

VOTE 3:

**Department of Economic, Small
Business Development, Tourism and
Environmental Affairs**

Vote 3

Department of Economic, Small Business Development, Tourism and Environmental Affairs

To be appropriated by Vote in 2025/26 R 705 641 000

Responsible MEC MEC of Economic, Small Business Development, Tourism and Environmental Affairs (DESTEA)

Administering Department DESTEA

Accounting Officer Head of the Department: DESTEA

1. Overview

1.1 Vision

A transformed economy and a prosperous society that is living in harmony with its natural resources through integrated and sustainable economic growth.

1.2 Mission

Radically create a conducive, enabling environment for the creation of decent jobs, poverty and inequality reduction through sustainably managed environment and economic development programmes in the Free State.

1.3 Acts, rules and regulations

There are several legislations and policies that the Department has to operate within, as it conducts its mandate. Below is the main legislation the Department has to comply with:

- Tourism second amendment Act, 2000 (Act No.70 of 2000)
- National Environmental Management Act No. 107 of 1998, as amended
- Environment Conservation Act No. 73 of 1989, as amended
- National Environmental Management: Air Quality Management Act No. 39 of 2004
- NEM: Biodiversity Act, 2004 (Act No.10 of 2004)
- NEM: Protected Areas Act, 2003 (Act No. 57 of 2003)
- The Free State Nature Conservation Ordinance, 1969 (Ord. No.8 of 1969)
- Environment Conservation Act of 1989, as amended.
- World Heritage Conservation Act, 1999
- Conservation of Agricultural Resources Act, 1983 (Act No. 43 of 1983)
- Animal Protection Act, 1962 (Act No. 71 of 1962)
- National Forest Act, 1998 (Act No. 84 of 1998)
- Veld and Forest Fire Act, 1998 (Act No. 101 of 1998)
- Game Theft Act, 1991 (Act No. 105 of 1991)
- National Heritage Resources, 1999 (Act No. 25 of 1999)
- National Water Act, 1998 (Act No. 36 of 1998)
- Co-operative Act, 2005 (Act No 14. of 2005)

1.4 Activities and events relevant to budget decisions

Brief information on external activities and events relevant to budget decisions.

1.5 Aligning departmental budgets to achieve government's prescribed outcomes

The Department of Economic, Small Business Development, Tourism and Environmental Affairs is the lead department in Outcomes 4 and 10. To ensure the achievement of these outcomes the following strategic goals and objectives have been identified:

1.5.1 Strategic Goals:

Integrated and sustainable Economic Development.

To stimulate integrated, regulated, informed and sustainable economic development through trade & investment facilitation, sector development and industrialization, by providing services to the stakeholders, which we service.

Environmental assets conserved, valued, sustainably used, protected and continually enhanced to benefit the present and future generations.

To manage the environment in order to lead sustainable development of the environment for a better life for all in the province.

Radical efficacy in business processes.

To ensure rapid and efficient business processes within the Department:

Doing business unusual (fast and efficient).

Enabling line function to achieve their mandates.

To create a conducive environment for sustainable tourism growth and development in the Province.

A tourism industry is supported by sound policies that seeks to transform the tourism industry through robust product development to effectively promote and market the Province as a tourist destination of choice.

1.5.2 Strategic Objectives:

Programme 1: Administration

- Mainstreaming of targeted and vulnerable groups.
- Improve business processes and management controls within all programmes of the department.
- Effective and Efficient Financial Management.
- Efficient organizational development, labour relations and wellness support.

Programme 2: Environmental Affairs

- Sustainable Development ensured.
- Environmental Empowerment and capacity building.
- Improved compliance with environmental legislation.
- Ensure a healthy environment.
- Management of provincial nature reserves, resorts and biodiversity.

Programme 3: Economic and Small Business Development

- To promote and support radical economic development.
- To promote effective and efficient economic planning, research and innovation.
- To affirm and protect the consumer rights of all people in the province.
- To support radical SMME and cooperative development through partnerships.

Programme 4: Tourism

- Development and implementation of tourism policies and strategies.
- Radically grow the Tourism Sector's contribution to the Provincial Economy.
- Radically transform the Tourism Sector.

2. Review of the current financial year (2024/25)

Performance Highlights for Financial Year 2024/25

Environmental Affairs and Conservation

- World Environment Day (WED), observed annually on June 5th and extended throughout June in South Africa, focuses on environmental education and conservation. In 2024, with the theme "Land Restoration, Desertification, and Drought Resilience," DESTEA and partners celebrated WED on June 7th in Sasolburg, highlighting environmental careers to 300 Grade 9 learners and offering them insights into opportunities in the environmental sector.
- 101 environmental awareness activities were conducted.
- 205 compliance inspections conducted for compliance with environmental legislation.

Economic Development and Small Business

- The Enterprise Development & Support and Service Centres provided business support to enterprises through strategic partnership. 238 Enterprises were capacitated on the following:
 - Grow Your Business
 - Good Governance on Cooperatives and National Home Builders Registered Council (NHBRC) for people in construction.
- Thirty (30) enterprises in Botshabelo were given equipment through the DSBD incentive programme.
- 268 enterprises were supported which exceeded Q1 target 70, by 198.
- 22 enterprises were assisted with funding.
- 87 pro-active inspections conducted on business compliance with various industry standards
- The Department in collaboration with South African Local Government Association (SALGA) and the Department of Cooperative Governance and Traditional Affairs (COGTA) hosted the Provincial Local Economic Development (LED) Forum meeting from the 15th to 16th May 2024 at Xhariep District Municipality. The main objective of the Forum meeting was to:
 - Capacitate the local municipalities and business chambers on the Free State Integrated Business Support, Licensing and Regulation Act 2024, which was enacted on the 25th of March 2024. The Act seeks to provide a standard Business Regulatory Framework in the province and a guideline for local municipalities which do not have the by-laws.

3. Outlook for the coming financial year (2025/26)

The Department will be focusing on the following priorities in the next two years:

Envisaged Policy Interventions or Changes

- **DESTEA:**
- **Administration:**
 - Governance and compliance improved
 - Ethical culture created
 - Competent workforce created
 - Improved departmental communication and public opinion awareness
 - Business continuity ensured
 - Occupational health, wellness and mainstreaming of priority groups supported
 - Workforce transformed and representative
- **Environmental Affairs and Conservation:**
 - Climate change programmes and adaptation measures implemented
 - Effective programmes on environmental awareness promoted
 - Human capital pipeline within the environmental sector strengthened
 - Local government supported climate change matters
 - Waste management applied
 - Environmental authorization permits issued within legislated timeframes (AEL's)
 - Provincial air quality managed
 - Completed criminal investigations handed to the NPA
 - Administrative enforcement notices complied with
 - Compliance to legal obligations in respect of licensed facilities inspected
 - Environmental authorization permits issued within legislated timeframes
 - Increase in conservation areas
 - Management and protection programmes of conservation areas implemented

- Development of environmental research projects
- Development and implementation of environmental management instruments, planning tools and environmental sector programmes
- Ecosystems rehabilitated
- Increase in contribution of biodiversity jobs to economic growth and development
- Create jobs through environmental public employment programmes.
- **ESBD:**
 - Adequate entrepreneurial support provided
 - Provincial natural resources efficiently utilized
 - Capital formation supported (land, buildings, equipment, electricity, transportation, connectivity)
 - Research, innovation and technological development supported
 - Trade promoted
 - Infrastructure development guided
 - Reduced economic concentrations
 - Industrialization, localization and exports promoted
 - Improved enterprise competitiveness and productivity
 - Holistic enterprise growth path support provided
 - Regulatory burdens reduced
 - Reduced cost of living
 - Investment accelerated
 - Enterprise financial support facilitated
 - FS consumers protected against illicit activities and corruption
 - Improved compliance with the Consumer Protection Act
- **Tourism:**
 - Tourism sector development initiatives rolled-out from the Free State Tourism Sector Strategy 2020/30
 - Niche markets supported
 - Regional tourism promotion activities concluded
 - Astro tourism promoted
 - Tourism enterprise support concluded
 - Tourism Safety Initiative implemented
 - Community-based tourism initiatives supported.
 - Service Excellence in the FS Tourism industry promoted
 - Woman in tourism supported
 - An inclusive tourism sector promoted
 - Tourism specific training provided

Envisaged Policy Interventions or Changes

- **DESTEA:**
 - Free State Procurement Framework will be implemented in collaboration with Provincial Treasury.
 - Free State Integrated Local Economic Development and Transformation Bill will be finalized.

4. Reprioritisation

The department has reprioritised R5 Million from capital projects to Maintenance projects under IEA.

5. Procurement

The department will procure its goods and services in line with the Treasury prescripts with a more focused approach on SMME's and Cooperatives for the 2025/26 MTEF.

6. Receipts and financing

6.1 Summary of receipts

Table 3.1(a): Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Equitable share	507 092	490 015	457 229	475 121	477 521	477 521	506 618	530 534	553 958
Conditional grants	2 389	2 182	2 001	2 256	2 256	2 256	3 266		
Earmarked Allocation	102 892	101 399	107 892	135 892	139 471	138 971	135 892	135 892	135 892
Infrastructure Enhancement Allocation (IEA)	39 113	49 580	50 113	50 113	48 824	48 324	50 113	50 113	50 113
Revenue Enhancement Allocation									
Others	63 779	51 819	57 779	85 779	90 647	90 647	85 779	85 779	85 779
Provincial Own Revenue	47 985	53 385	62 385	53 385	65 385	65 385	59 865	53 385	53 385
of which									
Total receipts	660 358	646 981	629 507	666 654	684 633	684 133	705 641	719 811	743 235

6.2 Departmental receipts collection

Table 3.2(a) : Summary of departmental receipts collection (DESTEA)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts									
Casino taxes									
Horse racing taxes									
Liquor licences									
Motor vehicle licences									
Sales of goods and services other than capital assets	16 587	30 302	23 411	28 361	27 671	27 671	29 609	30 941	32 334
Transfers received									
Fines, penalties and forfeits	1 086	1 210	805	675	675	795	705	736	770
Interest, dividends and rent on land	26	39	12	17	24	25	18	19	19
Sales of capital assets									
Transactions in financial assets and liabilities	526	5 816	846	462	391	853	482	504	527
Total departmental receipts	18 225	37 367	25 074	29 515	28 761	29 344	30 814	32 200	33 650

Table 3.2 (b) : Summary of departmental receipts collection (FSGLTA)

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts	55 437	66 487	62 379	65 398	65 398	65 398	68 340	71 415	74 629
Casino taxes	20 463	23 693	22 482	24 987	24 987	24 987	26 065	27 275	28 477
Limited Payout Machines	17 298	21 391	22 630	23 603	23 603	23 603	24 711	25 785	26 971
Horse racing taxes	5 709	5 108	5 037	5 617	5 617	5 617	5 870	6 134	6 410
Liquor licences	11 967	16 295	12 230	11 191	11 191	11 191	11 694	12 221	12 771
Sales of goods and services other than capital assets	352	775	70	497	497	497	520	543	567
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land	60	227	429	139	139	139	145	152	159
Sales of capital assets									
Transactions in financial assets and liabilities									
Total departmental receipts	55 849	67 489	62 878	66 034	66 034	66 034	69 005	72 110	75 355

6.3 Donor funding

The department has received R95 400.00 from **CATHSSETA** for Internship programme in 2024/25 financial years. These funds will be captured as AID Assistance.

The department also received funds from South African National Biodiversity Institute (**SANBI**) R989 865.79 which was a rollover from 2023/24 financial year. Other funds received were: **Food Bev:** R720 000.00 and **Merseta** R2 329 000.00.

6.4 Agency receipts

Not applicable

7. Payment summary

7.1 Key assumptions

Projections for headline CPI inflation for the 2025 MTEF are:

2025/26 – 4.4 per cent

2026/27 – 4.5 per cent

2027/28 – 4.5 per cent

7.2 Programme summary

Table 3.3 : Summary of payments and estimates by programme: ECONOMIC, SMALL BUSINESS DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Programmes									
1. Administration	191 603	211 197	206 523	190 788	190 188	198 760	189 717	198 562	210 947
2. Environmental Affairs	114 735	118 473	122 823	134 863	130 842	126 055	152 397	156 972	168 520
3. Economic and Small Business Development	259 261	210 250	228 609	242 016	254 884	252 209	255 505	260 655	260 417
4. Tourism	83 803	84 804	79 694	98 987	108 719	107 900	108 022	103 622	103 351
Total	649 402	624 724	637 649	666 654	684 633	684 924	705 641	719 811	743 235

7.3 Summary of economic classification

Table 3.4 : Summary of provincial payments and estimates by economic classification: ECONOMIC, SMALL BUSINESS DEVELOPMENT, TOURISM AND ENVIRONMENTAL

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	423 369	447 914	456 921	472 337	494 331	493 889	514 089	533 843	547 037
Compensation of employees	295 351	302 998	317 046	344 440	344 440	325 050	366 343	382 447	400 107
Goods and services	128 018	144 916	139 875	127 897	149 891	168 839	147 746	151 396	146 930
Interest and rent on land									
Transfers and subsidies to:	216 657	162 726	175 024	180 308	180 650	181 382	170 376	171 167	181 179
Provinces and municipalities									
Departmental agencies and accounts	105 665	109 841	106 596	104 007	103 967	103 967	103 755	103 755	103 755
Public corporations and private enterprises	109 427	51 390	66 680	75 779	75 279	75 279	66 031	67 412	77 424
Non-profit institutions	256	331	400	317	359	385	485		
Households	1 309	1 164	1 348	205	1 045	1 751	105		
Payments for capital assets	9 197	13 803	5 563	14 009	9 652	9 560	21 176	14 801	15 019
Buildings and other fixed structures	5 476	6 933	2 495	10 000	2 000	2 000	15 600	10 000	10 000
Machinery and equipment	3 721	6 870	3 068	4 009	7 652	7 560	5 576	4 801	5 019
Software and other intangible assets									
Payments for financial assets	179	281	141			93			
Total economic classification	649 402	624 724	637 649	666 654	684 633	684 924	705 641	719 811	743 235

- **Compensation of Employees:** The allocation is R344. 440 million for 2024/25, R366.343 million for 2025/26, R382.447 million for 2026/27 and R400.107 million in 2027/28. The department will be able to fill vacant critical posts over MTEF period.
- **Goods and Services:** The allocation for 2024/25 is R127.897 million and in 2025/26 is R147. 746 million and the allocation for 2026/27 is R151. 396 million and R146.390 million for 2027/28. The department is experiencing shortfall on standard costs like GG vehicle hire, Audit Fees and ICT costs.
- **Transfers and Subsidies:** For 2024/25 an amount of R180.308 million was allocated and R170.376 million in 2025/26, R171.167 million for 2026/27 and R181.179 million for 2027/28.
- **Building and Other Fixed Structures:** The department has decided to focus on maintaining the resorts and reserves hence the increase in the budget allocation for

maintenance. R10.000 million for 2024/25 – 2027/28 period has been allocated for upgrades, and an additional R5.600 million has been allocated from REA and this will be used for construction of swimming pools.

- **Machinery and Equipment:** The allocation under machinery and Equipment is mainly for the procurement of computers and equipment for resorts and reserves, and for finance leases for photocopier machines.

7.4 Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 3.5(a): Summary of provincial infrastructure payments and estimates by programme: DESTEA

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Programme 1: Administration									
Programme 2: Environmental Affairs	37 847	38 466	32 961	50 113	48 824	47 645	55 713	50 113	50 113
Programme 3: Economic Development									
Programme 4 : Tourism									
Total payments and estimates:	37 847	38 466	32 961	50 113	48 824	47 645	55 713	50 113	50 113

Table 3.5(b) : Summary of provincial infrastructure payments and estimates by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Existing infrastructure assets	29 711	38 466	32 961	50 113	48 824	47 645	50 113	50 113	50 113
Maintenance and repairs	5 235	31 533	30 466	40 113	46 824	45 645	40 113	40 113	40 113
Upgrades and additions	24 476	6 933	2 495	10 000	2 000	2 000	10 000	10 000	10 000
Refurbishment and rehabilitation									
New infrastructure assets							5 600		
Infrastructure transfers									
Current									
Capital									
Infrastructure payments for financial assets									
Infrastructure leases									
Non infrastructure	8 136								
Total department infrastructure	37 847	38 466	32 961	50 113	48 824	47 645	55 713	50 113	50 113

1. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance". This includes non infrastructure items.

7.4.2 Non infrastructure items (Table B 5)

Not applicable

7.5 Conditional Grants

Table 3.6(a): Summary of conditional grant payments by progmm: DESTEA

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Programme 2: Environmetal Affairs									
EPWP Incentive Grant	2310	2036	1806	2256	2256	2256	3266		
Total payments and estimates:	2310	2036	1806	2256	2256	2256	3266		

Table 3.6(b): Summary of conditional grant payments by economic classification: DESTEA

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	2310	2036	1806	2256	2256	2256	3266		
Compensation of employees									
Goods and services	2310	2036	1806	2256	2256	2256	3 266		
Interest and rent on land									
Transfers and subsidies to:									
Provinces and municipalities									
Households									
Payments for capital assets									
Buildings and other fixed structures									
Software and other intangible assets									
Payments for financial assets									
Total economic classification:	2310	2036	1806	2256	2256	2256	3 266		

7.6 Payment for Non-infrastructure projects

Not applicable

7.7 Payment for Priorities

Table 3.7: Summary of departmental priorities: DESTEA

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Provincial Priorities	89 215	51 819	74 942	85 779	90 647	90 647	85 779	85 779	85 779
Earmarked allocation - of which:									
Industrial Parks	32 982								
Sanitary Towel Project		1 000							
Waste Management	1 473	1 040	2 717	4 000	4 000	4 000	4 000	4 000	4 000
Youth Enterprise Inovo (Rural Enterprise)									
Eco-Tourism growth and Development	1 500		1 854	2 000	2 000	2 000	2 000	2 000	2 000
Covid-19 Response									
Maluti SEZ (FDC)	20 000	20 000	21 662	40 000	40 000	40 000	40 000	40 000	40 000
Enterprise Support	33 260	29 779	45 212	39 779	44 647	44 647	39 779	39 779	39 779
Investment Summit			3 497						
SMME Equipment Support									
Infrastructure Enhancement Allocation	37 846	49 580	32 962	50 113	48 324	48 324	50 113	50 113	50 113
Revenue Enhancement Allocation							5 600		
National priorities	2 310	2 036	1 806	2 256	2 256	2 256	3 266		
Expanded Public Works Programme Integrated grant	2 310	2 036	1 806	2 256	2 256	2 256	3 266		
Total economic classification	129 371	103 435	109 710	138 148	141 227	141 227	139 158	135 892	135 892

7.8 Departmental Public-Private Partnership (PPP) projects

Not Applicable

7.9 Transfers

7.9.1 Transfers to public entities

Table 3.8(a) : Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Free State Development Corporation	41 500	29 000	27 662	46 000	56 000	56 000	46 000	46 000	46 000
Free State Gambling, Liquor and Tourism Authority	105 587	109 755	106 554	103 755	103 755	103 755	103 755	103 755	103 755
Total departmental transfers	147 087	138 755	134 216	149 755	159 755	159 755	149 755	149 755	149 755

Table 3.8(b) : Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Free State Development Corporation	41 500	29 000	27 662	46 000	46 000	56 000	46 000	46 000	46 000
Of which: Earmarked Funds									
Maluti SEZ	20 000	20 000	21 662	40 000	40 000	56 000	40 000	40 000	40 000
Free State Gambling and Liquor Authority	105 587	109 755	106 554	103 755	103 554	103 554	103 755	103 755	103 755
Of which: Earmarked Funds									
Completion of Database									
0									
Total departmental transfers	147 087	138 755	134 216	149 755	149 554	159 554	149 755	149 755	149 755

7.9.2 Transfers to development corporations entities

Not applicable

7.9.3 Transfers to local government

Not applicable

8 Receipts and retentions: Provincial legislatures

Not Applicable

9 Programme description

9.1 Description and objectives

9.1.1 Programme 1: Administration

The role of the programme is to provide leadership, strategic management in accordance with the legislation, and to provide appropriate support services to other programmes.

- To substantially improve socio- economic development through astute leadership in the form of strategic direction, monitoring and accountability.
- To ensure that appropriate methodologies, guidelines and processes for financial management is applied, in an efficient and accountable manner.
- To ensure that organisational human resources are skilled, equipped, healthy and motivated in order to meet the service delivery demands placed on the department.

Table 3.9 : Summary of payments and estimates by sub-programme: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Office of the MEC	11 939	16 895	12 166	12 476	11 876	9 583	11 191	12 306	12 860
2. Management Services	44 635	43 664	48 637	47 324	47 324	46 657	47 351	50 174	52 432
3. Financial Management	83 048	94 657	90 589	79 326	78 745	91 646	73 621	77 463	80 950
4. Corporate Services	51 981	55 981	55 131	51 662	52 243	50 874	57 554	58 619	64 705
Total payments and estimates	191 603	211 197	206 523	190 788	190 188	198 760	189 717	198 562	210 947

Table 3.10 : Summary of payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	187 992	203 770	202 976	187 598	185 969	194 490	185 485	194 811	207 027
Compensation of employees	123 816	125 513	131 097	139 216	139 216	128 792	149 117	156 050	166 521
Goods and services	64 176	78 257	71 879	48 382	46 753	65 698	36 368	38 761	40 506
Interest and rent on land									
Transfers and subsidies to:	541	711	869	171	935	985	159	4	4
Provinces and municipalities									
Departmental agencies and accounts	3			4	4	4			
Public corporations and private enterprises							4	4	4
Non-profit institutions		152	261	62	62	62	50		
Households	538	559	608	105	869	919	105		
Payments for capital assets	2 912	6 649	2 558	3 019	3 284	3 196	4 073	3 747	3 916
Buildings and other fixed structures									
Machinery and equipment	2 912	6 649	2 558	3 019	3 284	3 196	4 073	3 747	3 916
Software and other intangible assets									
Payments for financial assets	158	67	120			89			
Total economic classification	191 603	211 197	206 523	190 788	190 188	198 760	189 717	198 562	210 947

- Funding of wage increment to the department has been allocated R2.976 for 2025/26, R3.189 for 2026/27 and R3.333 for 2027/28. The department will need R17.558 to fully cover wage increment.
- The department has continued to be under funded on G.G. Vehicles, Audit Fees and ICT costs.

9.1.2 Programme 2: Environmental Affairs

Description and objectives

- To implement and monitor legislation and policies in the areas of Air Quality, Biodiversity, Climate Change, Compliance Monitoring, Environmental Impact, Protected Areas, Pollution Control, Protected Areas and Waste Management.
- Effective mitigation of climate change in vulnerable sectors (agriculture, forestry health, water, human settlements, biodiversity)
- Effective bio-diversity management.
- Reduced waste disposal to landfill sites and intensively rehabilitate and restore ecological infrastructure (water, soil/land, biodiversity and air).

Table 3.11 : Summary of payments and estimates by sub-programme: Programme 2: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Environmental Policy, Planning and Coordination	2 070	3 622	3 532	5 468	5 303	3 414	5 552	5 806	6 066
2. Compliance and Enforcement	16 949	19 085	18 363	17 842	20 190	18 733	17 842	18 663	19 502
3. Environmental Quality Management	17 113	17 255	20 321	27 332	21 734	23 282	23 837	21 430	22 395
4. Biodiversity Management	66 592	66 259	68 646	70 581	70 149	67 579	91 529	96 806	105 647
5. Environmental Empowerment Services	12 011	12 252	11 961	13 640	13 466	13 047	13 637	14 267	14 910
Total payments and estimates	114 735	118 473	122 823	134 863	130 842	126 055	152 397	156 972	168 520

Table 3.12 : Summary of payments and estimates by economic classification: Programme 2: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	112 195	118 080	121 995	134 043	129 945	124 876	151 301	156 564	168 092
Compensation of employees	96 011	100 285	104 995	114 877	111 877	105 691	117 983	121 473	130 068
Goods and services	16 184	17 795	17 000	19 166	18 068	19 185	33 318	35 091	38 024
Interest and rent on land									
Transfers and subsidies to:	2 249	305	413	250	250	533	265		
Provinces and municipalities									
Public corporations and private enterprises	1 500								
Non-profit institutions	256	60	139	250	250	250	265		
Households	493	245	274						
Payments for capital assets	284	45	400	570	647	644	831	408	428
Buildings and other fixed structures									
Machinery and equipment	284	45	400	570	647	644	831	408	428
Software and other intangible assets									
Payments for financial assets	7	43	15			2			
Total economic classification	114 735	118 473	122 823	134 863	130 842	126 055	152 397	156 972	168 520

- With the movement of resorts to programme 4: Tourism, the budget for infrastructure has followed that function.

9.1.3 Programme 3: Economic and Small Business Development

The programme purpose is to enhance economic development, small business development and growth in the province, through:

- Increased private sector investment.
- Sustainable job creation
- Improved economic growth and transformed economic structure

Table 3.13 : Summary of payments and estimates by sub-programme: Programme 3: Economic and Small Business Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Integrated Economic Development Services	88 802	41 512	43 344	61 138	77 196	77 196	69 138	61 386	61 700
2. Economic Planning	120 076	118 731	116 323	118 821	119 221	119 221	119 700	120 650	121 546
3. Small Business Development	50 383	50 007	68 942	62 057	58 467	55 792	66 667	78 619	77 171
Total payments and estimates	259 261	210 250	228 609	242 016	254 884	252 209	255 505	260 655	260 417

Table 3.14 : Summary of payments and estimates by economic classification: Programme 3: Economic and Small Business Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	45 481	48 737	55 196	62 207	75 156	72 351	85 788	89 751	79 513
Compensation of employees	37 942	40 012	42 605	47 940	50 940	48 160	51 771	55 424	54 918
Goods and services	7 539	8 725	12 591	14 267	24 216	24 191	34 017	34 327	24 595
Interest and rent on land									
Transfers and subsidies to:	213 621	161 446	173 383	179 539	179 157	179 287	169 534	170 904	180 904
Provinces and municipalities									
Departmental agencies and accounts	105 587	109 755	106 554	103 755	103 755	103 755	103 755	103 755	103 755
Public corporations and private enterprises	107 927	51 390	66 680	75 779	75 279	75 279	65 779	67 149	77 149
Non-profit institutions		100		5	47	73			
Households	107	201	149		76	180			
Payments for capital assets	158	41	30	270	571	569	183		
Buildings and other fixed structures									
Machinery and equipment	158	41	30	270	571	569	183		
Software and other intangible assets									
Payments for financial assets	1	26				2			
Total economic classification	259 261	210 250	228 609	242 016	254 884	252 209	255 505	260 655	260 417

- In 2024/25 main budget was R242.016 million and was upwardly adjusted to R254.884 million during adjustment process. The increase was mainly on Enterprise support transfers.

9.1.4 Programme 4: Tourism

To ensure adequate planning, growth, development and transformation of the Tourism industry.

To ensure transformation in the tourism sector, in order to promote equity, investment and growth in both domestic and international tourism.

Table 3.15 : Summary of payments and estimates by sub-programme: Programme 4: Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Tourism Planning	8 111	6 647	7 922	7 420	7 420	7 420	9 520	9 100	9 509
2. Tourism Growth And Development	3 709	3 855	4 091	3 559	10 559	10 559	2 837	3 092	3 230
3. Tourism Sector Transformation	1 925	1 867	2 003	3 042	3 042	3 042	2 335	2 726	2 848
4. Eco - Tourism (Resorts)	70 058	72 435	65 678	84 966	87 698	86 879	93 330	88 704	87 764
Total payments and estimates	83 803	84 804	79 694	98 987	108 719	107 900	108 022	103 622	103 351

Table 3.16 : Summary of payments and estimates by economic classification: Programme 4: Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	77 701	77 327	76 754	88 489	103 261	102 172	91 515	92 717	92 405
Compensation of employees	37 582	37 188	38 349	42 407	42 407	42 407	47 472	49 500	48 600
Goods and services	40 119	40 139	38 405	46 082	60 854	59 765	44 043	43 217	43 805
Interest and rent on land									
Transfers and subsidies to:	246	264	359	348	308	577	418	259	271
Provinces and municipalities									
Departmental agencies and accounts	75	86	42	248	208	208			
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises							248	259	271
Non-profit institutions		19					170		
Households	171	159	317	100	100	369			
Payments for capital assets	5 843	7 068	2 575	10 150	5 150	5 151	16 089	10 646	10 675
Buildings and other fixed structures	5 476	6 933	2 495	10 000	2 000	2 000	15 600	10 000	10 000
Machinery and equipment	367	135	80	150	3 150	3 151	489	646	675
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	13	145	6						
Total economic classification	83 803	84 804	79 694	98 987	108 719	107 900	108 022	103 622	103 351

- The budget for Resorts was moved to this programme in order to promote and market resorts. The budget for IEA has also moved with this function.

9.2 Service delivery measures

Included in the APP.

9.3 Other programme information

Not applicable

9.4 Personnel numbers and costs

Table 3.17(a) : Personnel numbers and costs by programme

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2022	31 March 2023	31 March 2024	31 March 2025	31 March 2026	31 March 2027	31 March 2028
1. Administration	262	258	263	255	255	255	255
2. Environmental Affairs	262	259	238	222	229	229	238
3. Economic and Small Business Development	75	75	76	75	75	75	76
4. Tourism	98	98	99	99	99	99	99
Direct charges							
Total provincial personnel numbers	697	690	676	651	658	658	668
Total provincial personnel cost (R thousand)	295 351	302 998	317 046	325 050	366 343	382 447	400 107
Unit cost (R thousand)	424	439	469	499	557	581	599

1. Full-time equivalent

Table 3.17(b): Summary of departmental personnel numbers and costs by component

	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
R thousands																			
Salary level																			
1 – 7	472	114 781	466	127 156	459	134 602	416	21	437	137 174	444	172 558	444	174 324	455	187 817	1.4%	6.1%	46.8%
8 – 10	120	63 249	128	69 859	104	73 118	97	9	106	62 955	106	61 917	106	67 181	106	61 024	-1.0%	-1.0%	17.3%
11 – 12	44	64 529	44	67 216	57	50 599	49	5	54	54 283	54	68 879	54	78 380	54	87 444	17.2%	17.2%	19.9%
13 – 16	29	47 794	28	50 179	28	59 326	25	3	28	47 236	28	59 547	28	59 150	27	60 420	-1.2%	8.6%	15.1%
Other	32	5 008	25	7 608	28	3 402	26	-	26	3 402	26	3 402	26	3 402	26	3 402			0.9%
Total	697	295 351	690	322 018	676	321 047	613	38	651	325 650	658	366 343	658	382 447	668	400 107	0.9%	7.2%	100.0%
Programme																			
1. Administration	262	123 816	258	125 513	263	131 097	243	12	255	128 792	255	149 117	255	156 650	255	166 521		8.9%	40.8%
2. Environmental Affairs	262	96 011	259	100 285	238	104 995	208	14	222	105 691	229	117 983	229	121 473	238	130 686	2.3%	7.2%	32.3%
3. Economic and Small Business Development	75	37 942	75	40 012	76	42 605	63	12	75	48 160	75	51 771	75	55 424	76	54 910	0.4%	4.5%	14.3%
4. Tourism	98	37 582	98	37 188	99	38 349	99	-	99	42 407	99	47 472	99	48 500	99	48 600		4.6%	12.7%
Direct charges																			
Total	697	295 351	690	302 998	676	317 046	613	38	651	325 650	658	366 343	658	382 447	668	400 107	0.9%	7.2%	100.0%
Employee dispersion classification																			
Public Service Act appointees not covered by OSDs	599	255 600	599	280 590	599	282 805	599	1	600	288 884	599	308 865	599	323 073	599	337 611	-0.1%	5.2%	88.0%
Public Service Act appointees still to be covered by OSDs	66	26 086	66	27 338	66	27 338	66		66	27 338	66	27 338	66	28 596	66	29 883		3.0%	7.9%
Professional Nurses, Staff Nurses and Nursing Assistants																			
Legal Professionals	1	1 331	1	1 395	1	1 395	1		1	1 395	1	1 395	1	1 459	1	1 525		3.0%	0.4%
Social Services Professions																			
Engineering Professions and related occupations																			
Medical and related professionals																			
Therapeutic, Diagnostic and other related Allied Health Professionals																			
Educators and related professionals																			
Others such as interns, EPWP, learnerships, etc	29	12 114	29	12 695	29	12 695				12 695	29	12 695	29	13 279	29	13 877		3.0%	3.7%
Total	695	295 351	695	322 018	695	324 254	666	1	667	331 312	695	350 253	695	366 407	695	382 896	1.4%	4.9%	100.0%

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

9.5 Training

Table 3.18(a): Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Administration	2 952	2 442	2 349	2 889	2 907	2 907	2 298	2 802	2 928
2. Environmental Affairs	92	154	66	430	335	290	430	746	780
3. Economic and Small Business Development		111	12	161	10	10	109	53	55
4. Tourism		11		250	55	55	10		
Total payments on training	3 044	2 718	2 427	3 730	3 307	3 262	2 847	3 601	3 763

Table 3.18(b): Information on training: ECONOMIC, SMALL BUSINESS DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Number of staff	697	690	676	651	651	651	658	658	668
Number of personnel trained	515	525	264	264	264	264	268	272	276
of which									
Male	220	225	118	118	118	118	120	122	124
Female	295	300	146	146	146	146	148	150	152
Number of training opportunities	45	48	16	22	22	22	24	27	30
of which									
Tertiary									
Workshops	40	42	16	16	16	16	17	19	21
Seminars									
Other	5	6		6	6	6	7	8	9
Number of bursaries offered	47	50	43	45	45	45	47	49	51
Number of interns appointed	55	60	63	63	63	63	65	67	70
Number of learnerships appointed									
Number of days spent on training	60	62	85	85	85	85	87	89	91
Payments on training by programme									
1. Administration	2 952	2 442	2 349	2 889	2 907	2 907	2 298	2 802	2 928
2. Environmental Affairs	92	154	66	430	335	290	430	746	780
3. Economic and Small Business Development		111	12	161	10	10	109	53	55
4. Tourism		11		250	55	55	10		
Total payments on training	3 044	2 718	2 427	3 730	3 307	3 262	2 847	3 601	3 763

9.6 Reconciliation of structural changes

There were no changes in the programme structure, however the department has moved sub-programme for resorts to programme 4: Tourism, this is meant to assist in promoting and marketing of resorts for revenue enhancement.

2024/25		2025/26	
Programmes	R'000	Programmes	R'000
1. Administration	185 788	1. Administration	189 717
1. Office Of The Mec	12 476	1. Office of the MEC	11 191
2. Management Services	42 324	2. Management Services	47 351
3. Financial Management	79 326	3. Financial Management	73 621
4. Corporate Services	51 662	4. Corporate Services	57 554
2. Environmental Affairs	209 829	2. Environmental Affairs	152 397
1. Environmental Policy, Planning And Coordination	5 468	1. Environmental Policy, Planning and Coordination	5 552
2. Compliance And Enforcement	17 842	2. Compliance and Enforcement	17 842
3. Environmental Quality Managemnt	27 332	3. Environmental Quality Managemnt	23 837
4. Biodiversity Management	145 547	4. Biodiversity Management	91 529
5. Environmental Empowerment Services	13 640	5. Environmental Empowerment Services	13 637
3. Economic And Small Business Development	257 016	3. Economic and Small Business Development	255 505
1. Integrated Economic Development Services	70 138	1. Integrated Economic Development Services	69 138
2. Economic Planning	122 821	2. Economic Planning	119 700
3. Small Business Development	64 057	3. Small Business Development	66 667
4. Tourism	14 021	4. Tourism	108 022
1. Tourism Planning	7 420	1. Tourism Planning	9 520
2. Tourism Growth And Development	3 559	2. Tourism Growth And Development	2 837
3. Tourism Sector Transformation	3 042	3. Tourism Sector Transformation	2 335
		4. Eco - Tourism (Resorts)	93 330
	666 654		705 641

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts**Table B.1(a): Specification of receipts: DESTEA**

R thousand	Outcome			Main appropriation 2024/25	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts									
Casino taxes									
Motor vehicle licences									
Sales of goods and services other than capital assets	16 587	30 302	23 411	28 361	27 671	27 671	29 609	30 941	32 334
Sale of goods and services produced by department (excluding capital assets)	16 587	30 302	23 411	28 361	27 671	27 671	29 609	30 941	32 334
Sales by market establishments	16 587	30 302	23 411	28 361	27 671	27 671	29 609	30 941	32 334
Sales of scrap, waste, arms and other used current goods (excl. capital assets)									
Transfers received from:									
Other governmental units									
Households and non-profit institutions									
Fines, penalties and forfeits	1 086	1 210	805	675	675	795	705	736	770
Interest, dividends and rent on land	26	39	12	17	24	25	18	19	19
Interest	26	39	12	17	24	25	18	19	19
Rent on land									
Sales of capital assets									
Land and sub-soil assets									
Other capital assets									
Transactions in financial assets and liabilities	526	5 816	846	462	391	853	482	504	527
Total departmental receipts	18 225	37 367	25 074	29 515	28 761	29 344	30 814	32 200	33 650

Table B.1(b): Specification of receipts: FSGLTA

R thousand	Outcome			Main appropriation 2024/25	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts	55 437	66 487	62 379	65 398	65 398	65 398	68 340	71 415	74 629
Casino taxes	20 463	23 693	22 482	24 987	24 987	24 987	26 065	27 275	28 477
Limited Payout Machines	17 298	21 391	22 630	23 603	23 603	23 603	24 711	25 785	26 971
Horse racing taxes	5 709	5 108	5 037	5 617	5 617	5 617	5 870	6 134	6 410
Liquor licences	11 967	16 295	12 230	11 191	11 191	11 191	11 694	12 221	12 771
Sales of goods and services other than capital assets									
Sale of goods and services produced by department (excluding capital assets)	352	775	70	497	497	497	520	543	567
Other sales									
Sales of scrap, waste, arms and other used current goods (excl. capital assets)									
Transfers received from:									
Other governmental units									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Interest	60	227	429	139	139	139	145	152	159
Rent on land									
Sales of capital assets									
Land and sub-soil assets									
Transactions in financial assets and liabilities									
Total departmental receipts	55 849	67 489	62 878	66 034	66 034	66 034	69 005	72 110	75 355

Table B.2: Payments and estimates by economic classification

Table B.2: Payments and estimates by economic classification: ECONOMIC, SMALL BUSINESS DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	423 369	447 914	456 921	472 337	494 331	493 889	514 089	533 843	547 037
Compensation of employees	295 351	302 998	317 046	344 440	344 440	325 050	366 343	382 447	400 107
Salaries and wages	251 287	257 262	265 578	286 904	293 766	272 448	307 518	314 122	328 705
Social contributions	44 064	45 736	51 468	57 536	50 674	52 602	58 825	68 325	71 402
Goods and services	128 018	144 916	139 875	127 897	149 891	168 839	147 746	151 396	146 930
Administrative fees	737	526	901	958	1 146	1 202	1 116	1 102	1 151
Advertising	6 321	4 289	4 781	1 430	2 192	2 192	1 537	2 128	2 223
Minor assets	282	496	34	1 354	1 097	1 093	1 899	2 094	2 189
Audit costs: External	6 477	10 910	7 347	6 106	5 850	5 850	6 312	5 367	5 609
Bursaries: Employees	492	482	369	600	550	550	400	622	650
Catering: Departmental activities	1 015	3 230	1 682	1 809	1 780	1 780	1 470	1 684	1 937
Communication (G&S)	5 912	4 240	3 349	4 129	2 758	2 877	5 010	8 828	6 341
Computer services	12 612	12 851	14 576	9 353	9 317	9 291	8 150	8 876	9 275
Consultants: Business and advisory services	6 098	4 627	2 551	8 942	2 741	2 767	19 696	27 708	18 054
Infrastructure and planning services		10 118	3 714	3 000	3 000	3 000	3 000		
Laboratory services				30	30	30	30		
Legal services (G&S)	204	80	191	490	972	972	535	886	926
Science and technological services									
Contractors	9 454	9 889	18 493	13 612	26 819	26 819	15 084	11 455	12 422
Agency and support/outsource services	8 711	271	702	830	9 037	9 017	8 830	77	81
Entertainment									
Fleet services (including government motor transport)	8 032	11 640	10 518	8 000	7 405	10 471	7 500	10 223	10 683
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	127	273							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medas inventory interface									
Inventory: Other supplies	83	58	586	500	596	596	500		
Consumable supplies	3 905	7 654	5 330	4 832	6 400	5 762	4 769	4 289	4 483
Consumables: Stationery, printing and office supplies	1 464	1 081	1 493	1 985	2 145	1 997	1 982	1 893	1 978
Operating leases	18 310	23 786	20 440	7 302	7 302	23 006	8 500	10 720	11 202
Rental and hiring	4 178	4 055	4 271	2 558	3 549	3 548	2 548	2 140	4 491
Property payments	24 693	21 486	24 544	37 217	42 627	42 627	37 117	37 502	38 812
Transport provided: Departmental activity			219						
Travel and subsistence	5 043	9 901	10 559	8 529	8 351	9 222	8 124	9 445	9 867
Training and development	3 044	2 718	2 427	3 730	3 307	3 262	2 937	3 601	3 763
Operating payments	506	201	770	441	761	749	485	428	449
Venues and facilities	318	54	28	160	159	159	215	328	344
Interest and rent on land									
Interest (incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	216 657	162 726	175 024	180 308	180 650	181 382	170 376	171 167	181 179
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	105 665	109 841	106 596	104 007	103 967	103 967	103 755	103 755	103 755
Social security funds									
Departmental agencies (non-business entities)	105 665	109 841	106 596	104 007	103 967	103 967	103 755	103 755	103 755
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises	109 427	51 390	66 680	75 779	75 279	75 279	66 031	67 412	77 424
Public corporations	41 500	29 000	27 662	46 000	56 000	56 000	46 252	46 263	46 275
Subsidies on products and production (pc)									
Other transfers to public corporations	41 500	29 000	27 662	46 000	56 000	56 000	46 252	46 263	46 275
Private enterprises	67 927	22 390	39 018	29 779	19 279	19 279	19 779	21 149	31 149
Subsidies on products and production (pe)									
Other transfers to private enterprises	67 927	22 390	39 018	29 779	19 279	19 279	19 779	21 149	31 149
Non-profit institutions	256	331	400	317	359	385	485		
Households	1 309	1 164	1 348	205	1 045	1 751	105		
Social benefits	791	583	1 092	105	869	1 575	105		
Other transfers to households	518	581	256	100	176	176			
Payments for capital assets	9 197	13 803	5 563	14 009	9 652	9 560	21 176	14 801	15 019
Buildings and other fixed structures	5 476	6 933	2 495	10 000	2 000	2 000	15 600	10 000	10 000
Buildings	1 552	3 422	2 495		1 440	1 440			
Other fixed structures	3 924	3 511		10 000	560	560	15 600	10 000	10 000
Machinery and equipment	3 721	6 870	3 068	4 009	7 652	7 560	5 576	4 801	5 019
Transport equipment									
Other machinery and equipment	3 721	6 870	3 068	4 009	7 652	7 560	5 576	4 801	5 019
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	179	281	141			93			
Total economic classification	649 402	624 724	637 649	666 654	684 633	684 924	705 641	719 811	743 235

Table B.2.1: Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	187 992	203 770	202 976	187 598	185 969	194 490	185 485	194 811	207 027
Compensation of employees	123 816	125 513	131 097	139 216	139 216	128 792	149 117	156 050	166 521
Salaries and wages	106 900	108 056	110 039	123 385	123 385	111 027	133 286	139 491	149 217
Social contributions	16 916	17 457	21 058	15 831	15 831	17 765	15 831	16 559	17 304
Goods and services	64 176	78 257	71 879	48 382	46 753	65 698	36 368	38 761	40 506
Administrative fees	606	397	691	528	658	726	679	1 066	1 114
Advertising	4 360	4 039	2 359	1 120	1 242	1 242	1 117	1 033	1 079
Minor assets	103	186	23	283	196	196	235	608	636
Audit costs: External	6 477	7 910	7 347	6 106	5 850	5 850	6 312	5 367	5 609
Bursaries: Employees	492	482	369	600	550	550	400	622	650
Catering: Departmental activities	368	2 288	927	694	792	792	555	82	86
Communication (G&S)	5 654	4 153	3 296	4 026	2 655	2 774	4 907	3 426	3 579
Computer services	11 946	12 207	14 517	9 353	9 317	9 291	8 150	8 874	9 273
Consultants: Business and advisory services	546	1 452	683	677	479	505	642	340	355
Infrastructure and planning services									
Laboratory services									
Legal services (G&S)	204	80	191	490	490	490	505	862	901
Science and technological services									
Contractors	501	1 593	1 077	1 000	1 383	1 383	636	1 039	1 086
Agency and support/outourced services								46	49
Entertainment									
Fleet services (including government motor transport)	8 032	11 640	10 518	8 000	7 405	10 471	2 500	4 223	4 413
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies	127	273							
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medias inventory interface									
Inventory: Other supplies									
Consumable supplies	1 093	857	412	700	1 178	1 178	804	893	934
Consumables: Stationery, printing and office supplies	1 008	638	942	1 001	1 291	1 220	1 093	427	446
Operating leases	18 310	23 786	20 440	7 302	7 302	23 006	2 500	2 720	2 842
Rental and hiring		1 035	16	18	143	142	8	15	16
Property payments	1	37	763	4	35	35	4	29	30
Transport provided: Departmental activity									
Travel and subsistence	1 237	2 623	4 179	3 295	2 609	2 669	2 709	4 136	4 321
Training and development	2 952	2 442	2 349	2 889	2 907	2 907	2 298	2 802	2 928
Operating payments	159	137	755	261	221	221	284	112	118
Venues and facilities		2	25	35	50	50	30	39	41
Interest and rent on land									
Interest (incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	541	711	869	171	935	985	159	4	4
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	3			4	4	4			
Social security funds	-								
Departmental agencies (non-business entities)	3			4	4	4			
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises							4	4	4
Public corporations							4	4	4
Subsidies on products and production (pc)									
Other transfers to public corporations							4	4	4
Private enterprises									
Subsidies on products and production (pe)									
Other transfers to private enterprises									
Non-profit institutions	-	152	261	62	62	62	50		
Households	538	559	608	105	869	919	105		
Social benefits	270	218	608	105	869	919	105		
Other transfers to households	268	341							
Payments for capital assets	2 912	6 649	2 558	3 019	3 284	3 196	4 073	3 747	3 916
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	2 912	6 649	2 558	3 019	3 284	3 196	4 073	3 747	3 916
Transport equipment									
Other machinery and equipment	2 912	6 649	2 558	3 019	3 284	3 196	4 073	3 747	3 916
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	158	67	120			89			
Total economic classification	191 603	211 197	206 523	190 788	190 188	198 760	189 717	198 562	210 947

Table B.2.2: Payments and estimates by economic classification: Programme 2: Environmental Affairs

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	112 195	118 080	121 995	134 043	129 945	124 876	151 301	156 564	168 092
Compensation of employees	96 011	100 285	104 995	114 877	111 877	105 691	117 983	121 473	130 068
Salaries and wages	80 421	83 955	87 489	87 892	91 754	86 587	89 928	87 751	94 828
Social contributions	15 590	16 330	17 506	26 985	20 123	19 104	28 055	33 722	35 240
Goods and services	16 184	17 795	17 000	19 166	18 068	19 185	33 318	35 091	38 024
Administrative fees	15	46	68	232	212	200	219	16	17
Advertising	430	34		50	50	50	50	277	290
Minor assets	124	19	8	419	108	391	393	709	741
Audit costs: External									
Bursaries: Employees									
Catering: Departmental activities	221	322	370	550	598	598	410	722	754
Communication (G&S)	5	3	2	3	1	1	3	2 687	1 907
Computer services	666	644	59					2	2
Consultants: Business and advisory services	851			1 300	1 300	1 300	1 300	88	92
Infrastructure and planning services									
Laboratory services				30	30	30	30		
Legal services (G&S)									
Science and technological services									
Contractors	4 927	6 187	5 492	5 852	5 180	5 180	10 085	6 631	6 930
Agency and support/outourced services	466	4	206	830	830	810	830	31	32
Entertainment									
Fleet services (including government motor transport)							5 000	6 000	6 270
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medicines inventory interface									
Inventory: Other supplies	83	58	586	500	596	596	500		
Consumable supplies	1 946	3 231	2 867	2 707	2 422	2 743	2 090	2 249	2 350
Consumables: Stationery, printing and office supplies	287	210	335	305	298	284	217	611	639
Operating leases							6 000	8 000	8 360
Rental and hiring	3 372	1 780	2 500	2 515	2 545	2 545	2 515	2 125	4 475
Property payments				46					
Transport provided: Departmental activity									
Travel and subsistence	2 694	5 084	4 432	3 172	3 314	3 960	3 065	3 927	4 102
Training and development	92	154	66	430	335	290	430	746	780
Operating payments	5	4	6	150	170	128	156	183	192
Venues and facilities	–	15	3	75	79	79	25	87	91
Interest and rent on land									
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	2 249	305	413	250	250	533	265		
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Departmental agencies (non-business entities)									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises	1 500								
Public corporations									
Subsidies on products and production (pc)									
Other transfers to public corporations									
Private enterprises	1 500								
Subsidies on products and production (pe)									
Other transfers to private enterprises	1 500								
Non-profit institutions	256	60	139	250	250	250	265		
Households	493	245	274			283			
Social benefits	243	245	198			283			
Other transfers to households	250		76			–			
Payments for capital assets	284	45	400	570	647	644	831	408	428
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	284	45	400	570	647	644	831	408	428
Transport equipment									
Other machinery and equipment	284	45	400	570	647	644	831	408	428
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	7	43	15			2			
Total economic classification	114 735	118 473	122 823	134 863	130 842	126 055	152 397	156 972	168 520

Table B.2.3: Payments and estimates by economic classification: Programme 3: Economic and Small Business Development

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	45 481	48 737	55 196	62 207	75 156	72 351	85 788	89 751	79 513
Compensation of employees	37 942	40 012	42 605	47 940	50 940	48 160	51 771	55 424	54 918
Salaries and wages	32 888	34 720	36 817	42 950	45 950	42 157	46 781	47 204	46 328
Social contributions	5 054	5 292	5 788	4 990	4 990	6 003	4 990	8 220	8 590
Goods and services	7 539	8 725	12 591	14 267	24 216	24 191	34 017	34 327	24 595
Administrative fees	105	61	115	118	128	128	113		
Advertising	1 135		435	20	61	61		224	234
Minor assets	30	-1	3	202	56	56	371	221	231
Audit costs: External		2 000							
Bursaries: Employees									
Catering: Departmental activities	120	413	330	365	265	265	305	771	806
Communication (G&S)									
Computer services									
Consultants: Business and advisory services	4 296	3 175	1 868	6 965	962	962	17 754	26 862	17 170
Infrastructure and planning services									
Laboratory services									
Legal services (G&S)					482	482	30	24	25
Science and technological services									
Contractors	233	7	5 175	100	7 108	7 108	903	96	101
Agency and support/outourced services	545	267	496		8 207	8 207	8 000		
Entertainment									
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medsas inventory interface									
Inventory: Other supplies									
Consumable supplies	62	54	73	400	349	347	350	363	379
Consumables: Stationery, printing and office supplies	148	206	159	449	391	343	442	669	699
Operating leases									
Rental and hiring		1 189	1 755	5	851	851	5		
Property payments			825	4 000	3 718	3 718	4 000	4 184	3 985
Transport provided: Departmental activity									
Travel and subsistence	525	1 179	1 345	1 472	1 248	1 273	1 550	656	686
Training and development		111	12	161	10	10	109	53	55
Operating payments	340	57	-	-	370	370	15	68	71
Venues and facilities		7	-	10	10	10	70	136	143
Interest and rent on land									
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	213 621	161 446	173 383	179 539	179 157	179 287	169 534	170 904	180 904
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	105 587	109 755	106 554	103 755	103 755	103 755	103 755	103 755	103 755
Social security funds									
Departmental agencies (non-business entities)	105 587	109 755	106 554	103 755	103 755	103 755	103 755	103 755	103 755
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises	107 927	51 390	66 680	75 779	75 279	75 279	65 779	67 149	77 149
Public corporations	41 500	29 000	27 662	46 000	56 000	56 000	46 000	46 000	46 000
Subsidies on products and production (pc)									
Other transfers to public corporations	41 500	29 000	27 662	46 000	56 000	56 000	46 000	46 000	46 000
Private enterprises	66 427	22 390	39 018	29 779	19 279	19 279	19 779	21 149	31 149
Subsidies on products and production (pe)									
Other transfers to private enterprises	66 427	22 390	39 018	29 779	19 279	19 279	19 779	21 149	31 149
Non-profit institutions		100		5	47	73			
Households	107	201	149		76	180			
Social benefits	107	31	149			104			
Other transfers to households	-	170	-		76	76			
Payments for capital assets	158	41	30	270	571	569	183		
Buildings and other fixed structures									
Buildings									
Other fixed structures									
Machinery and equipment	158	41	30	270	571	569	183		
Transport equipment									
Other machinery and equipment	158	41	30	270	571	569	183		
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	1	26				2			
Total economic classification	259 261	210 250	228 609	242 016	254 884	252 209	255 505	260 655	260 417

Table B.2.4: Payments and estimates by economic classification: Programme 4: Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	77 701	77 327	76 754	88 489	103 261	102 172	91 515	92 717	92 405
Compensation of employees	37 582	37 188	38 349	42 407	42 407	42 407	47 472	49 500	48 600
Salaries and wages	31 078	30 531	31 233	32 677	32 677	32 677	37 523	39 676	38 332
Social contributions	6 504	6 657	7 116	9 730	9 730	9 730	9 949	9 824	10 268
Goods and services	40 119	40 139	38 405	46 082	60 854	59 765	44 043	43 217	43 805
Administrative fees	11	22	27	80	148	148	105	20	20
Advertising	396	216	1 987	240	839	839	370	594	620
Minor assets	25	292		450	737	450	900	556	581
Audit costs: External		1 000							
Bursaries: Employees									
Catering: Departmental activities	306	207	55	200	125	125	200	109	291
Communication (G&S)	253	84	51	100	102	102	100	2 715	855
Computer services									
Consultants: Business and advisory services	405							418	437
Infrastructure and planning services		10 118	3 714	3 000	3 000	3 000	3 000		
Laboratory services									
Legal services (G&S)									
Science and technological services									
Contractors	3 793	2 102	6 749	6 660	13 148	13 148	3 460	3 689	4 305
Agency and support/outourced services	7 700								
Entertainment									
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medias inventory interface									
Inventory: Other supplies									
Consumable supplies	804	3 512	1 978	1 025	2 451	1 494	1 525	784	820
Consumables: Stationery, printing and office supplies	21	27	57	230	165	150	230	186	194
Operating leases									
Rental and hiring	806	51		20	10	10	20		
Property payments	24 692	21 449	22 956	33 167	38 874	38 874	33 113	33 289	34 787
Transport provided: Departmental activity			219						
Travel and subsistence	587	1 015	603	590	1 180	1 320	800	726	758
Training and development		11		250	55	55	100		
Operating payments	2	3	9	30		30	30	65	68
Venues and facilities	318	30		40	20	20	90	66	69
Interest and rent on land									
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	246	264	359	348	308	577	418	259	271
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts	75	86	42	248	208	208			
Social security funds									
Departmental agencies (non-business entities)	75	86	42	248	208	208			
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises							248	259	271
Public corporations							248	259	271
Subsidies on products and production (pc)									
Other transfers to public corporations							248	259	271
Private enterprises									
Subsidies on products and production (pe)									
Other transfers to private enterprises									
Non-profit institutions		19					170		
Households	171	159	317	100	100	369			
Social benefits	171	89	137			269			
Other transfers to households		70	180	100	100	100			
Payments for capital assets	5 843	7 068	2 575	10 150	5 150	5 151	16 089	10 646	10 675
Buildings and other fixed structures	5 476	6 933	2 495	10 000	2 000	2 000	15 600	10 000	10 000
Buildings	1 552	3 422	2 495		1 440	1 440			
Other fixed structures	3 924	3 511		10 000	560	560	15 600	10 000	10 000
Machinery and equipment	367	135	80	150	3 150	3 151	489	646	675
Transport equipment									
Other machinery and equipment	367	135	80	150	3 150	3 151	489	646	675
Heritage Assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets	13	145	6						
Total economic classification	83 803	84 804	79 694	98 987	108 719	107 900	108 022	103 622	103 351

Table B.4: Payments and estimates by economic classification: Conditional grant**Table B.4: Payments and estimates by economic classification: EPWP**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	2 310	2 036	1 806	2 256	2 256	2 256	3 266		
Compensation of employees									
Salaries and wages									
Social contributions									
Goods and services	2 310	2 036	1 806	2 256	2 256	2 256	3 266		
Administrative fees									
Advertising									
Minor assets									
Audit costs: External									
Bursaries: Employees		22							
Catering: Departmental activities									
Communication (G&S)									
Computer services									
Consultants: Business and advisory services									
Infrastructure and planning services									
Laboratory services									
Legal services (G&S)									
Science and technological services									
Contractors	2 310	1 970	1 806	2 256	2 256	2 256	3 266		
Agency and support/outourced services									
Entertainment									
Fleet services (including government motor transport)									
Housing									
Inventory: Clothing material and accessories									
Inventory: Farming supplies									
Inventory: Food and food supplies									
Inventory: Fuel, oil and gas									
Inventory: Learner and teacher support material									
Inventory: Materials and supplies									
Inventory: Medical supplies									
Inventory: Medicine									
Medicines inventory interface									
Inventory: Other supplies									
Consumable supplies		24							
Consumables: Stationery, printing and office supplies									
Operating leases									
Rental and hiring									
Property payments		19							
Transport provided: Departmental activity									
Travel and subsistence									
Training and development									
Operating payments									
Venues and facilities									
Interest and rent on land									
Interest (incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds									
Provincial agencies and funds									
Municipalities									
Municipal bank accounts									
Municipal agencies and funds									
Departmental agencies and accounts									
Social security funds									
Departmental agencies (non-business entities)									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Public corporations									
Subsidies on products and production (pc)									
Other transfers to public corporations									
Private enterprises									
Subsidies on products and production (pe)									
Other transfers to private enterprises									
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 economic classification	2 310	2 036	1 806	2 256	2 256	2 256	3 266		

Table B.5: Details on infrastructure - Refer to the last page of this vote for B5**Table B.6: Detailed information for PPPs**

Not applicable

Table B.7: Detailed financial information for public entities

The following information below presents the requirement on detailed financial information for public entities.

Table B.7.1: Financial summary for the (FSGLTA)

	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
	Audited outcome		Actual Outcome	Main Appropriation	Adjusted Appropriation	Revised estimate	Medium-term receipts estimate		
R thousand									
Revenue									
Tax revenue									
Non-tax revenue	107 604	112 146	106 760	103 869	103 869	103 869	103 873	103 879	103 884
Sale of goods and services other than capital assets									
Entity revenue other than sales	264	303	206	114	114	114	118	124	129
Transfers received	107 340	111 843	106 554	103 755	103 755	103 755	103 755	103 755	103 755
Sale of capital assets									
Financial transactions in assets and liabilities									
Other non-tax revenue									
Total revenue	107 604	112 146	106 760	103 869	103 869	103 869	103 873	103 879	103 884
Expenses									
Current expense	111 856	113 595	115 711	103 755	103 755	103 755	103 755	103 755	103 755
Compensation of employees	73 269	83 553	82 949	83 695	83 695	83 695	83 695	83 695	83 695
Goods and services	37 760	29 799	32 658	19 860	19 860	19 860	19 560	19 260	19 060
Interest on rent and land									
Transfers and subsidies									
Payments for capital assets	827	243	104	200	200	200	500	800	1 000
Payments for financial assets									
Total expenses	111 856	113 595	115 711	103 755	103 755	103 755	103 755	103 755	103 755
Surplus / (Deficit)	(4 252)	(1 449)	(8 951)	114	114	114	118	124	129
Adjustments for Surplus/ (Deficit)	1 224	1 038	757	1 086	1 086	1 086	1 062	1 006	871
Depreciation	1 341	1 194	930	1 200	1 200	1 200	1 180	1 130	1 000
Interest	(117)	(156)	(173)	(114)	(114)	(114)	(118)	(124)	(129)
Net (profit) / loss on disposal of fixed assets									
Surplus/ (Deficit) after adjustments	(3 028)	(411)	(8 194)	1 200	1 200	1 200	1 180	1 130	1 000
Cash flow from investing activities	1 445	1 275	(1 803)	(200)	(200)	(200)	(500)	(800)	(1 000)
Acquisition of Assets	(827)	(243)	(104)	(200)	(200)	(200)	(500)	(800)	(1 000)
Other flows from Investing Activities									
Other 1	2 272	1 518	-1751						
Other 2			52						
Cash flow from Operating activities	(3 000)	(3 064)	286	300	300	300	600	900	1 100
Net increase / (decrease) in cash and cash equivalents	(1 555)	(1 789)	(1 517)	100	100	100	100	100	100
Balance Sheet Data									
Carrying Value of Assets	7 742	6 765	4 467	3 110	3 110	3 110	2 430	2 100	2 100
Investments									
Cash and Cash Equivalents	15 384	13 595	12 077	16 250	16 250	16 250	17 000	17 550	18 150
Receivables and Prepayments	1 415	1 255	1 137	1 150	1 150	1 150	1 100	1 050	1 000
Inventory									
TOTAL ASSET	24 541	21 615	17 681	20 510	20 510	20 510	20 530	20 700	21 250
Capital and Reserves	(8 656)	(9 862)	(18 709)	114	114	114	118	124	129
Borrowings									
Trade and Other Payables	25 360	23 093	27 519	24 498	24 498	24 498	27 532	28 358	31 350
Deferred Income									
Provisions	7 837	8 384	8 871	4 143	4 143	4 143	4 350	4 568	4 796
Other									
Funds Managed (e.g. Poverty Alleviation Fund)									
Poverty Alleviation Fund									
Regional Development Fund									
Third Party Funds									
Other									
TOTAL EQUITY & LIABILITIES	24 541	21 615	17 681	28 755	28 755	28 755	32 000	33 050	36 275
Contingent Liabilities	64 626	59 919	15 804	10 500	10 500	10 500	9 000	8 000	7 000

Table B.7.2: Financial summary for the (FDC)

	2019/20	2020/21	2021/22	2022/23			2023/24	2024/25	2025/26
	Audited outcome	Actual Outcome		Main Appropriation	Adjusted Appropriation	Revised estimate	Medium-term receipts estimate		
R thousand									
Revenue									
Tax revenue	228 863	135 736	155 025	132 475	132 475	132 475	135 173	145 274	145 274
Non-tax revenue	179 299	14 295	37 946	16 664	16 664	16 664	18 204	18 596	18 596
Sale of goods and services other than capital assets	164 558	2 376	23 112	5 237	5 237	5 237	5 603	5 995	5 995
Entity revenue other than sales	1 670	105	46	579	579	579	668	668	668
Transfers received									
Sale of capital assets									
Financial transactions in assets and liabilities									
Other non-tax revenue	13 071	11 814	14 788	10 848	10 848	10 848	11 933	11 933	11 933
Total revenue	408 162	150 031	192 971	149 139	149 139	149 139	153 377	163 870	163 870
Expenses									
Current expense	405 726	309 358	303 328	274 851	274 851	274 851	285 233	300 850	251 089
Compensation of employees	86 691	85 244	84 689	85 268	85 268	85 268	86 973	88 713	88 713
Goods and services	282 938	183 859	170 642	141 292	141 292	141 292	146 588	156 848	156 848
Interest on rent and land	36 097	40 255	47 997	48 291	48 291	48 291	51 672	55 289	5 528
Transfers and subsidies									
Payments for capital assets									
Payments for financial assets									
Total expenses	405 726	309 358	303 328	274 851	274 851	274 851	285 233	300 850	251 089
Surplus / (Deficit)	2 436	(159 327)	(110 357)	(125 712)	(125 712)	(125 712)	(131 856)	(136 980)	(87 219)
Adjustments for Surplus/ (Deficit)	(1 670)	(105)	(46)	(579)	(579)	(579)	(579)	(579)	(579)
Interest	(1 668)	(104)	(45)	(579)	(579)	(579)	(579)	(579)	(579)
Dividends Received	(2)	(1)	(1)						
Other									
Surplus/ (Deficit) after adjustments	4 106	(159 222)	(110 311)	(125 133)	(125 133)	(125 133)	(131 277)	(136 401)	(86 640)
Cash flow from investing activities	56	2 563	2 205	16 414	16 414	16 414	16 414	16 414	16 414
Acquisition of Assets	(1 296)	(339)	(155)	(155)	(155)	(155)	(155)	(155)	(155)
Other flows from Investing Activities	1 352	2 902	2 360	16 569	16 569	16 569	16 569	16 569	16 569
Other 1									
Other 2									
Cash flow from financing activities	3 547	57	20 971	20 971	20 971	20 971	20 971	20 971	20 971
Net increase / (decrease) in cash and cash equivalents	3 603	2 619	23 176	37 385	37 385	37 385	37 385	37 385	37 385
Balance Sheet Data									
Carrying Value of Assets	1 634 770	1 724 320	1 733 165	1 659 265	1 659 265	1 659 265	1 659 265	1 659 265	1 659 265
Investments	11 805	12 412	5 935	12 183	12 183	12 183	12 183	12 183	12 183
Cash and Cash Equivalents	3 603	2 619	23 176	23 176	23 176	23 176	23 176	23 176	23 176
Receivables and Prepayments	99 428	67 518	64 554	71 197	71 197	71 197	71 197	71 197	71 197
Inventory	3 036	3 036	48 333	52 724	52 724	52 724	52 724	52 754	52 754
TOTAL ASSET	1 752 642	1 809 905	1 875 163	1 818 545	1 818 545	1 818 545	1 818 545	1 818 575	1 818 575
Capital and Reserves	846 937	802 272	695 402	638 784	638 784	638 784	638 784	638 784	638 784
Borrowings	37 432	36 406	88 335	88 335	88 335	88 335	88 335	88 335	88 335
Post Retirement Benefits	38 960	34 390	35 732	35 732	35 732	35 732	35 732	35 732	35 732
Trade and Other Payables	828 589	936 115	1 054 966	1 054 966	1 054 966	1 054 966	1 054 966	1 054 966	1 054 966
Deferred Income									
Provisions	724	722	728	728	728	728	728	728	728
Funds Managed (e.g. Poverty Alleviation Fund)									
TOTAL EQUITY & LIABILITIES	1 752 642	1 809 905	1 875 163	1 818 545	1 818 545	1 818 545	1 818 545	1 818 545	1 818 545
Contingent Liabilities	79 448	15 420	15 420	15 420	15 420	15 420	15 420	15 420	15 420

Table B.7.3 : Summary of departmental transfers to other entities (e.g. NGOs)
 Not applicable

Table B.8: Details on transfers to local government

Table B.8: Summary of payments and estimates by district and municipal area: ECONOMIC, SMALL BUSINESS DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Mangaung	10 281	10 523	12 347	10 347	10 347	10 347	10 347	10 347	10 813
Xhariep District Municipality	1 331	1 362	3 339	16 339	16 339	16 339	16 339	16 339	17 074
Letsemeng	1 331	1 362	3 339	16 339	16 339	16 339	16 339	16 339	17 074
Kopanong									
Mohokare									
Lejweleputswa District Municipality	2 722	2 786	4 739	17 739	17 739	17 739	17 739	17 739	18 537
Masilonyana									
Tokologo									
Tswelopele									
Matjhabeng	2 722	2 786	4 739	17 739	17 739	17 739	17 739	17 739	18 537
Nala									
Thabo Mofutsanyana District Municipality	1 875	1 919	4 887	11 887	11 887	11 887	11 887	11 887	12 422
Setsoto	1 875	1 919	4 887	11 887	11 887	11 887	11 887	11 887	12 422
Dihlabeng									
Nketoana									
Maluti-a-Phofung									
Phumelela									
Mantsopa									
Fezile Dabi District Municipality	3 326	5 405	5 348	18 348	18 348	18 348	18 348	18 348	19 174
Moghaka	3 326	5 405	5 348	18 348	18 348	18 348	18 348	18 348	19 174
Ngwathe									
Metsimaholo									
Mafube									
District Municipalities									
Xhariep District Municipality									
Lejweleputswa District Municipality									
Thabo Mofutsanyana District Municipality									
Fezile Dabi District Municipality									
Unallocated	629 867	602 729	606 989	591 994	609 973	610 264	630 981	645 151	665 215
Total transfers to municipalities	649 402	624 724	637 649	666 654	684 633	684 924	705 641	719 811	743 235

Free State

Table B5: Economic Development and Tourism

Payments of infrastructure by category

Type of Infrastructure	Project Name	IDMS Stage	District Municipality	Local Municipality	Project Duration		Source of Funding	Budget program name	Total Project Cost	Total Expenditure to date from previous years	Total Available	MTEF Forward Estimates	
					Date: start	Date: finish					25/26	26/27	27/28
1. Maintenance and Repairs													
Building/Structures	All Reserves and Resort	Packaged Programme	Mangaung	Mangaung	01/Apr/12	31/Mar/28	Other	Programme 2 - Intergrated Economic Development Services	39 339	163 740	36 113	36 113	36 113
Fencing	Fences All Reserves and Resorts	Stage 1: Initiation/ Pre-feasibility	Mangaung	Mangaung	01/Apr/18	31/Mar/28	Other	Programme 2 - Intergrated Economic Development Services	23 000	13 456	4 000	4 000	4 000
TOTAL: Maintenance and Repairs(2 projects)									62 339	177 196	40 113	40 113	40 113
2. New or Replaced Infrastructure													
Tourist Rest Camp	Koppies Resort - Swimming Pool	Stage 1: Initiation/ Pre-feasibility	Fezile Dabi	Ngwathe	01/Apr/25	31/Mar/27	Equitable Share	Programme 4 - Business Regulation and Governance	2 800	0	2 800	0	0
Tourist Rest Camp	Sandveld Resort - Swimming Pool	Stage 1: Initiation/ Pre-feasibility	Lejweleputswa	Tswelopele	01/Apr/25	31/Mar/27	Equitable Share	Programme 4 - Business Regulation and Governance	2 800	0	2 800	0	0
TOTAL: New or Replaced Infrastructure(2 projects)									5 600	0	5 600	0	0
3. Upgrading and Additions													
	Sandveld Bulk Infrastructure Project	Stage 1: Initiation/ Pre-feasibility	Lejweleputswa	Tswelopele	01/Apr/21	31/Mar/28	Other	Programme 2 - Intergrated Economic Development Services	77 000	0	10 000	10 000	10 000
TOTAL1: Upgrading and Additions(1 project)									77 000	0	10 000	10 000	10 000
TOTAL: Economic Development and Tourism(5 projects)									144 939	177 196	55 713	50 113	50 113