 1 023 210 | 1 024 280 | 1 024 280 | 1 052 717 | 1 095 299 | 1 138 353 |

Table 4.N : Details of payments and estimates by economic classification - Sub-programme: Environmental Empowerment Services

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 29 899 | 36 405 | 40 715 | 42 662 | 38 711 | 38 711 | 41 971 | 43 648 | 45 656 |
| Compensation of employees | 27 510 | 29 534 | 28 631 | 32 817 | 28 880 | 28 880 | 34 615 | 36 248 | 37 915 |
| Salaries and wages | 23 805 | 25 654 | 24 311 | 28 396 | 24 312 | 24 312 | 29 099 | 30 394 | 31 792 |
| Social contributions | 3 705 | 3 880 | 4 320 | 4 421 | 4 568 | 4 568 | 5 516 | 5 854 | 6 123 |
| Goods and services | 2 389 | 6 871 | 12 084 | 9 845 | 9 831 | 9 831 | 7 356 | 7 400 | 7 741 |
| Administrative fees | 8 | 34 | 46 | 50 | 33 | 55 | 36 | 38 | 40 |
| Advertising | - | 132 | - | 600 | 598 | 598 | 200 | 210 | 220 |
| Minor assets | - | - | - | 75 | - | - | 220 | 126 | 132 |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | 135 | 483 | 500 | 770 | 910 | 200 | 105 | 110 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | - | - | - | - | - | - | - | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | 1 115 | 2 516 | 3 000 | 3 011 | 3 011 | 3 000 | 3 050 | 3 190 |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | 98 | 751 | 845 | 650 | 349 | 354 | - | - | - |
| Inventory: Farming supplies | 112 | 2 009 | 3 842 | 1 200 | 1 518 | 1 924 | 800 | 890 | 931 |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | 380 | - | - | - | - | - | - | - |
| Consumable supplies | 997 | 224 | 2 133 | 1 300 | 1 021 | 1 021 | - | - | - |
| Consumable: Stationery, printing and office supplies | - | 25 | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | 125 | 141 | 100 | 100 | 112 | 130 | 136 | 142 |
| Travel and subsistence | 1 174 | 1 900 | 2 078 | 1 470 | 1 631 | 1 774 | 1 570 | 1 645 | 1 721 |
| Training and development | - | - | - | - | - | - | - | - | - |
| Operating payments | - | 41 | - | 100 | - | - | - | - | - |
| Venues and facilities | - | - | - | 800 | 800 | 72 | 1 200 | 1 200 | 1 255 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | 91 | 29 | 259 | 548 | 76 | 76 | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | 548 | - | - | - | - | - |
| Households | 91 | 29 | 259 | - | 76 | 76 | - | - | - |
| Social benefits | 91 | 29 | 259 | - | 76 | 76 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | 375 | 375 | 375 | 200 | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | 375 | 375 | 375 | 200 | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | - | - | - | 375 | 375 | 375 | 200 | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 29 990 | 36 434 | 40 974 | 43 585 | 39 162 | 39 162 | 42 171 | 43 648 | 45 656 |

Table 4.0 : Details of payments and estimates by economic classification - Sub-programme: Environmental Services Administrative Support

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|--|-----------------|--------------|--------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 2 490 | 4 075 | 5 565 | 4 772 | 4 634 | 4 634 | 11 868 | 12 414 | 12 985 |
| Compensation of employees | 2 221 | 3 855 | 5 014 | 4 267 | 4 159 | 4 159 | 11 101 | 11 606 | 12 140 |
| Salaries and wages | 1 828 | 3 504 | 4 650 | 3 837 | 3 725 | 3 725 | 9 892 | 10 332 | 10 807 |
| Social contributions | 393 | 351 | 364 | 430 | 434 | 434 | 1 209 | 1 274 | 1 333 |
| Goods and services | 269 | 220 | 551 | 505 | 475 | 475 | 767 | 808 | 845 |
| Administrative fees | 3 | 21 | 34 | 20 | 20 | 31 | 15 | 20 | 21 |
| Advertising | - | - | - | - | - | - | - | - | - |
| Minor assets | 35 | - | - | - | - | - | - | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | - | - | - | - | 50 | 52 | 54 |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. and prof. serv.: Bus. and advisory services | - | - | - | - | - | - | - | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | - | - | - | - | - | - | - |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | 37 | - | - | - | 30 | 31 | 32 |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 20 | - | 10 | - | - | - | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | 211 | 199 | 470 | 485 | 455 | 444 | 637 | 668 | 699 |
| Training and development | - | - | - | - | - | - | - | - | - |
| Operating payments | - | - | - | - | - | - | 35 | 37 | 39 |
| Venues and facilities | - | - | - | - | - | - | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies to | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Entities receiving transfers | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - |
| Social benefits | - | - | 76 | - | 57 | 57 | - | - | - |
| Other transfers to households | - | - | 14 | - | 30 | 30 | - | - | - |
| Payments for capital assets | 67 | 242 | 15 | 150 | 60 | 60 | 36 | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 67 | 242 | 15 | 150 | 60 | 60 | 36 | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | 67 | 242 | 15 | 150 | 60 | 60 | 36 | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and sub-soil assets | - | - | - | - | - | - | - | - | - |
| Software and other intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 2 557 | 4 317 | 5 580 | 4 922 | 4 694 | 4 694 | 11 904 | 12 414 | 12 985 |

Table 4.P : Payments and estimates by economic classification: EPWP Integrated Grant for Provinces - Programme 7: Environmental Affairs

| R thousand | Audited Outcome | | | Main | Adjusted | Revised | Medium-term Estimates | | |
|--|-----------------|--------------|--------------|---------------|---------------|--------------|-----------------------|----------|----------|
| | 2020/21 | 2021/22 | 2022/23 | Appropriation | Appropriation | Estimate | 2024/25 | 2025/26 | 2026/27 |
| Current payments | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| Compensation of employees | - | - | - | - | - | - | - | - | - |
| Salaries and wages | - | - | - | - | - | - | - | - | - |
| Social contributions | - | - | - | - | - | - | - | - | - |
| Goods and services | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | - | - | - | - | - | - | - | - | - |
| Minor assets | - | - | - | - | - | - | - | - | - |
| Audit cost: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | - | - | - | - | - | - | - | - | - |
| Communication (G&S) | - | - | - | - | - | - | - | - | - |
| Computer services | - | - | - | - | - | - | - | - | - |
| Cons. & prof serv: Business and advisory services | - | - | - | - | - | - | - | - | - |
| Infrastructure and planning | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - |
| Contractors | - | - | - | - | - | - | - | - | - |
| Agency and support / outsourced services | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services (including govt. motor transport) | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and accessories | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Chemicals, fuel, oil, gas, wood and coal | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medsas inventory interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | - | - | - | - | - | - | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | - | - | - | - | - | - | - | - | - |
| Travel and subsistence | - | - | - | - | - | - | - | - | - |
| Training and development | - | - | - | - | - | - | - | - | - |
| Operating payments | - | - | - | - | - | - | - | - | - |
| Venues and facilities | - | - | - | - | - | - | - | - | - |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipalities | - | - | - | - | - | - | - | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Entities receiving funds | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on production | - | - | - | - | - | - | - | - | - |
| Other transfers | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - |
| Social benefits | - | - | - | - | - | - | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other 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 | 4 988 | 5 080 | 6 307 | 6 909 | 6 236 | 6 236 | 5 076 | - | - |

Table 4.Q : Summary of transfers to local government

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|---------------|---------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| A KZN2000 eThekweni | - | 4 200 | 2 800 | - | - | - | - | - | - |
| Total: Ugu Municipalities | 4 600 | 2 817 | 10 500 | 8 500 | 10 000 | 10 800 | 3 250 | 1 045 | 1 092 |
| B KZN212 uMdoni | - | 2 000 | 2 000 | 5 500 | 5 500 | 6 300 | 750 | - | - |
| B KZN213 uMzombe | - | - | - | 1 000 | 1 000 | 1 000 | 2 000 | - | - |
| B KZN214 uMuziwabantu | - | - | - | - | - | - | - | - | - |
| B KZN216 Ray Nkonyeni | 4 600 | 817 | 6 000 | 2 000 | 2 000 | 2 000 | 500 | 1 045 | 1 092 |
| C DC21 Ugu District Municipality | - | - | 2 500 | - | 1 500 | 1 500 | - | - | - |
| Total: uMgungundlovu Municipalities | 11 800 | - | 8 000 | 8 800 | 8 800 | 8 800 | 6 650 | 1 045 | 1 092 |
| B KZN221 uMshwathi | - | - | - | - | - | - | - | - | - |
| B KZN222 uMngeni | - | - | - | 2 400 | 2 400 | 2 400 | 1 750 | - | - |
| B KZN223 Mpofana | - | - | - | - | - | - | - | - | - |
| B KZN224 iMpindle | - | - | - | 900 | 900 | 900 | 1 200 | - | - |
| B KZN225 Msunduzi | 6 800 | - | 5 000 | 5 000 | 5 000 | 5 000 | 1 500 | 1 045 | 1 092 |
| B KZN226 Mkhambathini | - | - | - | - | - | - | - | - | - |
| B KZN227 Richmond | - | - | 3 000 | 500 | 500 | 500 | 2 200 | - | - |
| C DC22 uMgungundlovu District Municipality | 5 000 | - | - | - | - | - | - | - | - |
| Total: uThukela Municipalities | 14 900 | 1 000 | 2 000 | 2 500 | 2 500 | 2 500 | - | 3 000 | - |
| B KZN235 Okhahlamba | 9 500 | 1 000 | - | - | - | - | - | - | - |
| B KZN237 iNkosi Langalibalele | 5 400 | - | - | - | - | - | - | - | - |
| B KZN238 Alfred Duma | - | - | 2 000 | 2 500 | 2 500 | 2 500 | - | 3 000 | - |
| C DC23 uThukela District Municipality | - | - | - | - | - | - | - | - | - |
| Total: uMzinyathi Municipalities | 3 375 | - | 2 000 | 3 000 | 3 000 | 3 000 | - | - | - |
| B KZN241 eNdumeni | 375 | - | - | - | - | - | - | - | - |
| B KZN242 Nquthu | - | - | - | - | - | - | - | - | - |
| B KZN244 uMsinga | - | - | 1 000 | 2 000 | 2 000 | 2 000 | - | - | - |
| B KZN245 uMvoti | 3 000 | - | - | - | - | - | - | - | - |
| C DC24 uMzinyathi District Municipality | - | - | 1 000 | 1 000 | 1 000 | 1 000 | - | - | - |
| Total: Amajuba Municipalities | 400 | 5 500 | 11 500 | 3 500 | 3 500 | 3 500 | - | - | - |
| B KZN252 Newcastle | 400 | 3 000 | 5 000 | - | - | - | - | - | - |
| B KZN253 eMadlangeni | - | 2 500 | 6 500 | 3 500 | 3 500 | 3 500 | - | - | - |
| B KZN254 Dannhauser | - | - | - | - | - | - | - | - | - |
| C DC25 Amajuba District Municipality | - | - | - | - | - | - | - | - | - |
| Total: Zululand Municipalities | 8 175 | 8 821 | 5 900 | 4 000 | 4 000 | 4 000 | 1 000 | 5 000 | 3 500 |
| B KZN261 eDumbe | - | - | 1 600 | - | - | - | - | - | - |
| B KZN262 uPhongolo | 3 500 | 1 000 | 1 000 | - | - | - | - | 5 000 | 3 500 |
| B KZN263 Abaqulusi | 800 | - | 2 000 | 2 000 | 2 000 | 2 000 | 1 000 | - | - |
| B KZN265 Nongoma | - | - | 800 | - | - | - | - | - | - |
| B KZN266 Ulundi | 375 | - | - | - | - | - | - | - | - |
| C DC26 Zululand District Municipality | 3 500 | 7 821 | 500 | 2 000 | 2 000 | 2 000 | - | - | - |
| Total: uMkhanyakude Municipalities | 5 375 | 44 720 | 17 000 | 7 500 | 7 500 | 7 500 | 2 000 | 1 000 | - |
| B KZN271 uMhlabyalingana | - | 4 720 | 8 000 | 4 500 | 4 500 | 4 500 | - | - | - |
| B KZN272 Jozini | 1 500 | - | 1 500 | - | - | - | - | - | - |
| B KZN275 Mtubatuba | 3 875 | 6 000 | 6 500 | 3 000 | 3 000 | 3 000 | 2 000 | 1 000 | - |
| B KZN276 Big Five Hlabisa | - | 3 000 | - | - | - | - | - | - | - |
| C DC27 uMkhanyakude District Municipality | - | 31 000 | 1 000 | - | - | - | - | - | - |
| Total: King Cetshwayo Municipalities | 2 525 | - | 3 000 | 2 000 | 2 000 | 2 500 | 2 500 | 2 612 | 2 729 |
| B KZN281 uMfolozi | 375 | - | - | 1 000 | 1 000 | 1 000 | 2 000 | - | - |
| B KZN282 uMhlathuze | 800 | - | 3 000 | - | - | - | 500 | 2 612 | 2 729 |
| B KZN284 uMlalazi | 375 | - | - | 1 000 | 1 000 | 1 000 | - | - | - |
| B KZN285 Mthonjaneni | 375 | - | - | - | - | 500 | - | - | - |
| B KZN286 Nkandla | 600 | - | - | - | - | - | - | - | - |
| C DC28 King Cetshwayo District Municipality | - | - | - | - | - | - | - | - | - |
| Total: iLembe Municipalities | - | 1 000 | 5 500 | - | 2 700 | 3 200 | 500 | 500 | 500 |
| B KZN291 Mandeni | - | - | 1 500 | - | - | - | - | - | - |
| B KZN292 KwaDukuza | - | - | 2 000 | - | 2 700 | 2 700 | - | - | - |
| B KZN293 Ndwedwe | - | - | 1 000 | - | - | - | - | - | - |
| B KZN294 Maphumulo | - | - | 1 000 | - | - | 500 | - | - | - |
| C DC29 iLembe District Municipality | - | 1 000 | - | - | - | - | 500 | 500 | 500 |
| Total: Harry Gwala Municipalities | 5 375 | 3 375 | 4 500 | 3 000 | 4 200 | 4 200 | - | - | - |
| B KZN433 Greater Kokstad | 5 375 | 1 000 | 1 000 | 1 000 | 1 000 | 1 000 | - | - | - |
| B KZN434 uBuhlebezwe | - | 1 000 | 2 000 | 2 000 | 2 000 | 2 000 | - | - | - |
| B KZN435 uMzimkhulu | - | 1 000 | 500 | - | - | - | - | - | - |
| B KZN436 Dr Nkosazana Dlamini Zuma | - | 375 | 1 000 | - | 1 200 | 1 200 | - | - | - |
| C DC43 Harry Gwala District Municipality | - | - | - | - | - | - | - | - | - |
| Unallocated | - | - | - | 5 500 | 5 400 | 3 600 | 5 800 | 7 100 | 8 100 |
| Total | 56 525 | 71 433 | 72 700 | 48 300 | 53 600 | 53 600 | 21 700 | 21 302 | 17 013 |

Estimates of Provincial Revenue and Expenditure

Table 4.R : Financial summary for Ezemvelo KZN Wildlife (EKZNW)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|-----------------------|---------------------------|---------------------|-----------------------|------------------|------------------|
| | 2020/21* | 2021/22* | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | 387 | 642 | 923 | 804 | 804 | 1 272 | 759 | 878 | 918 |
| Non-tax revenue | 1 139 053 | 1 256 804 | 1 227 667 | 1 070 354 | 1 169 402 | 1 195 095 | 1 141 222 | 1 179 451 | 1 226 514 |
| Sale of goods and services other than capital assets | 101 072 | 152 575 | 180 076 | 167 522 | 167 522 | 181 042 | 208 252 | 201 352 | 210 755 |
| Entity revenue other than sales | 3 773 | 5 290 | 7 955 | 5 514 | 5 514 | 5 745 | 5 753 | 6 022 | 6 293 |
| Transfers received | 1 027 403 | 1 073 861 | 1 020 463 | 893 255 | 990 849 | 1 002 464 | 924 449 | 967 641 | 1 004 830 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA** | 927 919 | 789 429 | 805 120 | 841 358 | 848 878 | 848 878 | 870 217 | 911 744 | 946 418 |
| Roll-over: EDTEA | 18 095 | 121 222 | 100 855 | - | 60 153 | 60 153 | - | - | - |
| EDTEA specific projects | 44 875 | 62 034 | 50 610 | 51 897 | 51 897 | 51 897 | 54 232 | 55 897 | 58 412 |
| Agency receipts | 2 848 | 4 204 | 3 864 | - | 1 478 | 1 477 | - | - | - |
| Non-EDTEA projects | 10 661 | 44 495 | 45 548 | - | 20 502 | 22 936 | - | - | - |
| Other transfers | 14 198 | 44 884 | - | - | - | 7 182 | - | - | - |
| Donor funding | 8 807 | 7 593 | 14 466 | - | 7 941 | 9 941 | - | - | - |
| Sale of capital assets | 5 | 4 230 | - | 625 | 625 | 624 | 651 | 682 | 713 |
| Financial transactions in assets and liabilities | 6 800 | 20 848 | 19 173 | 3 438 | 4 892 | 5 220 | 2 117 | 3 754 | 3 923 |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 1 139 440 | 1 257 446 | 1 228 590 | 1 071 158 | 1 170 206 | 1 196 367 | 1 141 981 | 1 180 329 | 1 227 432 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Office of the CEO | 43 584 | 46 965 | 55 656 | 40 221 | 64 542 | 77 835 | 67 363 | 63 873 | 61 572 |
| 2. Financial Services | 48 894 | 47 526 | 49 171 | 180 140 | 106 626 | 60 850 | 134 616 | 171 132 | 164 204 |
| 3. Corporate Support Services | 63 474 | 73 336 | 72 726 | 52 628 | 67 572 | 68 286 | 65 620 | 63 010 | 66 005 |
| 4. Projects and Partnerships | 86 933 | 83 246 | 103 460 | 78 723 | 111 356 | 131 035 | 123 339 | 117 466 | 121 635 |
| 5. Conservation Operations | 543 088 | 614 249 | 598 530 | 501 960 | 559 498 | 589 134 | 520 024 | 540 581 | 576 572 |
| 6. Commercial Services | 220 435 | 282 753 | 274 901 | 217 486 | 260 612 | 268 933 | 231 019 | 224 267 | 237 444 |
| Total | 1 006 408 | 1 148 075 | 1 154 444 | 1 071 158 | 1 170 206 | 1 196 073 | 1 141 981 | 1 180 329 | 1 227 432 |
| Economic classification | | | | | | | | | |
| Current expenses | 975 767 | 1 090 738 | 1 116 213 | 1 053 561 | 1 117 621 | 1 139 656 | 1 123 876 | 1 161 126 | 1 207 349 |
| Compensation of employees | 746 130 | 801 808 | 790 299 | 822 700 | 808 291 | 784 108 | 868 762 | 899 142 | 943 978 |
| Goods and services | 228 769 | 287 937 | 324 943 | 230 271 | 308 740 | 354 884 | 254 422 | 261 456 | 262 788 |
| Interest on rent and land | 868 | 993 | 971 | 590 | 590 | 664 | 692 | 528 | 583 |
| Transfers and subsidies | 4 660 | 6 302 | 6 196 | 6 480 | 6 638 | 5 994 | 5 997 | 7 071 | 7 396 |
| Payments for capital assets | 25 981 | 51 035 | 32 035 | 11 117 | 45 947 | 50 423 | 12 108 | 12 132 | 12 687 |
| Buildings and other fixed structures | 7 408 | 49 708 | 15 870 | 116 | 11 910 | 11 899 | 108 | 129 | 135 |
| Machinery and equipment | 18 277 | - | 13 895 | 11 001 | 33 423 | 36 342 | 12 000 | 12 003 | 12 552 |
| Other | 296 | 1 327 | 2 270 | - | 614 | 2 182 | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 1 006 408 | 1 148 075 | 1 154 444 | 1 071 158 | 1 170 206 | 1 196 073 | 1 141 981 | 1 180 329 | 1 227 432 |
| Surplus / (Deficit) | 133 032 | 109 371 | 74 146 | - | - | 294 | - | - | - |
| Adjustments for Surplus / (Deficit) | 133 032 | 109 371 | 74 146 | - | - | 294 | - | - | - |
| Depreciation and amortisation | 84 033 | 57 086 | 58 003 | - | - | - | - | - | - |
| Reserves carried forward from prior year | (18 095) | (121 222) | (100 855) | - | - | - | - | - | - |
| Cash and other non-cash provisions | 67 094 | 173 507 | 116 998 | - | - | 294 | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (25 560) | (48 348) | (39 188) | (11 117) | (11 117) | (11 117) | (23 225) | (35 357) | (48 044) |
| Acquisition of assets | (25 560) | (52 456) | (39 188) | (11 117) | (45 947) | (50 423) | (12 108) | (12 132) | (12 687) |
| Other flows from investing activities | - | 4 108 | - | - | - | - | - | - | - |
| Cash flow from financing activities | (611) | (1 475) | 1 684 | 1 684 | 1 393 | 1 393 | 1 393 | 1 393 | 1 393 |
| Net increase / (decrease) in cash and cash equivalents | 136 572 | (48 018) | (24 347) | (24 406) | 12 549 | 12 549 | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 882 669 | 872 937 | 851 136 | 802 204 | 835 143 | 842 386 | 795 527 | 751 972 | 712 021 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 282 659 | 235 752 | 211 404 | 210 200 | 222 749 | 222 749 | 222 749 | 222 749 | 222 749 |
| Receivables and prepayments | 24 429 | 12 204 | 12 351 | 12 396 | 10 413 | 10 413 | 10 413 | 10 413 | 10 413 |
| Inventory | 15 635 | 17 892 | 19 994 | 19 994 | 22 944 | 22 944 | 22 944 | 22 944 | 22 944 |
| Total assets | 1 205 392 | 1 138 785 | 1 094 885 | 1 044 794 | 1 091 249 | 1 098 492 | 1 051 633 | 1 008 078 | 968 127 |
| Capital and reserves | 817 322 | 737 337 | 691 785 | 672 735 | 724 680 | 723 202 | 676 447 | 632 754 | 592 411 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | 63 972 | 66 399 | 59 062 | 59 062 | 59 815 | 59 815 | 60 334 | 60 853 | 61 372 |
| Trade and other payables | 116 971 | 108 751 | 114 899 | 119 494 | 110 773 | 119 494 | 124 871 | 130 490 | 136 363 |
| Deferred income | 130 065 | 151 206 | 153 879 | 118 243 | 112 135 | 112 135 | 106 135 | 100 135 | 94 135 |
| Provisions | 77 062 | 75 092 | 75 260 | 75 260 | 83 846 | 83 846 | 83 846 | 83 846 | 83 846 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 1 205 392 | 1 138 785 | 1 094 885 | 1 044 794 | 1 091 249 | 1 098 492 | 1 051 633 | 1 008 078 | 968 127 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: Prior year figures were restated in line with AFS.

**Note - The transfer from EDTEA as reflected in Table 4.13 includes the subsidy and funding for specific projects.

Table 4.S : Financial summary for Dube TradePort Corporation (DTPC)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|-----------------------|---------------------------|---------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23** | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 468 212 | 528 171 | 583 119 | 678 406 | 649 606 | 653 356 | 725 327 | 771 929 | 819 155 |
| Sale of goods and services other than capital assets | 84 739 | 74 622 | 99 524 | 133 121 | 138 121 | 146 871 | 159 131 | 183 857 | 208 687 |
| Entity revenue other than sales | 29 102 | 30 781 | 56 778 | 40 754 | 86 954 | 81 954 | 78 076 | 76 171 | 74 560 |
| Transfers received* | 354 371 | 422 768 | 426 817 | 504 531 | 424 531 | 424 531 | 488 120 | 511 901 | 535 908 |
| Of which: | | | | | | | | | |
| EDTEA | 339 534 | 416 404 | 426 817 | 504 531 | 424 531 | 424 531 | 488 120 | 511 901 | 535 908 |
| Other transfers | 14 837 | 6 364 | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 468 212 | 528 171 | 583 119 | 678 406 | 649 606 | 653 356 | 725 327 | 771 929 | 819 155 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Administration | 109 544 | 91 559 | 99 639 | 155 055 | 123 233 | 123 233 | 163 731 | 175 850 | 179 937 |
| 2. Cargo | 44 531 | 65 252 | 65 775 | 70 866 | 47 916 | 56 666 | 72 302 | 73 321 | 73 830 |
| 3. Property and SEZ Administration | 107 358 | 139 462 | 175 413 | 168 458 | 157 113 | 157 113 | 171 410 | 212 400 | 209 539 |
| 4. AgriZone | 56 820 | 64 695 | 58 162 | 76 971 | 52 440 | 52 440 | 65 959 | 80 415 | 75 531 |
| 5. Dube iConnect | 22 295 | 18 435 | 16 414 | 39 225 | 34 225 | 34 225 | 26 432 | 31 457 | 41 998 |
| 6. Development Planning and Infrastructure | 28 182 | 23 337 | 25 259 | 167 831 | 234 679 | 229 679 | 225 493 | 198 486 | 238 320 |
| Total | 368 730 | 402 740 | 440 662 | 678 406 | 649 606 | 653 356 | 725 327 | 771 929 | 819 155 |
| Economic classification | | | | | | | | | |
| Current expenses | 286 810 | 284 526 | 331 766 | 471 235 | 436 114 | 436 114 | 479 038 | 548 207 | 591 156 |
| Compensation of employees | 107 072 | 118 800 | 133 909 | 173 754 | 167 896 | 167 896 | 200 580 | 237 991 | 266 210 |
| Goods and services | 179 738 | 165 647 | 197 760 | 297 481 | 268 218 | 268 218 | 278 458 | 310 216 | 324 946 |
| Interest on rent and land | - | 79 | 97 | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 81 920 | 118 214 | 108 896 | 207 171 | 213 492 | 217 242 | 246 289 | 223 722 | 227 999 |
| Buildings and other fixed structures | 81 920 | 118 214 | 108 896 | 130 273 | 197 591 | 192 591 | 90 828 | 52 637 | 82 931 |
| Machinery and equipment | - | - | - | 70 990 | 14 993 | 23 743 | 49 584 | 49 984 | 30 068 |
| Land and sub-soil assets | - | - | - | - | - | - | 100 000 | 120 000 | 115 000 |
| Software and other intangible assets | - | - | - | 5 908 | 908 | 908 | 5 877 | 1 101 | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 368 730 | 402 740 | 440 662 | 678 406 | 649 606 | 653 356 | 725 327 | 771 929 | 819 155 |
| Surplus / (Deficit)*** | 99 482 | 125 431 | 142 457 | - | - | - | - | - | - |
| Adjustments for Surplus / (Deficit) | (99 482) | (125 431) | (142 457) | - | - | - | - | - | - |
| Additions to fixed assets | (107 722) | (184 175) | (247 624) | - | - | - | - | - | - |
| Depreciation | 81 920 | 118 214 | 108 896 | - | - | - | - | - | - |
| Other basis difference | 34 885 | 181 958 | 247 415 | - | - | - | - | - | - |
| Funds rolled-over | (108 565) | (241 428) | (251 144) | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (87 489) | (184 206) | (251 759) | (307 171) | (317 241) | (317 241) | (346 288) | (323 722) | (327 999) |
| Acquisition of assets | (87 489) | (184 276) | (251 759) | (307 171) | (317 241) | (317 241) | (346 288) | (323 722) | (327 999) |
| Other flows from investing activities | - | 70 | - | - | - | - | - | - | - |
| Cash flow from financing activities | - | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | 116 435 | 104 906 | 7 209 | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 3 950 827 | 4 005 988 | 4 180 088 | 4 327 465 | 4 343 811 | 4 343 811 | 4 528 650 | 4 689 249 | 4 874 182 |
| Investments | 11 139 | 11 139 | 11 139 | 11 139 | 11 139 | 11 139 | 11 139 | 11 139 | 11 139 |
| Cash and cash equivalents | 937 127 | 1 043 390 | 1 050 321 | 855 144 | 980 465 | 980 465 | 885 220 | 784 193 | 683 552 |
| Receivables and prepayments | 79 643 | 72 659 | 70 103 | 71 353 | 67 960 | 67 960 | 68 736 | 70 973 | 73 276 |
| Inventory | 360 | 352 | 503 | 352 | 503 | 503 | 503 | 503 | 503 |
| Total assets | 4 979 096 | 5 133 528 | 5 312 154 | 5 265 453 | 5 403 878 | 5 403 878 | 5 494 248 | 5 556 057 | 5 642 652 |
| Capital and reserves | 4 858 741 | 4 983 331 | 5 125 788 | 5 104 808 | 5 189 511 | 5 189 511 | 5 274 350 | 5 334 949 | 5 419 882 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 66 734 | 96 567 | 91 503 | 107 015 | 119 504 | 119 504 | 125 035 | 126 245 | 127 907 |
| Deferred income | 21 905 | 14 433 | 12 825 | 14 433 | 12 825 | 12 825 | 12 825 | 12 825 | 12 825 |
| Provisions | 31 716 | 39 197 | 82 038 | 39 197 | 82 038 | 82 038 | 82 038 | 82 038 | 82 038 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 4 979 096 | 5 133 528 | 5 312 154 | 5 265 453 | 5 403 878 | 5 403 878 | 5 494 248 | 5 556 057 | 5 642 652 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: The roll-over has been excluded to avoid duplication.

**Note: Prior year figures have been restated in line with the AFS.

***Note: The Surplus/(Deficit) relates to the accounting treatment of capital and other non-cash expense items.

Estimates of Provincial Revenue and Expenditure

Table 4.T : Financial summary for KZN Sharks Board (KZNSB)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 133 873 | 133 758 | 124 840 | 113 058 | 117 162 | 116 800 | 115 492 | 120 870 | 126 366 |
| Sale of goods and services other than capital assets | 34 010 | 37 294 | 40 282 | 42 684 | 43 948 | 43 586 | 44 590 | 46 654 | 48 798 |
| Entity revenue other than sales | 802 | 535 | 479 | 711 | 311 | 311 | 743 | 775 | 811 |
| Transfers received | 99 061 | 95 929 | 84 079 | 69 663 | 72 903 | 72 903 | 70 159 | 73 442 | 76 757 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA | 73 377 | 70 245 | 71 443 | 69 663 | 69 663 | 69 663 | 70 159 | 73 442 | 76 757 |
| Roll-over: EDTEA | 25 684 | 25 684 | 12 636 | - | 3 240 | 3 240 | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 133 873 | 133 758 | 124 840 | 113 058 | 117 162 | 116 800 | 115 492 | 120 870 | 126 366 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Administration | 58 703 | 59 837 | 48 570 | 46 077 | 52 294 | 51 521 | 44 148 | 47 447 | 49 594 |
| 2. Bather Protection | 42 040 | 43 189 | 48 000 | 50 099 | 42 951 | 42 338 | 53 315 | 54 255 | 56 741 |
| 3. Research | 4 760 | 6 919 | 7 628 | 8 924 | 8 534 | 8 534 | 9 531 | 10 268 | 10 732 |
| 4. Business Development | 9 125 | 16 383 | 17 402 | 7 958 | 13 383 | 14 407 | 8 498 | 8 900 | 9 299 |
| Total | 114 628 | 126 328 | 121 600 | 113 058 | 117 162 | 116 800 | 115 492 | 120 870 | 126 366 |
| Economic classification | | | | | | | | | |
| Current expenses | 106 083 | 111 232 | 102 837 | 111 379 | 113 434 | 112 301 | 115 492 | 120 870 | 126 366 |
| Compensation of employees | 58 037 | 55 549 | 59 033 | 84 122 | 64 473 | 64 473 | 90 852 | 98 120 | 105 967 |
| Goods and services | 48 046 | 55 683 | 43 804 | 27 257 | 48 961 | 47 828 | 24 640 | 22 750 | 20 399 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 8 545 | 15 096 | 18 763 | 1 679 | 3 728 | 4 499 | - | - | - |
| Buildings and other fixed structures | 1 978 | 7 732 | 2 702 | 681 | 681 | 1 356 | - | - | - |
| Machinery and equipment | 6 567 | 7 364 | 16 061 | 998 | 3 047 | 3 143 | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 114 628 | 126 328 | 121 600 | 113 058 | 117 162 | 116 800 | 115 492 | 120 870 | 126 366 |
| Surplus / (Deficit) | 19 245 | 7 430 | 3 240 | - | - | - | - | - | - |
| Adjustments for Surplus / (Deficit) | (19 245) | (7 430) | (3 240) | - | - | - | - | - | - |
| Provision for non-cash items | (19 245) | (7 430) | (3 240) | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | 56 591 | 70 779 | 69 401 | 28 936 | 52 327 | 52 327 | 24 640 | 22 750 | 20 399 |
| Acquisition of assets | 8 545 | 15 096 | 18 763 | 1 679 | 4 499 | 4 499 | - | - | - |
| Other flows from investing activities | 48 046 | 55 683 | 50 638 | 27 257 | 47 828 | 47 828 | 24 640 | 22 750 | 20 399 |
| Cash flow from financing activities | - | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | - | - | - | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 74 077 | 77 753 | 89 480 | 89 480 | 89 480 | 89 480 | 93 435 | 97 593 | 102 082 |
| Investments | 444 | 444 | 444 | 444 | 444 | 444 | 464 | 484 | 507 |
| Cash and cash equivalents | 22 850 | 12 287 | 969 | 969 | 969 | 969 | 1 012 | 1 057 | 1 105 |
| Receivables and prepayments | 2 170 | 3 202 | 3 696 | 3 696 | 3 696 | 3 696 | 3 859 | 4 031 | 4 217 |
| Inventory | 4 554 | 4 889 | 4 843 | 4 843 | 4 843 | 4 843 | 5 057 | 5 282 | 5 525 |
| Total assets | 104 095 | 98 575 | 99 432 | 99 432 | 99 432 | 99 432 | 103 827 | 108 447 | 113 436 |
| Capital and reserves | 84 598 | 81 967 | 73 765 | 73 765 | 73 765 | 73 765 | 77 026 | 80 453 | 84 154 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | 8 320 | 8 375 | 8 629 | 8 629 | 8 629 | 8 629 | 9 010 | 9 411 | 9 844 |
| Trade and other payables | 3 089 | 943 | 10 558 | 10 558 | 10 558 | 10 558 | 11 025 | 11 515 | 12 045 |
| Deferred income | 2 961 | 2 184 | 1 662 | 1 662 | 1 662 | 1 662 | 1 735 | 1 813 | 1 896 |
| Provisions | 5 084 | 5 063 | 4 775 | 4 775 | 4 775 | 4 775 | 4 986 | 5 208 | 5 447 |
| Funds managed (e.g. Poverty Alleviation Fund) | 43 | 43 | 43 | 43 | 43 | 43 | 45 | 47 | 49 |
| Total equity and liabilities | 104 095 | 98 575 | 99 432 | 99 432 | 99 432 | 99 432 | 103 827 | 108 447 | 113 436 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

Table 4.U : Financial summary for Trade and Investment KZN (TIK)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------|----------|-----------------------|---------------------------|---------------------|-----------------------|---------|---------|
| | 2020/21* | 2021/22* | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 107 230 | 123 702 | 198 849 | 99 766 | 190 228 | 191 112 | 103 707 | 108 893 | 115 035 |
| Sale of goods and services other than capital assets | - | - | 104 | - | - | - | - | - | - |
| Entity revenue other than sales | 413 | 429 | 932 | 650 | 650 | 1 534 | 650 | 650 | 679 |
| Transfers received | 106 817 | 123 273 | 197 813 | 99 116 | 189 578 | 189 578 | 103 057 | 108 243 | 114 356 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA** | 104 882 | 120 798 | 197 813 | 90 116 | 88 692 | 88 692 | 90 757 | 95 005 | 99 293 |
| Roll-over: EDTEA | 1 935 | 2 475 | - | - | 85 986 | 85 986 | - | - | - |
| EDTEA projects | - | - | - | 9 000 | 14 900 | 14 900 | 12 300 | 13 238 | 15 063 |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 107 230 | 123 702 | 198 849 | 99 766 | 190 228 | 191 112 | 103 707 | 108 893 | 115 035 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Corporate Services | 44 778 | 51 955 | 51 767 | 48 949 | 57 888 | 60 300 | 52 939 | 55 244 | 57 848 |
| 2. Investment Promotion and Facilitation | 22 193 | 30 628 | 28 886 | 25 432 | 96 410 | 90 552 | 23 500 | 24 681 | 25 772 |
| 3. Export Development and Promotions | 6 360 | 8 291 | 10 218 | 11 798 | 11 798 | 7 714 | 7 877 | 8 285 | 8 667 |
| 4. Knowledge Management | 11 281 | 9 758 | 12 729 | 13 587 | 24 132 | 31 662 | 19 391 | 20 683 | 22 748 |
| Total | 84 612 | 100 632 | 103 600 | 99 766 | 190 228 | 190 228 | 103 707 | 108 893 | 115 035 |
| Economic classification | | | | | | | | | |
| Current expenses | 84 186 | 99 747 | 102 718 | 98 435 | 188 897 | 189 878 | 103 346 | 108 628 | 114 664 |
| Compensation of employees | 46 376 | 53 045 | 55 611 | 55 358 | 58 663 | 65 361 | 66 710 | 70 246 | 73 630 |
| Goods and services | 37 810 | 46 702 | 47 107 | 43 077 | 130 234 | 124 517 | 36 636 | 38 382 | 41 034 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 426 | 885 | 882 | 1 331 | 1 331 | 350 | 361 | 265 | 371 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 426 | 885 | 882 | 1 331 | 1 331 | 350 | 361 | 265 | 371 |
| Other | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 84 612 | 100 632 | 103 600 | 99 766 | 190 228 | 190 228 | 103 707 | 108 893 | 115 035 |
| Surplus / (Deficit) | 22 618 | 23 070 | 95 249 | - | - | 884 | - | - | - |
| Adjustments for Surplus / (Deficit) | (22 618) | (23 070) | (95 249) | - | - | (884) | - | - | - |
| Provision for non-cash items | (22 618) | (23 070) | (95 249) | - | - | (884) | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (426) | (885) | (882) | (395) | (395) | (395) | (361) | (371) | (371) |
| Acquisition of assets | (426) | (885) | (882) | (395) | (395) | (395) | (361) | (371) | (371) |
| Other flows from Investing activities | - | - | - | - | - | - | - | - | - |
| Cash flow from financing activities | (42) | (43) | (58) | (36) | (36) | (36) | (55) | (50) | (45) |
| Net increase / (decrease) in cash and cash equivalents | 46 | 24 447 | 39 370 | (22 690) | (22 690) | (22 690) | 1 500 | 1 200 | 1 000 |
| Balance Sheet Data | | | | | | | | | |
| Carrying value of assets | 4 165 | 2 654 | 6 822 | 6 535 | 6 535 | 6 535 | 6 926 | 7 297 | 7 668 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 41 602 | 66 049 | 105 419 | 15 228 | 15 228 | 15 228 | 7 563 | 7 918 | 8 274 |
| Receivables and prepayments | 2 189 | 2 664 | 2 316 | 2 988 | 2 988 | 2 988 | 2 516 | 2 768 | 3 044 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 47 956 | 71 367 | 114 557 | 24 751 | 24 751 | 24 751 | 17 005 | 17 983 | 18 986 |
| Capital and reserves | 3 157 | (719) | 1 040 | 13 032 | 13 032 | 13 032 | 8 532 | 9 229 | 9 799 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 27 314 | 54 498 | 92 787 | 3 700 | 3 700 | 3 700 | 4 070 | 4 477 | 4 925 |
| Deferred income | 12 991 | 15 077 | 17 991 | 5 280 | 5 280 | 5 280 | 1 500 | 1 200 | 1 000 |
| Provisions | 4 494 | 2 511 | 2 739 | 2 739 | 2 739 | 2 739 | 2 903 | 3 077 | 3 262 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 47 956 | 71 367 | 114 557 | 24 751 | 24 751 | 24 751 | 17 005 | 17 983 | 18 986 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: The prior year figures were restated in line with the AFS.

**Note: The transfer reflected in Table 4.13 reflects funding toward operational expenses and specific projects funded by EDTEA.

Estimates of Provincial Revenue and Expenditure

Table 4.V : Financial summary for KZN Tourism Authority (TKZN)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|-----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 129 020 | 186 740 | 180 444 | 151 281 | 206 163 | 206 760 | 156 963 | 165 576 | 169 055 |
| Sale of goods and services other than capital assets | - | - | 112 | - | - | - | - | - | - |
| Entity revenue other than sales | 329 | 361 | 1 461 | 391 | 391 | 3 288 | 2 000 | 1 500 | 1 000 |
| Transfers received | 128 691 | 186 379 | 178 871 | 150 890 | 205 772 | 203 472 | 154 963 | 164 076 | 168 055 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA* | 111 091 | 138 442 | 144 008 | 150 890 | 171 190 | 168 890 | 151 963 | 159 076 | 166 255 |
| Roll-over: EDTEA** | - | 33 169 | - | - | 25 211 | 25 211 | - | - | - |
| Project income** | 17 600 | 5 397 | 34 863 | - | - | - | 3 000 | 5 000 | 1 800 |
| National Department of Tourism** | - | 9 371 | - | - | 9 371 | 9 371 | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 129 020 | 186 740 | 180 444 | 151 281 | 206 163 | 206 760 | 156 963 | 165 576 | 169 055 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. CEO's Office | 3 734 | 4 220 | 9 575 | 4 873 | 4 873 | 5 473 | 6 093 | 6 373 | 6 660 |
| 2. Tourism Information Services | 4 322 | 6 709 | 23 948 | 12 334 | 12 427 | 13 029 | 11 746 | 12 286 | 12 825 |
| 3. Destination and Enterprise Development | 768 | 8 976 | 12 184 | 7 138 | 27 648 | 25 566 | 9 316 | 11 606 | 8 710 |
| 4. Marketing | 18 582 | 34 650 | 37 288 | 31 631 | 31 631 | 33 093 | 31 485 | 32 933 | 34 415 |
| 5. Public Relations | 10 228 | 16 141 | 46 134 | 9 923 | 30 409 | 30 734 | 9 954 | 10 411 | 10 880 |
| 6. Convention Bureau | 1 431 | 10 128 | 21 140 | 10 619 | 15 343 | 16 460 | 9 227 | 9 651 | 10 085 |
| 7. Corporate Services | 65 526 | 62 435 | 26 123 | 74 763 | 83 832 | 82 405 | 79 144 | 82 316 | 85 480 |
| Total | 104 591 | 143 259 | 176 392 | 151 281 | 206 163 | 206 760 | 156 965 | 165 576 | 169 055 |
| Economic classification | | | | | | | | | |
| Current expenses | 104 027 | 142 477 | 176 392 | 150 281 | 187 142 | 186 696 | 151 963 | 158 576 | 165 255 |
| Compensation of employees | 50 056 | 51 867 | 55 532 | 53 007 | 55 982 | 55 982 | 61 744 | 64 615 | 67 523 |
| Goods and services | 53 971 | 90 610 | 120 860 | 97 274 | 131 160 | 130 714 | 90 219 | 93 961 | 97 732 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 564 | 782 | 920 | 1 000 | 19 021 | 20 064 | 5 000 | 7 000 | 3 800 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 564 | 782 | 920 | 1 000 | 1 000 | 1 867 | 2 000 | 2 000 | 2 000 |
| Other | - | - | - | - | 18 021 | 18 197 | 3 000 | 5 000 | 1 800 |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 104 591 | 143 259 | 177 312 | 151 281 | 206 163 | 206 760 | 156 963 | 165 576 | 169 055 |
| Surplus / (Deficit) | 24 429 | 43 481 | 3 132 | - | - | - | - | - | - |
| Adjustments for Surplus / (Deficit) | (24 429) | (43 481) | (3 132) | - | - | - | - | - | - |
| Provision for non-cash items | (25 767) | (44 079) | (4 067) | - | - | - | - | - | - |
| Depreciation | 1 338 | 598 | 935 | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (854) | (782) | (920) | (1 000) | (1 000) | (1 867) | (2 000) | (2 000) | (2 000) |
| Acquisition of assets | (854) | (782) | (920) | (1 000) | (1 000) | (1 867) | (2 000) | (2 000) | (2 000) |
| Other flows from investing activities | - | - | - | - | - | - | - | - | - |
| Cash flow from financing activities | - | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | (6 326) | 2 550 | 9 851 | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 2 137 | 2 225 | 1 961 | 3 910 | 3 910 | 4 777 | 4 777 | 4 777 | 4 777 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 61 754 | 64 304 | 74 155 | 64 081 | 64 081 | 64 081 | 64 081 | 64 081 | 64 081 |
| Receivables and prepayments | 2 236 | 86 | 697 | 413 | 413 | 413 | 413 | 413 | 413 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 66 127 | 66 615 | 76 813 | 68 404 | 68 404 | 69 271 | 69 271 | 69 271 | 69 271 |
| Capital and reserves | 22 430 | 24 065 | 28 117 | 35 060 | 35 060 | 35 927 | 35 927 | 35 927 | 35 927 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 43 697 | 42 550 | 48 696 | 33 344 | 33 344 | 33 344 | 33 344 | 33 344 | 33 344 |
| Deferred income | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 66 127 | 66 615 | 76 813 | 68 404 | 68 404 | 69 271 | 69 271 | 69 271 | 69 271 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: The transfer from EDTEA as reflected in Table 4.13 includes Departmental transfer received and funding for specific projects. The difference relates to how grant funding is accounted for.

**Note: Prior year figures have been restated in line with the AFS.

Table 4.W : Financial summary for Richards Bay Industrial Development Zone Company (RBIDZ)

| R thousand | Audited Outcome | | | Main | Adjusted | Revised | Medium-term Estimates | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | Appropriation | Appropriation | Estimate | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 382 803 | 456 269 | 233 959 | 297 452 | 522 692 | 393 454 | 541 199 | 274 937 | 299 952 |
| Sale of goods and services other than capital assets | 361 | 261 | 1 353 | - | 326 | 215 | 169 | 186 | 204 |
| Entity revenue other than sales | 34 502 | 33 097 | 56 476 | 61 396 | 57 792 | 62 515 | 65 888 | 77 184 | 122 772 |
| Transfers received | 347 940 | 422 911 | 176 130 | 236 056 | 464 574 | 330 724 | 475 142 | 197 567 | 176 976 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA | 87 075 | 107 189 | 109 945 | 130 115 | 128 115 | 128 115 | 130 336 | 136 436 | 142 595 |
| the dtic | - | 10 321 | 30 962 | - | - | 4 000 | 116 686 | - | - |
| Adjustment for VAT on transfers | (7 085) | 2 960 | (2 066) | (3 088) | (16 972) | (4 710) | 2 999 | 204 | 401 |
| Roll-over: EDTEA | 229 059 | 249 106 | 27 705 | 22 517 | 61 142 | 49 680 | 58 171 | 60 927 | 33 980 |
| Roll-over: the dtic | 38 891 | 53 335 | 9 584 | 86 512 | 112 289 | 63 152 | 166 950 | - | - |
| Rollover: Land | - | - | - | - | 180 000 | 90 487 | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 382 803 | 456 269 | 233 959 | 297 452 | 522 692 | 393 454 | 541 199 | 274 937 | 299 952 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Office of the CEO | 18 044 | 19 354 | 21 325 | 29 701 | 35 078 | 36 470 | 36 229 | 39 430 | 42 655 |
| 2. Finance | 43 315 | 61 771 | 83 381 | 66 263 | 59 012 | 63 341 | 64 216 | 69 080 | 74 330 |
| 3. Corporate Services | 19 071 | 23 321 | 26 334 | 35 584 | 45 047 | 55 245 | 51 676 | 52 216 | 56 777 |
| 4. Zone Development and Operation | 66 178 | 72 937 | 51 939 | 145 554 | 364 323 | 217 404 | 364 941 | 88 810 | 99 430 |
| 5. Business Development and Support | 7 002 | 9 183 | 12 961 | 20 350 | 21 243 | 20 997 | 24 137 | 25 401 | 26 760 |
| Total | 153 610 | 186 566 | 195 940 | 297 452 | 524 703 | 393 457 | 541 199 | 274 937 | 299 952 |
| Economic classification | | | | | | | | | |
| Current expenses | 126 727 | 147 538 | 185 864 | 205 940 | 220 869 | 228 866 | 354 314 | 265 637 | 286 722 |
| Compensation of employees | 42 918 | 47 448 | 56 100 | 60 786 | 67 038 | 72 098 | 89 508 | 96 669 | 104 402 |
| Goods and services | 83 809 | 100 090 | 129 764 | 145 154 | 153 831 | 156 768 | 264 806 | 168 968 | 182 320 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 26 883 | 39 028 | 10 076 | 91 512 | 303 834 | 164 591 | 186 885 | 9 300 | 13 230 |
| Buildings and other fixed structures | 24 780 | 35 736 | 6 545 | 86 512 | 116 289 | 68 361 | 171 150 | - | - |
| Machinery and equipment | 1 569 | 1 900 | 2 894 | 5 000 | 7 545 | 5 743 | 15 735 | 9 300 | 13 230 |
| Other | 534 | 1 392 | 637 | - | 180 000 | 90 487 | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses* | 153 610 | 186 566 | 195 940 | 297 452 | 524 703 | 393 457 | 541 199 | 274 937 | 299 952 |
| Surplus / (Deficit) | 229 193 | 269 703 | 38 019 | - | (2 011) | (3) | - | - | - |
| Adjustments for Surplus / (Deficit) | (229 193) | (269 703) | (38 019) | - | 2 011 | 3 | - | - | - |
| Provision for non-cash items | (258 258) | (315 207) | (99 443) | (41 565) | (32 405) | (35 601) | (34 416) | (37 169) | (40 143) |
| Provision for Debt Impairment | (863) | 13 329 | 26 497 | - | - | - | - | - | - |
| Depreciation and impairments | 29 939 | 32 158 | 35 025 | 41 565 | 34 416 | 35 604 | 34 416 | 37 169 | 40 143 |
| Gains/Losses on assets | (11) | 17 | (98) | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (39 094) | (38 827) | (9 041) | (91 512) | (303 834) | (164 591) | (186 885) | (9 300) | (13 230) |
| Acquisition of assets | (39 124) | (38 857) | (9 170) | (91 512) | (303 834) | (164 591) | (186 885) | (9 300) | (13 230) |
| Other flows from Investing activities | 30 | 30 | 129 | - | - | - | - | - | - |
| Cash flow from financing activities | - | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | (35 680) | 64 880 | 52 541 | (175 380) | (112 055) | (110 044) | (187 320) | 12 862 | 12 283 |
| Balance Sheet Data | | | | | | | | | |
| Carrying value of assets | 38 995 | 39 695 | 39 397 | 42 427 | 43 170 | 43 171 | 54 588 | 58 430 | 65 817 |
| Investments | 708 606 | 715 041 | 690 379 | 742 372 | 724 221 | 724 221 | 854 960 | 812 212 | 771 601 |
| Cash and cash equivalents | 621 329 | 686 209 | 738 750 | 563 370 | 626 695 | 628 706 | 441 386 | 454 248 | 466 531 |
| Receivables and prepayments | 110 311 | 57 092 | 60 371 | 66 408 | 66 408 | 66 408 | 53 126 | 42 501 | 34 001 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total Assets | 1 479 241 | 1 498 037 | 1 528 897 | 1 414 577 | 1 460 494 | 1 462 506 | 1 404 060 | 1 367 391 | 1 337 950 |
| Capital and reserves | 1 226 021 | 1 245 974 | 1 215 492 | 1 215 492 | 1 213 481 | 1 215 493 | 1 215 492 | 1 215 493 | 1 215 492 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 15 917 | 9 138 | 14 851 | 14 108 | 14 108 | 14 108 | 11 287 | 9 029 | 7 224 |
| Deferred income | 222 476 | 231 487 | 285 669 | 173 380 | 221 308 | 221 308 | 166 844 | 133 476 | 106 780 |
| Provisions | 14 827 | 11 438 | 12 885 | 11 597 | 11 597 | 11 597 | 10 437 | 9 393 | 8 454 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 1 479 241 | 1 498 037 | 1 528 897 | 1 414 577 | 1 460 494 | 1 462 506 | 1 404 060 | 1 367 391 | 1 337 950 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: Prior year figures have been restated in line with AFS.

Estimates of Provincial Revenue and Expenditure

Table 4.X : Financial summary for Ithala Group (IDFC)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|-------------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 1 421 219 | 1 132 251 | 1 306 344 | 1 474 711 | 1 652 808 | 1 501 233 | 1 768 016 | 1 578 204 | 1 657 708 |
| Sale of goods and services other than capital assets | 618 856 | 377 529 | 479 968 | 609 927 | 783 304 | 628 558 | 714 756 | 439 396 | 459 169 |
| Entity revenue other than sales | 640 551 | 616 340 | 694 466 | 752 762 | 767 482 | 766 653 | 953 972 | 1 036 754 | 1 083 408 |
| Transfers received | 161 812 | 138 382 | 131 910 | 112 022 | 102 022 | 106 022 | 99 288 | 102 054 | 115 131 |
| Of which: | | | | | | | | | |
| Enterprise Development Fund (EDTEA) | - | 28 509 | - | - | - | - | - | - | - |
| Ithala SOC Ltd recapitalisation | 59 000 | 65 123 | 65 000 | 51 142 | 51 142 | 51 142 | 49 288 | 51 604 | 53 871 |
| EDTEA projects | 42 812 | 44 750 | 66 910 | 60 880 | 50 880 | 54 880 | 50 000 | 50 450 | 61 260 |
| Covid 19 fund injection: EDTEA | 60 000 | - | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 1 421 219 | 1 132 251 | 1 306 344 | 1 474 711 | 1 652 808 | 1 501 233 | 1 768 016 | 1 578 204 | 1 657 708 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Ithala Group* | 1 150 773 | 1 141 225 | 1 228 106 | - | - | 368 940 | - | - | - |
| 2. Properties Business Unit | - | - | - | 496 175 | 621 529 | 385 081 | 679 757 | 681 406 | 712 069 |
| 3. Business Finance Business Unit | - | - | - | 62 496 | 103 805 | 85 542 | 79 435 | 61 024 | 63 771 |
| 4. Support Services | - | - | - | 283 751 | 292 755 | 241 336 | 470 441 | 472 757 | 475 024 |
| 5. Ithala SOC Ltd | - | - | - | 521 412 | 929 330 | 769 140 | 829 025 | 867 106 | 906 126 |
| Total | 1 150 773 | 1 141 225 | 1 228 106 | 1 363 834 | 1 947 419 | 1 850 039 | 2 058 658 | 2 082 293 | 2 156 990 |
| Economic classification | | | | | | | | | |
| Current expenses | 1 150 773 | 1 141 225 | 1 228 106 | 1 363 834 | 1 534 889 | 1 536 828 | 1 738 156 | 1 686 399 | 1 731 740 |
| Compensation of employees | 409 904 | 426 951 | 457 764 | 539 388 | 553 048 | 569 406 | 650 872 | 591 070 | 617 668 |
| Goods and services | 494 922 | 466 354 | 478 561 | 510 931 | 646 441 | 647 743 | 726 883 | 729 199 | 731 466 |
| Interest on rent and land | 245 947 | 247 920 | 291 781 | 313 515 | 335 400 | 319 679 | 360 401 | 366 130 | 382 606 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | 412 530 | 313 211 | 370 502 | 278 962 | 308 596 |
| Buildings and other fixed structures | - | - | - | - | 373 796 | 51 687 | 182 352 | 150 000 | 156 750 |
| Machinery and equipment | - | - | - | - | 38 734 | 38 724 | 88 150 | 28 062 | 29 326 |
| Other** | - | - | - | - | - | 222 800 | 50 000 | 50 450 | 61 260 |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 1 150 773 | 1 141 225 | 1 228 106 | 1 363 834 | 1 947 419 | 1 850 039 | 2 108 658 | 1 965 361 | 2 040 336 |
| Surplus / (Deficit) | 270 446 | (8 974) | 78 238 | 110 877 | (294 611) | (348 806) | (340 642) | (387 157) | (382 628) |
| Adjustments for Surplus / (Deficit) | (270 446) | 8 974 | (78 238) | (110 877) | 294 611 | 348 806 | 290 642 | 336 707 | 321 368 |
| Provision for non-cash items | (270 446) | 8 974 | (78 238) | (110 877) | 294 611 | 348 806 | 290 642 | 336 707 | 321 368 |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | (50 000) | (50 450) | (61 260) |
| Cash flow from investing activities | (169 760) | (102 496) | (392 280) | (409 933) | (409 933) | (18 434) | (239 148) | (546 588) | (551 508) |
| Acquisition of assets | (616 888) | (664 349) | (825 360) | (862 501) | (862 501) | (339 950) | (557 633) | (887 410) | (916 200) |
| Other flows from investing activities | 447 128 | 561 853 | 433 080 | 452 569 | 452 569 | 321 516 | 318 485 | 340 822 | 364 692 |
| Cash flow from financing activities | 39 716 | 76 212 | 43 576 | 45 537 | 45 537 | (7 000) | 23 461 | 403 374 | 489 393 |
| Net increase / (decrease) in cash and cash equivalents | (1 348) | (129 342) | (119 538) | - | - | (20 084) | 2 369 | 23 168 | 80 562 |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 6 044 363 | 6 025 150 | 6 284 090 | 6 566 874 | 6 566 874 | 6 371 758 | 6 748 184 | 7 420 851 | 8 096 673 |
| Investments | 8 935 | 11 633 | 2 013 | 2 104 | 2 104 | 65 451 | 71 184 | 73 996 | 78 984 |
| Cash and cash equivalents | 1 527 861 | 1 398 519 | 1 278 990 | 1 336 545 | 1 336 545 | 1 577 721 | 1 336 969 | 1 276 768 | 1 309 162 |
| Receivables and prepayments | 367 333 | 625 756 | 555 214 | 580 199 | 580 199 | 651 174 | 658 782 | 678 286 | 758 490 |
| Inventory | 7 245 | 6 049 | 5 629 | 5 882 | 5 882 | 4 550 | 4 500 | 4 100 | 3 650 |
| Total assets | 7 955 737 | 8 067 107 | 8 125 936 | 8 491 603 | 8 491 603 | 8 670 654 | 8 819 619 | 9 454 001 | 10 246 959 |
| Capital and reserves | 4 463 951 | 4 683 955 | 4 693 723 | 4 904 941 | 4 904 941 | 5 534 903 | 5 502 632 | 5 723 035 | 5 973 483 |
| Borrowings | 2 548 931 | 2 425 984 | 2 439 379 | 2 549 151 | 2 549 151 | 2 045 049 | 2 068 510 | 2 471 884 | 2 961 277 |
| Post retirement benefits | 129 292 | 136 749 | 126 107 | 131 782 | 131 782 | 126 107 | 131 782 | 137 712 | 143 909 |
| Trade and other payables | 654 486 | 686 425 | 775 865 | 810 779 | 810 779 | 827 666 | 1 017 207 | 1 027 982 | 1 080 962 |
| Deferred income | 133 423 | 104 734 | 58 687 | 61 328 | 61 328 | 117 803 | 79 502 | 72 502 | 65 502 |
| Provisions | 25 654 | 29 260 | 32 175 | 33 623 | 33 623 | 19 126 | 19 987 | 20 886 | 21 826 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 7 955 737 | 8 067 107 | 8 125 936 | 8 491 603 | 8 491 603 | 8 670 654 | 8 819 619 | 9 454 001 | 10 246 959 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: Prior years, and up to 31 July 2023, IDFC did not report on expense by respective business units. Due to time and capacity constraints, historic figures were not restated.

**Note: The IDFC will procure assets for project beneficiaries.

Table 4.Y : Financial summary for KwaZulu-Natal Liquor Authority (KZNLA)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|-----------------|----------------|--------------------|------------------------|------------------|-----------------------|---------------|---------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 90 185 | 99 175 | 99 941 | 89 552 | 98 488 | 89 255 | 89 890 | 94 096 | 98 343 |
| Sale of goods and services other than capital assets | - | - | - | - | - | - | - | - | - |
| Entity revenue other than sales | 225 | 200 | 88 | 300 | 300 | 3 | 3 | 3 | 3 |
| Transfers received | 89 960 | 98 975 | 99 853 | 89 252 | 98 188 | 89 252 | 89 887 | 94 093 | 98 340 |
| Of which: | | | | | | | | | |
| EDTEA | 83 586 | 87 382 | 88 340 | 89 252 | 89 252 | 89 252 | 89 887 | 94 093 | 98 340 |
| Roll-over: EDTEA | 6 374 | 11 593 | 11 513 | - | 8 936 | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 90 185 | 99 175 | 99 941 | 89 552 | 98 488 | 89 255 | 89 890 | 94 096 | 98 343 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Office of the CEO | 5 616 | 5 676 | 5 200 | 6 673 | 7 642 | 7 642 | 6 233 | 5 649 | 6 470 |
| 2. Corporate Services | 24 404 | 31 781 | 31 350 | 25 495 | 32 458 | 32 458 | 25 110 | 27 451 | 27 899 |
| 3. Social Responsibility | 8 767 | 8 289 | 7 597 | 9 820 | 10 417 | 10 417 | 9 876 | 10 126 | 10 576 |
| 4. Licensing and Administration | 16 074 | 15 677 | 18 600 | 18 566 | 18 596 | 18 596 | 18 948 | 19 884 | 20 942 |
| 5. Compliance and Enforcement | 16 774 | 18 025 | 21 000 | 22 461 | 22 491 | 22 491 | 23 578 | 24 673 | 25 859 |
| 6. Communications | 422 | 682 | 1 183 | 1 103 | 1 424 | 1 424 | 928 | 953 | 977 |
| 7. Human Resources Management | 4 012 | 3 866 | 3 891 | 1 552 | 1 578 | 3 908 | 3 923 | 4 022 | 4 235 |
| 8. Legal Services | 2 081 | 4 242 | 1 805 | 3 882 | 3 882 | 1 252 | 1 294 | 1 338 | 1 385 |
| Total | 78 150 | 88 238 | 90 626 | 89 552 | 98 488 | 98 188 | 89 890 | 94 096 | 98 343 |
| Economic classification | | | | | | | | | |
| Current expenses | 77 474 | 86 104 | 90 626 | 89 552 | 97 317 | 97 017 | 89 890 | 94 096 | 98 343 |
| Compensation of employees | 51 047 | 52 328 | 57 030 | 60 675 | 60 675 | 60 675 | 58 999 | 61 538 | 65 501 |
| Goods and services | 26 427 | 33 776 | 33 596 | 28 877 | 36 642 | 36 342 | 30 891 | 32 558 | 32 842 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 676 | 2 134 | - | - | 1 171 | 1 171 | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 262 | 2 134 | - | - | 1 171 | 1 171 | - | - | - |
| Other | 414 | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 78 150 | 88 238 | 90 626 | 89 552 | 98 488 | 98 188 | 89 890 | 94 096 | 98 343 |
| Surplus / (Deficit) | 12 035 | 10 937 | 9 315 | - | - | (8 933) | - | - | - |
| Adjustments for Surplus / (Deficit) | (12 035) | (10 937) | (9 315) | - | - | - | - | - | - |
| Provision for non-cash items | (12 035) | (10 937) | (9 315) | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | (8 933) | - | - | - |
| Cash flow from investing activities | (676) | (2 098) | (15) | - | - | - | - | - | - |
| Acquisition of assets | (676) | (2 116) | (15) | - | - | - | - | - | - |
| Other flows from investing activities | - | 18 | - | - | - | - | - | - | - |
| Cash flow from financing activities | (14) | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | 3 926 | - | - | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 6 287 | 6 402 | 5 378 | 4 840 | 4 840 | 4 840 | 4 356 | 3 920 | 3 528 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 12 298 | 11 802 | 9 830 | 8 847 | 8 847 | 8 847 | 7 962 | 7 165 | 6 448 |
| Receivables and prepayments | 1 204 | 1 323 | 1 553 | 1 398 | 1 398 | 1 398 | 1 258 | 1 132 | 1 018 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 19 789 | 19 527 | 16 761 | 15 085 | 15 085 | 15 085 | 13 576 | 12 217 | 10 994 |
| Capital and reserves | 14 576 | 13 384 | 11 190 | 15 085 | 15 085 | 15 085 | 13 576 | 12 217 | 10 994 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 649 | 2 544 | 1 881 | - | - | - | - | - | - |
| Deferred income | 1 166 | 567 | 848 | - | - | - | - | - | - |
| Provisions | 3 398 | 3 032 | 2 842 | - | - | - | - | - | - |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 19 789 | 19 527 | 16 761 | 15 085 | 15 085 | 15 085 | 13 576 | 12 217 | 10 994 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

Estimates of Provincial Revenue and Expenditure

Table 4.Z : Financial summary for KwaZulu Natal Film Commission (KZNFC)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|-----------------|-----------------|--------------------|------------------------|------------------|-----------------------|---------------|----------------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 137 405 | 153 677 | 150 529 | 93 657 | 124 905 | 125 530 | 93 784 | 98 939 | 103 634 |
| Sale of goods and services other than capital assets | - | - | - | - | 250 | - | - | - | - |
| Entity revenue other than sales | 2 004 | 1 958 | 2 894 | - | 1 200 | 1 795 | - | - | - |
| Transfers received | 135 148 | 151 309 | 147 053 | 93 657 | 123 455 | 123 459 | 93 784 | 98 939 | 103 634 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA* | 78 358 | 81 082 | 83 855 | 93 657 | 84 907 | 84 161 | 88 784 | 92 939 | 97 134 |
| EDTEA Women and Youth Programme | - | - | - | - | - | 750 | 5 000 | 6 000 | 6 500 |
| Special Grants* | 2 000 | 3 000 | 1 850 | - | - | - | - | - | - |
| Roll-over: EDTEA | 49 845 | 66 572 | 60 919 | - | 35 881 | 35 881 | - | - | - |
| Covid-19 Relief Fund | 3 190 | - | - | - | - | - | - | - | - |
| MICT Seta Partnership | 855 | 655 | 429 | - | 2 667 | 2 667 | - | - | - |
| NFVF-Made for TV Quality Boost | 900 | - | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | 253 | 410 | 582 | - | - | 276 | - | - | - |
| Total revenue | 137 405 | 153 677 | 150 529 | 93 657 | 124 905 | 125 530 | 93 784 | 98 939 | 103 634 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Office of the CEO | 8 006 | 9 775 | 8 456 | 12 534 | 12 666 | 11 439 | 9 367 | 9 807 | 10 258 |
| 2. Finance and Administration | 20 537 | 28 246 | 25 000 | 19 963 | 21 881 | 24 296 | 24 714 | 25 876 | 27 066 |
| 3. Marketing and Industry Development | 42 292 | 54 737 | 118 567 | 61 160 | 90 358 | 89 163 | 59 703 | 63 256 | 66 310 |
| Total | 70 835 | 92 758 | 152 023 | 93 657 | 124 905 | 124 898 | 93 784 | 98 939 | 103 634 |
| Economic classification | | | | | | | | | |
| Current expenses | 70 135 | 92 007 | 151 141 | 92 927 | 123 575 | 123 419 | 93 759 | 98 913 | 103 607 |
| Compensation of employees | 18 502 | 24 122 | 34 035 | 34 606 | 34 606 | 32 136 | 35 626 | 37 301 | 38 300 |
| Goods and services | 51 633 | 67 885 | 117 106 | 58 321 | 88 969 | 91 284 | 58 133 | 61 612 | 65 307 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 700 | 751 | 882 | 730 | 1 330 | 1 479 | 25 | 26 | 27 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 700 | 751 | 882 | 730 | 1 330 | 1 479 | 25 | 26 | 27 |
| Other | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 70 835 | 92 758 | 152 023 | 93 657 | 124 905 | 124 898 | 93 784 | 98 939 | 103 634 |
| Surplus / (Deficit) | 66 570 | 60 919 | (1 494) | - | - | 632 | - | - | - |
| Adjustments for Surplus / (Deficit) | (66 570) | (60 919) | 1 494 | - | - | (632) | - | - | - |
| Provision for non-cash items | (66 570) | (60 919) | 1 494 | - | - | (632) | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (600) | (1 304) | (1 980) | 1 500 | 1 501 | 1 502 | 1 550 | 1 560 | 1 570 |
| Acquisition of assets | (600) | (1 304) | (512) | - | - | - | - | - | - |
| Other flows from investing activities | - | - | (1 468) | 1 500 | 1 501 | 1 502 | 1 550 | 1 560 | 1 570 |
| Cash flow from financing activities | - | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | (16 726) | (5 655) | (25 038) | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 2 163 | 1 773 | 1 353 | 1 500 | 1 550 | 1 600 | 1 800 | 1 900 | 2 000 |
| Investments | 15 000 | 12 548 | 13 220 | 13 220 | 13 000 | 12 999 | 11 000 | 10 000 | 9 500 |
| Cash and cash equivalents | 66 574 | 60 920 | 35 881 | 45 000 | 47 000 | 48 000 | 50 000 | 55 000 | 60 000 |
| Receivables and prepayments | 1 143 | 874 | 1 341 | 1 350 | 1 360 | 1 370 | 1 380 | 1 390 | 1 400 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 84 880 | 76 115 | 51 795 | 61 070 | 62 910 | 63 969 | 64 180 | 68 290 | 72 900 |
| Capital and reserves | 79 675 | 71 167 | 42 676 | 54 070 | 55 410 | 55 969 | 56 080 | 60 090 | 64 600 |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 2 860 | 2 846 | 6 513 | 7 000 | 7 500 | 8 000 | 8 100 | 8 200 | 8 300 |
| Deferred income | - | - | - | - | - | - | - | - | - |
| Provisions | 2 345 | 2 102 | 2 606 | - | - | - | - | - | - |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 84 880 | 76 115 | 51 795 | 61 070 | 62 910 | 63 969 | 64 180 | 68 290 | 72 900 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: Prior year transfers from EDTEA were split between Departmental transfer: EDTEA and Special grants.

Table 4.AA : Financial summary for KZN Growth Fund Trust (KZNGFT)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|------------------|------------------|------------------|--------------------|------------------------|------------------|-----------------------|------------------|------------------|
| | 2020/21 | 2021/22 | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 168 987 | 390 188 | 178 154 | 125 473 | 139 901 | 139 901 | 136 616 | 142 812 | 149 382 |
| Sale of goods and services other than capital assets | - | - | - | - | - | - | - | - | - |
| Entity revenue other than sales | 111 833 | 52 879 | 72 872 | 76 394 | 86 822 | 86 822 | 79 396 | 83 365 | 87 200 |
| Transfers received | 48 096 | 335 781 | 69 115 | 47 579 | 45 579 | 45 579 | 49 720 | 51 947 | 54 337 |
| Of which: | | | | | | | | | |
| Departmental transfer: EDTEA | 48 096 | 265 781 | 49 115 | 47 579 | 45 579 | 45 579 | 49 720 | 51 947 | 54 337 |
| EDTEA: Youth Empowerment Fund | - | 20 000 | 20 000 | - | - | - | - | - | - |
| OTP: Youth Empowerment Fund | - | 50 000 | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | 35 997 | 1 500 | 7 500 | 7 500 | 7 500 | 7 500 | 7 845 |
| Other non-tax revenue | 9 057 | 1 528 | 170 | - | - | - | - | - | - |
| Total revenue | 168 987 | 390 188 | 178 154 | 125 473 | 139 901 | 139 901 | 136 616 | 142 812 | 149 382 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Finance and Administration | 27 526 | 31 450 | 36 924 | 33 127 | 40 146 | 40 146 | 42 686 | 44 778 | 46 899 |
| 2. Project Investments | 16 630 | 60 503 | 40 293 | 43 147 | 53 227 | 53 227 | 56 919 | 59 832 | 62 883 |
| Total | 44 156 | 91 953 | 77 217 | 76 274 | 93 373 | 93 373 | 99 605 | 104 610 | 109 782 |
| Economic classification | | | | | | | | | |
| Current expenses | 43 668 | 90 703 | 77 211 | 74 824 | 91 360 | 91 360 | 98 155 | 103 160 | 108 332 |
| Compensation of employees | 24 296 | 38 091 | 35 885 | 38 091 | 39 096 | 39 096 | 43 023 | 45 147 | 47 377 |
| Goods and services | 19 372 | 52 612 | 41 326 | 36 733 | 52 264 | 52 264 | 55 132 | 58 013 | 60 955 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 488 | 1 250 | 6 | 1 450 | 2 013 | 2 013 | 1 450 | 1 450 | 1 450 |
| Buildings and other fixed structures | 143 | 200 | - | 200 | 750 | 750 | 200 | 200 | 200 |
| Machinery and equipment | 209 | 750 | 6 | 750 | 763 | 763 | 750 | 750 | 750 |
| Other | 136 | 300 | - | 500 | 500 | 500 | 500 | 500 | 500 |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 44 156 | 91 953 | 77 217 | 76 274 | 93 373 | 93 373 | 99 605 | 104 610 | 109 782 |
| Surplus / (Deficit) | 124 830 | 298 235 | 100 937 | 49 199 | 46 528 | 46 528 | 37 011 | 38 202 | 39 600 |
| Adjustments for Surplus / (Deficit) | (124 830) | (298 235) | (100 937) | - | - | - | - | - | - |
| Provision for non-cash items | (124 830) | (298 235) | (100 937) | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | 49 199 | 46 528 | 46 528 | 37 011 | 38 202 | 39 600 |
| Cash flow from investing activities | (96 809) | (9 345) | (155 878) | (118 550) | (117 987) | (117 987) | (118 550) | (118 550) | (118 550) |
| Acquisition of assets | (360) | (53) | (535) | 1 450 | 2 013 | 2 013 | 1 450 | 1 450 | 1 450 |
| Other flows from investing activities | (96 449) | (9 292) | (155 343) | (120 000) | (120 000) | (120 000) | (120 000) | (120 000) | (120 000) |
| Cash flow from financing activities | 46 651 | 38 223 | 47 565 | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | - | - | - | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 5 286 | 7 123 | 4 631 | 5 881 | 6 431 | 6 431 | 7 881 | 9 331 | 10 781 |
| Investments | 182 410 | 212 740 | 223 228 | 223 228 | 223 228 | 223 228 | 234 389 | 246 109 | 258 414 |
| Cash and cash equivalents | 915 124 | 1 073 694 | 1 137 458 | 1 102 046 | 1 001 496 | 1 001 496 | 1 051 708 | 1 089 124 | 1 121 077 |
| Receivables and prepayments | 104 533 | 81 365 | 96 712 | 86 712 | 86 712 | 86 712 | 91 048 | 95 600 | 100 380 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 1 207 353 | 1 374 922 | 1 462 029 | 1 417 867 | 1 317 867 | 1 317 867 | 1 385 026 | 1 440 164 | 1 490 652 |
| Capital and reserves | 1 163 422 | 1 228 573 | 1 309 504 | 1 357 083 | 1 257 083 | 1 257 083 | 1 306 803 | 1 358 750 | 1 413 087 |
| Borrowings | - | 3 297 | 1 747 | - | - | - | 14 400 | 14 400 | 7 200 |
| Post retirement benefits | 90 | 130 | 126 | 132 | 132 | 132 | 139 | 146 | 153 |
| Trade and other payables | 43 841 | 142 922 | 150 652 | 60 652 | 60 652 | 60 652 | 63 685 | 66 869 | 70 212 |
| Deferred income | - | - | - | - | - | - | - | - | - |
| Provisions | - | - | - | - | - | - | - | - | - |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 1 207 353 | 1 374 922 | 1 462 029 | 1 417 867 | 1 317 867 | 1 317 867 | 1 385 026 | 1 440 164 | 1 490 652 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

Estimates of Provincial Revenue and Expenditure

Table 4.BB : Financial summary for Moses Kotane Institute (MKI)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------|----------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2020/21 | 2021/22 | 2022/23 | 2023/24 | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 119 075 | 93 582 | 70 458 | 60 995 | 64 711 | 63 210 | 60 522 | 62 235 | 64 972 |
| Sale of goods and services other than capital assets | 2 733 | 3 815 | 4 421 | 1 663 | 3 866 | 3 865 | 1 855 | 1 939 | 2 022 |
| Entity revenue other than sales | 1 231 | 436 | 109 | 1 688 | 49 | 49 | - | - | - |
| Transfers received | 115 111 | 89 331 | 65 928 | 57 644 | 60 796 | 59 296 | 58 667 | 60 296 | 62 950 |
| Of which: | | | | | | | | | |
| EDTEA* | 47 866 | 56 125 | 55 108 | 57 644 | 59 233 | 59 233 | 56 167 | 58 796 | 61 450 |
| Roll-over: EDTEA | 67 245 | 33 206 | 10 820 | - | 63 | 63 | - | - | - |
| Techno Hub: EDTEA | - | - | - | - | - | - | 1 000 | 1 000 | 1 000 |
| Tourism master plan | - | - | - | - | 1 500 | - | 1 000 | - | - |
| KZN BI Portal | - | - | - | - | - | - | 500 | 500 | 500 |
| Sale of capital assets | - | - | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities | - | - | - | - | - | - | - | - | - |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 119 075 | 93 582 | 70 458 | 60 995 | 64 711 | 63 210 | 60 522 | 62 235 | 64 972 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Corporate Services | 36 316 | 41 782 | 41 971 | 42 198 | 42 261 | 42 814 | 44 193 | 46 173 | 47 697 |
| 2. Research and Development Services | 44 626 | 28 982 | 14 791 | 10 111 | 10 061 | 7 200 | 6 581 | 5 810 | 6 647 |
| 3. Innovation and Technology Services | 3 190 | 9 419 | 9 161 | 5 634 | 7 134 | 8 324 | 5 573 | 5 756 | 5 939 |
| 4. Economic and Statistical Services | 2 281 | 2 759 | 5 296 | 3 052 | 5 255 | 4 872 | 4 175 | 4 496 | 4 689 |
| Total | 86 413 | 82 942 | 71 219 | 60 995 | 64 711 | 63 210 | 60 522 | 62 235 | 64 972 |
| Economic classification | | | | | | | | | |
| Current expenses | 86 413 | 80 788 | 70 237 | 60 995 | 64 711 | 63 210 | 59 996 | 62 235 | 64 972 |
| Compensation of employees | 33 015 | 34 680 | 29 209 | 30 611 | 31 164 | 31 164 | 32 204 | 33 266 | 34 364 |
| Goods and services | 53 280 | 46 108 | 41 028 | 29 884 | 33 547 | 32 046 | 27 792 | 28 969 | 30 608 |
| Interest on rent and land | 118 | - | - | 500 | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | 2 154 | 982 | - | - | - | 526 | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | 2 154 | 982 | - | - | - | 526 | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 86 413 | 82 942 | 71 219 | 60 995 | 64 711 | 63 210 | 60 522 | 62 235 | 64 972 |
| Surplus / (Deficit) | 32 662 | 10 640 | (761) | - | - | - | - | - | - |
| Adjustments for Surplus / (Deficit) | (32 662) | (10 640) | 761 | - | - | - | - | - | - |
| Provision for non-cash and other items | (32 662) | (10 640) | 761 | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (4 871) | (2 293) | (2 580) | - | - | - | - | - | - |
| Acquisition of assets | (4 871) | (2 293) | (2 580) | - | - | - | - | - | - |
| Other flows from investing activities | - | - | - | - | - | - | - | - | - |
| Cash flow from financing activities | (1 488) | (1 637) | (1 885) | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | (34 039) | (22 386) | (10 757) | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 51 752 | 28 226 | 15 180 | 12 144 | 12 144 | 12 144 | 9 108 | 6 072 | 3 036 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 33 206 | 10 820 | 86 | - | - | - | - | - | - |
| Receivables and prepayments | 1 902 | 3 119 | 2 865 | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 86 860 | 42 165 | 18 131 | 12 144 | 12 144 | 12 144 | 9 108 | 6 072 | 3 036 |
| Capital and reserves | 59 046 | 24 391 | (600) | 5 736 | 5 736 | 4 047 | 3 904 | 2 072 | (964) |
| Borrowings | - | - | 23 | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 7 343 | 3 854 | 9 678 | - | - | 1 689 | - | - | - |
| Deferred income | 5 209 | 4 034 | 3 612 | 2 408 | 2 408 | 2 408 | 1 204 | - | - |
| Provisions | 15 262 | 9 886 | 5 418 | 4 000 | 4 000 | 4 000 | 4 000 | 4 000 | 4 000 |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 86 860 | 42 165 | 18 131 | 12 144 | 12 144 | 12 144 | 9 108 | 6 072 | 3 036 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: The Harry Gwala Techno Hub funds were transferred by EDTEA in March 2023, but were only received by MKI in April 2023, and this accounts for the difference between the transfer reflected in this table for 2022/23 and Table 4.13.

Table 4.CC : Financial summary for KwaZulu-Natal Gaming and Betting Board (KZNGBB)

| R thousand | Audited Outcome | | | Main Appropriation | Adjusted Appropriation | Revised Estimate | Medium-term Estimates | | |
|---|-----------------|----------------|----------------|--------------------|------------------------|------------------|-----------------------|----------------|----------------|
| | 2020/21* | 2021/22* | 2022/23 | | | | 2024/25 | 2025/26 | 2026/27 |
| Revenue | | | | | | | | | |
| Tax revenue | - | - | - | - | - | - | - | - | - |
| Non-tax revenue | 80 993 | 78 262 | 80 041 | 97 512 | 115 293 | 113 368 | 99 306 | 104 254 | 110 310 |
| Sale of goods and services other than capital assets | 22 121 | 23 662 | 23 681 | 31 094 | 24 144 | 22 510 | 30 799 | 32 481 | 35 055 |
| Entity revenue other than sales | 3 084 | 3 174 | 5 808 | 5 405 | 8 405 | 8 114 | 6 625 | 6 983 | 7 350 |
| Transfers received | 55 788 | 51 361 | 50 552 | 52 776 | 82 744 | 82 744 | 53 151 | 55 533 | 58 088 |
| Of which: | | | | | | | | | |
| EDTEA | 55 788 | 51 361 | 50 552 | 52 776 | 52 676 | 52 676 | 53 151 | 55 533 | 58 088 |
| Roll-over: EDTEA | - | - | - | - | 30 068 | 30 068 | - | - | - |
| Sale of capital assets | - | 65 | - | - | - | - | - | - | - |
| Financial transactions in assets and liabilities** | - | - | - | 8 237 | - | - | 8 731 | 9 257 | 9 817 |
| Other non-tax revenue | - | - | - | - | - | - | - | - | - |
| Total revenue | 80 993 | 78 262 | 80 041 | 97 512 | 115 293 | 113 368 | 99 306 | 104 254 | 110 310 |
| Expenses | | | | | | | | | |
| Programmes | | | | | | | | | |
| 1. Administration | 47 705 | 48 605 | 51 208 | 53 664 | 75 904 | 78 340 | 56 883 | 59 239 | 62 501 |
| 2. Operations | 37 257 | 36 858 | 36 917 | 43 848 | 39 389 | 35 028 | 42 423 | 45 015 | 47 809 |
| Total | 84 962 | 85 463 | 88 125 | 97 512 | 115 293 | 113 368 | 99 306 | 104 254 | 110 310 |
| Economic classification | | | | | | | | | |
| Current expenses | 83 196 | 83 927 | 88 050 | 94 912 | 112 693 | 97 957 | 96 241 | 101 189 | 107 108 |
| Compensation of employees | 62 776 | 62 405 | 64 745 | 72 727 | 66 777 | 60 593 | 71 786 | 76 338 | 81 143 |
| Goods and services | 20 420 | 21 522 | 23 305 | 22 185 | 45 916 | 37 364 | 24 455 | 24 851 | 25 965 |
| Interest on rent and land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | 1 766 | 1 536 | 75 | 2 600 | 2 600 | 15 411 | 3 065 | 3 065 | 3 202 |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | 1 766 | 1 536 | 75 | 2 100 | 2 100 | 11 791 | 3 065 | 3 065 | 3 202 |
| Software and other intangible assets | - | - | - | 500 | 500 | 3 620 | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total expenses | 84 962 | 85 463 | 88 125 | 97 512 | 115 293 | 113 368 | 99 306 | 104 254 | 110 310 |
| Surplus / (Deficit) | (3 969) | (7 201) | (8 084) | - | - | - | - | - | - |
| Adjustments for Surplus / (Deficit) | 3 969 | 7 201 | 8 084 | - | - | - | - | - | - |
| Own reserves | 1 355 | 5 213 | 3 149 | - | - | - | - | - | - |
| Provision for other non-cash items | 2 614 | 1 988 | 4 935 | - | - | - | - | - | - |
| Surplus / (Deficit) after adjustments | - | - | - | - | - | - | - | - | - |
| Cash flow from investing activities | (1 766) | (1 348) | (45) | (2 600) | (2 600) | (15 411) | (3 065) | (3 065) | (3 202) |
| Acquisition of assets | (1 766) | (1 536) | (75) | (2 600) | (2 600) | (15 411) | (3 065) | (3 065) | (3 202) |
| Other flows from investing activities | - | 188 | 30 | - | - | - | - | - | - |
| Cash flow from financing activities | (3 237) | - | - | - | - | - | - | - | - |
| Net increase / (decrease) in cash and cash equivalents | (5 003) | (1 348) | (45) | - | - | - | - | - | - |
| Balance sheet data | | | | | | | | | |
| Carrying value of assets | 4 913 | 4 208 | 2 108 | 4 709 | 4 709 | 17 520 | 16 731 | 15 177 | 12 994 |
| Investments | - | - | - | - | - | - | - | - | - |
| Cash and cash equivalents | 85 272 | 75 759 | 71 766 | 63 586 | 41 755 | 39 383 | 29 854 | 19 737 | 9 020 |
| Receivables and prepayments | 2 896 | 2 649 | 2 603 | 2 540 | 2 540 | 2 540 | 2 340 | 2 200 | 2 100 |
| Inventory | - | - | - | - | - | - | - | - | - |
| Total assets | 93 081 | 82 616 | 76 477 | 70 835 | 49 004 | 59 443 | 48 925 | 37 114 | 24 114 |
| Capital and reserves | 47 724 | 41 591 | 34 778 | 31 585 | 9 754 | 34 778 | 13 740 | 3 039 | (8 831) |
| Borrowings | - | - | - | - | - | - | - | - | - |
| Post retirement benefits | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 13 558 | 8 230 | 7 762 | 7 150 | 7 150 | 7 150 | 6 720 | 6 400 | 6 180 |
| Deferred income | 29 100 | 29 647 | 29 049 | 28 850 | 28 850 | 28 850 | 28 465 | 27 675 | 26 765 |
| Provisions | 2 699 | 3 148 | 4 888 | 3 250 | 3 250 | 3 250 | - | - | - |
| Funds managed (e.g. Poverty Alleviation Fund) | - | - | - | - | - | - | - | - | - |
| Total equity and liabilities | 93 081 | 82 616 | 76 477 | 70 835 | 49 004 | 74 028 | 48 925 | 37 114 | 24 114 |
| Contingent liabilities | - | - | - | - | - | - | - | - | - |

*Note: Prior year figures have been restated in line with AFS.

**Note: Includes funds rolled over and funds from reserves to be spent in a particular financial year.