

VOTE 4

Economic Development, Tourism and Environmental Affairs

Operational budget	R3 604 782 780
MEC remuneration	R 2 215 220
Total amount to be appropriated	R3 606 998 000
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: *A dynamic and resilient ecosystem that champions inclusive economic growth, fosters vibrant tourism and nurtures a sustainable environment.*

Mission

The department's mission is to: *Enable inclusive economic growth by enabling trade, investment and tourism while ensuring sound environmental management and climate resilience.*

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 and Film Act, 2024 (Act No. 2 of 2024)
- 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 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

Economic and resource constraints remain a challenge facing government and hence the department will continue to build strategic partnerships with all stakeholders, including the private sector, to increase delivery capacity in the province. These partnerships are, thus, also critical in ensuring that the strategic intent, vision and developmental path set out in the PGDS Vision 2030 are achieved.

The department's alignment with the PGDS ensures a cohesive approach across government spheres, fostering inclusive growth, job creation, and sustainable development for all.

For KZN, the 7th Administration is guided by the principles and statements of intent, which all parties to the Government of National Unity (GNU) committed to uphold, including:

- Respect for the Constitution, the Bill of Rights in its entirety, a united South Africa and the rule of law.
- Non-racialism and non-sexism.
- Social justice, redress and equity, and the alleviation of poverty.
- Human dignity and the progressive realisation of socio-economic rights.
- Nation-building, social cohesion and unity in diversity.
- Peace, stability and safe communities, especially for women and children.
- Accountability, transparency and community participation in government.
- Evidence-based policy and decision-making.
- A professional, merit-based, non-partisan, developmental public service that puts people first.
- Integrity, good governance and accountable leadership.

The national government developed the five-year MTDP 2024-2029, which is derived from the Statement of Intent and these are aligned to the implementation plan of the NDP Vision 2030. The MTDP strategic priorities are interrelated and interlinked. The priorities are:

- Priority 1: Inclusive growth and job creation.
- Priority 2: Reduce poverty and tackle the high cost of living.
- Priority 3: Build a capable, ethical and developmental state.

2. Review of the 2024/25 financial year

Section 2 provides a review of 2024/25, 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

The Detergents and Chemicals Shared Production Facilities at Ugu, King Cetshwayo, Amajuba and eThekweni were operational and supported small enterprises with technical training, incubation and mentorship. Significant progress was made in 2024/25 in the delivery of municipal owned informal trader infrastructure. In this regard, eight projects were completed in the Alfred Duma, uMsinga, iMpendle and Mkuze Municipalities, among others. These projects benefitted approximately 473 traders. There was also significant progress in 13 other multi-year projects currently in various stages of construction that will ultimately benefit approximately 500 informal traders.

The collaboration with the South African Farmers Development Association (SAFDA) on fertiliser support over the previous three years was formally concluded. The project benefitted 1 457 small scale sugar cane growers in the sugar industry. The current social entrepreneurship programme being undertaken with the Durban University of Technology (DUT) and University of KwaZulu-Natal (UKZN) had its last intake and, overall, 138 social entrepreneurs including 69 women and 61 youth benefitted from the programme over three academic years. The department also activated a training programme focussed on business and financial management for informal traders, mainly those that were beneficiaries of the infrastructure support provided by the department. A total of 533 informal businesses (394 women and 37 youth) benefitted from the programme.

With regard to the Municipal Employment Initiative (MEI) aimed at supporting micro, small and informal businesses, there were 12 projects that were completed. In this regard, some 522 enterprises were supported with basic tools of trade, equipment and stock.

The department plans to prioritise business development and support services to small enterprises. The department will also continue implementing the programme of registration of small businesses on the National Home Builders Registration Council (NHBRC) which aims to train 120 beneficiaries with respect to BEE policy training. Another pertinent programme is BEE awareness in the districts. The department had planned to undertake a study that looks into the barriers to entry for SMMEs. The department was not able to secure a service provider for the 36-month study, and recommendations were made to amend some aspects of the terms of reference to possibly obtain a suitable service provider.

The BEE Operations unit played a key role in co-ordinating the EDTEA B-BBEE report, assisting the department in achieving a Level 5 score on the B-BBEE compliance scorecard. Additionally, the unit supported the funeral parlour sector by providing support with alternative electricity solutions to mitigate the effects of load shedding. The department also collaborated with the private and public sector on Enterprise and Supplier Development (ESD) programmes aimed at equipping marginalised groups with economic opportunities.

The shift in focus under the 7th Administration brought a new strategic direction that differed significantly from previous priorities. Transformation projects, such as the Operation Vula Programme, faced delays and in this regard, the OVF Tier 2 and Tier 3 were temporarily paused as the new strategy was being developed and integrated. The Black Industrialist (BI) Programme supported company growth and competitive development for 20 BI enterprises.

The implementation of the Township and Rural Economies Revitalisation Strategy (TRERS) continued through meaningful partnerships with Ezemvelo KZN Wildlife (EKZNW), the Moses Kotane Research Institute (MKRI) and SAFDA.

Trade and investment promotions

The department supported the training of 30 Small Medium Enterprises (SMEs) through the KZN Exporter Competitiveness Programme. The programme additionally supported the participants with domestic and international market access opportunities. A study into the ease of conducting business was concluded in the strategic industrial nodes of Ladysmith and Estcourt whilst two Inward Investment missions were supported to facilitate trade promotion and investment attraction into the province. The department also provided support to trade and investment co-ordinating structures that promote social dialogue between all the social partners of the economy and have successfully unlocked key investor challenges in the province.

Sector Development

The department trained 60 SMMEs in market compliance standards, food safety and standardisation certificates to address the lack of access to markets for emerging SMMEs in the agri-processing field. More than 200 SMMEs, mostly women and youth, underwent various business incubation and entrepreneurial coaching, as well as market access through capacity building and incubation programmes including job placement in sectors such as the Business Process Outsourcing (BPO) skills programme. Opportunities were also offered through the Furniture Design, Emerging Designers Incubation Programme and the Digital Animation and Gaming Project, while five cannabis/hemp SMME processors received production and processing equipment in order to support them in the processing of cannabis/hemp by-products.

Business regulation and governance

The department conducted programmes such as the Focus on red tape reduction for business compliance. Also, through the KZN Automated Business Licensing System there were improvements in business licensing and permitting as 41 out of 43 municipalities are utilising the system. In this regard, 9 167 licences and 23 334 permits were approved. This led to 179 853 permanent jobs, 150 423 formal jobs and 29 430 informal jobs being created. In supporting the informal economy with a focus on the regulation of spaza shops, health and food safety for food handling businesses, formalisation of illegal liquor outlets and enterprise development, the department facilitated a total of 20 programmes and 1 172 informal businesses benefitted. A total number of 1 316 inspections were conducted with compliance notices issued and expired foods were confiscated and removed from premises during the drive to intensify inspection programmes with a focus on township and rural businesses due to the proliferation of spaza shops owned by foreign nationals where contaminated food products were sold and food borne illnesses that led to fatalities within the province.

The programme also conducted education and awareness sessions on issues pertaining to consumer protection with the business fraternity for increased compliance to applicable regulations and legal transcripts. This was achieved through community outreach programmes, community radio stations, as well as the community 1KZNTV station.

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 TRERS. The department had many engagements in respect of the KZN Informal Economy Master Plan and it is ready for presentation to the Provincial Executive Council. Significant progress was also made with respect to the amendments to the KZN Liquor Act No 06 of 2010 and these amendments were finalised. The KZN Public Interest Assessment (PIA) Policy was developed to address issues of public interest that must be considered by the KZNERA when considering liquor applications within residential areas. In-order to address the funding gaps and opportunities for the informal sector, the programme lobbied for the inclusion of the informal traders to be included in the funding requirements of the Operation Vula Fund (OVF). The OVF Tier 1 was successfully concluded for this sector wherein thousands of businesses and entities within the informal sector were able to access funding from government for the first time.

Economic planning

The Economic Research, Strategy, and Planning Programme maintained its strategic support role by conducting economic research, developing policies and crafting strategic plans aimed at optimising resource allocation, fostering sustainable growth and guiding informed decision making in a dynamic global economic landscape. The key highlights include conducting economic research projects such as the assessment of the EDTEA infrastructure spend for 2019-2024, an evaluation of KZN growth sectors, as well as the impact of red tape reduction on investment and skills attraction to the provincial economy.

The programme further implemented an innovation programme which provided funding to support the development of new products, technologies, or services addressing provincial challenges or market needs, with four innovators receiving support. The Bringing Research To Life Innovation programme created job opportunities, contributing to economic growth and employment. The Technology Transfer Fund with similar goals, facilitated the registration of two patents over the period.

Tourism

The department implemented several initiatives which are key for the development and growth of the tourism sector in the province. These range from tourism Education and Empowerment programmes such as Ingakithi Tourism Schools Competition, Tourism Careers and Entrepreneurship Expo, and the Graduate Development Programme. The piloting of SMME support programmes such as the Master Shisanyama Upskilling Programme and Tour Operator Incubation Programmes were welcomed with great enthusiasm to support emerging rural and townships enterprises.

Notwithstanding budgetary constraints for Tourism Infrastructure Projects, the department managed to progress well with the implementation of community owned projects and public infrastructure to improve destination appeal. Compliance with the applicable legislative frameworks was intensified through registration of tourism businesses and tour guides, with 250 tour guides registered to curb illegal operations, while also promoting the professionalisation of the tourist guide fraternity. Also included was training of 50 tourist guides in adventure, nature and culture partnering with the National Department of Tourism (NDT). Furthermore, the department continued to facilitate integration, alignment, and greater collaboration within the sector through the co-ordination of intergovernmental and intersectoral engagement activities.

Environmental Affairs

The Invasive Alien Species Programme (IASP) accumulatively created a total of 8 184 jobs and cumulatively cleared 61 231.7 hectares of invasive alien plants. Also, 34 Environmental Impact Assessment (EIA) applications were finalised within the legislated timeframe. These have unlocked approximately R255 billion worth of development in the province. A total of 939 environmental awareness campaigns were conducted in various districts. Compliance and Enforcement cumulatively conducted 537 inspections which resulted in the issuance of 162 administrative notices. A total of 2 criminal cases were investigated and both dockets were handed over to the National Prosecuting Authority (NPA) for prosecution.

Ithala Development Finance Corporation (IDFC)

The IDFC continued with the provision of financial and non-financial support to SMMEs and co-operatives. The entity created the Business Support Fund aimed at assisting distressed SMME clients who

are unable to service their loans by providing business support and training to the SMMEs. The IDFC continued with rebuilding properties damaged during the July 2021 unrest. Five properties have been completed and tenants reinstated, and four properties repairs are in progress. The IDFC provided co-working spaces located in KwaMashu, as well as the Ugu and King Cetshwayo District Municipalities for small businesses through the Shared Economic Infrastructure Facility and SMME and Co-operatives Incubation Fund and are in the process of establishing a shared facility to support pulp and paper manufacturers. The entity completed the establishment and operation of the first-of-its-kind bakery incubator within the eThekweni Municipality which is assisting emerging bakeries in the province with both technical and non-technical skills to compete in the industry.

The entity continued with the implementation of corporate social investment (CSI) programmes such as the Inkunzi isematholeni Youth in Business, which is an annual competition run by the IDFC to promote entrepreneurship and skills development among the youth in KZN.

Ithala SOC Limited's banking licence exemption notice expired on 15 December 2023, and the Prudential Authority appointed a Repayment Administrator (RA) to take control of the deposits held by Ithala SOC Ltd and together with the entity, devise a plan for the safeguarding and/or repayment of the deposits. Simultaneously, Ithala SOC Ltd devised a strategy for a potential alliance partnership between the entity and a bank partner.

KZN Growth Fund Agency (KZNGFA)

The KZNGFA continued to implement its mandate to invest in transformational projects and, in this context, a total of three transactions to the value of R149.800 million was approved by the Board of Trustees. However, disbursement of funds did not take place, pending further approvals, and/or detailed due diligence to be undertaken. The entity's deal pipeline comprises 16 potential transactions, to the funding value of approximately R938 million.

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 Covid-19 lockdown. In 2021/22 and 2022/23, R20 million was allocated by EDTEA in each year, respectively. In the 2024/25 Adjusted Budget, the entity received an additional R30 million for OVF Tier 1. In November 2024, KZNGFA entered into an agreement with EDTEA exclusively for the disbursement of the OVF Tier 1 funds to the Harry Gwala, Ugu, eThekweni, uMgungundlovu Districts and the uPhongolo local municipality beneficiaries. The total amount for disbursement in this regard is R66.701 million to beneficiaries residing in these municipalities.

The KwaZulu-Natal Growth Fund Agency Bill, which provides for the mandate of the KZNGFA to unencumber government capital, was gazetted in May 2024. The KZNGFA then became the successor-in-law in respect of all rights, duties and obligations of the former KZN Growth Fund Trust (KZNGFT). EDTEA, together with the entity's executive management, is currently implementing the necessary transitional measures to convert this entity from a trust to a Schedule 3D entity.

Dube TradePort Corporation (DTPC)

During 2024/25, DTPC attracted R1.370 billion of private sector investment into its industrial precincts, bringing total investment since operational commencement to R3.750 billion. A further 143 new permanent jobs, and 411 temporary jobs were created and 11 772 tons of cargo was transported through the Cargo Zone. The multi-purpose office building on Block D at Dube City is expected to be completed by the end of 2024/25. The construction of the 5 000m² warehouse at TradeZone 2, as well as a further warehouse development on Erf 771 in TradeZone 2, commenced. It is expected that the construction will be completed in 2025/26, after which these buildings will be leased out to private sector manufacturing enterprises.

The procurement of a service provider for the installation of a ground-mounted solar system took place in 2024/25 and a transaction advisor was appointed to assist with developing the planned energy centre that will provide clean energy to DTPC and its tenants, reduce reliance on the grid for electricity, while also reducing the carbon footprint of the precinct.

Progress on the Automotive Supplier Park (ASP) in Illovo was stalled as DTPC awaits a response on the appeal lodged against the environmental authorisation application being rejected by DFFE. In the interim, specialist studies are underway on Phase 1 of the ASP at the Durban Logistics Hub and a service provider

was appointed to commence with the statutory approvals and designs. DTPC concluded an agreement to purchase 511 hectares of land within the Durban Aerotropolis footprint. This land will be purchased in three phases, the first of which was completed in 2024/25.

Trade and Investment KwaZulu-Natal (TIKZN)

The entity made significant strides in trade and investment promotion, securing R600 million in new fixed investment commitments from both domestic and foreign sources, with the potential to create 1 400 new employment opportunities. TIKZN's proactive investment strategies continue to foster economic growth and attract critical financial commitments. The entity facilitated the 2024 Investment Conference in November 2024, driving investment attraction and retention in line with growing investor confidence and KZN's growing appeal as a hub for business and economic activity.

Export development and promotion have played a vital role in the economic growth for the region. Through the entity's targeted initiatives, local exporters achieved a R23.600 million increase in turnover. Additionally, 155 new jobs were created through TIKZN's exporter support programmes. Capacity building initiatives empowered 72 emerging companies for export readiness, with 52 of them representing priority groups. A total of 98 companies participated in trade-related events in targeted markets, further expanding KZN's international trade footprint and market access.

Business retention and expansion efforts led by TIKZN proved successful, with 123 businesses receiving support through various interventions to ensure their sustainability and growth. The entity facilitated R3.230 billion worth of expansion and retention projects, resulting in the creation of 2 438 jobs. Through the One-Stop-Shop initiative, the entity facilitated six catalytic projects through project brokering support interventions, further streamlining investment processes and business operations within the province.

Richards Bay Industrial Development Zone Company (RBIDZ)

The RBIDZ is mandated to stimulate the economy through the attraction of domestic and foreign investment and in return contribute towards socio-economic development.

RBIDZ develops state-of-the-art infrastructure aimed at attracting investments into the IDZ and to encourage international competitiveness. To date, the entity has a total pipeline of both non-operational and operational investments valued at R247.580 billion which also includes energy projects that aim to alleviate energy poverty in KZN and the country.

Moses Kotane Research Institute (MKRI)

MKRI 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 Evaluating the learner transport programme in KZN, Exploring the inclusion of township and rural small to medium enterprises in local economic development and Importance of maritime awareness and education for traditional leaders and municipal officials. 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. MKRI extended its efforts to establish digital centres in the province 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 entity continued its skills development programme in the province through the Manufacturing, Engineering and Related Services Sector Education and Training Authority (MERSETA) initiatives.

The Moses Kotane Research Institute Act 2024, (Act No. 3 of 2024) was gazetted on 09 April 2024 and the entity was listed on 31 September 2024.

KwaZulu-Natal Economic Regulatory Authority (KZNERA)

The KZNERA was established in June 2024, with the rationalisation of the KZNLA and the KZNGBB to form a single regulatory body for the liquor and gambling industries in the province.

During 2024/25, a lot of focus was given to merging the operations of the erstwhile KZNLA and KZNGBB, for KZNERA to continue seamlessly with the regulation of the liquor and gambling industries in a manner that protects the interests of consumers, patrons and the public at large. In this context, KZNERA continued to process applications for gambling and liquor licences, monitored licensees, ensured compliance with the relevant legislation, and undertook awareness campaigns aimed at enforcing responsible gambling and liquor usage. In addition, KZNERA worked closely with the South African Police Services (SAPS) and other stakeholders in identifying and dealing with illegal outlets.

The entity continued to generate revenue for the province with approximately R750 million being generated from liquor licence fees and gambling taxes. The KZNERA worked closely with EDTEA and the Provincial Treasury in reviewing the KZN Gaming and Betting Tax Act, fee schedules and fee models with the view of enhancing revenue collection.

KwaZulu-Natal Sharks Board (KZNSB)

The KZNSB continued to provide Shark Safety Gear (SSG) at 37 beaches in KZN, and no shark-related incidents were reported at any of the protected beaches. The entity also rolled out research and scientific activities, which include monitoring, documenting, and dissecting of catches, collecting biological samples, and investigating new non-lethal, economically viable alternatives to the current SSG. 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 entity also provided technical and scientific knowledge to local and international communities.

In terms of the Rationalisation of public entities recommendations, the KZNSB and EKZNW are set to merge. However, the implementation of the merger was delayed due to amendments to the Ezemvelo KZN Wildlife Bill, 2023, in terms of which additional human-wildlife conflict responsibilities were not funded.

KwaZulu-Natal Tourism and Film Authority

The KZN Tourism and Film Authority (KZNTAFA) Act was published in the Provincial Gazette on 24 May 2024, merging the KwaZulu-Natal Tourism Authority (TKZN) with the KZN Film Commission (KZNFC).

The entity partnered with the Durban International Film Festival to assist film festival organisers from all district municipalities to attend a residency programme, aimed at teaching emerging filmmakers, among other things, how to host festivals of international significance. The festival week included several screenings and audience development initiatives and culminated in the hosting of the Simon Mabhunu Sabela Awards, which recognised and rewarded local talent for their contributions to the film industry. Several skills intervention programmes were conducted, with a focus on industry-scarce skills such as drone technology and animation. The entity also provided financial support to over 40 students enrolled in film-related courses at local tertiary institutions. Additionally, filmmakers from Mpophomeni and Nqutu received financial assistance in developing local content that showcase the stories of their communities.

The entity also focused on enhancing the domestic tourism market, which included consumer-oriented activations across the country. There was a renewed emphasis on promoting tourism through cultural and heritage attractions. The GNU identified tourism as a key catalyst for job creation in its strategic priorities. In September 2024, during Heritage Month, the eMakhosini Heritage Park was officially launched. The entity promoted KZN on a global scale by participating in key international tourism trade shows, country roadshows, and joint marketing initiatives with tour operators. The entity also hosted Africa's Travel Indaba (ATI) 2024 in Durban, which is the largest tourism trade show on the continent, providing access to over a thousand global tourism buyers. Furthermore, roadshows were conducted with various partners in tourism to Zimbabwe, Zambia, and China, among other places, during the financial year. The Convention Bureau hosted a significant number of international business events during the financial year.

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's commercialisation strategy, aimed at reducing the entity's fiscal dependency, is underway. In this regard, 11 commercialisation projects were approved and, to date, five restaurant concessions were implemented, and refurbishment of four lodges by

the private sector namely, Thendele, Giant's Castle Rock, Mthwazi, and Hlatikhulu Bush Lodges is at the final SCM award stage. The SCM process for two bush lodges is in progress.

Road maintenance projects at the uMlalazi Nature Reserve and the Ithala Game Reserve, funded through the KZN Economic Recovery Fund, were completed. The Midmar Revamp Project, funded by the NDT, where the total project entails the upgrading and revamping of 32 tourism chalets and an entrance gate, with a total budget of R36 million, experienced ongoing construction challenges involving local business forums. The contract was subsequently terminated.

The entity continues to implement its Strategic Rhino Guardianship Plan, which comprises various strategic interventions, such as collaboration with various stakeholders, including law enforcement agencies, and sourcing sustained funding and resources to implement poaching intervention initiatives. The entity also embarked on a dehorning programme to protect rhinos against poaching.

Various co-management agreements were implemented, to ensure benefit sharing between protected areas and local communities. The entity continued to engage various communities and their respective traditional authorities around its protected areas to promote awareness about the importance of biodiversity conservation and role of protected areas.

3. Outlook for the 2025/26 financial year

Section 3 looks at the key areas of 2025/26, 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 IASP, among others.

Integrated economic development

The department will facilitate and provide comprehensive and coordinated business support and development services aimed at establishing sustainable small enterprises that contribute to inclusive economic growth and job creation. In this regard, the focus will be on facilitating partnerships between small enterprises and large buyers to improve market access, aiming for 10 partnerships to be established. Sector-specific business incubation and mentorship will be provided to 80 small enterprises in the clothing and textile, paper and pulp, detergents and cleaning chemicals, and bakery sectors. A shared production facility and service centre for small enterprises in pulp and paper products manufacturing will be established.

The MEI, which are targeted to fund seven new projects in 2025/26, will facilitate small, micro and informal business growth by supplying necessary equipment and resources, enabling job creation and sustaining employment in the local economy. Additionally, the Social Entrepreneurship, Capacity Building and Training programme will capacitate 150 social and informal entrepreneurs in 2025/26. Delivered in collaboration with institutions such as UKZN, these initiatives focus on equipping participants with essential skills in business management, digital tools, and sustainable practices.

The State Secretariat of Economic Affairs (SECO) funded Vuthela iLembe Local Economic Development (LED) Programme, will continue with its final phase of implementation in 2025/26 and this includes three key projects focused on non-revenue water, non-revenue electricity and the implementation of an integrated project management system for Enterprise iLembe. These projects are located in the iLembe District and address water and electricity infrastructure needs while also promoting energy efficiency and sustainability. Additionally, six Municipal Red Tape Reduction initiatives are to continue in 2025/26 to streamline administrative processes across municipalities such as iNkosi Langalibalele, Emadlangeni, Endumeni, Mpofana, uMngeni, and iNkosi uMtubatuba. By removing regulatory barriers, these interventions are intended to enhance the ease of doing business for local enterprises.

Trade and investment promotion

The department will continue with SMME exporter awareness efforts with the aim of increasing and diversifying the provincial export base and enable them to take advantage of the stronger growth in non-traditional markets availed by the formalisation of trade agreements such as the African Continental Free Trade Area. A continued concerted effort to retain investment in the province through the support of platforms that encourage liaison between leaders of business and government to build investor confidence will also be pursued. Engagements focused on the ease-of-doing-business will continue in strategic nodes within the province, as well as the implementation of findings and recommendations of previous studies conducted, in order to strengthen the business environment's index for investment attraction, business retention and expansion.

Sector Development

The department will continue to strengthen its support and growth of the cannabis/hemp industry through the establishment of a Cannabis/Hemp Shared Processing Facility at the Okhahlamba Municipality. The department will further pursue economic growth and job creation through the enhancement of the competitiveness of the province's priority and emerging/new economic sectors through strategic programmes such as essential oils and beauty products, digital animation and gaming, Business Process Outsourcing (BPO)/Global Business Services (GBS) industries, agro-processing/agri-business, cultural and creative industries, as well as forestry and wood products guided by the respective sectoral masterplans and priorities of the 7th Administration.

Business regulation and governance

The department will continue with various initiatives to ensure business compliance, which in turn encourages economic transformation, as well as growth and development in particular for small businesses, informal traders and township and rural based enterprises through provision of Compliance Education and Awareness programmes, conducting sector-based business compliance inspections and conducting regulatory reviews aimed at reducing red-tape associated with business compliance. The department will continue to provide support to municipalities in executing the business legislation and the continued implementation of the KZN Automated Business Licensing System. The department also aims to finalise the review 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.
- Review the KZN Consumer Protection Act in order to bridge legislative gaps in terms of confiscating illicit goods.
- Seek approval from the Provincial Executive Council of the KZN Informal Economy Master Plan.
- Implementation of the KZN PIA Policy that was developed to address issues of public interest when considering liquor applications within residential areas.

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. The Consumer Protection Service will aggressively address the issue with spaza shops through various campaigns including the appointment of consumer protection food safety ambassadors and the implementation of food safety wall mural campaigns in 11 districts in townships and rural areas.

Economic planning

The programme plans to sustain the innovation support programme to foster continued growth and development in the province, and develop an innovation hub in Mooi River to serve as a hub for creativity, collaboration, and entrepreneurship. The department plans to undertake three research studies focusing on the development of a sustainable electric vehicle ecosystem, optimising industrial parks in the province, and expanding the province's export capacity through trade analysis. The programme further commits to developing two sector strategies to explore new sectors that have potential to grow the provincial economy.

Tourism

The department will continue to implement innovative programmes in line with the ever-changing industry demands in partnership with other sector departments, government agencies, municipalities, organised industry associations, and the citizenry. In keeping with the priorities of the 7th Administration, the department will channel its focus on the development of cultural and heritage tourism experiences to diversify product offerings and promote the geographic spread of tourism benefits through investment in necessary tourism infrastructure. The department will also step up its Service Excellence and Customer Care training to ensure that more workers within the industry are better equipped to improve the overall visitor experience. To promote service standards and compliance, the department will intensify business inspections and carry out its business registration mandate and upskilling of tourist guides. In this regard, the department will continue to disseminate information that will assist businesses and tourist guides to become compliant. Tourism education, SMME and youth empowerment programmes will be pursued robustly drawing on lessons learnt. The department will also focus on strengthening strategic partnerships and will consider the promulgation of appropriate regulatory interventions to create a favourable policy environment to support sector growth.

Environmental Affairs

The department will escalate its programmes focusing attention on initiatives geared towards ensuring the participation of previously disadvantaged individuals in environmental management and the circular economy aimed at promoting sustainable development and environmental protection in the province. 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 by rehabilitating degraded land and restoring ecological biodiversity, while providing social relief and sustaining livelihoods of the marginalised and vulnerable members of society. Estuary management remains a priority in ensuring the integrity of the KZN coastline. 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.

Densification and urbanisation in areas under traditional authorities have been identified as emerging issues, creating both challenges and opportunities. Accordingly, concerted efforts will be put into engagement with and capacitation of traditional authorities in order for them to work with the department in this regard. Climate change remains one of the biggest global threats to humanity, as it affects the ability of the environment to sustain itself. The department will continue to lead and coordinate the response to the climate change impacts through the climate change strategy and implementation plan with public, private sector and other stakeholders. The new Climate Change Act that places various responsibilities on all spheres of government will be complied with once it has come into effect.

Ithala Development Finance Corporation (IDFC)

The IDFC plans to increase the provision of financial support to SMMEs and co-operatives through partnerships with other Development Finance Institutions (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.

The entity has been accredited as a Quality Council for Trades and Occupations (QCTO) and SETA Training and Skills Development Academy, which aims to bridge the skills gap, enhance professional development, and promote entrepreneurial success through high-quality, accredited training programmes offered to SMMEs. The IDFC established two SMME Incubator Centres in the eThekweni and the uMgungundlovu District municipalities to empower entrepreneurs and foster growth.

The entity will continue with the implementation of the Bulk Buying project, which involves central buying, warehousing and distribution of Fast-Moving Consumer Goods (FMCG), both perishable and non-perishable goods. The entity is currently operationalising the Mandeni Township facility, which will enable local small traders to start buying stock. The entity also plans to establish warehouses in six other districts.

The continuation of the Ndumo Regeneration Project, which includes the construction of the Ndumo taxi rank and informal stalls, as well as the construction of the Ndumo retail centre and petrol filling station is

also underway. The entity will continue with its CSI programmes to support to youth and women owned businesses through the Inkunzi isematholeni Youth in Business and Imbokodo Iyazenzela Women in Business programmes, respectively.

Ithala SOC Limited will continue to engage the Prudential Authority on the conditions and performance standards in pursuit of a banking licence.

KZN Growth Fund Agency (KZNGFA)

The KZNGFA will continue to play a key role in disbursing funds in respect of the OVF Tier 1. The key focus for 2025/26 will be on funding projects that create jobs, reduce poverty and inequality, including the 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 KZNGFA is currently implementing the necessary transitional measures to transition this entity from a trust to a Schedule 3D entity, as mentioned, which is anticipated to be finalised by end of April 2025. The trust is envisaged to be deregistered by the end of July 2025. Furthermore, the entity was inadvertently listed as a Schedule 3C provincial public entity and, as this listing schedule is not aligned to the business model envisaged for the entity, the amendment in the scheduling of the entity is currently receiving National Treasury's attention.

Dube TradePort Corporation (DTPC)

The first of the warehouses being constructed in TradeZone 2 will be completed in 2025/26, while construction of the remaining warehouses in TradeZone 2 will continue. Completion of these buildings is expected in 2026/27.

The installation of a ground-mounted solar system to provide renewable energy to DTPC and its tenants will be completed in 2025/26, and the construction of a water reservoir will commence. The second phase of the land purchase will be completed in 2025/26, in line with the purchase agreement signed in 2024/25. Preliminary planning for the development of the land, after the third phase of the land purchase is concluded and the land has been transferred, will commence. In 2025/26, DTPC aims to attract R500 million in private sector investment, to create 1 250 new permanent jobs and 250 new temporary jobs, and to facilitate transportation of 16 512 tons in cargo volume.

Trade and Investment KwaZulu-Natal (TIKZN)

TIKZN is dedicated to driving sustainable economic growth, attracting high-value investments, and facilitating business expansion and exports. Through these strategic initiatives, the entity will strengthen KZN's competitive advantage, create employment opportunities, and enhance the province's position as a key trade and investment hub in South Africa and beyond. In 2025/26, the entity aims to secure investment projects worth R4 billion, reinforcing KZN's position as a premier investment destination. These projects are expected to generate an estimated 4 500 potential jobs. In addition, two key investment projects will be secured within designated priority spatial areas to promote inclusive economic development and infrastructure expansion, and two investment projects will be specifically dedicated to supporting historically disadvantaged groups, thereby enhancing economic transformation and empowerment.

The entity will target export initiatives to promote KZN as an export hub, ensuring that businesses capitalise on international market opportunities. The entity plans to facilitate at least 80 export transactions, enabling local enterprises to access global markets. These transactions are projected to support export revenue valued at R75 million, boosting the trade performance and economic resilience of KZN. The initiatives will also create 275 new jobs through export transactions, supporting skills development and employment in key export sectors. At least 30 export transactions will originate from businesses owned by priority groups, enhancing inclusivity in international trade.

Supporting existing businesses remains a fundamental pillar of economic growth and stability. Through business retention strategies, 900 jobs will be retained, minimising employment risks and sustaining economic stability. The entity continues to support business expansion projects valued at R1.100 billion to enable enterprises to scale operations and contribute to GDP growth, as well as to create 900 potential jobs. The entity will continue to promote economic participation and sustainability, by providing dedicated support to priority group enterprises, and to businesses located in designated priority spatial areas.

The One-Stop-Shop will continue to play a critical role in streamlining investment processes and reducing bureaucratic barriers. Six catalytic projects will be facilitated through project brokering and strategic intervention, unlocking large-scale investment opportunities. Furthermore, five satellite District One-Stop-Shops will be established to improve investor support and service delivery at the district level. As part of the Redtape Reduction Forum, four strategic interventions will be implemented to enhance the ease of doing business and to improve regulatory efficiency.

Richards Bay Industrial Development Zone Company (RBIDZ)

The entity plans to have the full commissioning of the edible oils' refinery at Wilmar Processing SA (Pty) Ltd completed. This company is a global player in the manufacturing of edible oils. This investment project is in Phase 1A of the RBIDZ and will create 201 operational jobs upon completion.

The RBIDZ will be commencing construction of the KZN fresh produce agri-hub which is implemented in partnership with DARD. The fresh produce agri-hub is expected to create 358 direct jobs and 5 120 indirect jobs. In preparation for the construction of phase two of the Nyanza Light Metals' top structure, the site clearance, levelling, and deforestation have been completed and construction is anticipated to commence in 2025/26. The project is expected to create 3 000 indirect jobs and 800 direct jobs.

The entity plans to complete the construction for Bote Industries (Pty) Ltd, which is an investor who intends to establish a rubber hose manufacturing plant within Phase 1A of the RBIDZ for local and export markets, primarily serving the mining industry. The project is valued at R220 million and will create 120 permanent jobs. Steel Plate Solutions, which is a company providing steel plate products with an investment value of R85 million, as well as SEBO which is a logistics company with an investment value of R452 million, are also to commence construction in 2025/26.

Moses Kotane Research Institute (MKRI)

MKRI will continue to conduct research projects (16 projects for 2025/26) as part of its mandate to inform the economic activities in the province, as well as providing recommendations on policy and 16 projects are planned for 2025/26. MKRI will also produce research articles, business intelligence reports and market insight reports. Focus sectors are manufacturing, agriculture, construction, mining, trade and transport, among others.

MKRI will continue with its capacity building initiatives on innovation and technology to increase access to digital technologies, intelligent and competitive services. 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 and economic statistics that inform policy-making, among others.

The entity will host webinars, seminars and sector fora to disseminate research findings. MKRI 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. Skills development within the province will feature high on the list of priorities. Graduate development, skills development and incubator programmes will be conducted by the entity in 2025/26.

KwaZulu-Natal Economic Regulatory Authority (KZNERA)

KZNERA will continue in its quest to become the epitome of excellence in the regulation and transformation of the gambling and liquor industries. The KZNERA seeks to enforce strict compliance of applicable industry legislation and will continue to license qualified, fit and proper entities and individuals to ensure a socially responsible industry and to protect the interest of the public.

The entity will focus on strategies to improve revenue generation for the provincial government and entity, by fostering a conducive business environment, encouraging responsible practices, and facilitating the growth of the regulated sectors. Part of the mandate of KZNERA is to transform the economies of the gambling and liquor industries in KZN, and to develop rural horseracing, micro manufacturing and tourism. Also, focus will be given to transform KZNERA into a one-stop-shop by providing a comprehensive and streamlined regulatory service for both gambling and liquor regulation needs. The ongoing streamlining and integration of processes will continue with the aim to enhance operational efficiencies.

In line with its core mandate, KZNERA is committed to enhancing the quality and consistency of enforcement and monitoring, and will actively pursue initiatives that promote job creation and unlock economic opportunities within the regulated industries, contributing to the overall socio-economic

development of the province. The Tax Act and fee revision processes are ongoing, and are expected to be finalised during 2025/26.

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 2025/26, and while the mandate and legislative processes are being concluded, 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.

KwaZulu-Natal Tourism and Film Authority

In 2025/26, the KZNTAFA will focus on greater integration of film and tourism activities, aimed at more efficient utilisation of resources, and higher economic output. The entity will establish more partnerships that complement both industries.

In support of the GNU priorities, the KZNTAFA will focus its 2025/26 programmes on several key areas supporting SMMEs, promoting the development of tourism and film products, and providing training to equip emerging businesses with the skills needed to compete at all levels. The focus on heritage and culture will be a key pillar in all the programmes and projects that the entity will embark on in 2025/26.

The entity will host two significant events, namely the Simon Sabela Awards in July 2025 during the Durban International Film Festival and the ATI in May 2025. These international events will offer a platform to extensively promote the province and showcase its offerings to a global audience. Furthermore, the Convention Bureau is targeting to host approximately forty international events during the year.

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 DFFE and 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 conflict continues to strain relations between EKZNW-protected areas and neighbouring communities. In this regard, EKZNW plans to intensify its efforts to maintain the standard of the perimeter fence. The entity will also upscale its educational public awareness campaigns about the importance of protected areas and biodiversity conservation. In addition, the entity will cost the Human-wildlife Conflict Compensation chapter in the Ezemvelo KZN Wildlife Bill, in collaboration with EDTEA, and align its policy accordingly.

The road maintenance project at the Midmar Nature Reserve, funded through the KZN Economic Recovery Fund, was still underway, after delays were experienced due to poor workmanship of contractors, leading to their termination. 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.

Due to poor contractor performance, cost escalations and a proposed change in the scope of the Midmar Revamp project, NDT subsequently appointed an implementing agent to continue with the roll-out of the project in 2025/26.

4. Reprioritisation

Reprioritisation of funds was undertaken by the department across programmes and economic classifications over the 2025/26 MTEF. In addition, the department undertook a shifting of funds in respect of the outcome of the public entities' rationalisation process, between programmes and economic

classifications from the erstwhile standalone entities to the newly formed entities, as explained per programme and in the Transfers section.

The details of the movements are as follows:

- Programme 1: Administration was increased by R3.656 million in 2025/26, mainly under *Goods and services* to cater for the acquisition of new offices in Hoosen Haffjee Street in Pietermaritzburg and these funds were reprioritised from Programme 5: Economic Planning. The reduction of R2.685 million against Programme 1 in 2026/27, with carry-through over the MTEF mainly against *Compensation of employees* is due to the reduction of personnel under the Office of the MEC in line with the approved organogram. These funds were reprioritised to the sub-programme Economic Empowerment in Programme 2: Integrated Economic Development Services against *Goods and services*.
- Programme 2 was increased by R7.120 million in 2025/26 and R42.244 million in 2026/27 mainly against *Goods and services* and *Transfers and subsidies to: Provinces and municipalities* with carry-through costs over the MTEF. The funds were moved from Programmes 1, 5, 6 and 7 from *Compensation of employees* and *Goods and services* to cater for projects such as Operation Vula, mentorship and training, youth funding initiatives and LED initiatives, as well as transfers in respect of informal traders' infrastructure projects.
- Programme 3: Trade and Sector Development was decreased by R88.882 million in 2025/26 and R120.800 million in 2026/27, with carry-through to 2027/28, largely against *Transfers and subsidies* due to a shift undertaken from this programme under *Transfers and subsidies to: Non-profit institutions* in respect of the former KZNFC to Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts* resulting from the merger of KZNFC and TKZN to form the KZNTAFA. The historical numbers were restated for comparative purposes. Mitigating the decrease in 2025/26 was the reprioritisation of R5.057 million from Programme 6 from *Transfers and subsidies to: Provinces and municipalities* in respect of the Ladysmith Visitors' Information Centre, upgrade of the St Lucia Tourism Craft Market and the refurbishment of the Howick Falls Tourism Precinct which are no longer catered for at this stage, to this programme towards various *Goods and services* items and *Compensation of employees* towards filling critical vacant posts to address services at district level. There is also an increase against *Transfers and subsidies to: Departmental agencies and accounts* as a result of the shift of the MKRI from *Transfers and subsidies to: Non-profit institutions* to this category. The historical data was restated for comparative purposes.
- Programme 4: Business Regulation and Governance was increased by R1.728 million in 2025/26 and R17 000 in 2026/27, with carry-through, mainly against *Compensation of employees* to cater for the carry-through costs of the 2024 wage agreement and annual pay progression costs, and against *Goods and services* to cater for various spending pressures in line with prior year trends. These funds were reprioritised from Programme 5 under *Compensation of employees* due to certain vacant posts requiring re-evaluation.
- Programme 5 was reduced by R5.695 million in 2025/26 and R9.012 million in 2026/27, with carry-through against *Compensation of employees* due to various vacant posts that still need to be evaluated as required by the Office of the Premier (OTP). These funds were moved to Programmes 1, 2 and 4 as mentioned.
- Programme 6: Tourism was increased by R83.789 million in 2025/26 and R95.816 million in 2026/27, with carry-through, due to the merger of KZNFC and TKZN to form the KZNTAFA against *Transfers and subsidies to: Departmental agencies and accounts*. Mitigating the increase was a reduction of R10.150 million in 2025/26 from *Transfers and subsidies to: Provinces and municipalities* from projects such the Ladysmith Visitors' Information Centre, upgrade of the St Lucia Tourism Craft Market and the refurbishment of the Howick Falls Tourism Precinct which are no longer catered for over the MTEF at this stage and R1.318 million against *Compensation of employees* due to no intake in respect of tourism graduates. These funds were moved to Programmes 2 and 3.
- Programme 7: Environmental Affairs was reduced by R1.716 million in 2025/26 and R5.580 million in 2025/26, with carry-through, mainly against *Compensation of employees* due to the revision of critical vacant posts to be filled. These funds were reprioritised to Programme 2 under *Provinces and municipalities* to cater for various projects such as informal traders' infrastructure and municipal employment initiatives.

5. Procurement

The department will maintain a fair, equitable, transparent, competitive and cost-effective procurement system that will enable economic transformation and will continue to strengthen wider participation by targeted groups in the various categories of procurement. This will be attained through the implementation of effective and efficient procurement and demand plans that will create an enabling environment for better planning and spend analysis, thus ensuring value for money and client satisfaction in line with the new preferential procurement regulations. The department developed their own policy for procurement in line with the Preferential Procurement Policy Framework Act (PPPFA) and the revised regulations as promulgated in January 2023.

The department will continue to develop and implement procurement plans for 2025/26 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 2025/26 include implementation of the OVF programme, consumer and environmental education campaigns, youth skills development, initiatives to assist township and rural businesses, 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 2021/22 to 2027/28. 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.

Table 4.1 : Summary of receipts and financing

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24		2024/25		2025/26	2026/27	2027/28
Equitable share	3 306 711	3 330 280	3 386 897	3 454 752	3 454 752	3 454 752	3 600 837	3 763 357	3 932 708
Conditional grants	5 080	6 402	6 236	5 076	5 076	5 076	6 161	-	-
EPWP Integrated Grant for Provinces	5 080	6 402	6 236	5 076	5 076	5 076	6 161	-	-
Total receipts	3 311 791	3 336 682	3 393 133	3 459 828	3 459 828	3 459 828	3 606 998	3 763 357	3 932 708
Total payments	3 337 833	3 320 105	3 365 480	3 459 828	3 473 031	3 473 031	3 606 998	3 763 357	3 932 708
Surplus/(Deficit) before financing	(26 042)	16 577	27 653	-	(13 203)	(13 203)	-	-	-
Financing									
of which									
Provincial roll-overs	-	-	-	-	13 203	13 203	-	-	-
Provincial cash resources	54 884	-	(8 750)	-	-	-	-	-	-
Surplus/(Deficit) after financing	28 842	16 577	18 903	-	-	-	-	-	-

The department's baseline has increased from R3.312 billion to R3.933 billion over the seven-year period. The department receives R6.161 million in respect of the EPWP Integrated Grant for Provinces in 2025/26. There is no allocation for the two outer years of the MTEF, at this stage.

In 2021/22, the department received additional funding of R54.884 million from the KZN Economic Recovery Fund allocated for the OVF 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 OVF project where a lower management fee was negotiated with the KZNGFA, as well as delays in the receipt of Microsoft software licences.

In the 2022/23 Adjustments Estimate, 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 staff.

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 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 in-year by National Treasury 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.

In the 2024/25 Adjustments Estimate, the department's budget was increased by R13.203 million in respect of the approved roll-over of equitable share funds against *Transfers and subsidies* as follows:

- R6.500 million was allocated to Programme 6 against *Provinces and municipalities* (R3.500 million) in respect of the transfer to the iLembe Enterprise Development under the iLembe District Municipality relating to the ongoing KwaShushu Hotsprings project and against *Departmental agencies and accounts* (R3 million) for transfer to the KZNTAFA in respect of the purchase of land at the Mkuze Falls Game Reserve for the benefit of the neighbouring community.
- R6.703 million was allocated to Programme 7 against *Provinces and municipalities* (R3.600 million) in respect of the Greenest Municipality Competition. This is a competition between local municipalities with respect to service delivery in areas such as waste management, green initiatives, awareness and education, planning and public participation. The roll-over was also allocated against *Public corporations and private enterprises* (R3.103 million) which relates to the transfer to the Waste Economy Support Programme (WESP) to accelerate waste diversion in the province.

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*.

Tax receipts are derived from *Casino taxes*, *Horse racing taxes*, and *Liquor licences* collected by the KZNERA. As explained, this entity was formed after the KZNGBB and the KZNLA amalgamated.

Table 4.2 : Summary of departmental receipts collection

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Tax receipts	621 569	746 417	751 901	756 837	756 837	756 837	789 744	824 292	861 385
Casino taxes	464 108	580 439	577 492	607 591	607 591	607 591	637 970	669 869	700 013
Horse racing taxes	133 621	131 274	144 409	116 074	116 074	116 074	117 116	118 171	123 489
Liquor licences	23 840	34 704	30 000	33 172	33 172	33 172	34 658	36 252	37 883
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	12 674	5 371	13 774	15 570	15 570	15 570	16 687	18 183	19 002
Transfers received	850	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 540	581	4 554	746	746	746	779	815	852
Interest, dividends and rent on land	1 140	1	2 980	7	7	7	7	7	7
Sale of capital assets	2	-	-	255	255	465	266	278	291
Transactions in financial assets and liabilities	13 926	4 890	222 052	79	79	8 515	83	87	91
Total	651 701	757 260	995 261	773 494	773 494	782 140	807 566	843 662	881 628

Details of the receipts are as follows:

- *Casino taxes* also include tax revenue from the Limited Payout Machines and Bingo. The low collection in 2021/22 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 2025/26 MTEF budget is linked to the prior years' collection trend. Inflationary growth is anticipated over the 2025/26 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 particularly during the Covid-19 lockdown period. Considering historic collection trends, the budget over the MTEF seems conservative.
- *Liquor licences* shows a fluctuating trend 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 largely inflationary growth over the MTEF. The new collection regime based on turnover of establishments can be implemented once the KZN Liquor Act is amended by the KZN Legislature through EDTEA, and this will be brought into the baseline in the 2026/27 MTEF budget process.

Sale of goods and services other than capital assets relates to state property rentals, parking fees, environmental authorisation 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 and includes amounts relating to 2016 to 2019. The high collection in 2023/24 was due to new contracts for servitude rights as explained below. These new servitude rights fees are included in the budget anticipated to be collected over the 2025/26 MTEF. The servitude rights budgeted for over the MTEF relate to rental or right to use of the sea floor for companies such as Telkom, Sappi, SAPREF, etc. There are agreements in place with these companies where they agreed to pay certain rentals in line with the agreements.

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 2025/26 MTEF.

Interest, dividends and rent on land relates to interest on staff debts. The fluctuating trend is due to the uncertain nature of this revenue source. The revenue recorded against 2023/24 is high and emanates from interest from irrecoverable debt that was written off in 2022/23, while the interest related to this debt was shown in 2023/24. The revenue budget is kept constant from the 2024/25 Revised Estimate and over the 2025/26 MTEF.

Sale of capital assets represents revenue collected from 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 previous years' expenditure such as staff debts, salary overpayments, etc. which are difficult to budget for. The high collection in 2023/24 is attributed to funds surrendered by the DTPC, TKZN and the KZNGFA, as well as the IDFC, after the province studied 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 2021/22 to 2027/28. It should be noted that the department restated the 2022/23 expenditure. As such, this will not reflect the same amount as in the 2024/25 EPRE.

Table 4.3 : Details of donor funding and agency receipts

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Donor funding	-	28 407	-	20 000	20 000	17 162	-	-	-
Swiss Donor Funds - SECO		28 407	-	20 000	20 000	17 162	-	-	-
Total	-	28 407	-	20 000	20 000	17 162	-	-	-

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Donor funding	10 961	16 361	38 616	21 000	21 000	1 000	20 820	-	-
Swiss Donor Funds - SECO	10 961	16 361	38 616	21 000	21 000	1 000	20 820	-	-
Total	10 961	16 361	38 616	21 000	21 000	1 000	20 820	-	-

The government of the Swiss Confederation represented by the 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 iLembe LED programme will also continue as the programme continues into its final phase, as detailed in *Section 3: Outlook for the 2025/26 financial year*. The 2024/25 Revised Estimate indicates a reduced allocation of R17.162 million due to the funding being subjected to fluctuations in the exchange rate, the final amount is only confirmed once the funds are transferred and converted into the South African currency. The withdrawal and payment of the final tranche of funds in 2024/25 was delayed. These funds were cleared into the departments' account at the end of January 2025 and transferred to the Provincial Treasury donor account in the beginning of February 2025. The department is required to undertake the contracting process with the municipalities prior to transferring the funds. In this regard, the projected expenditure was adjusted as the process will not be finalised in 2024/25. This explains the reduced 2024/25 Revised Estimate of R1 million.

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.
- National Treasury instructed departments to provide growth of 4.5 per cent in *Compensation of employees* in 2025/26. In this regard, the growth of 13 per cent in 2025/26 sufficiently caters for the required increase.
- Over the 2025/26 MTEF, the department budgeted for the cost of the carry-through impact of the 2024 wage agreement through internal reprioritisation, the ongoing filling of posts in line with the new organisational structure, as approved by the DPSA in May 2022 and the 1.5 per cent pay progression. The growth of 4 per cent in 2026/27 and 4.5 per cent in 2027/28 will be reviewed in the next budget process.

- 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 59 posts in 2025/26 and will review this in the next budget process to take into account posts that have not been filled, with the new structure providing for increased capacity at district level.

7.2 Amendments to provincial and equitable share funding: 2023/24 to 2025/26 MTEF

Table 4.5 shows the amendments to funding received by the department over the 2023/24, 2024/25 and 2025/26 MTEF periods, and excludes conditional grant funding. The carry-through allocations for the outer year (i.e. 2027/28) are based on the incremental percentage used in the 2025/26 MTEF.

Table 4.5 : Summary of amendments to provincial and equitable share allocations for the 2023/24 to 2025/26 MTEF

R thousand	2023/24	2024/25	2025/26	2026/27	2027/28
2023/24 MTEF period	(35 090)	(7 328)	(20 567)	(21 493)	(22 460)
Cost of living adjustment carry-through (3%)	8 349	10 238	10 356	10 822	11 309
PES data update and own revenue reductions	(43 439)	(17 566)	(30 923)	(32 315)	(33 769)
2024/25 MTEF period		(126 850)	(128 310)	(137 331)	(143 511)
Fiscal consolidation reduction by National Treasury		(129 850)	(128 310)	(137 331)	(143 511)
Funding from Vote 12: Transport for Margate Airport		3 000	-	-	-
2025/26 MTEF period			-	-	-
Total	(35 090)	(134 178)	(148 877)	(158 824)	(165 971)

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*. 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*.

In the 2025/26 MTEF, there were no changes made to the department's allocation.

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 2021/22 to 2027/28. 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.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Administration	294 016	321 796	384 053	367 008	377 013	377 013	368 473	378 925	395 978
2. Integrated Economic Development Services	567 091	338 372	329 771	339 693	351 381	351 381	350 170	403 490	395 390
3. Trade and Sector Development	814 806	896 366	783 436	974 562	872 312	872 312	939 362	966 099	1 026 898
4. Business Regulation and Governance	184 048	198 534	216 527	216 806	214 142	214 142	230 284	239 005	249 761
5. Economic Planning	20 369	24 851	30 444	54 948	37 478	37 478	47 705	46 821	48 930
6. Tourism	331 752	396 772	372 295	274 385	388 118	388 118	384 008	399 889	426 835
7. Environmental Affairs	1 125 751	1 143 414	1 248 954	1 232 426	1 232 587	1 232 587	1 286 996	1 329 128	1 388 916
Total	3 337 833	3 320 105	3 365 480	3 459 828	3 473 031	3 473 031	3 606 998	3 763 357	3 932 708

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	726 669	797 741	1 005 688	1 082 224	1 042 479	1 041 731	1 138 576	1 206 024	1 231 152
Compensation of employees	400 746	430 951	461 923	609 705	539 158	539 127	609 311	633 641	662 152
Goods and services	325 923	366 790	543 765	472 519	503 321	502 604	529 265	572 383	569 000
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 593 072	2 483 934	2 337 987	2 356 341	2 403 295	2 403 326	2 453 755	2 543 213	2 686 801
Provinces and municipalities	78 045	91 409	56 208	24 014	35 116	35 116	28 369	31 443	40 158
Departmental agencies and accounts	2 234 819	2 120 669	2 021 865	1 884 286	2 000 835	2 000 835	2 179 638	2 263 594	2 388 079
Higher education institutions	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	250 621	248 882	234 572	236 624	217 227	217 227	230 940	230 466	241 157
Non-profit institutions	20 518	13 403	16 734	206 917	144 633	144 633	9 208	11 124	11 807
Households	3 728	4 555	3 506	1 500	2 484	2 515	1 600	1 600	1 600
Payments for capital assets	18 092	30 101	21 751	21 263	27 233	27 950	14 667	14 120	14 755
Buildings and other fixed structures	1 246	269	402	-	2 356	2 530	-	-	-
Machinery and equipment	14 334	22 483	21 327	21 263	24 877	25 420	14 667	14 120	14 755
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 512	7 349	22	-	-	-	-	-	-
Payments for financial assets	-	8 329	54	-	24	24	-	-	-
Total	3 337 833	3 320 105	3 365 480	3 459 828	3 473 031	3 473 031	3 606 998	3 763 357	3 932 708

Programme 1 reflects an increase in the 2024/25 Adjusted Appropriation, with funds moved to *Goods and services* in this programme to cater for fleet services costs and travel and subsistence costs, to *Buildings and other fixed structures* to cater for unplanned but necessary upgrades in respect of the Cascades office as well as *Machinery and equipment* to cater for the purchase of motor vehicles and office furniture which were under-budgeted for. The 2025/26 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 slight reduction in 2025/26 in comparison to the 2024/25 Adjusted Appropriation is due to a once-off bulk procurement of laptops and computers planned for 2024/25. There is steady growth over the MTEF.

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 TIKZN 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 2025/26 MTEF provides for various project transfers, such as the MEI for informal enterprises projects, the informal economy infrastructure development (IEID) projects, the informal trader stalls, as well as for various transfers to the IDFC and includes funding for the Enterprise Development Fund and Ithala SOC Ltd, as detailed in Section 7.7. Furthermore, the growth over the 2025/26 MTEF includes the youth in real estate training and placement programme, TRERS capacity building initiatives, youth business incubation and women and people with disabilities initiatives. There is a significant increase in 2026/27 due to provision made for mentorship programmes, the implementation of the agricultural development programme and the creation of market opportunities through business fairs, trade fairs and retail space.

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 TIKZN to support businesses affected by the April 2022 flood damage, in respect of operating and capital expenditure requirements. The budget over the 2025/26 MTEF largely caters for transfers to public entities including TIKZN, MKRI, DTPC and RBIDZ, for their operational costs, as detailed in Section 3, as well as for projects, such as the cannabis/hemp commercialisation programme, and the Prince Mangosuthu Buthelezi Airport. A shift was undertaken from this programme under *Transfers and subsidies to: Non-profit institutions* in respect of the former KZNFC to Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts* resulting from the merger of KZNFC and TKZN to form KZNTAFA. The historical numbers were restated for comparative

purposes. There is steady growth over the MTEF.

Programme 4 shows steady growth over the MTEF and caters for transfers to KZNERA resulting from the merger of KZNLA and the KZNGBB, as mentioned. The budget over the MTEF also 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, the facilitation of community consumer awareness outreach campaigns and workshops, the MEC's outreach programmes, 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. There is steady growth over the MTEF.

Programme 5 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, as well as the printing of research publications. Growth over the 2025/26 MTEF includes once-off projects in 2025/26 such as Monitoring and Evaluation End-Term Assessment Report, Summative Report (2019-2024 MTSF) and Outcome Evaluation Study which is a departmental theory of change programme and grows steadily over the two outer years.

Programme 6 caters for transfers to KZNTAFA and KZNSB over the 2025/26 MTEF. A shift was undertaken from Programme 3 under *Transfers and subsidies to: Non-profit institutions* in respect of the former KZNFC to this programme against *Transfers and subsidies to: Departmental agencies and accounts* resulting from the merger of KZNFC and TKZN. The historical numbers were restated for comparative purposes. The department has made provision over the MTEF in respect of transfers to the KZN Amafa and Research Institute (Amafa) to cater for the upgrade and refurbishment of various tourism sites in the province. Also included over the MTEF are various tourism projects, such as the Tourism Entrepreneurship Career Expo, implementation of tourism grading, the Tourism Graduate programme, Master Shisanyama upskilling, Ingakithi school competition, etc. There is steady growth over the MTEF.

Programme 7 reflects an increasing trend over the MTEF and 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, an Integrated Environmental Management Tool where the department will be assisting municipalities with the development of plans such as waste management and climate change plans, among others, Transformative River Management Programme which is a ecosystem-based adaptation project for climate resilience, waste minimisation infrastructure support programme and waste dumps clearance projects, etc. There is steady growth over the MTEF.

Compensation of employees reflects growth of 13 per cent in 2025/26, 4 per cent in 2026/27 and 4.5 per cent in 2027/28, mainly to cater for the filling of critical posts by the department in line with the approved organisational structure, with focus on increasing the capacity at district level. The department has budgeted to fill 59 posts in 2025/26 and will review this in the next budget process to take into account posts that have not been filled. The department budgeted for an increase of 4.5 per cent in 2025/26 as instructed by National Treasury, the 1.5 per cent pay progression and the carry-through cost of the 2024 wage agreement over the MTEF. The growth of 4 per cent in 2026/27 will be reviewed in the next budget. A growth of 4.5 per cent is reflected in the outer year of the MTEF.

Goods and services reflects an increasing trend over the MTEF. 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 caters for various projects such as Business Licensing Project Management unit and the KZN automated licensing system, Informal Business Upliftment programme, the facilitation of community consumer awareness outreach campaigns and workshops, the MEC's outreach programmes, conducting business inspections, radio and edutainment initiatives, as well as an Integrated Case Management System (e-Complaints), Tourism Entrepreneurship Career Expo, implementation of tourism grading, the Tourism Graduate programme, Master Shisanyama upskilling, Ingakithi school competition, among others.

Transfers and subsidies to: Provinces and municipalities relates to transfers to various municipalities, with the detail provided in Section 7.9. This category was decreased by reprioritisation from projects such as the Ladysmith Visitors' Information Centre, upgrade of the St Lucia Tourism Craft Market and the refurbishment of the Howick Falls Tourism Precinct which are no longer catered for over the MTEF.

Transfers and subsidies to: Departmental agencies and accounts relates to transfers to public entities such as TIKZN, KZNSB, KZNTAFA, KZNERA, MKRI, Amafa, KZNGFA, DTPC and EKZNW, as detailed in Section 7.7. This category includes a shift undertaken from *Transfers and subsidies to: Non-profit institutions* in respect of the former KZNFC to this category for transfer to KZNTAFA resulting from the merger of KZNFC and TKZN. Also included is a shift undertaken in respect of transfers to the MKRI and the KZNGFA, from *Transfers and subsidies to: Non-profit institutions* to this category. The historical numbers were restated for comparative purposes. There is steady growth over the MTEF.

Transfers and subsidies to: Higher education institutions 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 UKZN RLED programme only, over the MTEF.

Transfers and subsidies to: Public corporations and private enterprises mainly relates to transfers to the WESP, KZN Music Cluster (KUMISA), the IDFC and the RBIDZ, as detailed in Sections 7.7 and 7.9.

Transfers and subsidies to: Non-profit institutions relates to funding toward the training of tour operators in the two outer years.

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 2023/24 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. The 2024/25 Adjusted Appropriation caters for unplanned but necessary upgrades in respect of the Cascades office. No provision is made against this category over the MTEF.

Machinery and equipment relates to the purchase of motor vehicles, finance lease payments in respect of data packages and cellphone contracts, as well as for the purchase of furniture and computer equipment such as laptops. The increase in the 2024/25 Adjusted Appropriation was to cater for the purchase of motor vehicles and office furniture which were under-budgeted for. The MTEF reflects an erratic trend and this is largely due to the department's needs and requirements.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
EPWP Integrated Grant for Provinces	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-
Total	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-

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 2021/2022 to 2025/26. The department received an allocation of R6.161 million for the EPWP Integrated Grant for Provinces in 2025/26 due to the incentive nature of the grant and improved compliance with reporting requirements. The department plans to create 540 work opportunities in 2025/26 using the EPWP Integrated Grant for Provinces allocation. The department will top up the grant with funds from the equitable share and create a further 7 185 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 2025/26 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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Existing infrastructure assets	-	-	234	-	691	741	-	-	-
Maintenance and repair: Current	-	-	-	-	-	-	-	-	-
Upgrades and additions: Capital	-	-	234	-	691	741	-	-	-
Refurbishment and rehabilitation: Capital	-	-	-	-	-	-	-	-	-
New infrastructure assets: Capital	1 246	269	168	-	1 665	1 665	-	-	-
Infrastructure transfers	239 108	237 405	114 297	66 091	79 400	75 400	-	-	-
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	239 108	237 405	114 297	66 091	79 400	75 400	-	-	-
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure leases	34 590	35 694	37 504	40 233	37 329	36 374	42 035	43 969	45 948
Non infrastructure¹	-	-	-	-	-	-	-	-	-
Total	274 944	273 368	152 203	106 324	119 085	114 180	42 035	43 969	45 948
Capital infrastructure	240 354	237 674	114 699	66 091	81 756	77 806	-	-	-
Current infrastructure	34 590	35 694	37 504	40 233	37 329	36 374	42 035	43 969	45 948

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

Upgrades and additions: Capital reflects expenditure of R234 000 in 2023/24 in respect of the upgrading of the department's Environmental Affairs offices at Cascades in Pietermaritzburg. The 2024/25 Adjusted Appropriation increased by R691 000 as a result of virements undertaken to cater for unplanned but necessary upgrades in respect of the Cascades office which largely entail the conversion of the ablution block into office spaces and the installation of a new roof for the office building, as well as partitioning of office space at the head office building. There is no provision made against this category over the MTEF.

New infrastructure assets: Capital was allocated R1.665 million in the 2024/25 Adjusted Appropriation to cater for prefabricated farm structures procured for beneficiaries in the Amajuba and eThekweni districts, as well as in respect of a fueling station canopy purchased for a beneficiary under the OSS initiative. This was originally budgeted for under *Goods and services* but was moved to this category. There is no provision made against this category over the MTEF.

Infrastructure transfers: Capital was increased by R13.309 million in the 2024/25 Adjusted Appropriation. The department allocated R6.500 million of its roll-over against this category, and of this, R3.500 million relates to a transfer against *Transfers and subsidies to: Provinces and municipalities* in respect of the iLembe Enterprise Development under the iLembe District Municipality relating to the ongoing KwaShushu Hotsprings project and R3 million relates to a transfer against *Transfers and subsidies to: Departmental agencies and accounts* for transfer to the KZNATAFA in respect of the purchase of land at the Mkuze Falls Game Reserve for the benefit of the neighbouring community. In addition, a virement of R4 million was undertaken from *Goods and services* to *Transfers and subsidies to: Provinces and municipalities* in Programme 2 to cater for Informal economy infrastructure projects such as the

KwaMbonambi Town Market Stalls to be implemented by the uMfolozi Municipality, the King Dinuzulu Suburb Trading Facilities to be implemented by the uMlalazi Municipality, uMsinga Infrastructure to be implemented by the uMsinga Municipality and eMondlo Infrastructure to be implemented by the Abaqulusi Municipality. Furthermore, a shift of R2.809 million was undertaken to correctly reflect the infrastructure portion of infrastructure projects under the IDFC which were erroneously omitted and classified as non-infrastructure transfers when the 2024/25 *EPRE* was prepared. This includes projects such as the Detergents and Chemicals Shared Production. This movement is only visible in this table. There is no provision made against this category over the MTEF.

Infrastructure: Leases caters for the buildings leased by the department. There is an increasing trend over the MTEF, with growth of 15.5 per cent in 2025/26, 4.6 per cent in 2026/27 and 4.5 per cent in 2027/28. The reduction in the 2024/25 Adjusted Appropriation was due to a shift within Programme 1 in respect of a fueling station canopy purchased for a beneficiary under the OSS initiative. 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*.

The transfers to public entities amount to R2.424 billion, R2.510 billion and R2.645 billion over the MTEF. Details are provided per entity.

DTPC

The funds transferred to DTPC for operational costs and capital projects. Over the MTEF, the entity will focus on the construction of the warehouses in TradeZone 2, and completion of these buildings is expected in 2026/27.

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. The increase in 2023/24 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 2025/26 MTEF transfers provide for operational costs to enable the entity to meet its mandate, including the management of protected areas and biodiversity in KZN.

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 allocation of R80.288 million in 2024/25 caters for the continuation of various projects where IDFC was appointed as the implementing agent, as well as the Thokazi Royal Lodge upgrade project, including an amount of R29.288 million that was allocated toward Ithala SOC Ltd toward operational expenses. In the 2024/25 Adjustments Estimate, the transfer to Ithala SOC Ltd was cut by R20 million, however, this amount was reallocated back to Ithala SOC Ltd as a post Adjustments Estimate virement. Over the 2025/26 MTEF, the entity receives transfers of R51.904 million, R53.871 million and R56.289 million toward operational expenses. In addition, R35 million, R30 million and R31.356 million is allocated over the MTEF for continuation of specific projects, including the Clothing and Textile Hub, Detergents and Chemicals Shared Production facility, the Edendale Auto Hub, Thokazi Royal Lodge, the Enterprise Development Fund, pulp and paper shared facility, and the bakery incubation project.

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		
		2021/22	2022/23	2023/24				2024/25	2025/26	2026/27
Transfers to public entities		2 480 389	2 362 524	2 237 102	2 305 581	2 340 546	2 340 546	2 400 978	2 488 060	2 622 646
Dube TradePort Corporation	3.1 Trade & Investment Pro.	477 537	488 991	433 281	488 120	488 620	488 620	513 101	538 908	566 024
Ezemvelo KwaZulu-Natal Wildlife	7.4 Biodiversity Management	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
of which:										
Invasive Alien Species Programme	7.4 Biodiversity Management	44 875	49 710	51 897	54 232	54 232	54 232	55 897	58 412	61 041
TRERS	7.4 Biodiversity Management	-	-	7 000	5 000	5 000	5 000	7 000	7 000	7 315
Maloti Drakensberg	7.4 Biodiversity Management	-	-	520	-	515	515	515	515	515
Subsidy from Vote 4	7.4 Biodiversity Management	836 782	805 120	841 353	865 217	865 217	865 217	904 744	946 418	989 007
Ithala Development Finance Corporation		138 382	131 910	102 022	99 288	80 288	80 288	86 904	83 871	87 645
of which:										
Clothing and Textile Hub	2.1 Enterprise Development	5 000	5 000	12 224	5 000	5 000	5 000	5 000	-	-
Detergents and Chemicals Shared Prod.	2.1 Enterprise Development	-	23 500	13 000	14 000	14 000	14 000	10 000	12 000	14 000
Enterprise Development Fund	2.1 Enterprise Development	28 509	-	-	-	-	-	-	-	-
Edendale Auto Hub	2.1 Enterprise Development	-	9 000	-	-	-	-	1 000	5 000	3 041
Indumo Shopping mall	2.1 Enterprise Development	-	10 000	18 000	25 000	25 000	25 000	-	-	-
Inkunzi isematholeni	2.1 Enterprise Development	750	1 000	-	-	1 000	1 000	-	-	-
Ithala SOC Limited	2.1 Enterprise Development	65 123	65 000	51 142	49 288	29 288	29 288	51 904	53 871	56 289
Thokazi Royal Lodge	2.1 Enterprise Development	-	-	-	3 000	3 000	3 000	4 500	3 000	4 000
Shared infr. SMME & Co-ops incubation	2.1 Enterprise Development	39 000	7 410	-	-	-	-	-	-	-
Enterprise Development Fund	2.1 Enterprise Development	-	-	-	-	-	-	2 000	1 000	1 000
Bakery Incubation	2.1 Enterprise Development	-	5 000	3 500	1 500	1 500	1 500	2 000	2 000	2 000
Pulp & Paper Manufacturing	2.1 Enterprise Development	-	6 000	4 156	1 500	1 500	1 500	10 500	7 000	7 315
Moses Kotane Research Institute	3.2 Sector Development	56 125	56 608	59 055	58 667	61 367	61 367	60 546	61 650	64 424
KZN Growth Fund Agency	2.1 Enterprise Dev.	285 781	69 115	45 579	39 720	69 720	69 720	39 947	40 337	42 152
KwaZulu-Natal Economic Regulatory Authority	4.3 Liquor Regulation	138 743	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
KwaZulu-Natal Tourism and Film Authority	6.3 Tourism Growth and Dev.	226 424	272 454	253 097	248 747	258 747	258 747	257 515	268 176	288 331
KwaZulu-Natal Sharks Board	6.3 Tourism Growth and Dev.	70 245	71 443	69 663	70 159	80 159	80 159	73 442	76 757	80 211
Richards Bay Industrial Development Zone	3.3 Strategic Initiatives	107 189	109 945	128 115	130 336	130 336	130 336	136 436	142 595	149 012
Trade and Investment KwaZulu-Natal	3.1 Trade & Investment Pro.	98 306	168 336	103 592	103 057	103 307	103 307	111 305	103 993	119 502
KwaZulu-Natal Amfah and Heritage Institute	6.3 Tourism Growth and Dev.	-	-	-	-	-	-	4 000	3 000	4 000
Transfers to other entities		30 910	25 446	41 171	25 246	25 149	25 149	22 808	22 110	22 397
Demazane	2.1 Enterprise Development	50	-	-	-	-	-	-	-	-
Downstream Aluminum Centre of Tech.	2.1 Enterprise Dev.	1 001	-	-	-	-	-	-	-	-
DUT and UKZN initiative	2.1 Enterprise Dev.	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
Get2Natural	5.2 Research and Dev.	-	200	-	-	-	-	-	-	-
KZN Craft Hub - KwaMashu Com. Advancement Proj.	3.2 Sector Development	-	-	-	1 200	-	-	-	-	-
KZN Manufacturing Cluster	3.2 Sector Development	4 000	-	-	-	-	-	-	-	-
KZN Music Cluster (KUMISA)	3.2 Sector Development	4 000	4 500	4 000	3 000	3 500	3 500	4 000	4 000	4 500
SAAMBR	7.3 Envir. Quality Man.	7 968	8 366	8 734	8 796	8 796	8 796	9 208	9 624	10 057
SAFDA	2.1 Enterprise Dev.	7 550	4 000	8 000	3 500	3 500	3 500	-	-	-
Tembe Trust	3.2 Sector Development	1 000	-	-	-	-	-	-	-	-
Tour Operators	6.2 Tourism Growth and Dev.	-	999	-	1 250	1 250	1 250	-	1 500	1 750
Productivity SA	2.3 Economic Empowerment	-	-	-	1 000	1 000	1 000	2 000	2 000	2 090
Service SETA	2.1 Integrated Eco Services	-	-	12 900	-	-	-	-	-	-
SEDA	2.1 Integrated Eco Services	-	-	2 000	500	1 000	1 000	-	-	-
Waste Economy Support Programme (WESP)	7.3 Envir. Quality Man.	-	2 365	435	3 000	3 103	3 103	3 600	-	-
Total		2 511 299	2 387 970	2 278 273	2 330 827	2 365 695	2 365 695	2 423 786	2 510 170	2 645 043

MKRI

MKRI conducts research to identify the training and skills necessary to support the provincial economy. The entity coordinates interactions between various stakeholders, including government departments, training institutions, and external service providers. In the 2024/25 Adjustments Estimate, the entity received additional funding totalling R2.700 million, of which R500 000 was to cater for the provincial TRERS to provide the policy framework towards township and rural economic growth, R2 million was for the Mpofana Techno Hub and R200 000 was for Art and Craft Mapping Projects. The budget over the 2025/26 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 also 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.

KZNGFA

KZNGFA is a project financier with the mandate to invest in initiatives that have the potential to boost job creation, encourage B-BBEE, lower inequality, and improve economic growth in KZN. The KZNGFA finances medium to large scale sustainable private sector projects throughout KZN. The transfers to the entity over the 2025/26 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.

KZNERA

KZNERA provides for the regulation and economic empowerment of the liquor and gambling industries in the province. The transfers over the 2025/26 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 KZNERA will implement initiatives to facilitate participation of individuals previously disadvantaged in the liquor and gambling industry.

KZNTAFA

KZNTAFA is mandated to facilitate the development of the tourism sector and audio-visual industry. The transfers to KZNTAFA show a fluctuating trend over the 2025/26 MTEF.

During the 2024/25 Adjustments Estimate, an additional once-off amount of R10 million was received of which R3 million was in respect of the purchase of land at the Mkuze Falls Game Reserve for the benefit of the neighbouring community and R7 million was to cater for the hosting of tourism events such as the uMthayi Marula festival and the Fact Durban Rocks event as part of promoting tourism in the province. The transfers increase at a steady rate over the 2025/26 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. and for funding of film production and development projects, skills development and incubation programmes.

KZNSB

The transfer to KZNSB shows a fluctuating trend. During the 2024/25 Adjustments Estimate, the entity received a once-off additional amount of R10 million to assist the entity with spending pressures. The MTEF allocations show steady growth and provide for operational costs and capital expenses, as well as to undertake research and raise public awareness on the importance of marine conservation.

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 (Department of Trade and Industry). The budget over the MTEF provides for operational expenditure, as well as minor capital expenditure of the entity.

TIKZN

The transfers to TIKZN 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 has made provision over the 2025/26 MTEF in respect of transfers to Amafa to cater for the upgrade and refurbishment of various tourism sites across the province. Furthermore, the MTEF budget caters for transfers to other entities such as UKZN, KUMISA, SAAMBR and Productivity SA. Also included is the transfer to Tour Operators in the two outer years and WESP in 2025/26 only.

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 uMhlosinga 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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Category A	4 200	2 800	-	-	-	-	-	-	-
Category B	27 412	64 900	44 300	15 900	26 000	26 000	15 541	6 500	10 000
Category C	39 821	5 000	5 700	-	-	-	500	600	800
Unallocated	-	-	-	5 800	3 200	3 200	12 000	24 000	29 000
Total	71 433	72 700	50 000	21 700	29 200	29 200	28 041	31 100	39 800

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		
		2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Infrastructure Economic Development	2.2 Reg. and Local Eco. Dev.	14 017	17 300	20 300	9 900	15 900	15 900	13 991	15 000	20 000
Municipal Employment Initiative	2.2 Reg. and Local Eco. Dev.	3 000	14 000	6 000	2 000	-	-	4 250	6 000	6 000
Redtape Reduction	2.2 Reg. and Local Eco. Dev.	-	-	-	-	-	-	-	3 000	3 000
uMdoni SMME and Co-operative Support Programme	2.2 Reg. and Local Eco. Dev.	-	-	-	-	-	-	1 000	-	-
KwaMajomela Light Manuf. Centre	2.2 Reg. and Local Eco. Dev.	7 821	-	-	-	-	-	-	-	-
Margate Airport	3.2 Sector Development	-	5 000	2 000	500	3 500	3 500	-	-	-
Newcastle Airport	3.2 Sector Development	2 000	3 000	-	-	-	-	-	-	-
Mkuze Airport	3.2 Sector Development	31 000	-	-	-	-	-	-	-	-
Pietermaritzburg Airport	3.2 Sector Development	-	3 000	3 000	500	500	500	-	-	-
Richards Bay Airport	3.2 Sector Development	-	1 000	-	500	500	500	-	-	-
Prince Mangosuthu Buthelezi Airport	3.2 Sector Development	-	500	2 000	-	-	-	500	600	800
uTshwayelo Aquaculture	3.2 Sector Development	1 720	1 000	-	-	-	-	-	-	-
Cannabis/Hemp Commercialisation	3.2 Sector Development	-	-	-	-	-	-	5 000	6 500	10 000
Long Term Development Strategy	5.1 Policy and Planning	2 000	2 000	1 000	500	-	-	-	-	-
Sibhudu Caves, KwaShushu Hotspots	6.3 Tourism Growth and Dev.	1 000	-	-	-	-	-	-	-	-
Balele Game Reserve	6.3 Tourism Growth and Dev.	-	6 500	3 000	-	-	-	-	-	-
Koppie Alleen Guesthouse	6.3 Tourism Growth and Dev.	2 500	-	-	-	-	-	-	-	-
Inkosi uMtubatuba Information Centre	6.3 Tourism Growth and Dev.	6 000	6 500	3 000	2 000	-	-	-	-	-
Highover Game Reserve	6.3 Tourism Growth and Dev.	-	3 000	-	-	2 000	2 000	-	-	-
Beach Development	6.3 Tourism Growth and Dev.	-	2 500	2 500	-	-	-	-	-	-
Greenest Municipality Competition	7.3 Enviro Quality Mngmnt.	375	4 900	1 800	2 600	3 600	3 600	-	-	-
Green and Smart Municipality Comp.	7.1 Environ Policy Planning	-	-	2 400	2 000	2 000	2 000	-	-	-
Transformative River Management Prog.	7.1 Environ Policy Planning	-	-	-	1 200	1 200	1 200	1 300	-	-
Natural Resource Management Comp.	7.3 Enviro Quality Mngmnt.	-	2 500	3 000	-	-	-	-	-	-
Integrated Environmental Management Tool	7.3 Enviro Quality Mngmnt.	-	-	-	-	-	-	2 000	-	-
Total		71 433	72 700	50 000	21 700	29 200	29 200	28 041	31 100	39 800

With regard to Category A, the amount in 2021/22 and 2022/23 relates to the construction of an informal trade stall in eFolweni, in the eThekweni Metro. There is no provision made against this category over the MTEF.

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 2021/22 and 2022/23. The department transferred funds in 2021/22 and 2022/23 to the iNkosi uMtubatuba 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 iNkosi uMtubatuba 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, Natural Resource Management (NRM) Competition, the Green and Smart Municipality Competition, as well as MEIs. The funds will be transferred to Ray Nkonyeni, uMdoni, eDumbe, uMsunduzi, eMadlangeni, iNkosi uMtubatuba and other local municipalities.

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 iNkosi uMtubatuba Local Municipalities. The 2024/25 allocation also provides for the Margate, Richards Bay and Pietermaritzburg Airports, Greenest Municipality Competition, Green and Smart Municipality Competition and Transformative River Management Programme.

The 2024/25 Adjusted Appropriation reflects an increased allocation in respect of the approved roll-over of equitable share funds. In this regard, R3.600 million in respect of the Greenest Municipality Competition will be transferred to the uMuziwabantu Municipality, iNkosi Langalibalele Municipality, Alfred Duma Municipality, uMhlathuze Municipality, uMlalazi Municipality, and Dr. Nkosazana Dlamini Zuma Municipality. Also contributing was the 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 to be transferred to the Ray Nkonyeni Municipality as the direct beneficiary of the Margate Airport project. In addition, the department conducted an assessment against the signed funding agreements of approved projects being implemented in 2024/25 to determine where the greatest funding needs are. To support progress as per the project implementation plan, R4 million was moved to cater for Informal Economy Infrastructure. Mitigating the increase was the suspension of the 2024/25 Greenest Municipality Competition, as the department did not begin the competition process due to being unsure whether there would be sufficient funding should the 2024/25 roll-over not be approved and at this stage it was decided that it is too late to begin the process.

Over the 2025/26 MTEF, provision is made in respect of the Cannabis/Hemp Commercialisation project where funds will be transferred to the Okhahlamba Municipality, as well as to Infrastructure Development and MEIs. Provision is also made for the completion of various informal infrastructure development projects to various municipalities, Transformative River Management Programme where beneficiaries are not yet identified as well as the Integrated Environmental Management Tool.

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 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. In 2023/24, the department made provision for a transfer to the Ugu District Municipality in respect of the NRM Competition winners, as well as the transfer to UMEDA for the Howick Falls Tourism Precinct. Over the 2025/26 MTEF, provision is made for the Prince Mangosuthu Buthelezi Airport for transfer to the Zululand District Municipality.

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.
- *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 2025/26 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, uMngeni, Dannhauser, iMpendle, Inkosi Langalibalele, iNkosi uMtubatuba and uMuziwabantu MEIs, refurbishment of Jolivet Taxi Rank and Bus Rank Stalls project, Umdoni SMME and Co-operative Support Programme, as well as Informal infrastructure projects. Provision made for the two outer years of the MTEF at this stage, include the Redtape Reduction project, as well MEI and Informal Infrastructure projects.
- Over the 2025/26 MTEF, *Departmental agencies and accounts* comprises transfers to the KZNGBA. This budget was shifted from *Transfers and subsidies to: Non-profit institutions* to this category. The historical numbers were restated for comparative purposes. Also included are transfers to Productivity SA to facilitate competitiveness improvement of KZN enterprises.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Administration	1 176	2 136	1 183	314	1 370	1 374	328	343	358
Provinces and municipalities	112	226	208	314	416	416	328	343	358
Motor vehicle licences	112	226	208	314	416	416	328	343	358
Households	1 064	1 910	975	-	954	958	-	-	-
Bursaries	400	120	61	-	-	-	-	-	-
Staff exit costs	664	1 790	914	-	954	958	-	-	-
2. Integrated Economic Development	463 963	241 962	202 490	158 908	174 408	174 413	152 092	155 194	164 887
Provinces and municipalities	24 838	31 800	26 300	11 900	15 900	15 900	19 241	24 000	29 000
KwaMajomela Light Manufacturing Centre	7 821	-	-	-	-	-	-	-	-
Hlabisa Trade stalls	3 000	-	-	-	-	-	-	-	-
Manguzi Trade stalls	3 000	4 500	4 500	-	-	-	-	-	-
uMzombe Kwa Smith	-	-	-	2 000	2 000	2 000	700	-	-
iMpindle Infrastructure	-	-	-	1 200	1 200	1 200	900	-	-
Richmond CBD Trading Stores	-	-	-	1 000	359	359	1 391	-	-
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	-	-	2 000	2 000	-	-	-
eMondlo Infrastructure	-	2 000	-	1 000	2 000	2 000	-	-	-
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	-	-	-	-	-	-
Greater Kokstad Municipality : Inf. Econ. Infr. Dev	-	-	1 000	-	-	-	-	-	-
Msunduzi Municipality: Inf. Econ. Infr. Dev	-	-	1 000	1 000	1 000	1 000	-	-	-
eMondlo IEI	-	-	2 000	-	-	-	-	-	-
Alfred Duma MEI For Informal Enterprises	-	-	500	-	-	-	-	-	-
Alfred Duma: Inf. Econ. Infr. Dev	-	-	2 000	-	-	-	-	-	-
eMadlangeni MEI	-	-	500	-	-	-	-	-	-
iMpindle ITI	-	-	900	-	-	-	-	-	-
uBuhlebezwe: Inf. Econ. Infr. Dev	-	-	2 000	-	-	-	-	-	-
KwaMbonambi Town Market stalls	-	-	1 000	1 000	2 000	2 000	-	-	-
King Dinuzulu Suburb Trading Facilities	-	-	1 000	1 000	2 000	2 000	-	-	-
uMzinto Bus Rank Informal Trader stalls	-	-	2 000	750	-	-	-	-	-
uMndoni MEI	-	-	1 000	-	-	-	-	-	-
uMngeni ITI	-	-	1 400	750	1 041	1 041	-	-	-
uMngeni MEI	-	-	1 000	1 000	-	-	1 000	-	-
uMsinga IEI	-	-	2 000	-	-	-	-	-	-
Dannhauser MEI	-	-	-	-	-	-	500	-	-
iMpindle MEI	-	-	-	-	-	-	500	-	-
iNkosi Langalibalele: MEI for informal Enterprises	-	-	-	-	-	-	500	-	-
iNkosi uMtubatuba MEI for Manufacturing Sector	-	-	-	-	-	-	1 000	-	-
Refurb of Jolivet Taxi Rank stalls and new stalls at Bus Rank	-	-	-	-	-	-	1 000	-	-
uMzombe MEI	-	-	1 000	-	-	-	-	-	-
Redtape Reduction	-	-	-	-	-	-	-	3 000	3 000
Informal Infrastructure Projects	-	-	-	-	-	-	10 000	15 000	20 000
Municipal Employment Initiatives	-	-	-	-	-	-	-	6 000	6 000
uMuziwabantu MEI	-	-	-	-	-	-	750	-	-
uMdoni SMME and Co-operative Support Programme	-	-	-	-	-	-	1 000	-	-
Rehabilitation of Nelson Street SMME Unit	-	-	500	1 200	2 300	2 300	-	-	-
Departmental agencies and accounts	285 781	69 115	60 479	500	2 000	2 000	41 947	42 337	44 242
Services SETA	-	-	12 900	-	-	-	-	-	-
KZN Growth Fund Agency (KZNGFA)	285 781	69 115	45 579	-	-	-	39 947	40 337	42 152
SEDA	-	-	2 000	500	1 000	1 000	-	-	-
Productivity SA	-	-	-	-	1 000	1 000	2 000	2 000	2 090
Higher education institutions	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
UKZN RLED Initiative	3 093	3 255	3 429	3 000	3 000	3 000	4 000	4 986	4 000
DUT RLED Initiative	2 248	1 761	1 673	-	-	-	-	-	-

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
2. Integrated Economic Development	463 963	241 962	202 490	158 908	174 408	174 413	152 092	155 194	164 887
Public corporations and private enterprises	138 432	131 910	102 022	100 288	80 288	80 288	86 904	83 871	87 645
Demazane	50	-	-	-	-	-	-	-	-
Ithala Development Finance Corporation	138 382	131 910	102 022	99 288	80 288	80 288	86 904	83 871	87 645
Of which									
Ithala SOC Ltd	65 123	65 000	-	49 288	29 288	29 288	51 904	53 871	56 289
Clothing and Textile Hub	5 000	5 000	-	5 000	5 000	5 000	5 000	-	-
Operation Vula - Detergents and Chemicals Shared Products	-	23 500	-	14 000	14 000	14 000	10 000	12 000	14 000
Edendale Auto Hub	-	9 000	-	-	-	-	1 000	5 000	3 041
Indumo Shopping mall	-	10 000	-	25 000	25 000	25 000	-	-	-
Shared Infr. SMME & Co-ops incubation	39 000	7 410	-	-	-	-	-	-	-
Thokazi Royal Lodge	-	-	-	3 000	3 000	3 000	4 500	3 000	4 000
Plastic Bottles Manufacturing Plant	39 000	7 410	-	-	-	-	-	-	-
Bakery Incubation	-	5 000	-	1 500	1 500	1 500	2 000	2 000	2 000
Pulp & Paper Manufacturing	-	6 000	-	1 500	1 500	1 500	10 500	7 000	7 315
Inkunzi isematholeni	-	-	-	-	1 000	1 000	-	-	-
Enterprise Development Fund	-	-	-	-	-	-	2 000	1 000	1 000
Competitiveness Improvement - Productivity SA	-	-	-	1 000	-	-	-	-	-
Non-profit institutions	8 551	4 000	8 000	43 220	73 220	73 220	-	-	-
KZN Growth Fund Trust	-	-	-	39 720	69 720	69 720	-	-	-
SAFDA	7 550	4 000	8 000	3 500	3 500	3 500	-	-	-
Downstream Aluminium Centre of Tech.	1 001	-	-	-	-	-	-	-	-
Households	1 020	121	587	-	-	5	-	-	-
Staff exit costs	1 020	121	587	-	-	5	-	-	-
3. Trade and Sector Development	785 937	861 201	737 226	882 164	794 000	794 019	832 488	859 846	915 862
Provinces and municipalities	36 720	31 483	8 000	2 500	5 500	5 500	5 500	7 100	10 800
Newcastle Airport	2 000	3 000	-	-	-	-	-	-	-
Margate Airport	-	5 000	2 000	500	3 500	3 500	-	-	-
uTshwayelo - Aquaculture	1 720	1 000	-	-	-	-	-	-	-
Mkuze Airport	31 000	13 083	1 000	1 000	1 000	1 000	-	-	-
Cannabis/Hemp Commercialisation	-	-	-	-	-	-	5 000	6 500	10 000
District Agri Value-Add Facilities	-	900	-	-	-	-	-	-	-
Coal Gassification Project	-	2 000	-	-	-	-	-	-	-
Prince Mangosuthu Buthelezi Airport	-	500	2 000	-	-	-	500	600	800
Livestock Products Processing Project	-	2 000	-	-	-	-	-	-	-
Bio Gas Factory Project	2 000	-	-	-	-	-	-	-	-
Pietermaritzburg Airport	-	3 000	3 000	500	500	500	-	-	-
Richards Bay Airport	-	1 000	-	500	500	500	-	-	-
Departmental agencies and accounts	631 968	713 935	595 928	591 177	591 927	591 927	684 952	704 551	749 950
Dube TradePort Corporation	477 537	488 991	433 281	488 120	488 620	488 620	513 101	538 908	566 024
Trade and Investment KwaZulu-Natal	98 306	168 336	103 592	103 057	103 307	103 307	111 305	103 993	119 502
Moses Kotane Research Institute (MKRI)	56 125	56 608	59 055	-	-	-	60 546	61 650	64 424
Public corporations and private enterprises	112 189	114 445	132 115	133 336	133 836	133 836	140 436	146 595	153 512
KZN Music Cluster (KUMISA)	4 000	4 500	4 000	3 000	3 500	3 500	4 000	4 000	4 500
Richards Bay Industrial Development Zone	107 189	109 945	128 115	130 336	130 336	130 336	136 436	142 595	149 012
non-profit institutions	4 000	-	-	153 651	61 367	61 367	-	-	-
KZN Manufacturing Cluster	4 000	-	-	-	-	-	-	-	-
KZN Craft Hub - KwaMashu Com. Advancement Proj.	-	-	-	1 200	-	-	-	-	-
KZN Film Commission	-	-	-	93 784	-	-	-	-	-
Moses Kotane Institute	-	-	-	58 667	61 367	61 367	-	-	-
Households	1 060	1 338	1 183	1 500	1 370	1 389	1 600	1 600	1 600
Bursaries	981	1 333	983	1 500	1 370	1 370	1 600	1 600	1 600
Staff exit costs	79	5	200	-	-	19	-	-	-
4. Business Regulation and Governance	138 767	138 975	141 934	143 038	143 102	143 102	149 626	156 428	163 467
Departmental agencies and accounts	138 743	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
KwaZulu-Natal Gaming and Betting Board	-	-	-	53 151	-	-	-	-	-
KwaZulu-Natal Liquor Authority	-	-	-	89 887	-	-	-	-	-
KZN Economic Regulatory Authority (KZNERA)	138 743	138 892	141 928	-	143 038	143 038	149 626	156 428	163 467
Households	24	83	6	-	64	64	-	-	-
Staff exit costs	24	83	6	-	64	64	-	-	-
5. Economic Planning	2 000	2 208	1 004	500	-	-	-	-	-
Provinces and municipalities	2 000	2 000	1 000	500	-	-	-	-	-
eDumbe Econ. Dev. Plan	-	1 000	-	-	-	-	-	-	-
uMzinyathi Econ. Dev. Plan	-	1 000	1 000	-	-	-	-	-	-
iLembe Rural Economic Development Strategy	-	-	-	500	-	-	-	-	-
uPhongolo Municipality - Integ. Econ. Dev. Plan	1 000	-	-	-	-	-	-	-	-
Greater Kokstad Municipality - Integ. Econ. Dev. Plan	1 000	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	200	-	-	-	-	-	-	-
Get2Natural	-	200	-	-	-	-	-	-	-
Households	-	8	4	-	-	-	-	-	-
Staff exit costs	-	8	4	-	-	-	-	-	-

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
6. Tourism	307 673	363 397	336 726	229 372	346 659	346 659	334 957	349 433	374 292
Provinces and municipalities	11 000	18 500	13 500	3 000	6 500	6 500	-	-	-
Balele Game Reserve - eMadlangeni Municipality	-	6 500	3 000	-	-	-	-	-	-
Koppie Alleen Guesthouse: Mahlalela Com. Trust	2 500	-	-	-	-	-	-	-	-
Mtubatuba Municipality Information Centre	6 000	6 500	3 000	2 000	-	-	-	-	-
Highover Game Reserve - Richmond Municipality	-	3 000	-	-	2 000	2 000	-	-	-
Beach Development - uMhlabuyalingana	-	2 500	-	-	-	-	-	-	-
Beach Development - Ugu south coast, uMdoni LM	-	-	2 500	-	-	-	-	-	-
KwaShushu Hotsprings	2 500	-	-	-	3 500	3 500	-	-	-
UMEDA - Howick Falls Tourism Precinct	-	-	5 000	1 000	1 000	1 000	-	-	-
Departmental agencies and accounts	296 669	343 897	322 760	225 122	338 906	338 906	334 957	347 933	372 542
KwaZulu-Natal Amafa and Heritage Institute	-	-	-	-	-	-	4 000	3 000	4 000
KwaZulu-Natal Sharks Board	70 245	71 443	69 663	70 159	80 159	80 159	73 442	76 757	80 211
KwaZulu-Natal Tourism Authority	-	-	-	154 963	-	-	-	-	-
KwaZulu-Natal Tourism and Film Authority (KZNTAFA)	226 424	272 454	253 097	-	258 747	258 747	257 515	268 176	288 331
Non-profit institutions	-	999	-	1 250	1 250	1 250	-	1 500	1 750
Tour Operators	-	999	-	1 250	1 250	1 250	-	1 500	1 750
Households	4	1	466	-	3	3	-	-	-
Staff exit costs	4	1	466	-	3	3	-	-	-
7. Environmental Affairs	893 556	874 055	917 424	942 045	943 756	943 759	984 264	1 021 969	1 067 935
Provinces and municipalities	3 375	7 400	7 200	5 800	6 800	6 800	3 300	-	-
Natural Resource Management Competition	-	2 500	3 000	-	-	-	-	-	-
Green and Smart Municipality Competition	-	-	2 400	2 000	2 000	2 000	-	-	-
Integrated Environmental Management Tool	-	-	-	-	-	-	2 000	-	-
Transformative River Management Programme	-	-	-	1 200	1 200	1 200	1 300	-	-
Greenest Municipality Competition	3 375	4 900	1 800	2 600	3 600	3 600	-	-	-
Departmental agencies and accounts	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Ezemvelo KwaZulu-Natal Wildlife	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Public corporations and private enterprises	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Waste Economy Support Programme (WESP)	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Non-profit institutions	7 968	8 404	8 734	8 796	8 796	8 796	9 208	9 624	10 057
SAAMBR	7 968	8 366	8 734	8 796	8 796	8 796	9 208	9 624	10 057
Waste Economy Support Programme (WESP)	-	38	-	-	-	-	-	-	-
Households	556	1 094	285	-	93	96	-	-	-
Staff exit costs	556	1 050	255	-	93	96	-	-	-
Claims against the state	-	44	30	-	-	-	-	-	-
Total	2 593 072	2 483 934	2 337 987	2 356 341	2 403 295	2 403 326	2 453 755	2 543 213	2 686 801

- *Higher education and institutions* over the 2025/26 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 SAFDA transfers, as discussed in Section 7.7.
- *Households* pertains to staff exit costs

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

- *Provinces and municipalities* over the MTEF caters for the Cannabis/Hemp Commercialisation project and the Prince Mangosuthu Buthelezi Airport.
- *Departmental agencies and accounts* comprises transfers to TIKZN, MKRI and DTPC and these are discussed in more detail in Section 7.7. The transfer to the MKRI was shifted to this category from *Transfers and subsidies to: Non-profit institutions*. The historical numbers were restated for comparative purposes.
- *Public corporations and private enterprises* relates to transfers to RBIDZ, as well as KUMISA, as discussed in detail in Section 7.7.
- *Households* over the 2025/26 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 KZNERA 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 in the Maphumulo and Ndwedwe municipalities. There is no provision made over the MTEF.

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

- *Provinces and municipalities* reflect no provision over the MTEF.
- *Departmental agencies and accounts* consists of transfers to KZNTAFA and KZNSB. The budget for these entities is discussed in more detail in Section 7.7. In addition, the department has made provision over the MTEF in respect of transfers to Amafa to cater for the upgrade and refurbishment of various tourism sites across the province.
- *Non-profit institutions* comprises funds toward the training of tour operators in the two outer years.

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

- *Provinces and municipalities* consists of transfers for the Transformative River Management Programme as well as the Integrated Environmental Management Tool, both of which have been catered for in 2025/26 only.
- *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 2021/22 to 2027/28.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Office of the MEC	13 001	19 322	18 814	22 232	19 349	19 349	24 123	24 775	25 892
2. Office of the HOD	41 202	28 872	28 172	27 530	23 152	23 152	23 811	24 741	25 853
3. Financial Management	39 905	45 253	42 646	52 309	52 309	52 309	56 469	58 621	61 260
4. Corporate Services	199 908	228 349	294 421	264 937	282 203	282 203	264 070	270 788	282 973
Total	294 016	321 796	384 053	367 008	377 013	377 013	368 473	378 925	395 978

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	279 804	288 600	365 922	351 260	352 658	352 523	357 886	368 168	384 738
Compensation of employees	116 430	120 882	124 549	149 255	136 066	136 062	146 666	152 191	159 038
Goods and services	163 374	167 718	241 373	202 005	216 592	216 461	211 220	215 977	225 700
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 176	2 136	1 183	314	1 370	1 374	328	343	358
Provinces and municipalities	112	226	208	314	416	416	328	343	358
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 064	1 910	975	-	954	958	-	-	-
Payments for capital assets	13 036	26 846	16 925	15 434	22 961	23 092	10 259	10 414	10 882
Buildings and other fixed structures	85	-	234	-	1 380	1 554	-	-	-
Machinery and equipment	10 439	19 497	16 691	15 434	21 581	21 538	10 259	10 414	10 882
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 512	7 349	-	-	-	-	-	-	-
Payments for financial assets	-	4 214	23	-	24	24	-	-	-
Total	294 016	321 796	384 053	367 008	377 013	377 013	368 473	378 925	395 978

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 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts and grows steadily thereafter over the 2025/26 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 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts and the Operation Vula due diligence done in house to assess the authenticity of businesses that are going to be funded. The sub-programme grows steadily over the MTEF.

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 2025/26 MTEF allocations grows steadily and caters 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 2024/25 Adjusted Appropriation reflects an increased allocation, mainly against *Goods and services* to cater for spending pressures in respect of fleet services costs and travel and subsistence costs which were under-budgeted for, *Buildings and other fixed structures* to cater for unplanned but necessary upgrades in respect of the Cascades office which largely entails the conversion of the ablution block into office spaces and the installation of a new roof for the office building and *Machinery and equipment* to cater for the purchase of motor vehicles and office furniture which were under-budgeted for. The budget allocations for this sub-programme grow steadily over the 2025/26 MTEF. The reduction in 2025/26 is related to a once-off bulk procurement of laptops in 2024/25.

Compensation of employees reflects a significant increase in 2024/25 and over the MTEF against this programme and provides for the filling of critical vacant posts, and caters for the full staff complement, including current vacant posts. This programme includes provision for an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury, 1.5 per cent pay progression and the carry-through cost of the 2024 wage agreement over the MTEF. The insufficient growth of 3.8 per cent in 2026/27 will be reviewed in the next budget. A growth of 4.5 per cent is reflected in the outer year.

Goods and services largely caters for property payments, communication costs and all other administration related operational costs. The increase in the 2024/25 Adjusted Appropriation was due to various spending pressures largely in respect of advertising costs, legal costs, property payments, fleet services costs and travel and subsistence costs which were under-budgeted for. The budget grows steadily over the 2025/26 MTEF, and caters for items such as advertising, communication, computer services, travel and subsistence, contractors and operating payments.

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. There is no provision made against this category over the 2025/26 MTEF and this will be reviewed in-year.

Buildings and other fixed structures in the 2024/25 Adjusted Appropriation caters for unplanned but necessary upgrades in respect of the Cascades office. There is no provision made against this category over the 2025/26 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 2024/25 Adjusted Appropriation was to cater for the purchase of motor vehicles, 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 hence the decrease in 2025/26.

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. It is noted that the department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.16 : Service delivery measures: Administration

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
1. Office of the CFO					
1.1 Payment of suppliers within 30 days	• % compliance when processing invoices	100%	100%	100%	100%
1.2 30% spend on PDIs	• % compliance when procuring goods and services	100%	100%	100%	100%
2. Human Resource Management					
2.1 Mandatory compliance reporting undertaken	• % of mandatory compliance reporting	100%	100%	100%	100%
2.2 Recruitment of females at SMS level	• % of females recruited at SMS level	50%	50%	50%	50%
2.3 Recruitment of Persons with Disabilities (PWDs)	• % of Persons with Disabilities recruited	2%	2%	2%	2%
2.4 Vacancy rate	• % of vacancy rate	10%	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	16	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 2021/22 to 2027/28.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Enterprise Development	489 978	257 545	224 014	231 261	255 397	255 397	222 138	277 431	260 948
2. Regional and Local Economic Development	51 046	55 361	53 157	43 145	39 834	39 834	40 883	46 730	51 544
3. Economic Empowerment	26 067	25 466	52 600	65 287	56 150	56 150	87 149	79 329	82 898
Total	567 091	338 372	329 771	339 693	351 381	351 381	350 170	403 490	395 390

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	102 913	91 702	126 283	180 095	175 250	175 245	197 808	248 139	230 339
Compensation of employees	60 919	67 630	77 425	116 023	93 002	92 997	114 453	118 891	124 242
Goods and services	41 994	24 072	48 858	64 072	82 248	82 248	83 355	129 248	106 097
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	463 963	241 962	202 490	158 908	174 408	174 413	152 092	155 194	164 887
Provinces and municipalities	24 838	31 800	26 300	11 900	15 900	15 900	19 241	24 000	29 000
Departmental agencies and accounts	285 782	69 115	60 479	500	2 000	2 000	41 947	42 337	44 242
Higher education institutions	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	138 432	131 910	102 022	100 288	80 288	80 288	86 904	83 871	87 645
Non-profit institutions	8 550	4 000	8 000	43 220	73 220	73 220	-	-	-
Households	1 020	121	587	-	-	5	-	-	-
Payments for capital assets	215	593	998	690	1 723	1 723	270	157	164
Buildings and other fixed structures	-	-	168	-	926	926	-	-	-
Machinery and equipment	215	593	830	690	797	797	270	157	164
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	4 115	-	-	-	-	-	-	-
Total	567 091	338 372	329 771	339 693	351 381	351 381	350 170	403 490	395 390

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. The 2025/26 MTEF provides for transfers to KZNGFA and IDFC for operations and projects such as the Clothing and Textile Hub, Detergents and Chemicals Shared Production facility, Thokazi Royal Lodge, pulp and paper shared facility, and the bakery incubation project. The significant increase in 2026/27 is due to provision made for mentorship programmes such as manufacturing training skills, the implementation of the agricultural development programme and the creation of market opportunities through business fairs, trade fairs and retail space.

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 2025/26 MTEF provides for transfers to municipalities for Informal Infrastructure projects to various municipalities, MEIs and Redtape Reduction. There is steady growth over the MTEF.

The sub-programme: Economic Empowerment focuses on youth and women programmes. The 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. The 2025/26 MTEF provides for youth in real estate training and placement programme, KZN TRERS capacity building initiatives, youth business incubation and women and people with disabilities initiatives. The reduction in 2026/27 is due to a once-off allocation in 2025/26 towards

youth in real estate training and placement programme in partnership with SETA where the main objective is to equip young learners with the necessary skills and knowledge to succeed in the real estate industry.

Compensation of employees in the 2024/25 Adjusted Appropriation reflects a reduced allocation due to delays in filling vacant posts. There is positive growth of 23 per cent in 2025/26 to cater for the filling of critical vacant posts, mainly as contract employees for the OVF roll-out. Also included is an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury, 1.5 per cent pay progression and the carry-through cost of the 2024 wage agreement. The insufficient growth of 3.9 per cent in 2026/27 will be reviewed in the next budget. A growth of 4.5 per cent is reflected in the outer year.

Goods and services over the 2025/26 MTEF includes the youth in real estate training and placement programme, TRERS capacity building initiatives, youth business incubation and women and people with disabilities initiatives. There is a significant increase in 2026/27 due to provision made for mentorship programmes, the implementation of the agricultural development programme and the creation of market opportunities through business fairs, trade fairs and retail space.

Transfers and subsidies to: Provinces and municipalities consists of transfers for various projects implemented by municipalities. The 2025/26 MTEF allocation makes provision for projects such as the MEI for informal enterprises projects, the IEID projects, the informal trader stalls, etc.

Transfers and subsidies to: Departmental agencies and accounts caters for transfers to Services SETA in 2023/24 toward the youth in technical skills training and placement programme as well as transfers to Small Enterprise Development Agency (SEDA) in 2024/25 in respect of the women, youth and persons with disabilities entrepreneurship programme. The 2024/25 Adjusted Appropriation reflects an increase in respect of the transfer to Productivity SA to correct a budgeting error when the 2024/25 main budget for this transfer was set. The 2025/26 MTEF includes transfers to the KZNGFA with these funds shifted from *Transfers and subsidies to: Non-profit institutions* to this category, as explained. The historical numbers were restated to allow for comparative purposes.

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 2025/26 MTEF relates to transfer to UKZN only.

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, as detailed in Section 7.7.

Transfers and subsidies to: Non-profit institutions relates to, Downstream Aluminium Centre for Technology (DACT) and SAFDA transfers. There is no provision made against this category over the 2025/26 MTEF.

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

Buildings and other fixed structures reflects a 2024/25 Adjusted Appropriation of R926 000 to cater for prefabricated farm structures procured for beneficiaries in the Amajuba and eThekweni districts. There is no provision made against this category over the 2025/26 MTEF.

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 2025/26 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 2024/25.

It is noted that the department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.19 : Service delivery measures: Integrated Economic Development Services

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
1. Enterprise Development – SMMEs and Co-operatives					
1.1 Market access opportunities facilitated for small enterprises in priority commodities	• No. of market access opportunities facilitated for small enterprises in priority commodities	8	10	12	12
1.2 Small enterprises incubated in priority sectors	• No. of small enterprises incubated in priority sectors	80	80	80	80
1.3 Business infrastructure provided for small enterprises	• No. of business infrastructure provided for small enterprises	3	1	1	1
2. Regional and Local Economic Development					
2.1 Municipal informal infrastructure projects funded	• No. of municipal informal infrastructure projects funded	19	15	10	16
2.2 Social and informal entrepreneurs capacitated	• No. of social and informal entrepreneurs capacitated	130	150	45	45
2.3 Municipal redtape reduction interventions implemented	• No. of municipal redtape interventions implemented	6	6	6	6
2.4 Municipal employment initiatives (MEI) funded	• No. of municipal employment initiatives (MEI) funded	16	9	6	6
3. Economic Empowerment					
3.1 Jobs facilitated for the trained priority groups individuals	• No. of jobs facilitated for the trained priority groups individuals	500	900	1000	1000
3.2 Women business empowerment initiatives facilitated in priority sectors	• No. of women business empowerment initiatives facilitated in priority sectors	New	8	8	8
3.3 Youth & women business empowerment initiatives facilitated in priority sectors	• No. of youth business empowerment initiatives facilitated in priority sectors	New	8	8	8
3.4 Businesses supported to graduate to Black Industrialists (BI) programme	• No. of businesses supported to graduate to BI programme	2	2	2	2
3.5 Black industrialists' companies provided with business operational support	• No. of black industrialists' companies provided with business operational support	4	4	4	4
3.6 Black owned businesses supported to access markets; funding and investment opportunities business operational support	• No. of black owned businesses supported to access markets, funding and investment opportunities	40	80	110	110
3.7 Platforms provided for B-BBEE compliance engagements and analysis	• No. of platforms provided for B-BBEE compliance engagements and analysis	4	8	9	9
3.8 B-BBEE enforcement partnerships established	• No. of B-BBEE enforcement partnerships established	2	2	2	2
3.9 Empowerment initiatives to mainstream persons with disability	• No. of empowerment initiatives to mainstream persons with disability	New	1	1	1

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 2021/22 to 2027/28.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Trade and Investment Promotion	580 192	663 888	542 032	601 801	598 907	598 907	637 161	654 642	697 798
2. Sector Development	127 425	122 533	87 067	211 098	107 154	107 154	127 783	137 768	147 494
3. Strategic Initiatives	107 189	109 945	154 337	161 663	166 251	166 251	174 418	173 689	181 606
Total	814 806	896 366	783 436	974 562	872 312	872 312	939 362	966 099	1 026 898

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	27 822	34 903	45 962	88 093	77 212	77 193	106 764	106 138	110 916
Compensation of employees	17 328	18 251	20 671	50 052	43 304	43 285	58 866	61 111	63 861
Goods and services	10 494	16 652	25 291	38 041	33 908	33 908	47 898	45 027	47 055
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	785 937	861 201	737 226	882 164	794 000	794 019	832 488	859 846	915 862
Provinces and municipalities	36 720	31 483	8 000	2 500	5 500	5 500	5 500	7 100	10 800
Departmental agencies and accounts	631 968	713 935	595 928	591 177	591 927	591 927	684 952	704 551	749 950
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	112 189	114 445	132 115	133 336	133 836	133 836	140 436	146 595	153 512
Non-profit institutions	4 000	-	-	153 651	61 367	61 367	-	-	-
Households	1 060	1 338	1 183	1 500	1 370	1 389	1 600	1 600	1 600
Payments for capital assets	1 047	262	248	4 305	1 100	1 100	110	115	120
Buildings and other fixed structures	894	115	-	-	-	-	-	-	-
Machinery and equipment	153	147	248	4 305	1 100	1 100	110	115	120
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	814 806	896 366	783 436	974 562	872 312	872 312	939 362	966 099	1 026 898

The sub-programme: Trade and Investment Promotion comprises transfers to TIKZN and DTPC. This sub-programme provides trade and logistics support services to economic role-players to strengthen the provincial economy's international competitiveness. The budget shows steady growth over the 2025/26 MTEF and more detail is provided in Section 7.7.

The sub-programme: Sector Development facilitates the competitiveness of priority economic sectors of the province through the implementation of strategic programmes and projects. The 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. There is inflationary growth over the 2025/26 MTEF and includes the shift undertaken to Programme 6 in respect of the continuation of the former KZNFC mandate as a new entity resulted from the merger of KZNFC and TKZN.

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. The budget shows steady growth in 2025/26 with a slight reduction in 2026/27 due to the purchase of the airport aircraft rescue fire fighting vehicle for the Mkuze Airport, budgeted for against *Goods and services*.

Compensation of employees reflects high growth of 36 per cent in 2025/26 to cater for the filling of new posts as per the approved organogram. This programme caters for the carry-through cost of the 2024 wage agreement in 2025/26, as well as pay progression and the cost of living adjustment over the 2025/26 MTEF. The insufficient growth of 3.8 per cent in 2026/27 will be reviewed in the next budget. Growth of 4.5 per cent is reflected in the outer year in line with the inflation forecast.

Goods and services over the MTEF includes provision made for various projects, such as the Mkuze Airport aircraft rescue fire fighting vehicle, Maritime Skills Development Programme, Fish Processing Facilities project, Aquaculture Project, Development of Emerging Designers Incubation Programme and KZN Economic Council among others. The 2024/25 Adjusted Appropriation reflects a decrease due to slower progress in respect of projects such as the cannabis/hemp commercialisation programme and the wood and furniture design programme, as well as the implementation of internal control measures on travel and subsistence.

With regard to *Transfers and subsidies to: Provinces and municipalities*, the 2024/25 Adjusted Appropriation reflects an increased allocation in respect of a shift undertaken from *Machinery and equipment* to this category in respect of the 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. These funds are required to be transferred to the Ray Nkonyeni Municipality as the direct beneficiary of the Margate Airport

project. The purpose of the funds remains unchanged. Provision is made over the 2025/26 MTEF for the cannabis/hemp commercialisation programme, as well as the continuation of the Prince Mangosuthu Buthelezi Airport.

Transfers and subsidies to: Departmental agencies and accounts comprises transfers to DTPC, TIKZN and MKRI, 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 KZN Clothing and Textile cluster, as well as for the establishment of a KZN Craft Hub. The department, upon review, resolved that it would be premature to establish a craft hub in 2024/25 due to an assessment and mapping first required to be done with regard to the arts and craft industry. No provision is made over the 2025/26 MTEF.

Transfers and subsidies to: Households caters for bursaries to external students and staff exit costs. The spending and allocations from 2022/23 to 2027/28 relate to bursaries for the Durban Aerotropolis learnerships.

With regard to *Machinery and equipment*, the peak in the 2024/25 Main Appropriation relates to the previously mentioned once-off funding for the sourcing of a fire and rescue vehicle for the Margate Airport. The 2024/25 Adjusted Appropriation reflects a decrease in respect of a shift undertaken from *Machinery and equipment* to *Transfers and subsidies to: Provinces and municipalities* in respect of the 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. These funds are required to be transferred to the Ray Nkonyeni Municipality as the direct beneficiary of the Margate Airport project. The purpose of the funds remains unchanged. Provision is made over the 2025/26 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 one new output was introduced in 2025/26, indicated as “New” in 2024/25. The department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.22: Service delivery measures: Trade and Sector Development

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
1. Trade and Investment Promotion					
1.1 To stimulate inclusive growth through trade and investment promotion	<ul style="list-style-type: none"> No. of trade and investment coordinating structures funded No. of companies supported for exports No. of Business Environment Index Studies conducted No. of inward missions supported No. of District One-Stop shops funded 	2 15 1 2 2	2 15 2 2 2	2 15 1 2 2	2 15 1 2 2
2. Sector Development					
2.1 Increased economic growth that supports decent jobs, HDIs, SMMEs and social enterprises	<ul style="list-style-type: none"> No. of cannabis processing facilities developed and operationalised No. of clusters funded to enhance sectoral competitiveness 	New 1	1 2	2 2	2 2
3. Strategic Initiatives					
3.1 To facilitate the development of strategic industrial interventions	<ul style="list-style-type: none"> No. of infrastructural projects funded to stimulate job creation. No. of infrastructural projects funded to drive sectoral transformation 	3 5	3 5	3 5	3 5
3.2 Industrial interventions implemented and specialist studies completed	<ul style="list-style-type: none"> No. of strategic interventions frameworks developed 	3	2	2	2

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 2021/22 to 2027/28. The budget includes transfers to KZNERA.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Regulation Services	8 531	10 703	14 285	17 405	14 715	14 715	19 192	19 952	20 850
2. Consumer Protection	34 067	46 328	58 114	53 602	53 861	53 861	59 024	60 050	62 753
3. Liquor Regulation	138 743	138 892	141 928	89 887	143 038	143 038	149 626	156 428	163 467
4. Gaming and Betting	2 707	2 611	2 200	55 912	2 528	2 528	2 442	2 575	2 691
Total	184 048	198 534	216 527	216 806	214 142	214 142	230 284	239 005	249 761

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	45 080	59 516	74 468	73 768	71 040	70 778	80 658	82 577	86 294
Compensation of employees	32 695	35 624	37 359	42 975	39 794	39 794	45 601	47 305	49 433
Goods and services	12 385	23 892	37 109	30 793	31 246	30 984	35 057	35 272	36 861
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	138 767	138 975	141 934	143 038	143 102	143 102	149 626	156 428	163 467
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	138 743	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	24	83	6	-	64	64	-	-	-
Payments for capital assets	201	43	125	-	-	262	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	201	43	125	-	-	262	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	184 048	198 534	216 527	216 806	214 142	214 142	230 284	239 005	249 761

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. The 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. 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. The budget grows steadily over the MTEF.

The Liquor Regulation sub-programme pertains to the transfer to the KZNERA as discussed in Section 7.7.

The Gaming and Betting sub-programme includes transfers to the KZNERA, as well as the budget for the support staff allocated under *Compensation of employees* and *Goods and services*. The transfers to the KZNERA are discussed in Section 7.7.

Compensation of employees shows growth of 14.6 per cent in 2025/26, 3.7 per cent in 2026/27 and 4.5 per cent in 2027/28. This growth caters for an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury, the filling of critical vacant posts, the annual pay progression and the carry-through cost of the 2024 wage agreement in 2025/26. There is insufficient growth in 2026/27 and this will be reviewed in the next budget process.

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. Included in 2025/26 is an increased allocation to cater for legal fees ensuring this item is sufficiently catered for in line with prior year trends. The budget grows gradually over the MTEF.

Transfers and subsidies to: Departmental agencies and accounts comprises transfers to the KZNERA 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. The department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.25 : Service delivery measures: Business Regulation and Governance

Table 120: Service delivery indicators: Business Regulation and Governance						
Outputs		Performance indicators	Estimated performance	Medium-term targets		
			2024/25	2025/26	2026/27	2027/28
1.	Regulation Services					
1.1	To create a conducive regulatory environment for sustained development and support to the formal and informal business sectors	<ul style="list-style-type: none">No. of municipalities provided with technical support on business licensing/trading function% of regulatory gaming and liquor appeals finalisedNo. of business inspections conductedNo. of programmes facilitated to support the informal economy	42	42	42	42
			90%	90%	90%	90%
			1 000	1 000	1 000	1 000
			15	15	15	15
1.2	Various initiatives identified and implemented to ensure business compliance which in turn encourages economic transformation	<ul style="list-style-type: none">No. of catalytic initiatives implemented.	7	7	7	7
2.	Consumer Protection					
2.1	To promote, protect and further the rights of consumers in the province	<ul style="list-style-type: none">No. of consumer educational programmes implementedNo. of businesses enrolled on the compliance programmes on the province.	1 400	1400	1 400	1 400
			24	24	24	24

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 2021/22 to 2027/28.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Policy and Planning	6 716	7 684	5 676	9 244	6 916	6 916	9 649	9 886	10 330
2. Research and Development	5 372	6 661	7 022	9 795	8 719	8 719	8 426	8 738	9 132
3. Knowledge Management	3 202	3 791	5 713	14 219	10 716	10 716	12 327	11 427	11 943
4. Monitoring and Evaluation	5 079	6 715	12 033	21 690	11 127	11 127	17 303	16 770	17 525
Total	20 369	24 851	30 444	54 948	37 478	37 478	47 705	46 821	48 930

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	18 054	22 508	28 907	54 378	37 317	37 317	47 634	46 747	48 853
Compensation of employees	15 851	19 007	23 428	39 934	28 878	28 878	35 306	37 121	38 792
Goods and services	2 203	3 501	5 479	14 444	8 439	8 439	12 328	9 626	10 061
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 000	2 208	1 004	500	-	-	-	-	-
Provinces and municipalities	2 000	2 000	1 000	500	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	200	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	8	4	-	-	-	-	-	-
Payments for capital assets	315	135	533	70	161	161	71	74	77
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	315	135	511	70	161	161	71	74	77
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	22	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	20 369	24 851	30 444	54 948	37 478	37 478	47 705	46 821	48 930

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. The 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. 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 slight reduction in 2024/25 is due to procurement delays in respect of consultant's costs in the implementation of projects such as the impact assessment of economic development interventions and travel and subsistence costs largely due to staff vacancies. 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 steady 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. There is a significant increase in the 2024/25 Main Appropriation mainly against *Compensation of employees* to cater for the filling of critical vacant posts and the delay in the filling of these posts explains the reduced allocation in the 2024/25 Adjusted Appropriation. There is 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. The significant increase in the 2024/25 Main Appropriation related to changes made to align with the new organisational structure.

The 2024/25 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts and *Goods and services* due to procurement delays in respect of consultant's costs in the implementation of projects such as the impact assessment of economic development interventions and travel and subsistence costs largely due to staff vacancies. The 2025/26 allocation includes once-off projects such as Monitoring and Evaluation End-Term Assessment Report, Summative Report (2019-2024 MTSF) and Outcome Evaluation Study which is a departmental theory of change programme and grows steadily over the two outer years.

Compensation of employees shows a healthy growth of 22.2 per cent in 2025/26 to cater for the filling of critical vacant posts. The healthy growth is despite some of these funds being reprioritised to Programme 4 against *Compensation of employees* due to certain vacant posts requiring evaluation. The budget grows by 5 per cent in 2026/27 and 4.5 per cent in the outer year. This programme includes provision for an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury, 1.5 per cent pay progression and the carry-through cost of the 2024 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. The decrease in the 2024/25 Adjusted Appropriation is due to procurement delays in respect of consultant's costs in the implementation of projects such as the impact assessment of economic development interventions and travel and subsistence costs largely due to staff vacancies. The variable trend over the 2025/26 MTEF is due to once-off projects, such as an impact assessment report on economic development interventions and the KZN Social Accounting Matrix.

Transfers and subsidies to: Provinces and municipalities in the 2024/25 Main Appropriation caters for the transfer to the iLembe Rural Economic Development Strategy, however, the department decided to implement the project internally. There is no allocation over the 2025/26 MTEF.

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 2024/25 Adjusted Appropriation is due to prior year commitments in respect of the replacement of computer equipment which was under-budgeted for and the allocation grows steadily over the MTEF.

Service delivery measures: Economic Planning

Table 4.28 illustrates the main service delivery measures pertaining to Programme 5. The department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 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 formulated for economic development	• No. of strategies formulated for economic development	1	3	3	3
2. Research and Development					
2.1 Economic research projects funded	• No. of research reports produced	2	3	3	3
3. Statistics and Knowledge Management					
3.1 Up-to-date Social Accounting Matrix database for the province	• No. of Social Accounting Matrix databases for the province	1	1	1	1
3.2 Maintained project management database	• No. of maintained project databases	1	1	1	1
3.3 Quarterly economic publications issued	• No. of quarterly economic publications issued	4	4	4	4

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 2021/22 to 2027/28. This programme includes transfers to KZNSB and KZNTAFA.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Tourism Sector Transformation	11 915	13 711	14 863	15 739	18 584	18 584	17 262	20 239	21 150
2. Tourism Planning	3 309	7 564	7 425	8 961	9 167	9 167	11 179	10 739	11 222
3. Tourism Growth and Development	316 528	375 497	350 007	249 685	360 367	360 367	355 567	368 911	394 463
Total	331 752	396 772	372 295	274 385	388 118	388 118	384 008	399 889	426 835

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	23 700	32 953	35 567	44 803	41 249	41 249	48 601	50 299	52 379
Compensation of employees	20 798	22 294	23 290	33 521	28 267	28 267	29 573	30 886	32 276
Goods and services	2 902	10 659	12 277	11 282	12 982	12 982	19 028	19 413	20 103
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	307 673	363 397	336 726	229 372	346 659	346 659	334 957	349 433	374 292
Provinces and municipalities	11 000	18 500	13 500	3 000	6 500	6 500	-	-	-
Departmental agencies and accounts	296 669	343 897	322 760	225 122	338 906	338 906	334 957	347 933	372 542
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	999	-	1 250	1 250	1 250	-	1 500	1 750
Households	4	1	466	-	3	3	-	-	-
Payments for capital assets	379	422	-	210	210	210	450	157	164
Buildings and other fixed structures	267	-	-	-	-	-	-	-	-
Machinery and equipment	112	422	-	210	210	210	450	157	164
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	2	-	-	-	-	-	-
Total	331 752	396 772	372 295	274 385	388 118	388 118	384 008	399 889	426 835

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 2024/25 Adjusted Appropriation reflects an increased allocation, mainly against *Goods and services* largely in respect of the Tourism Entrepreneurship Career Expo to be held in the uMkhanyakude district. The growth over the 2025/26 MTEF is largely inflationary and includes the Tourism Graduate programme ending early in 2025/26 with new contracts starting in 2026/27.

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 slightly higher allocation in 2025/26 relates to the once-off hosting of the Provincial Tourism Conference which explains the decrease in 2026/27.

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 KZNTAFA. The 2024/25 Adjusted Appropriation reflects an increased allocation, mainly against *Transfers and subsidies to: Departmental agencies and accounts* largely in respect of transfers to the KZNSB to assist with offsetting the entity's spending pressures, as well as transfers to the KZNTAFA to cater for the hosting of tourism events such as the uMthayi Marula festival and the Fact Durban Rocks event as part of promoting tourism in the province. Also contributing was the shift undertaken from Programme 3 under *Transfers and subsidies to: Non-profit institutions* in respect of the former KZNFC to this programme against *Transfers and subsidies to: Departmental agencies and accounts* for transfer to the KZNTAFA in respect of the continuation of their mandate as a new entity resulting from the merger of KZNFC and TKZN. There is steady growth over the MTEF.

Compensation of employees grows at 4.6 per cent from the 2024/25 Revised Estimate to 2025/26 which caters for an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury, the pay progression and the carry-through costs of the 2024 wage agreement. The growth of 4.4 per cent in 2026/27 and 4.5 per cent in 2027/28 will be reviewed in the next budget process.

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 2024/25 Adjusted Appropriation reflects an increased allocation, mainly against *Goods and services* largely in respect of the Tourism Entrepreneurship Career Expo to be held in the uMkhanyakude district. The provision over the MTEF caters for the Services Educators Development Programme which is the development of educators in the hospitality sector, through job shadowing, as well as hosting the once-off Provincial Tourism Conference in 2025/26.

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 2024/25 Main Appropriation allocation caters for the iNkosi uMtubatuba Municipality Information Centre and Howick Falls Tourism Precinct. The 2024/25 Adjusted Appropriation reflects an increased allocation in respect of funds rolled over for the transfer to the iLembe Enterprise Development under the iLembe District Municipality relating to the ongoing KwaShushu Hotsprings project, as well as the virement undertaken within the programme within this category from the iNkosi uMtubatuba Municipality Information Centre to the Highover Game Reserve project in the Richmond Municipality to correct a budgeting error. There is no provision over the MTEF.

Transfers and subsidies to: Departmental agencies and accounts consists of transfers to KZNSB and KZNTAFA, as discussed in more detail in Section 7.7. Furthermore, the department has made provision over the MTEF in respect of transfers to Amafa to cater for the upgrade and refurbishment of various tourism sites across the province.

Transfers and subsidies to: Non-profit institutions relates to the transfer in respect of tour operators. There is no provision made in 2025/26, at this stage.

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

Machinery and equipment provides for the procurement of office furniture over the MTEF. The higher allocation in 2025/26 is in respect of a once-off purchase of photographic equipment to capture tourist attractions.

Service delivery measures: Tourism

Table 4.31 illustrates the main service delivery measures pertaining to Programme 6: Tourism. The department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.31 : Service delivery measures: Tourism

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
1. Tourism Planning					
1.1 Tourism structures supported	• No. of tourism structures supported	12	14	14	14
1.2 Tourism frameworks developed	• No. of tourism frameworks developed	3	3	3	3
2. Tourism Growth and Development					
2.1 To ensure increased and diversified exports	• No. of tourism attractions and products implemented	5	5	5	5
2.2 Thriving tourism sector	• No. interventions implemented to support tourism sector compliance	16	16	16	16
3. Tourism Sector Transformation					
3.1 To ensure that initiatives are implemented to support tourism enterprises and empower initiatives implemented	• No. of initiatives implemented to support tourism enterprises	4	4	4	4
	• No. of empowerment initiatives implemented	9	9	9	9

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 relating to Programme 7 for the period 2021/22 to 2027/28.

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Environmental Policy Planning and Co-ordination	20 700	28 727	30 704	30 902	28 311	28 311	29 943	22 647	23 666
Intergovt. Co-ordination, Spatial and Dev. Planning	14 504	17 324	19 838	16 748	12 652	18 563	22 333	16 705	17 457
Climate Change Management	6 196	11 403	10 866	14 154	15 659	9 748	7 610	5 942	6 209
2. Compliance and Enforcement	26 705	23 030	27 085	29 735	27 167	27 167	28 506	29 322	30 641
Enviro. Quality Manage. Compliance and Enforcem.	26 705	23 030	27 085	29 735	27 167	27 167	28 506	29 322	30 641
3. Environmental Quality Management	51 407	72 507	120 937	64 997	72 469	72 469	67 659	66 443	69 433
Impact Management	28 559	32 684	31 414	32 675	33 446	33 446	31 536	32 792	34 268
Air Quality Management	1 086	1 201	3 982	4 123	2 187	2 187	4 308	5 404	5 647
Pollution and Waste Management	21 762	38 622	85 541	28 199	36 836	36 836	31 815	28 247	29 518
4. Biodiversity Management	986 188	972 506	1 022 753	1 052 717	1 050 953	1 050 953	1 099 633	1 146 195	1 197 751
Biodiversity and Protected Area Plan. and Managemt.	91 549	104 664	109 890	112 378	111 794	111 794	115 372	117 050	122 317
Conservation Agencies and Services	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Coastal Management	12 982	13 012	12 093	15 890	14 195	14 195	16 105	16 800	17 556
5. Environmental Empowerment Services	36 434	40 974	43 338	42 171	42 246	42 246	43 048	45 656	47 711
Environmental Capacity Development and Support	36 434	40 974	43 338	42 171	42 246	42 246	43 048	45 656	47 711
6. Environmental Services Administrative Support	4 317	5 670	4 137	11 904	11 441	11 441	18 207	18 865	19 714
Environmental Services Administrative Support	4 317	5 670	4 137	11 904	11 441	11 441	18 207	18 865	19 714
Total	1 125 751	1 143 414	1 248 954	1 232 426	1 232 587	1 232 587	1 286 996	1 329 128	1 388 916

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	229 296	267 559	328 579	289 827	287 753	287 426	299 225	303 956	317 633
Compensation of employees	136 725	147 263	155 201	177 945	169 847	169 844	178 846	186 136	194 510
Goods and services	92 571	120 296	173 378	111 882	117 906	117 582	120 379	117 820	123 123
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	893 556	874 055	917 424	942 045	943 756	943 759	984 264	1 021 969	1 067 935
Provinces and municipalities	3 375	7 400	7 200	5 800	6 800	6 800	3 300	-	-
Departmental agencies and accounts	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Non-profit institutions	7 968	8 404	8 734	8 796	8 796	8 796	9 208	9 624	10 057
Households	556	1 094	285	-	93	96	-	-	-
Payments for capital assets	2 899	1 800	2 922	554	1 078	1 402	3 507	3 203	3 348
Buildings and other fixed structures	-	154	-	-	50	50	-	-	-
Machinery and equipment	2 899	1 646	2 922	554	1 028	1 352	3 507	3 203	3 348
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	29	-	-	-	-	-	-
Total	1 125 751	1 143 414	1 248 954	1 232 426	1 232 587	1 232 587	1 286 996	1 329 128	1 388 916

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. There is a fluctuating trend over the seven-year period in respect of transfers to municipalities with regard to projects such as the Green and Smart Municipality Competition, the Natural Resource Management Competition, as well as the Transformative River Management Programme. The 2025/26 allocation includes once-off transfers in respect of the Transformative River Management Programme as well as the Integrated Environmental Management tool, hence the decrease in 2026/27.

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 decrease in the 2024/25 Adjusted Appropriation was largely due to delays in filling critical vacant posts. The MTEF provides for compliance promotion activities, landfill inspections monitored for compliance, among others. There is steady growth over the 2025/26 MTEF.

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 2024/25 Adjusted Appropriation reflects an increase to cater for a once-off allocation in respect of the short-term job creation through waste management, utilising the EPWP principles. The 2025/26 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. There is steady growth over the MTEF.

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 EPWP grant allocation is included up to 2025/26 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: Environmental Empowerment Services caters for hosting the School Environmental Education programme, commemoration of World Environment Day, as well as environmental clean-up campaigns over the 2025/26 MTEF. The sub-programme grows steadily over the MTEF.

Compensation of employees shows 5.3 per cent growth from the 2024/25 Revised Estimate to 2025/26 and includes an increase of 4.5 per cent in 2025/26 as prescribed by National Treasury and the carry-through costs of the 2024 wage agreement. The 2026/27 and 2027/28 budgets reflect growth of 4 per cent and 4.5 per cent, respectively, this will be reviewed in the next budget.

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. 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 2024/25 Adjusted Appropriation reflects an increase to cater for a once-off allocation in respect of the waste management programme. The EPWP Integrated Grant for Provinces is allocated a budget in 2025/26 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, the Green and Smart Municipality Competition, the NRM Competition, as well as the Transformative River Management Programme. There are further allocations in 2025/26 to cater for the Green and Smart Municipality Competition and the Transformative River Management Programme and no provision is made over the two outer years.

Transfers and subsidies to: Departmental agencies and accounts comprises the subsidy paid to EKZNW and is discussed in Section 7.7. The 2025/26 MTEF allocations include provision in respect of the Maloti Drakensberg Transfrontier project and the implementation of the KZN TRERS in protected areas for the benefit of rural communities neighbouring these protected areas.

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 2025/26 for this initiative.

Transfers and subsidies to: Non-profit institutions consists of the grant-in-aid to SAAMBR. There is steady growth over the MTEF which is largely inflationary.

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

Machinery and equipment provides for the procurement of office furniture and the higher allocation over the MTEF caters for the replacement of obsolete equipment in air quality stations.

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. The department is still in the process of finalising their 2025/26 APP, and any amendments will be included in the 2025/26 AEPRE.

Table 4.34 : Service delivery measures: Environmental Affairs

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2024/25	2025/26	2026/27	2027/28
1.	Environmental Governance, Planning and Climate Change				
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 programmes implemented No. of environmental legislated tools developed No. of environmental research projects completed No. of functional environmental information management systems maintained No. of climate change response interventions implemented 	<ul style="list-style-type: none"> 1 2 1 1 2 	<ul style="list-style-type: none"> 1 2 1 1 2 	<ul style="list-style-type: none"> 1 2 1 1 2

Table 4.34 : Service delivery measures: Environmental Affairs

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
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 permitted landfill sites monitored for compliance 	125 2 600 10	125 2 600 10	150 2 600 10	150 2 600 10	
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"> % of complete EIA applications finalised within legislated timeframes % of complete Atmospheric Emission Licences (AELs) issued within legislated timeframes Percentage of complete waste licence applications finalised within legislated timeframes 	100% 95% 100%	100% 95% 100%	100% 95% 100%	100% 95% 100%	
4. Biodiversity Management						
4.1	To control and manage the spread of invasive alien species					
	<ul style="list-style-type: none"> No. of estuarine management plans developed No. of work opportunities created through environment sector public employment programmes No. of hectares cleared of invasive alien species No. of fulltime equivalents (FTEs) created No. of beneficiaries trained on IASP eradication 	1 7725 100 000 2 183 1 000	1 7725 100 000 2 183 1 000	1 7725 100 000 2 183 1 000	1 7725 100 000 2 183 1 000	
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 environmental awareness activities conducted 	60 1 000	60 1 000	60 1 000	60 1 000	

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 2025/26 MTEF. The growth caters for the filling of vacant posts and the 1.5 per cent pay progression and cost of living adjustments over the MTEF, among others.

This category shows growth of 13 per cent from the 2024/25 Revised Estimate to 2025/26. Also, there is an increase of 4 per cent in 2026/27 and 4.5 per cent in 2027/28. The department has budgeted to fill 59 new posts 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 59 critical vacant posts in 2025/26 in line with the approved structure. In programmes where the growth is insufficient, this will be reviewed in-year and 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 approved organogram.

Other 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 2024/25 - 2027/28		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28				
	Pers. ¹ nos	Costs	Pers. ¹ nos	Costs	Pers. ¹ nos	Costs	Filled posts	Addit. posts	Pers. ¹ nos	Costs	Pers. ¹ nos	Costs	Pers. ¹ nos	Costs	Pers. ¹ nos	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
R thousands																			
Salary level																			
1 – 7	213	87 050	231	92 393	242	70 802	294	-	294	88 296	333	96 935	333	100 676	333	105 205	4.2%	6.0%	16.0%
8 – 10	224	134 375	252	141 849	238	97 658	255	-	255	118 927	265	130 691	265	135 748	265	141 857	1.3%	6.1%	21.6%
11 – 12	98	88 746	121	93 735	130	92 846	144	-	144	106 813	147	122 311	147	128 132	147	133 899	0.7%	7.8%	20.1%
13 – 16	58	74 947	67	85 614	70	72 897	54	-	54	71 592	71	90 594	71	94 684	71	98 942	9.6%	11.4%	14.5%
Other	282	15 628	276	17 360	335	127 720	185	195	380	153 499	385	168 780	385	174 401	385	182 249	0.4%	5.9%	27.8%
Total	875	400 746	947	430 951	1 015	461 923	932	195	1 127	539 127	1 201	609 311	1 201	633 641	1 201	662 152	2.1%	7.1%	100.0%
Programme																			
1. Administration	202	116 430	211	120 882	312	124 549	306	32	338	136 062	368	146 666	368	152 191	368	159 038	2.9%	5.3%	24.4%
2. Integrated Economic Development	161	60 919	172	67 630	134	77 425	139	31	170	92 997	170	114 453	170	118 891	170	124 242	-	10.1%	18.3%
3. Trade and Sector Development	26	17 328	42	18 251	47	20 671	63	6	69	43 285	93	58 866	93	61 111	93	63 861	10.5%	13.8%	9.2%
4. Business Regulation and Governance	81	32 695	72	35 624	66	37 359	69	-	69	39 794	70	45 601	70	47 305	70	49 433	0.5%	7.5%	7.4%
5. Economic Planning	31	15 851	34	19 007	42	23 428	38	2	40	28 878	53	35 306	53	37 121	53	38 792	9.8%	10.3%	5.7%
6. Tourism	104	20 798	127	22 294	149	23 290	41	115	156	28 267	157	29 573	157	30 886	157	32 276	0.2%	4.5%	5.0%
7. Environmental Affairs	270	136 725	289	147 263	265	155 201	276	9	285	169 844	290	178 846	290	186 136	290	194 510	0.6%	4.6%	30.0%
Total	875	400 746	947	430 951	1 015	461 923	932	195	1 127	539 127	1 201	609 311	1 201	633 641	1 201	662 152	2.1%	7.1%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by	593	385 118	671	413 591	529	221 018	394	143	537	248 856	657	331 843	657	347 108	657	362 728	7.0%	13.4%	52.2%
Engineering Professions and related	-	-	-	-	167	113 185	167	-	167	115 416	167	137 158	167	142 531	167	148 943	-	8.9%	22.2%
Others such as interns, EPWP, learnerships,	282	15 628	276	17 360	319	127 720	371	52	423	174 855	377	140 310	377	144 002	377	150 481	(3.8%)	(4.9%)	25.6%
Total	875	400 746	947	430 951	1 015	461 923	932	195	1 127	539 127	1 201	609 311	1 201	633 641	1 201	662 152	2.1%	7.1%	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 Levies 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.

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

	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
R thousand									
Number of staff	875	947	1 015	1 127	1 127	1 127	1 201	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	373	2 045	1 378	4 515	2 298	2 298	2 206	2 307	2 411
2. Integrated Economic Development Services	1 953	2 028	5 361	3 100	5 216	5 216	6 050	6 258	6 539
3. Trade and Sector Development	-	660	3 692	5 500	8 101	8 172	4 500	6 000	6 271
4. Business Regulation and Governance	-	-	1 000	500	2 600	2 136	500	523	547
5. Economic Planning	-	16	-	100	206	102	250	274	286
6. Tourism	177	823	827	-	2 058	2 058	2 000	2 000	2 090
7. Environmental Affairs	1 121	1 574	1 618	2 000	2 000	2 500	2 500	-	-
Total	3 624	7 146	13 876	15 715	22 479	22 482	18 006	17 362	18 144

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		
	2021/22	2022/23	2023/24		2024/25		2025/26	2026/27	2027/28
Tax receipts	621 569	746 417	751 900	756 837	756 837	756 837	789 744	824 292	861 385
Casino taxes	464 108	580 439	577 492	607 591	607 591	607 591	637 970	669 869	700 013
Horse racing taxes	133 621	131 274	144 408	116 074	116 074	116 074	117 116	118 171	123 489
Liquor licences	23 840	34 704	30 000	33 172	33 172	33 172	34 658	36 252	37 883
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	12 674	5 371	13 774	15 570	15 570	15 570	16 687	18 183	19 002
Sale of goods and services produced by department (excluding capital assets)	12 674	5 371	13 774	15 570	15 570	15 570	16 687	18 183	19 002
Sales by market establishments	42	-	-	92	92	92	96	100	105
Administrative fees	12 345	5 371	13 774	15 171	15 171	15 171	16 270	17 747	18 546
Other sales	287	-	-	307	307	307	321	336	351
Of which									
Commission	155	-	144	150	150	150	157	164	171
Tender fees	-	-	-	1 183	1 183	1 183	1 236	1 293	1 351
Other	132	-	-	-	-	-	-	-	-
Sale of scrap, waste, arms and other used current goods (excl. 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	1 540	581	4 554	746	746	746	779	815	852
Interest, dividends and rent on land	1 140	1	2 980	7	7	7	7	7	7
Interest	1 140	1	2 980	7	7	7	7	7	7
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	2	-	-	255	255	465	266	278	291
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	2	-	-	255	255	465	266	278	291
Transactions in financial assets and liabilities	13 926	4 890	222 052	79	79	8 515	83	87	91
Total	651 701	757 260	995 260	773 494	773 494	782 140	807 566	843 662	881 628

Estimates of Provincial Revenue and Expenditure

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	726 669	797 741	1 005 688	1 082 224	1 042 479	1 041 731	1 138 576	1 206 024	1 231 152
Compensation of employees	400 746	430 951	461 923	609 705	539 158	539 127	609 311	633 641	662 152
Salaries and wages	352 274	377 333	403 317	526 894	469 483	469 452	534 700	555 880	580 893
Social contributions	48 472	53 618	58 606	82 811	69 675	69 675	74 611	77 761	81 259
Goods and services	325 923	366 790	543 765	472 519	503 321	502 604	529 265	572 383	569 000
Administrative fees	832	1 779	2 870	2 085	2 789	2 862	2 429	2 462	2 572
Advertising	12 587	12 403	34 000	22 519	33 853	34 167	16 480	16 947	17 709
Minor assets	527	727	1 003	2 832	2 351	2 530	3 454	3 436	3 590
Audit costs: External	5 540	5 714	5 020	6 288	6 163	6 163	6 500	6 799	7 105
Bursaries: Employees	355	179	899	572	460	460	750	785	821
Catering: Departmental activities	437	1 670	3 920	4 583	5 524	5 728	5 493	5 403	5 645
Communication (G&S)	6 089	5 337	4 207	7 411	5 237	5 242	8 138	8 512	8 895
Computer services	29 519	32 001	63 630	41 718	44 866	45 068	47 281	48 626	50 814
Consultants: Business and advisory services	39 043	33 220	22 448	84 275	71 386	64 687	100 780	143 795	121 299
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	150	50	50	150	170	178
Legal services (G&S)	5 857	9 040	11 477	8 946	11 369	11 369	9 341	9 545	9 974
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	14 699	20 948	51 359	32 895	32 580	36 164	40 370	40 994	42 657
Agency and support/outourced services	72 632	86 351	128 498	73 072	79 588	77 862	69 037	71 945	75 183
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 580	6 417	7 600	6 972	7 960	7 960	11 300	11 820	12 352
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	760	5 997	11 325	7 040	7 507	7 428	8 823	9 230	9 646
Inventory: Farming supplies	2 904	5 955	12 631	7 800	5 860	5 891	8 350	8 740	9 133
Inventory: Food and food supplies	-	-	197	-	50	50	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	7	11	1 361	950	1 112	1 608	1 400	259	270
Inventory: Medical supplies	-	-	221	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	3 019	4 596	16 421	-	5 998	8 043	14 500	6 150	6 427
Consumable supplies	1 927	5 028	5 986	3 362	6 443	6 077	3 005	3 008	3 144
Consumables: Stationery, printing and office supplies	2 999	4 347	3 264	4 068	4 009	4 219	3 766	3 945	4 123
Operating leases	36 747	38 667	41 271	42 000	39 096	39 096	50 000	52 300	54 654
Rental and hiring	590	490	1 219	880	1 328	1 710	630	547	572
Property payments	37 222	36 436	41 990	37 605	42 476	42 352	38 593	40 368	42 184
Transport provided: Departmental activity	549	588	1 193	530	916	1 349	1 124	1 058	1 106
Travel and subsistence	23 005	36 581	47 336	49 820	52 426	52 166	48 460	49 488	51 724
Training and development	3 624	7 146	13 876	15 715	22 479	22 482	18 006	17 362	18 144
Operating payments	3 654	4 053	4 496	4 681	6 398	6 624	6 345	5 627	5 880
Venues and facilities	16 219	1 109	4 047	3 750	3 047	3 197	4 760	3 062	3 199
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 593 072	2 483 934	2 337 987	2 356 341	2 403 295	2 403 326	2 453 755	2 543 213	2 686 801
Provinces and municipalities	78 045	91 409	56 208	24 014	35 116	35 116	28 369	31 443	40 158
Provinces	112	226	208	314	416	416	328	343	358
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	112	226	208	314	416	416	328	343	358
Municipalities	77 933	91 183	56 000	23 700	34 700	34 700	28 041	31 100	39 800
Municipal bank accounts	71 433	73 200	50 000	21 700	29 200	29 200	28 041	31 100	39 800
Municipal agencies and funds	6 500	17 983	6 000	2 000	5 500	5 500	-	-	-
Departmental agencies and accounts	2 234 819	2 120 669	2 021 865	1 884 286	2 000 835	2 000 835	2 179 638	2 263 594	2 388 079
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	2 234 819	2 120 669	2 021 865	1 884 286	2 000 835	2 000 835	2 179 638	2 263 594	2 388 079
Higher education institutions	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	250 621	248 882	234 572	236 624	217 227	217 227	230 940	230 466	241 157
Public corporations	245 571	241 855	230 137	229 624	210 624	210 624	223 340	226 466	236 657
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	245 571	241 855	230 137	229 624	210 624	210 624	223 340	226 466	236 657
Private enterprises	5 050	7 027	4 435	7 000	6 603	6 603	7 600	4 000	4 500
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	5 050	7 027	4 435	7 000	6 603	6 603	7 600	4 000	4 500
Non-profit institutions	20 518	13 403	16 734	206 917	144 633	144 633	9 208	11 124	11 807
Households	3 728	4 555	3 506	1 500	2 484	2 515	1 600	1 600	1 600
Social benefits	2 193	3 058	2 432	-	1 114	1 145	-	-	-
Other transfers to households	1 535	1 497	1 074	1 500	1 370	1 370	1 600	1 600	1 600
Payments for capital assets	18 092	30 101	21 751	21 263	27 233	27 950	14 667	14 120	14 755
Buildings and other fixed structures	1 246	269	402	-	2 356	2 530	-	-	-
Buildings	352	-	402	-	2 356	2 530	-	-	-
Other fixed structures	894	269	-	-	-	-	-	-	-
Machinery and equipment	14 334	22 483	21 327	21 263	24 877	25 420	14 667	14 120	14 755
Transport equipment	476	6 017	4 969	3 000	5 160	6 156	-	-	-
Other machinery and equipment	13 858	16 466	16 358	18 263	19 717	19 264	14 667	14 120	14 755
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 512	7 349	22	-	-	-	-	-	-
Payments for financial assets	-	8 329	54	-	24	24	-	-	-
Total	3 337 833	3 320 105	3 365 480	3 459 828	3 473 031	3 473 031	3 606 998	3 763 357	3 932 708

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	279 804	288 600	365 922	351 260	352 658	352 523	357 886	368 168	384 738
Compensation of employees	116 430	120 882	124 549	149 255	136 066	136 062	146 666	152 191	159 038
Salaries and wages	102 899	106 326	108 961	128 143	117 700	117 696	128 058	131 806	137 736
Social contributions	13 531	14 556	15 588	21 112	18 366	18 366	18 608	20 385	21 302
Goods and services	163 374	167 718	241 373	202 005	216 592	216 461	211 220	215 977	225 700
Administrative fees	324	892	1 438	518	1 377	1 377	824	862	902
Advertising	6 028	5 257	23 393	15 610	23 993	24 006	8 124	8 497	8 879
Minor assets	285	420	636	590	857	852	626	508	530
Audit costs: External	5 540	5 714	5 020	6 288	6 163	6 163	6 500	6 799	7 105
Bursaries: Employees	288	179	899	572	460	460	500	523	547
Catering: Departmental activities	8	279	1 175	290	1 318	1 318	620	544	568
Communication (G&S)	6 089	5 337	4 206	7 411	5 237	5 242	8 138	8 512	8 895
Computer services	29 519	32 001	61 345	40 375	43 114	43 114	45 801	47 071	49 189
Consultants: Business and advisory services	2 891	3 522	152	6 368	1 955	1 955	1 650	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	5 731	8 945	11 409	8 500	11 018	11 018	6 541	6 842	7 150
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 817	2 799	13 781	5 545	4 950	4 950	8 550	7 621	7 964
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 580	6 417	7 600	6 972	7 960	7 960	11 300	11 820	12 352
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	34	-	55	55	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	301	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	659	486	2 833	-	214	214	2 000	2 000	2 090
Consumable supplies	681	769	849	1 650	1 874	1 903	245	152	159
Consumables: Stationery, printing and office supplies	2 778	4 238	3 094	3 800	3 639	3 849	3 526	3 688	3 854
Operating leases	36 747	38 667	41 271	42 000	39 096	39 096	50 000	52 300	54 654
Rental and hiring	127	79	20	-	110	110	100	-	-
Property payments	37 222	36 422	41 990	37 605	42 476	42 352	38 593	40 368	42 184
Transport provided: Departmental activity	-	143	9	-	-	19	624	548	573
Travel and subsistence	4 785	10 062	16 228	11 179	14 449	14 381	11 842	12 178	12 729
Training and development	373	2 045	1 378	4 515	2 298	2 298	2 206	2 307	2 411
Operating payments	1 902	2 130	1 218	1 817	3 560	3 350	2 560	2 523	2 637
Venues and facilities	14 000	915	1 094	400	419	419	350	314	328
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 176	2 136	1 183	314	1 370	1 374	328	343	358
Provinces and municipalities	112	226	208	314	416	416	328	343	358
Provinces	112	226	208	314	416	416	328	343	358
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	112	226	208	314	416	416	328	343	358
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	1 064	1 910	975	-	954	958	-	-	-
Social benefits	510	1 790	914	-	954	958	-	-	-
Other transfers to households	554	120	61	-	-	-	-	-	-
Payments for capital assets	13 036	26 846	16 925	15 434	22 961	23 092	10 259	10 414	10 882
Buildings and other fixed structures	85	-	234	-	1 380	1 554	-	-	-
Buildings	85	-	234	-	1 380	1 554	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	10 439	19 497	16 691	15 434	21 581	21 538	10 259	10 414	10 882
Transport equipment	476	6 017	4 937	-	5 010	5 006	-	-	-
Other machinery and equipment	9 963	13 480	11 754	15 434	16 571	16 532	10 259	10 414	10 882
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 512	7 349	-	-	-	-	-	-	-
Payments for financial assets	-	4 214	23	-	24	24	-	-	-
Total	294 016	321 796	384 053	367 008	377 013	377 013	368 473	378 925	395 978

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	102 913	91 702	126 283	180 095	175 250	175 245	197 808	248 139	230 339
Compensation of employees	60 919	67 630	77 425	116 023	93 002	92 997	114 453	118 891	124 242
Salaries and wages	54 163	60 047	68 919	102 020	82 358	82 353	102 066	105 284	110 022
Social contributions	6 756	7 583	8 506	14 003	10 644	10 644	12 387	13 607	14 220
Goods and services	41 994	24 072	48 858	64 072	82 248	82 248	83 355	129 248	106 097
Administrative fees	64	87	237	241	210	210	277	289	301
Advertising	217	383	928	700	422	422	814	852	891
Minor assets	28	4	42	935	939	939	805	811	848
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	250	262	274
Catering: Departmental activities	103	634	1 040	1 620	1 167	1 167	2 900	2 799	2 925
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	588	-	-	-	-	-	-
Consultants: Business and advisory services	27 676	12 693	7 891	40 300	47 506	43 571	61 990	107 312	83 172
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	1	1	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	6 891	586	2 948	2 500	6 516	9 616	1 500	1 500	1 568
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	779	4 410	50	849	849	150	157	164
Inventory: Farming supplies	-	-	1 251	-	300	300	-	-	-
Inventory: Food and food supplies	-	-	197	-	50	50	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	770	-	954	954	-	-	-
Inventory: Medical supplies	-	-	221	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	22	2 388	11 710	-	4 261	4 262	-	-	-
Consumable supplies	-	124	1 265	-	10	145	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	60	30	30	13	14	15
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	463	409	1 199	580	918	1 300	530	547	572
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	424	216	787	200	603	973	-	-	-
Travel and subsistence	2 817	3 212	5 448	12 126	11 316	11 263	6 576	6 878	7 189
Training and development	1 953	2 028	5 361	3 100	5 216	5 216	6 050	6 258	6 539
Operating payments	452	529	1 424	510	30	30	100	105	110
Venues and facilities	884	-	1 141	1 150	950	950	1 400	1 464	1 529
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	463 963	241 962	202 490	158 908	174 408	174 413	152 092	155 194	164 887
Provinces and municipalities	24 838	31 800	26 300	11 900	15 900	15 900	19 241	24 000	29 000
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	24 838	31 800	26 300	11 900	15 900	15 900	19 241	24 000	29 000
Municipal bank accounts	24 838	31 800	26 300	11 900	15 900	15 900	19 241	24 000	29 000
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	285 782	69 115	60 479	500	2 000	2 000	41 947	42 337	44 242
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	285 782	69 115	60 479	500	2 000	2 000	41 947	42 337	44 242
Higher education institutions	5 341	5 016	5 102	3 000	3 000	3 000	4 000	4 986	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	138 432	131 910	102 022	100 288	80 288	80 288	86 904	83 871	87 645
Public corporations	138 382	131 910	102 022	99 288	80 288	80 288	86 904	83 871	87 645
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	138 382	131 910	102 022	99 288	80 288	80 288	86 904	83 871	87 645
Private enterprises	50	-	-	1 000	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	50	-	-	1 000	-	-	-	-	-
Non-profit institutions	8 550	4 000	8 000	43 220	73 220	73 220	-	-	-
Households	1 020	121	587	-	-	5	-	-	-
Social benefits	1 020	121	587	-	-	5	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	215	593	998	690	1 723	1 723	270	157	164
Buildings and other fixed structures	-	-	168	-	926	926	-	-	-
Buildings	-	-	168	-	926	926	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	215	593	830	690	797	797	270	157	164
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	215	593	830	690	797	797	270	157	164
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	4 115	-	-	-	-	-	-	-
Total	567 091	338 372	329 771	339 693	351 381	351 381	350 170	403 490	395 390

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	27 822	34 903	45 962	88 093	77 212	77 193	106 764	106 138	110 916
Compensation of employees	17 328	18 251	20 671	50 052	43 304	43 285	58 866	61 111	63 861
Salaries and wages	15 634	16 463	18 571	43 680	38 858	38 839	52 803	54 767	57 232
Social contributions	1 694	1 788	2 100	6 372	4 446	4 446	6 063	6 344	6 629
Goods and services	10 494	16 652	25 291	38 041	33 908	33 908	47 898	45 027	47 055
Administrative fees	60	75	154	170	172	247	137	143	149
Advertising	731	756	868	625	2 030	2 230	50	52	54
Minor assets	2	-	86	-	-	-	130	136	142
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4	6	47	200	151	283	239	250	261
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	141	-	-	-	-	-	-
Consultants: Business and advisory services	5 697	10 151	9 225	23 000	13 992	10 642	20 920	27 234	28 460
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	342	12	6 833	2 000	1 561	1 777	2 500	2 750	2 874
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	351	-	-	96	96	-	-	-
Inventory: Farming supplies	78	380	-	-	-	50	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	8	158	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	1 516	1 715	751	-	1 523	3 567	12 500	4 150	4 337
Consumable supplies	3	492	7	1 200	1 300	881	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	12	13	14
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	300	300	300	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 559	2 052	2 164	4 746	3 824	4 337	6 110	4 299	4 493
Training and development	-	660	3 692	5 500	8 101	8 172	4 500	6 000	6 271
Operating payments	70	2	382	-	100	268	800	-	-
Venues and facilities	432	-	941	300	750	900	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	785 937	861 201	737 226	882 164	794 000	794 019	832 488	859 846	915 862
Provinces and municipalities	36 720	31 483	8 000	2 500	5 500	5 500	5 500	7 100	10 800
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	36 720	31 483	8 000	2 500	5 500	5 500	5 500	7 100	10 800
Municipal bank accounts	34 720	13 500	7 000	1 500	4 500	4 500	5 500	7 100	10 800
Municipal agencies and funds	2 000	17 983	1 000	1 000	1 000	1 000	-	-	-
Departmental agencies and accounts	631 968	713 935	595 928	591 177	591 927	591 927	684 952	704 551	749 950
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	631 968	713 935	595 928	591 177	591 927	591 927	684 952	704 551	749 950
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	112 189	114 445	132 115	133 336	133 836	133 836	140 436	146 595	153 512
Public corporations	107 189	109 945	128 115	130 336	130 336	130 336	136 436	142 595	149 012
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	107 189	109 945	128 115	130 336	130 336	130 336	136 436	142 595	149 012
Private enterprises	5 000	4 500	4 000	3 000	3 500	3 500	4 000	4 000	4 500
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	5 000	4 500	4 000	3 000	3 500	3 500	4 000	4 000	4 500
Non-profit institutions	4 000	-	-	153 651	61 367	61 367	-	-	-
Households	1 060	1 338	1 183	1 500	1 370	1 389	1 600	1 600	1 600
Social benefits	79	5	200	-	-	19	-	-	-
Other transfers to households	981	1 333	983	1 500	1 370	1 370	1 600	1 600	1 600
Payments for capital assets	1 047	262	248	4 305	1 100	1 100	110	115	120
Buildings and other fixed structures	894	115	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	894	115	-	-	-	-	-	-	-
Machinery and equipment	153	147	248	4 305	1 100	1 100	110	115	120
Transport equipment	-	-	-	3 000	-	1 000	-	-	-
Other machinery and equipment	153	147	248	1 305	1 100	100	110	115	120
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	814 806	896 366	783 436	974 562	872 312	872 312	939 362	966 099	1 026 898

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	45 080	59 516	74 468	73 768	71 040	70 778	80 658	82 577	86 294
Compensation of employees	32 695	35 624	37 359	42 975	39 794	39 794	45 601	47 305	49 433
Salaries and wages	28 492	31 016	32 445	36 840	34 450	34 450	40 052	41 522	43 390
Social contributions	4 203	4 608	4 914	6 135	5 344	5 344	5 549	5 783	6 043
Goods and services	12 385	23 892	37 109	30 793	31 246	30 984	35 057	35 272	36 861
Administrative fees	42	81	131	150	131	131	171	179	187
Advertising	3 581	5 680	7 860	4 957	6 497	6 497	6 982	7 018	7 334
Minor assets	2	-	39	-	-	-	150	157	164
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4	80	30	1 200	1 310	1 310	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	1 556	1 343	1 752	1 954	1 480	1 555	1 625
Consultants: Business and advisory services	2 559	1 327	2 906	57	889	889	500	503	526
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	126	95	68	446	350	350	2 800	2 703	2 824
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	3 388	12 775	19 225	18 450	12 919	12 919	19 100	19 100	19 960
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	17	-	106	106	-	-	-
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	31	773	-	-	-	-	40	42	44
Consumables: Stationery, printing and office supplies	-	6	11	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 173	3 043	3 805	3 540	3 542	3 542	3 334	3 492	3 650
Training and development	-	-	1 000	500	2 600	2 136	500	523	547
Operating payments	352	32	451	-	1 000	1 000	-	-	-
Venues and facilities	127	-	10	150	150	150	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	138 767	138 975	141 934	143 038	143 102	143 102	149 626	156 428	163 467
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	138 743	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	138 743	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
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	24	83	6	-	64	64	-	-	-
Social benefits	24	83	6	-	64	64	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	201	43	125	-	-	262	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	201	43	125	-	-	262	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	201	43	125	-	-	262	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	184 048	198 534	216 527	216 806	214 142	214 142	230 284	239 005	249 761

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	18 054	22 508	28 907	54 378	37 317	37 317	47 634	46 747	48 853
Compensation of employees	15 851	19 007	23 428	39 934	28 878	28 878	35 306	37 121	38 792
Salaries and wages	14 237	17 018	21 078	34 689	25 962	25 962	31 516	33 164	34 657
Social contributions	1 614	1 989	2 350	5 245	2 916	2 916	3 790	3 957	4 135
Goods and services	2 203	3 501	5 479	14 444	8 439	8 439	12 328	9 626	10 061
Administrative fees	40	98	110	286	102	99	290	304	317
Advertising	1	88	128	210	105	144	70	77	80
Minor assets	15	51	77	195	13	110	320	336	352
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	2	93	52	85	101	50	52	54
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	21	-	1 750	8 750	4 250	4 145	6 520	3 500	3 658
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	94	94	-	-	-
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	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	3	17	-	11	10	-	-	-
Consumables: Stationery, printing and office supplies	169	60	50	60	225	225	130	136	142
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 315	2 371	2 061	2 857	2 077	1 932	2 508	2 656	2 778
Training and development	-	16	-	100	206	102	250	274	286
Operating payments	642	812	893	1 934	1 271	1 477	2 190	2 291	2 394
Venues and facilities	-	-	300	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 000	2 208	1 004	500	-	-	-	-	-
Provinces and municipalities	2 000	2 000	1 000	500	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	2 000	2 000	1 000	500	-	-	-	-	-
Municipal bank accounts	-	2 000	1 000	500	-	-	-	-	-
Municipal agencies and funds	2 000	-	-	-	-	-	-	-	-
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	-	200	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	200	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	200	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	8	4	-	-	-	-	-	-
Social benefits	-	8	4	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	315	135	533	70	161	161	71	74	77
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	315	135	511	70	161	161	71	74	77
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	315	135	511	70	161	161	71	74	77
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	22	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	20 369	24 851	30 444	54 948	37 478	37 478	47 705	46 821	48 930

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	23 700	32 953	35 567	44 803	41 249	41 249	48 601	50 299	52 379
Compensation of employees	20 798	22 294	23 290	33 521	28 267	28 267	29 573	30 886	32 276
Salaries and wages	19 059	20 145	20 889	29 558	25 564	25 564	26 530	27 705	28 952
Social contributions	1 739	2 149	2 401	3 963	2 703	2 703	3 043	3 181	3 324
Goods and services	2 902	10 659	12 277	11 282	12 982	12 982	19 028	19 413	20 103
Administrative fees	90	184	366	218	282	282	345	358	375
Advertising	141	186	379	157	220	220	280	284	296
Minor assets	2	97	-	-68	83	151	281	294	307
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	67	-	-	-	-	-	-	-	-
Catering: Departmental activities	173	182	401	686	538	587	744	772	807
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	3 749	290	3 400	1 392	1 392	3 300	4 092	4 277
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	93	2 112	2 477	1 200	2 840	2 994	4 000	5 069	5 114
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	110	-	100	100	100	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	7	-	-	150	150	150	-	7	7
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	442	7	913	-	-	-	-	-	-
Consumable supplies	7	41	906	500	525	525	1 310	1 335	1 395
Consumables: Stationery, printing and office supplies	27	43	64	148	115	115	50	57	59
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	2	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	88	285	200	183	183	500	510	533
Travel and subsistence	1 676	2 986	5 311	4 291	4 038	3 767	3 918	4 115	4 300
Training and development	177	823	827	-	2 058	2 058	2 000	2 000	2 090
Operating payments	-	49	-	-	-	-	400	400	418
Venues and facilities	-	-	58	300	458	458	1 900	120	125
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	307 673	363 397	336 726	229 372	346 659	346 659	334 957	349 433	374 292
Provinces and municipalities	11 000	18 500	13 500	3 000	6 500	6 500	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	11 000	18 500	13 500	3 000	6 500	6 500	-	-	-
Municipal bank accounts	8 500	18 500	8 500	2 000	2 000	2 000	-	-	-
Municipal agencies and funds	2 500	-	5 000	1 000	4 500	4 500	-	-	-
Departmental agencies and accounts	296 669	343 897	322 760	225 122	338 906	338 906	334 957	347 933	372 542
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	296 669	343 897	322 760	225 122	338 906	338 906	334 957	347 933	372 542
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	-	999	-	1 250	1 250	1 250	-	1 500	1 750
Households	4	1	466	-	3	3	-	-	-
Social benefits	4	1	466	-	3	3	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	379	422	-	210	210	210	450	157	164
Buildings and other fixed structures	267	-	-	-	-	-	-	-	-
Buildings	267	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	112	422	-	210	210	210	450	157	164
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	112	422	-	210	210	210	450	157	164
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	2	-	-	-	-	-	-
Total	331 752	396 772	372 295	274 385	388 118	388 118	384 008	399 889	426 835

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	229 296	267 559	328 579	289 827	287 753	287 426	299 225	303 956	317 633
Compensation of employees	136 725	147 263	155 201	177 945	169 847	169 844	178 846	186 136	194 510
Salaries and wages	117 790	126 318	132 454	151 964	144 591	144 588	153 675	161 632	168 904
Social contributions	18 935	20 945	22 747	25 981	25 256	25 256	25 171	24 504	25 606
Goods and services	92 571	120 296	173 378	111 882	117 906	117 582	120 379	117 820	123 123
Administrative fees	212	362	434	502	515	516	385	327	341
Advertising	1 888	53	444	260	586	648	160	167	175
Minor assets	193	155	123	1 180	459	478	1 142	1 194	1 247
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	145	487	1 134	535	955	962	940	986	1 030
Communication (G&S)	-	-	1	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	199	1 778	234	2 400	1 402	2 093	5 900	1 154	1 206
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	150	50	50	150	170	178
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 168	2 664	6 095	3 200	3 700	3 814	4 720	4 954	5 177
Agency and support/outourced services	72 632	86 351	128 498	73 072	79 588	77 862	69 037	71 945	75 183
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	760	4 757	6 864	6 890	6 301	6 222	8 673	9 073	9 482
Inventory: Farming supplies	2 826	5 575	11 380	7 800	5 560	5 541	8 350	8 740	9 133
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	11	290	800	-	346	1 400	252	263
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	380	-	214	-	-	-	-	-	-
Consumable supplies	1 205	2 826	2 942	12	2 723	2 613	1 410	1 479	1 546
Consumables: Stationery, printing and office supplies	25	-	45	-	-	-	35	37	39
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	14	-	-	-	-	-	-	-
Transport provided: Departmental activity	125	141	112	130	130	174	-	-	-
Travel and subsistence	8 680	12 855	12 319	11 081	13 180	12 944	14 172	15 870	16 585
Training and development	1 121	1 574	1 618	2 000	2 000	2 500	2 500	-	-
Operating payments	236	499	128	420	437	499	295	308	321
Venues and facilities	776	194	503	1 450	320	320	1 110	1 164	1 217
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	893 556	874 055	917 424	942 045	943 756	943 759	984 264	1 021 969	1 067 935
Provinces and municipalities	3 375	7 400	7 200	5 800	6 800	6 800	3 300	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	3 375	7 400	7 200	5 800	6 800	6 800	3 300	-	-
Municipal bank accounts	3 375	7 400	7 200	5 800	6 800	6 800	3 300	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Non-profit institutions	7 968	8 404	8 734	8 796	8 796	8 796	9 208	9 624	10 057
Households	556	1 094	285	-	93	96	-	-	-
Social benefits	556	1 050	255	-	93	96	-	-	-
Other transfers to households	-	44	30	-	-	-	-	-	-
Payments for capital assets	2 899	1 800	2 922	554	1 078	1 402	3 507	3 203	3 348
Buildings and other fixed structures	-	154	-	-	50	50	-	-	-
Buildings	-	-	-	-	50	50	-	-	-
Other fixed structures	-	154	-	-	-	-	-	-	-
Machinery and equipment	2 899	1 646	2 922	554	1 028	1 352	3 507	3 203	3 348
Transport equipment	-	-	32	-	150	150	-	-	-
Other machinery and equipment	2 899	1 646	2 890	554	878	1 202	3 507	3 203	3 348
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	29	-	-	-	-	-	-
Total	1 125 751	1 143 414	1 248 954	1 232 426	1 232 587	1 232 587	1 286 996	1 329 128	1 388 916

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	17 333	26 172	24 657	27 581	24 811	24 684	25 741	22 428	23 437
Compensation of employees	15 472	22 879	22 343	22 872	21 512	21 512	18 184	18 885	19 734
Salaries and wages	13 477	20 079	19 534	19 822	18 570	18 570	15 653	16 275	17 007
Social contributions	1 995	2 800	2 809	3 050	2 942	2 942	2 531	2 610	2 727
Goods and services	1 861	3 293	2 314	4 709	3 299	3 172	7 557	3 543	3 703
Administrative fees	23	58	66	65	66	66	72	-	-
Advertising	166	-	76	10	180	161	160	167	175
Minor assets	64	22	17	-	14	33	30	31	32
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	10	-	11	50	-	-	10	10	10
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory services	-	-	-	2 200	1 239	1 200	4 100	3	3
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	-	349	-	80	-	-	500	523	547
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	-	-	-	-	-	-	80	84	88
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 218	2 494	2 076	2 269	1 780	1 640	2 405	2 516	2 630
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	35	370	68	35	20	72	200	209	218
Venues and facilities	345	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	3 054	2 500	5 423	3 200	3 262	3 262	3 300	-	-
Provinces and municipalities	3 000	2 500	5 400	3 200	3 200	3 200	3 300	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	3 000	2 500	5 400	3 200	3 200	3 200	3 300	-	-
Municipalities	3 000	2 500	5 400	3 200	3 200	3 200	3 300	-	-
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	54	-	23	-	62	62	-	-	-
Social benefits	54	-	23	-	62	62	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	313	55	624	121	238	365	902	219	229
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	313	55	624	121	238	365	902	219	229
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	313	55	624	121	238	365	902	219	229
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	20 700	28 727	30 704	30 902	28 311	28 311	29 943	22 647	23 666

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	26 056	23 000	26 952	29 735	27 136	27 136	28 256	29 322	30 641
Compensation of employees	24 157	20 398	24 494	26 778	24 831	24 831	25 911	26 869	28 078
Salaries and wages	20 642	17 281	20 842	22 496	21 126	21 126	21 836	22 640	23 659
Social contributions	3 515	3 117	3 652	4 282	3 705	3 705	4 075	4 229	4 419
Goods and services	1 899	2 602	2 458	2 957	2 305	2 305	2 345	2 453	2 563
Administrative fees	33	64	82	100	93	93	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	19	-	-	60	60	60	80	84	88
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	50	50	-	-	-
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	-	-	-	200	200	200	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	-	-	214	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 709	2 423	2 127	2 447	1 902	1 902	2 140	2 238	2 338
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	119	106	35	-	-	-	45	47	49
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	381	30	-	-	31	31	-	-	-
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	381	30	-	-	31	31	-	-	-
Social benefits	381	-	-	-	31	31	-	-	-
Other transfers to households	-	30	-	-	-	-	-	-	-
Payments for capital assets	268	-	133	-	-	-	250	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	268	-	133	-	-	-	250	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	268	-	133	-	-	-	250	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	26 705	23 030	27 085	29 735	27 167	27 167	28 506	29 322	30 641

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	49 447	63 180	117 804	59 397	65 566	65 566	62 009	63 780	66 650
Compensation of employees	41 782	48 920	52 858	54 508	54 615	54 615	54 941	57 002	59 567
Salaries and wages	35 564	41 530	44 845	46 074	46 254	46 254	46 726	48 432	50 611
Social contributions	6 218	7 390	8 013	8 434	8 361	8 361	8 215	8 570	8 956
Goods and services	7 665	14 260	64 946	4 889	10 951	10 951	7 068	6 778	7 083
Administrative fees	44	66	105	40	135	135	193	202	211
Advertising	234	-	-	-	-	-	-	-	-
Minor assets	97	86	99	400	325	325	250	261	273
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	150	4	6	-	-	-
Communication (G&S)	-	-	1	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory services	199	1 778	234	200	113	113	700	523	547
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	150	170	178
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	139	871	200	66	189	-	-	-
Agency and support / outsourced services	4 830	8 601	54 908	300	6 948	6 823	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	9	912	4 010	-	-	-	750	785	820
Inventory: Farming supplies	-	-	1 472	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	11	-	800	-	-	1 400	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	28	63	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	14	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	44	-	-	-
Travel and subsistence	1 780	2 396	2 938	2 249	2 991	2 947	3 375	4 576	4 781
Training and development	-	12	-	-	-	-	-	-	-
Operating payments	41	23	25	300	169	169	-	-	-
Venues and facilities	431	194	220	250	200	200	250	261	273
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	467	7 963	2 334	5 600	6 703	6 703	3 600	-	-
Provinces and municipalities	375	4 900	1 800	2 600	3 600	3 600	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	375	4 900	1 800	2 600	3 600	3 600	-	-	-
Municipalities	375	4 900	1 800	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	435	3 000	3 103	3 103	3 600	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	2 327	435	3 000	3 103	3 103	3 600	-	-
Non-profit institutions	-	38	-	-	-	-	-	-	-
Households	92	698	99	-	-	-	-	-	-
Social benefits	92	698	99	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 493	1 364	770	-	200	200	2 050	2 663	2 783
Buildings and other fixed structures	-	154	-	-	50	50	-	-	-
Buildings	-	-	-	-	50	50	-	-	-
Other fixed structures	-	154	-	-	-	-	-	-	-
Machinery and equipment	1 493	1 210	770	-	150	150	2 050	2 663	2 783
Transport equipment	-	-	32	-	150	150	-	-	-
Other machinery and equipment	1 493	1 210	738	-	-	-	2 050	2 663	2 783
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	29	-	-	-	-	-	-
Total	51 407	72 507	120 937	64 997	72 469	72 469	67 659	66 443	69 433

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	95 980	108 927	112 049	119 275	116 996	116 799	122 101	124 048	129 630
Compensation of employees	21 925	21 421	23 151	28 071	25 837	25 837	30 905	32 062	33 504
Salaries and wages	18 949	18 467	19 852	24 581	21 958	21 958	27 284	28 252	29 523
Social contributions	2 976	2 954	3 299	3 490	3 879	3 879	3 621	3 810	3 981
Goods and services	74 055	87 506	88 898	91 204	91 159	90 962	91 196	91 986	96 126
Administrative fees	57	94	78	246	95	86	70	73	76
Advertising	1 356	53	180	50	84	165	-	-	-
Minor assets	13	47	7	500	60	60	730	764	798
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	4	77	85	85	85	130	136	142
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory services	-	-	-	-	50	780	1 100	628	656
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	34	-	-	-	220	211	500	523	547
Agency and support / outsourced services	67 802	77 750	73 590	72 772	72 640	71 039	69 037	71 945	75 183
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	2 614	2 501	6 580	6 101	6 022	7 095	7 421	7 755
Inventory: Farming supplies	817	1 733	7 093	7 000	4 810	4 811	7 000	7 322	7 651
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	290	-	-	346	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	981	655	660	12	2 047	1 937	310	324	339
Consumable: Stationery, printing and office supplies	-	-	45	-	-	-	35	37	39
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 874	2 994	2 759	1 909	2 669	2 622	2 604	2 724	2 847
Training and development	1 121	1 562	1 618	2 000	2 000	2 500	2 500	-	-
Operating payments	-	-	-	50	178	178	25	26	27
Venues and facilities	-	-	-	-	120	120	60	63	66
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	889 625	863 213	909 504	933 245	933 760	933 760	977 364	1 021 969	1 067 935
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	881 657	854 830	900 770	924 449	924 964	924 964	968 156	1 012 345	1 057 878
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	8 796	8 796	8 796	9 208	9 624	10 057
Households	-	17	-	-	-	-	-	-	-
Social benefits	-	17	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	583	366	1 200	197	197	394	168	178	186
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	583	366	1 200	197	197	394	168	178	186
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	583	366	1 200	197	197	394	168	178	186
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	986 188	972 506	1 022 753	1 052 717	1 050 953	1 050 953	1 099 633	1 146 195	1 197 751

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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	36 405	40 715	43 067	41 971	41 812	41 812	42 948	45 552	47 602
Compensation of employees	29 534	28 631	28 683	34 615	32 765	32 765	32 303	34 131	35 667
Salaries and wages	25 654	24 311	24 197	29 099	27 550	27 550	26 848	30 179	31 537
Social contributions	3 880	4 320	4 486	5 516	5 215	5 215	5 455	3 952	4 130
Goods and services	6 871	12 084	14 384	7 356	9 047	9 047	10 645	11 421	11 935
Administrative fees	34	46	63	36	73	83	40	42	44
Advertising	132	-	188	200	322	322	-	-	-
Minor assets	-	-	-	220	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	135	483	1 046	200	866	866	800	840	878
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	5 224	3 000	3 414	3 414	4 220	4 431	4 630
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	751	845	353	-	-	-	225	236	247
Inventory: Farming supplies	2 009	3 842	2 815	800	750	730	1 350	1 418	1 482
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	252	263
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	380	-	-	-	-	-	-	-	-
Consumable supplies	224	2 133	2 219	-	676	676	1 020	1 071	1 119
Consumable: Stationery, printing and office supplies	25	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	125	141	112	130	130	130	-	-	-
Travel and subsistence	1 900	2 078	2 081	1 570	2 746	2 746	2 190	2 291	2 394
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	41	-	-	-	70	80	-	-	-
Venues and facilities	-	-	283	1 200	-	-	800	840	878
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	29	259	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	-	-	-	-	-	-	-	-	-
Households	29	259	76	-	-	-	-	-	-
Social benefits	29	259	76	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	195	200	434	434	100	104	109
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	195	200	434	434	100	104	109
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	195	200	434	434	100	104	109
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	36 434	40 974	43 338	42 171	42 246	42 246	43 048	45 656	47 711

Table 4.O : 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		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	4 075	5 565	4 050	11 868	11 432	11 429	18 170	18 826	19 673
Compensation of employees	3 855	5 014	3 672	11 101	10 287	10 284	16 602	17 187	17 960
Salaries and wages	3 504	4 650	3 184	9 892	9 133	9 130	15 328	15 854	16 567
Social contributions	351	364	488	1 209	1 154	1 154	1 274	1 333	1 393
Goods and services	220	551	378	767	1 145	1 145	1 568	1 639	1 713
Administrative fees	21	34	40	15	53	53	10	10	10
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	52	54	56
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	50	-	5	-	-	-
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	-	-	23	24	25
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	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	10	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	199	470	338	637	1 092	1 087	1 458	1 525	1 595
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	35	-	-	25	26	27
Venues and facilities	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	-	90	87	-	-	3	-	-	-
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	-	90	87	-	-	3	-	-	-
Social benefits	-	76	57	-	-	3	-	-	-
Other transfers to households	-	14	30	-	-	-	-	-	-
Payments for capital assets	242	15	-	36	9	9	37	39	41
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	242	15	-	36	9	9	37	39	41
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	242	15	-	36	9	9	37	39	41
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	4 317	5 670	4 137	11 904	11 441	11 441	18 207	18 865	19 714

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-
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	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-
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	5 080	6 307	6 236	5 076	5 076	5 076	6 161	-	-

Table 4.Q : Summary of transfers to local government

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
A KZN2000 eThekweni	4 200	2 800	-	-	-	-	-	-	-
Total: Ugu Municipalities	2 817	10 500	12 000	3 250	6 300	6 300	2 450	-	-
B KZN212 uMdoni	2 000	2 000	6 300	750	-	-	1 000	-	-
B KZN213 uMzombe	-	-	1 000	2 000	2 000	2 000	700	-	-
B KZN214 uMuziwabantu	-	-	-	-	800	800	750	-	-
B KZN216 Ray Nkonyeni	817	6 000	2 000	500	3 500	3 500	-	-	-
C DC21 Ugu District Municipality	-	2 500	2 700	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	-	8 000	8 800	6 650	8 400	8 400	3 791	-	-
B KZN221 uMshwathi	-	-	-	-	-	-	-	-	-
B KZN222 uMngeni	-	-	2 400	1 750	1 041	1 041	1 000	-	-
B KZN223 Mpofana	-	-	-	-	-	-	-	-	-
B KZN224 iMpindle	-	-	900	1 200	1 200	1 200	1 400	-	-
B KZN225 Msunduzi	-	5 000	5 000	1 500	1 500	1 500	-	-	-
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-
B KZN227 Richmond	-	3 000	500	2 200	4 659	4 659	1 391	-	-
C DC22 uMgungundlovu District Municipality	-	-	-	-	-	-	-	-	-
Total: uThukela Municipalities	1 000	2 000	2 500	-	1 000	1 000	5 500	6 500	10 000
B KZN235 Okhahlamba	1 000	-	-	-	-	-	5 000	6 500	10 000
B KZN237 iNkosi Langelibalele	-	-	-	-	600	600	500	-	-
B KZN238 Alfred Duma	-	2 000	2 500	-	400	400	-	-	-
C DC23 uThukela District Municipality	-	-	-	-	-	-	-	-	-
Total: uMzinyathi Municipalities	-	2 000	3 000	-	2 000	2 000	-	-	-
B KZN241 eNdumeni	-	-	-	-	-	-	-	-	-
B KZN242 Nquthu	-	-	-	-	-	-	-	-	-
B KZN244 uMsinga	-	1 000	2 000	-	2 000	2 000	-	-	-
B KZN245 uMvoti	-	-	-	-	-	-	-	-	-
C DC24 uMzinyathi District Municipality	-	1 000	1 000	-	-	-	-	-	-
Total: Amajuba Municipalities	5 500	11 500	3 500	-	-	-	500	-	-
B KZN252 Newcastle	3 000	5 000	-	-	-	-	-	-	-
B KZN253 eMadlangeni	2 500	6 500	3 500	-	-	-	-	-	-
B KZN254 Dannhauser	-	-	-	-	-	-	500	-	-
C DC25 Amajuba District Municipality	-	-	-	-	-	-	-	-	-
Total: Zululand Municipalities	8 821	5 900	4 000	1 000	2 000	2 000	500	600	800
B KZN261 eDumbe	-	1 600	-	-	-	-	-	-	-
B KZN262 uPhongolo	1 000	1 000	-	-	-	-	-	-	-
B KZN263 Abaqulusi	-	2 000	2 000	1 000	2 000	2 000	-	-	-
B KZN265 Nongoma	-	800	-	-	-	-	-	-	-
B KZN266 Ulundi	-	-	-	-	-	-	-	-	-
C DC26 Zululand District Municipality	7 821	500	2 000	-	-	-	500	600	800
Total: uMkhanyakude Municipalities	44 720	17 000	7 500	2 000	-	-	1 000	-	-
B KZN271 uMhlabyalingana	4 720	8 000	4 500	-	-	-	-	-	-
B KZN272 Jozini	-	1 500	-	-	-	-	-	-	-
B KZN275 Inkosi uMtubatuba	6 000	6 500	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	-	3 000	2 500	2 500	5 900	5 900	-	-	-
B KZN281 uMfolozi	-	-	1 000	2 000	2 000	2 000	-	-	-
B KZN282 uMhlathuze	-	3 000	-	500	1 100	1 100	-	-	-
B KZN284 uMlalazi	-	-	1 000	-	2 800	2 800	-	-	-
B KZN285 Mthonjaneni	-	-	500	-	-	-	-	-	-
B KZN286 Nkandla	-	-	-	-	-	-	-	-	-
C DC28 King Cetshwayo District Municipality	-	-	-	-	-	-	-	-	-
Total: iLembe Municipalities	1 000	5 500	2 000	500	-	-	-	-	-
B KZN291 Mandeni	-	1 500	-	-	-	-	-	-	-
B KZN292 KwaDukuza	-	2 000	1 500	-	-	-	-	-	-
B KZN293 Ndwedwe	-	1 000	-	-	-	-	-	-	-
B KZN294 Maphumulo	-	1 000	500	-	-	-	-	-	-
C DC29 iLembe District Municipality	1 000	-	-	500	-	-	-	-	-
Total: Harry Gwala Municipalities	3 375	4 500	4 200	-	400	400	1 000	-	-
B KZN433 Greater Kokstad	1 000	1 000	1 000	-	-	-	-	-	-
B KZN434 Johannes Phumani Phungula	1 000	2 000	2 000	-	-	-	1 000	-	-
B KZN435 uMzimkhulu	1 000	500	-	-	-	-	-	-	-
B KZN436 Dr Nkosazana Dlamini Zuma	375	1 000	1 200	-	400	400	-	-	-
C DC43 Harry Gwala District Municipality	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	5 800	3 200	3 200	13 300	24 000	29 000
Total	71 433	72 700	50 000	21 700	29 200	29 200	28 041	31 100	39 800

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		
	2021/22*	2022/23*	2023/24				2025/26	2026/27	2027/28
Revenue									
Tax revenue	642	923	1 202	759	759	759	941	1 013	1 060
Non-tax revenue	1 256 804	1 227 667	1 234 354	1 141 222	1 207 267	1 207 267	1 186 207	1 259 345	1 322 112
Sale of goods and services other than capital assets	152 575	180 076	191 633	208 252	208 252	208 252	207 862	236 371	253 118
Entity revenue other than sales	5 290	7 955	7 051	5 753	5 753	5 753	6 427	6 728	7 038
Transfers received	1 073 861	1 020 463	1 027 704	924 449	990 494	990 494	968 156	1 012 345	1 057 878
Of which:									
Departmental transfer: EDTEA**	789 429	805 120	841 363	865 217	865 217	865 217	904 744	946 418	989 007
Roll-over: EDTEA	121 222	100 855	60 153	-	35 684	35 684	-	-	-
EDTEA specific projects**	62 034	50 610	62 916	59 232	59 747	59 747	63 412	65 927	68 871
Agency receipts	4 204	3 864	2 673	-	158	158	-	-	-
Non-EDTEA projects	44 495	45 548	19 362	-	11 227	11 227	-	-	-
Other transfers	44 884	-	26 227	-	6 423	6 423	-	-	-
Donor funding	7 593	14 466	15 010	-	12 038	12 038	-	-	-
Sale of capital assets	4 230	-	-	651	651	651	682	714	744
Financial transactions in assets and liabilities	20 848	19 173	7 966	2 117	2 117	2 117	3 080	3 187	3 334
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	1 257 446	1 228 590	1 235 556	1 141 981	1 208 026	1 208 026	1 187 148	1 260 358	1 323 172
Expenses									
Programmes									
1. Office of the CEO	46 965	55 656	74 610	67 363	68 750	68 750	64 522	75 122	78 835
2. Financial Services	47 526	49 171	55 587	134 616	122 289	122 289	156 666	165 407	173 659
3. Corporate Support Services	73 336	72 726	76 919	65 619	68 155	68 155	72 671	76 727	80 553
4. Projects and Partnerships	83 246	103 460	100 984	123 339	110 937	110 937	112 628	118 912	124 844
5. Conservation Operations	614 249	598 530	616 088	520 024	564 557	564 557	546 729	577 205	605 974
6. Commercial Services	282 753	274 901	275 685	231 020	273 338	273 338	233 932	246 985	259 307
Total	1 148 075	1 154 444	1 199 873	1 141 981	1 208 026	1 208 026	1 187 148	1 260 358	1 323 172
Economic classification									
Current payments	1 090 738	1 116 213	1 161 655	1 123 876	1 171 451	1 171 451	1 162 406	1 239 093	1 301 155
Compensation of employees	801 808	790 299	803 963	868 762	856 359	860 104	889 012	952 221	1 000 581
Goods and services	287 937	324 943	356 964	254 422	314 400	310 655	272 603	286 119	299 788
Interest on rent and land	993	971	728	692	692	692	791	753	786
Transfers and subsidies	6 302	6 196	5 846	5 997	5 997	5 997	7 460	8 592	8 760
Payments for capital assets	51 035	32 035	32 372	12 108	30 578	30 578	17 282	12 673	13 257
Buildings and other fixed structures	49 708	15 870	8 027	108	3 728	3 728	116	121	127
Machinery and equipment	-	13 895	22 764	12 000	22 851	22 851	15 631	12 552	13 130
Heritage assets	1 327	2 270	272	-	1 046	1 046	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	1 309	-	2 953	2 953	1 535	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	1 148 075	1 154 444	1 199 873	1 141 981	1 208 026	1 208 026	1 187 148	1 260 358	1 323 172
Surplus / (Deficit)	109 371	74 146	35 683	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	109 371	74 146	(35 683)	-	-	-	-	-	-
Depreciation and amortisation	57 086	57 802	74 927	-	-	-	-	-	-
Reserves carried forward from prior year	(121 222)	(100 855)	(60 453)	-	-	-	-	-	-
Cash and other non-cash provisions	173 507	117 199	(50 157)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	2 044	2 043	1 988	1 838	1 851	1 851	1 860	1 860	1 860
Personnel costs	801 808	790 299	803 963	868 762	856 359	860 104	889 012	952 221	1 000 581
Cash flow from investing activities	(48 348)	(39 188)	(67 519)	(12 108)	(8 255)	(8 255)	(17 282)	(12 673)	(13 257)
Acquisition of assets	(52 456)	(39 188)	(67 519)	(12 108)	(8 255)	(8 255)	(17 282)	(12 673)	(13 257)
Other flows from Investing activities	4 108	-	-	-	-	-	-	-	-
Cash flow from financing activities	(1 475)	940	(145)	-	432	432	-	-	-
Net increase / (decrease) in cash and cash equivalents	(48 018)	(24 406)	(54 133)	113 939	113 939	113 939	(135 003)	(67 502)	(33 751)
Balance Sheet Data									
Carrying value of assets	872 937	711 799	657 044	912 493	912 493	912 493	911 525	905 968	901 105
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	235 752	210 200	156 067	270 006	270 006	270 006	135 003	67 502	33 751
Receivables and prepayments	12 204	12 351	16 126	9 203	9 203	9 203	9 617	10 050	10 502
Inventory	17 892	19 994	18 114	18 229	18 229	18 229	22 944	22 994	22 994
Total assets	1 138 785	954 344	847 351	1 209 931	1 209 931	1 209 931	1 079 089	1 006 513	968 352
Capital and reserves	737 337	585 916	495 801	748 415	750 718	908 495	657 599	570 907	518 042
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	66 399	59 062	59 815	62 507	60 204	62 507	63 132	63 763	64 401
Trade and other payables	108 751	115 863	125 864	217 238	217 238	131 525	227 014	237 229	247 905
Deferred income	151 206	118 243	89 419	107 071	107 071	30 187	55 897	58 412	61 041
Provisions	75 092	75 260	76 452	74 700	74 700	77 217	75 447	76 201	76 963
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	1 138 785	954 344	847 351	1 209 931	1 209 931	1 209 931	1 079 089	1 006 513	968 352
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

**The difference between the transfers received in this table and Table 4.13 relates to differences in reporting on funds received for special projects.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24**				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	528 171	583 119	508 581	725 327	725 827	725 827	806 176	869 503	919 156
Sale of goods and services other than capital assets	74 622	99 524	142 658	159 131	159 131	159 131	220 779	260 748	285 494
Entire revenue other than sales	30 781	56 778	82 541	78 076	78 076	78 076	72 296	69 847	67 638
Transfers received*	422 768	426 817	283 382	488 120	488 620	488 620	513 101	538 908	566 024
Of which:									
Departmental transfer: EDTEA**	416 404	426 817	283 382	488 120	488 620	488 620	513 101	538 908	566 024
Other transfers	6 364	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	528 171	583 119	508 581	725 327	725 827	725 827	806 176	869 503	919 156
Expenses									
Programmes									
1. Administration	91 559	99 639	105 448	163 731	153 083	153 083	185 068	173 834	203 079
2. Cargo	65 252	65 775	68 785	72 302	72 302	72 302	76 783	72 703	80 975
3. Property and SEZ Administration	139 462	175 413	190 921	171 410	167 763	167 763	226 246	244 182	251 796
4. AgriZone	64 695	58 162	66 984	65 959	70 478	70 478	66 371	66 874	63 362
5. Dube iConnect	18 435	16 414	23 325	26 432	26 432	26 432	28 960	39 435	35 170
6. Development Planning and Infrastructure	23 337	25 259	40 083	225 493	235 769	235 769	222 748	272 475	284 774
Total	402 740	440 662	495 546	725 327	725 827	725 827	806 176	869 503	919 156
Economic classification									
Current payments	284 526	331 766	395 410	479 038	472 823	472 823	571 476	623 994	678 434
Compensation of employees	118 800	133 909	158 558	200 580	200 580	200 580	219 492	244 913	272 194
Goods and services	165 647	197 760	236 826	278 458	272 243	272 243	351 984	379 081	406 240
Interest on rent and land	79	97	26	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	118 214	108 896	100 136	246 289	253 004	253 004	234 700	245 509	240 722
Buildings and other fixed structures	118 214	108 896	100 136	90 828	82 596	82 596	36 800	126 191	213 233
Machinery and equipment	-	-	-	49 584	44 531	44 531	47 619	38 478	23 989
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	100 000	120 000	120 000	138 518	77 340	-
Software and other intangible assets	-	-	-	5 877	5 877	5 877	11 763	3 500	3 500
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	402 740	440 662	495 546	725 327	725 827	725 827	806 176	869 503	919 156
Surplus / (Deficit)	125 431	142 457	13 035	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(125 431)	(142 457)	(13 035)	-	-	-	-	-	-
Additions to fixed assets	(184 175)	(247 624)	(231 724)	-	-	-	-	-	-
Depreciation	118 214	108 896	100 136	-	-	-	-	-	-
Other basis difference	181 958	247 415	165 391	-	-	-	-	-	-
Funds rolled-over	(241 428)	(251 144)	(46 838)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	194	206	212	279	279	279	267	293	308
Personnel costs	118 800	133 909	158 558	200 580	200 580	200 580	219 492	244 913	272 194
Cash flow from investing activities	(184 206)	(251 759)	(231 724)	(34 288)	(353 004)	353 004	(334 700)	(345 509)	(340 723)
Acquisition of assets	(184 276)	(251 759)	(231 724)	(34 288)	(353 004)	353 004	(334 700)	(345 509)	(340 723)
Other flows from investing activities	70	-	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	106 263	6 931	(109 664)	(55 437)	(50 672)	(50 672)	(94 799)	(100 530)	(101 298)
Balance Sheet Data									
Carrying value of assets	4 005 988	4 180 088	4 287 717	4 528 650	4 494 090	4 494 090	4 675 195	4 868 826	5 066 589
Investments	11 139	11 139	11 139	11 139	11 139	11 139	11 139	11 139	11 139
Cash and cash equivalents	1 043 390	1 050 321	940 657	885 220	889 985	889 985	795 186	694 656	593 358
Receivables and prepayments	72 659	70 103	119 781	68 736	99 158	99 158	101 308	105 410	108 594
Inventory	352	503	-	503	-	-	-	-	-
Total assets	5 133 528	5 312 154	5 359 294	5 494 248	5 494 372	5 494 372	5 582 828	5 680 031	5 779 680
Capital and reserves	4 983 331	5 125 788	5 136 516	5 274 350	5 236 145	5 236 145	5 317 249	5 410 880	5 508 643
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	96 567	91 503	123 622	125 035	159 071	159 071	166 423	169 995	171 881
Deferred income	14 433	12 825	11 644	12 825	11 644	11 644	11 644	11 644	11 644
Provisions	39 197	82 038	87 512	82 038	87 512	87 512	87 512	87 512	87 512
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	5 133 528	5 312 154	5 359 294	5 494 248	5 494 372	5 494 372	5 582 828	5 680 031	5 779 680
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

**Note: The amounts reflected as Transfers received do not equal amounts reflected in Table 4.13, as a portion is reflected against other items in the financial position.

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		
	2021/22*	2022/23*	2023/24				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	133 758	124 840	117 263	115 492	131 773	133 966	120 873	126 369	132 105
Sale of goods and services other than capital assets	37 294	40 282	44 055	44 590	44 790	46 670	46 656	48 800	51 045
Entity revenue other than sales	535	479	305	743	543	856	775	812	849
Transfers received	95 929	84 079	72 903	70 159	86 440	86 440	73 442	76 757	80 211
Of which:									
Departmental transfer: EDTEA	70 245	71 443	69 663	70 159	80 159	80 159	73 442	76 757	80 211
Roll-over: EDTEA	25 684	12 636	3 240	-	6 281	6 281	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	133 758	124 840	117 263	115 492	131 773	133 966	120 873	126 369	132 105
Expenses									
Programmes									
1. Administration	59 837	48 570	48 420	44 148	50 234	53 427	47 447	49 594	51 798
2. Bather Protection	43 189	48 000	40 462	53 315	56 819	59 819	54 258	56 744	59 354
3. Research	6 919	7 628	4 461	9 531	11 540	11 540	10 268	10 732	11 226
4. Business Development	16 383	17 402	14 284	8 498	13 180	9 180	8 900	9 299	9 727
Total	126 328	121 600	107 627	115 492	131 773	133 966	120 873	126 369	132 105
Economic classification									
Current payments	111 232	102 837	97 253	115 492	114 359	112 252	118 873	124 279	129 847
Compensation of employees	55 549	59 033	51 862	90 852	70 403	70 403	93 121	97 342	101 748
Goods and services	55 683	43 804	45 391	24 640	43 956	41 849	25 752	26 937	28 099
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	15 096	18 763	10 374	-	17 414	21 714	2 000	2 090	2 258
Payments for capital assets	7 732	2 702	4 405	-	4 800	4 800	1 000	1 045	1 129
Buildings and other fixed structures	7 732	2 702	4 405	-	4 800	4 800	1 000	1 045	1 129
Machinery and equipment	7 364	16 061	5 969	-	12 614	16 914	1 000	1 045	1 129
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	126 328	121 600	107 627	115 492	131 773	133 966	120 873	126 369	132 105
Surplus / (Deficit)	7 430	3 240	9 636	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(7 430)	(3 240)	(9 636)	-	-	-	-	-	-
Provision for non-cash items	(7 430)	(3 240)	(9 636)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	95	171	163	198	198	198	198	198	198
Personnel costs	55 549	59 033	51 862	90 852	70 403	70 403	93 121	97 342	101 748
Cash flow from investing activities	15 096	18 763	10 374	10 374	10 374	10 374	10 851	11 350	11 872
Acquisition of assets	14 454	18 315	9 847	9 847	9 847	9 847	10 300	10 774	11 269
Other flows from Investing activities	642	448	527	527	527	527	551	577	603
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-	-	-
Balance Sheet Data									
Carrying value of assets	77 848	89 480	90 360	90 360	90 360	90 360	94 517	98 864	103 412
Investments	444	444	505	505	505	505	528	553	578
Cash and cash equivalents	12 287	969	5 934	5 934	5 934	5 934	6 207	6 492	6 791
Receivables and prepayments	4 151	3 876	3 182	3 182	3 182	3 182	3 328	3 481	3 642
Inventory	4 889	4 843	4 757	4 757	4 757	4 757	4 976	5 205	5 444
Total assets	99 619	99 612	104 738	104 738	104 738	104 738	109 556	114 596	119 867
Capital and reserves	82 141	78 368	84 029	84 029	84 029	84 029	87 894	91 937	96 167
Borrowings	408	166	144	144	144	144	151	158	165
Post retirement benefits	8 148	4 481	8 184	8 184	8 184	8 184	8 560	8 954	9 366
Trade and other payables	1 821	10 160	5 801	5 801	5 801	5 801	6 068	6 347	6 639
Deferred income	2 227	1 662	1 662	1 662	1 662	1 662	1 738	1 818	1 902
Provisions	4 874	4 775	4 918	4 918	4 918	4 918	5 144	5 381	5 628
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	99 619	99 612	104 738	104 738	104 738	104 738	109 556	114 596	119 867
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22*	2022/23*	2023/24				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	123 702	198 849	191 105	103 707	120 628	120 628	111 955	104 672	120 212
Sale of goods and services other than capital assets	-	104	-	-	-	-	-	-	-
Entity revenue other than sales	429	932	1 528	650	650	650	650	679	710
Transfers received	123 273	197 813	189 577	103 057	119 978	119 978	111 305	103 993	119 502
Of which:									
Departmental transfer: EDTEA**	120 798	197 813	88 692	90 757	90 757	90 757	95 005	99 293	114 652
Roll-over: EDTEA	2 475	-	85 985	-	16 671	16 671	-	-	-
EDTEA projects	-	-	14 900	12 300	12 550	12 550	16 300	4 700	4 850
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	123 702	198 849	191 105	103 707	120 628	120 628	111 955	104 672	120 212
Expenses									
Programmes									
1. Corporate Services	51 955	51 767	57 518	52 939	55 030	55 030	58 941	57 339	59 464
2. Investment Promotion and Facilitation	30 628	28 886	90 100	23 500	24 730	24 730	22 547	23 696	35 754
3. Export Development and Promotions	8 291	10 218	8 985	7 877	8 027	8 027	9 484	10 167	10 850
4. Knowledge Management	9 758	12 729	20 343	19 391	32 841	32 841	20 983	13 470	14 144
Total	100 632	103 600	176 946	103 707	120 628	120 628	111 955	104 672	120 212
Economic classification									
Current payments	99 747	102 718	175 893	103 346	119 967	119 967	110 934	103 622	119 114
Compensation of employees	53 045	55 611	60 935	66 710	63 710	63 710	70 246	73 630	77 167
Goods and services	46 702	47 107	114 958	36 636	56 257	56 257	40 688	29 992	41 947
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	885	882	1 053	361	661	661	1 021	1 050	1 098
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	885	882	1 053	361	661	661	1 021	1 050	1 098
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	100 632	103 600	176 946	103 707	120 628	120 628	111 955	104 672	120 212
Surplus / (Deficit)	23 070	95 249	14 159	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(23 070)	(95 249)	(14 159)	-	-	-	-	-	-
Provision for non-cash items	(23 070)	(95 249)	(14 159)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	64	64	64	68	68	68	68	68	71
Personnel costs	53 045	55 611	60 935	66 710	63 710	63 710	70 246	73 630	77 167
Cash flow from investing activities	(885)	(882)	(453)	(361)	(361)	(361)	(397)	(437)	(480)
Acquisition of assets	(885)	(882)	(453)	(361)	(361)	(361)	(397)	(437)	(480)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	(43)	(58)	(52)	(55)	(55)	(55)	(60)	(65)	(70)
Net increase / (decrease) in cash and cash equivalents	24 447	39 370	(79 246)	1 500	1 500	1 500	1 200	1 000	1 000
Balance Sheet Data									
Carrying value of assets	4 165	7 149	6 791	6 926	6 926	6 926	6 856	7 541	8 296
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	66 049	105 419	26 173	7 563	7 563	7 563	8 319	9 151	10 066
Receivables and prepayments	2 664	2 316	2 745	2 516	2 516	2 516	2 500	2 650	2 700
Inventory	-	-	-	-	-	-	-	-	-
Total assets	72 878	114 884	35 709	17 005	17 005	17 005	17 675	19 342	21 062
Capital and reserves	792	1 367	2 298	8 532	8 532	8 532	11 725	13 082	14 642
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	54 498	92 787	16 736	4 070	4 070	4 070	4 300	4 500	4 550
Deferred income	15 077	17 991	14 477	1 500	1 500	1 500	1 600	1 700	1 800
Provisions	2 511	2 739	2 198	2 903	2 903	2 903	50	60	70
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	72 878	114 884	35 709	17 005	17 005	17 005	17 675	19 342	21 062
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

**Note: The transfer as reflected in Table 4.13 includes funding toward operational expenses and specific projects funded by EDTEA. The difference in prior years relates to how project funds were accounted for in the AFS.

Estimates of Provincial Revenue and Expenditure

Table 4.V : Financial summary for KwaZulu-Natal Tourism and Film Authority (KZNTAFA)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22*	2022/23*	2023/24*				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	340 417	330 983	303 481	250 747	298 902	298 902	257 515	268 176	288 331
Sale of goods and services other than capital assets	410	704	567	-	122	122	-	-	-
Entity revenue other than sales	2 319	4 355	5 059	2 000	2 077	2 077	-	-	-
Transfers received	337 688	325 924	297 855	248 747	296 703	296 703	257 515	268 176	288 331
Of which:									
Department transfer: EDTEA**	227 921	264 576	260 151	248 747	258 747	258 747	257 515	268 176	288 331
Operational transfer	219 524	227 863	236 397	240 747	240 747	240 747	252 015	263 389	285 415
Project Income: EDTEA	5 397	34 863	23 754	3 000	13 000	13 000	5 500	4 787	2 916
Women and Youth Programme: EDTEA	3 000	1 850	-	5 000	5 000	5 000	-	-	-
Roll-over: EDTEA	99 741	60 919	35 881	-	37 956	37 956	-	-	-
MICT Seta Partnership	655	429	1 823	-	-	-	-	-	-
National Department of Tourism	9 371	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	340 417	330 983	303 481	250 747	298 902	298 902	257 515	268 176	288 331
Expenses									
Programmes									
Former KZN Tourism Authority (TKZN)***									
1. CEO's Office	4 220	9 575	10 394	6 093	11 395	11 395	-	-	-
2. Tourism Information Services	6 709	23 948	24 315	11 746	30 927	30 927	-	-	-
3. Destination and Enterprise Development	8 976	12 184	10 750	9 316	37 812	37 812	-	-	-
4. Marketing	34 650	37 288	43 478	31 485	47 899	47 899	-	-	-
5. Public Relations	16 141	46 134	38 411	9 954	23 232	23 232	-	-	-
6. Convention Bureau	10 128	21 140	17 910	9 227	14 049	14 049	-	-	-
7. Corporate Services	62 435	26 123	29 152	79 142	35 375	35 375	-	-	-
Former KZN Film Commission (KZNFC)***									
1. Office of the CEO	9 775	8 456	11 702	9 367	9 369	9 369	-	-	-
2. Finance and Administration	28 246	25 000	24 319	24 714	24 853	24 853	-	-	-
3. Marketing and Industry Development	54 737	118 567	84 751	59 703	63 991	63 991	-	-	-
KZN Tourism and Film Authority (KZNTAFA)									
1. Office of the CEO	-	-	-	-	-	-	56 439	59 036	61 692
2. Film and Tourism Development	-	-	-	-	-	-	129 728	134 511	148 651
3. Corporate Services	-	-	-	-	-	-	48 483	50 713	52 995
4. Finance and Administration	-	-	-	-	-	-	22 865	23 916	24 993
Total	236 017	328 415	295 182	250 747	298 902	298 902	257 515	268 176	288 331
Economic classification									
Current payments	234 484	326 613	292 153	245 722	293 739	293 739	254 405	264 923	284 932
Compensation of employees	75 989	89 567	87 935	97 370	97 370	97 370	96 965	101 425	105 990
Goods and services	158 495	237 046	204 218	148 352	196 369	196 369	157 440	163 498	178 942
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 533	1 802	3 029	5 025	5 163	5 163	3 110	3 253	3 399
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 533	1 802	3 029	2 025	2 163	2 163	3 110	3 253	3 399
Heritage assets	-	-	-	3 000	3 000	3 000	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	236 017	328 415	295 182	250 747	298 902	298 902	257 515	268 176	288 331
Surplus / (Deficit)	104 400	2 568	8 299	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(104 400)	(2 568)	(8 299)	-	-	-	-	-	-
Provision for non-cash items	(104 998)	(3 503)	(8 299)	-	-	-	-	-	-
Depreciation	598	935	-	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	81	84	59	104	104	104	102	102	102
Personnel costs	75 989	89 567	87 935	97 370	97 370	97 370	96 965	101 425	105 990
Cash flow from investing activities****	(2 086)	(2 900)	(3 048)	-	-	-	-	-	-
Acquisition of assets	(2 086)	(1 432)	(3 063)	-	-	-	-	-	-
Other flows from Investing activities	-	(1 468)	15	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(3 105)	(15 187)	(39 992)	-	-	-	-	-	-
Balance Sheet Data****									
Carrying value of assets	3 998	16 534	17 114	-	-	-	-	-	-
Investments	12 548	13 220	12 451	-	-	-	-	-	-
Cash and cash equivalents	125 224	110 036	70 045	-	-	-	-	-	-
Receivables and prepayments	960	2 038	3 101	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	142 730	141 828	102 711	-	-	-	-	-	-
Capital and reserves	95 232	84 013	61 175	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	45 396	55 209	38 902	-	-	-	-	-	-
Deferred income	-	-	-	-	-	-	-	-	-
Provisions	2 102	2 606	2 634	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	142 730	141 828	102 711	-	-	-	-	-	-
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: The prior years' figures represent a combination of the actual outcomes as per the AFS of the former KZN Tourism Authority and KZN Film Commission.

**Note: The difference in transfers reflected in this table and Table 4.13 relates to funds that were transferred by EDTEA in a prior year, but were only received by the entity the following year.

***Note: The integration of programmes for the current and prior years is still being finalised.

**** Note: The Cash flow statements and Balance sheet have not yet been prepared for the new entity from 2024/25 onward.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	456 269	233 959	430 602	541 199	504 683	504 683	442 070	299 952	313 450
Sale of goods and services other than capital assets	261	1 353	420	169	8 643	8 643	148	204	213
Entity revenue other than sales	33 097	56 476	77 543	65 888	54 985	54 985	59 703	122 772	128 297
Transfers received	422 911	176 130	352 639	475 142	441 055	441 055	382 219	176 976	184 940
Of which:									
Departmental transfer: EDTEA	107 189	109 945	128 115	130 336	130 336	130 336	136 436	142 595	149 012
Roll-over: EDTEA	249 106	27 705	58 554	58 171	76 276	76 276	56 008	33 980	35 509
Capital projects: the dtic	10 321	30 962	18 565	116 686	-	-	-	-	-
Roll-over: the dtic	53 335	9 584	61 402	166 950	221 819	221 819	167 570	-	-
Adjustment for VAT on transfers	2 960	(2 066)	(4 484)	2 999	12 624	12 624	22 205	401	419
Roll-over Land acquisition: EDTEA	-	-	90 487	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	456 269	233 959	430 602	541 199	504 683	504 683	442 070	299 952	313 450
Expenses									
Programmes									
1. Office of the CEO	19 354	21 325	29 526	36 229	42 196	42 196	35 209	42 655	44 574
2. Finance	61 771	83 381	90 032	64 216	76 166	76 166	98 554	74 330	77 675
3. Corporate Services	23 321	26 334	57 042	51 676	55 892	55 892	52 437	56 777	59 332
4. Zone Development and Operation	72 937	51 939	184 453	364 941	300 452	300 452	235 828	99 430	103 905
5. Business Development and Support	9 183	12 961	14 242	24 137	25 727	25 727	20 042	26 760	27 964
Total	186 566	195 940	375 295	541 199	500 433	500 433	442 070	299 952	313 450
Economic classification									
Current payments	147 538	185 864	247 190	354 314	357 927	357 927	260 295	286 722	299 624
Compensation of employees	47 448	56 100	68 752	89 508	89 829	89 829	98 108	104 402	109 100
Goods and services	100 090	129 764	178 438	264 806	268 098	268 098	162 187	182 320	190 524
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	39 028	10 076	128 105	186 885	142 506	142 506	181 775	13 230	13 826
Buildings and other fixed structures	35 736	6 545	31 216	171 150	130 620	130 620	178 890	-	-
Machinery and equipment	1 900	2 894	6 406	15 735	11 886	11 886	2 885	13 230	13 826
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	90 483	-	-	-	-	-	-
Software and other intangible assets	1 392	637	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	186 566	195 940	375 295	541 199	500 433	500 433	442 070	299 952	313 450
Surplus / (Deficit)	269 703	38 019	55 307	-	4 250	4 250	-	-	-
Adjustments for Surplus / (Deficit)**	(269 703)	(38 019)	(55 307)	-	(4 250)	(4 250)	-	-	-
Provision for non-cash items	(315 207)	(99 443)	(55 307)	-	(4 250)	(4 250)	-	-	-
Provision for debt impairment	13 329	26 497	-	-	-	-	-	-	-
Depreciation and impairments	32 158	35 025	-	-	-	-	-	-	-
Gains/ Losses on assets	17	(98)	-	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	72	73	80	98	115	115	115	115	115
Personnel costs	47 448	56 100	68 752	89 508	89 829	89 829	98 108	104 402	109 100
Cash flow from investing activities	(39 094)	(163 549)	(286 202)	(186 885)	(1 427)	(1 427)	(1 713)	(1 427)	(1 713)
Acquisition of assets	(39 094)	(163 549)	(286 202)	(186 885)	(1 427)	(1 427)	(1 713)	(1 427)	(1 713)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	9 011	(41 714)	(31 286)	-	(23 464)	(23 464)	(31 286)	(23 464)	(31 286)
Net increase / (decrease) in cash and cash equivalents	(30 083)	(205 263)	(317 488)	(186 885)	(24 891)	(24 891)	(32 999)	(24 891)	(32 999)
Balance Sheet Data									
Carrying value of assets	754 488	889 852	1 147 862	54 588	1 122 507	1 122 507	1 086 348	1 122 507	1 086 348
Investments	-	-	-	854 960	-	-	-	-	-
Cash and cash equivalents	686 209	793 597	451 502	441 386	461 625	461 625	484 980	461 625	484 980
Receivables and prepayments	57 091	54 778	52 608	53 126	50 575	50 575	48 673	50 575	48 673
Inventory	-	-	-	-	-	-	-	-	-
Total assets	1 497 788	1 738 227	1 651 972	1 404 060	1 634 707	1 634 707	1 620 001	1 634 707	1 620 001
Capital and reserves	1 245 725	1 515 427	1 515 427	1 215 492	1 515 427	1 515 427	1 515 427	1 515 427	1 515 427
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	9 138	7 854	8 287	11 287	8 750	8 750	9 111	8 750	9 111
Deferred income	231 487	203 709	117 197	166 844	99 618	99 618	84 675	99 618	84 675
Provisions	11 438	11 237	11 061	10 437	10 912	10 912	10 788	10 912	10 788
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	1 497 788	1 738 227	1 651 972	1 404 060	1 634 707	1 634 707	1 620 001	1 634 707	1 620 001
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

**Note: As a Schedule 3D provincial business enterprise, the RBIDZ may budget for a surplus/ (deficit).

Estimates of Provincial Revenue and Expenditure

Table 4.X : Financial summary for Ithala Development Finance Corporation (IDFC)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	1 132 251	1 306 344	1 923 796	1 768 016	1 544 540	1 544 540	1 777 353	2 007 570	2 111 979
Sale of goods and services other than capital assets	377 529	479 968	1 001 486	714 756	605 301	605 301	761 419	905 632	938 232
Entity revenue other than sales	616 340	694 466	824 444	953 972	840 815	840 815	929 030	1 018 067	1 086 102
Transfers received	138 382	131 910	97 866	99 288	84 444	84 444	86 904	83 871	87 645
Of which:									
Departmental transfer: EDTEA	138 382	131 910	97 866	99 288	84 444	84 444	86 904	83 871	87 645
Ithala SOC Ltd*	65 123	65 000	51 142	49 288	29 288	29 288	51 904	53 871	56 289
EDTEA Projects	73 259	66 910	46 724	50 000	51 000	51 000	35 000	30 000	31 356
Pulp and Paper Manufacturing**	-	-	-	-	4 156	4 156	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	13 980	13 980	-	-	-
Total	1 132 251	1 306 344	1 923 796	1 768 016	1 544 540	1 544 540	1 777 353	2 007 570	2 111 979
Expenses									
Programmes									
1. Ithala Group***	1 141 225	1 228 106	-	-	-	-	-	-	-
2. Properties Business Unit	-	-	438 157	679 757	543 953	543 953	697 177	607 773	557 798
3. Business Finance Business Unit	-	-	73 188	79 435	57 467	57 467	72 224	65 954	51 381
4. Support Services	-	-	319 873	470 441	327 508	327 508	356 509	374 551	349 635
5. Ithala SOC Limited	-	-	640 650	829 025	641 309	641 309	936 409	824 129	861 194
Total	1 141 225	1 228 106	1 471 868	2 058 658	1 570 237	1 570 237	2 062 319	1 872 407	1 820 008
Economic classification****									
Current payments	1 141 225	1 228 106	1 441 358	1 738 156	1 377 386	1 377 386	1 608 547	1 700 688	1 773 936
Compensation of employees	426 951	457 764	459 261	650 872	556 903	556 903	629 019	681 715	721 352
Goods and services	466 354	478 561	473 448	726 883	503 368	503 368	590 637	594 738	602 513
Interest on rent and land	247 920	291 781	508 649	360 401	317 115	317 115	388 891	424 235	450 071
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	30 510	320 502	192 851	192 851	453 772	171 719	46 072
Buildings and other fixed structures	-	-	4 282	182 352	100 000	100 000	214 708	99 180	19 950
Machinery and equipment	-	-	26 228	88 150	92 851	92 851	239 064	72 539	26 122
Heritage assets	-	-	-	50 000	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	1 141 225	1 228 106	1 471 868	2 058 658	1 570 237	1 570 237	2 062 319	1 872 407	1 820 008
Surplus / (Deficit)	(8 974)	78 238	451 928	(290 642)	(25 697)	(25 697)	(284 966)	135 163	291 971
Adjustments for Surplus / (Deficit)	8 974	(78 238)	(451 928)	290 642	25 697	25 697	284 966	(135 163)	(291 971)
Provision for non-cash items	8 974	(78 238)	(451 928)	290 642	25 697	25 697	284 966	(135 163)	(291 971)
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	829	694	705	790	801	776	810	810	810
Personnel costs	426 951	457 764	459 261	650 872	556 903	556 903	629 019	681 715	721 352
Cash flow from investing activities*****	(102 496)	(163 114)	(23 007)	-	-	-	-	-	-
Acquisition of assets	(664 349)	229 166	73 106	-	-	-	-	-	-
Other flows from Investing activities	561 853	(392 280)	(96 113)	-	-	-	-	-	-
Cash flow from financing activities	76 212	43 576	26 763	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(26 284)	(119 538)	3 756	-	-	-	-	-	-
Balance sheet data*****									
Carrying value of assets	6 025 150	6 284 090	6 527 307	-	-	-	-	-	-
Investments	11 633	2 013	1 417	-	-	-	-	-	-
Cash and cash equivalents	1 398 519	1 278 990	1 282 746	-	-	-	-	-	-
Receivables and prepayments	625 756	555 214	399 466	-	-	-	-	-	-
Inventory	6 049	5 629	7 382	-	-	-	-	-	-
Total assets	8 067 107	8 125 936	8 218 318	-	-	-	-	-	-
Capital and reserves	4 683 955	4 825 824	4 935 847	-	-	-	-	-	-
Borrowings	2 425 984	2 439 379	2 418 724	-	-	-	-	-	-
Post retirement benefits	136 749	126 107	121 605	-	-	-	-	-	-
Trade and other payables	686 425	672 889	682 540	-	-	-	-	-	-
Deferred income	104 734	29 562	25 517	-	-	-	-	-	-
Provisions	29 260	32 175	34 085	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	8 067 107	8 125 936	8 218 318	-	-	-	-	-	-
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: In the 2024/25 Adjustments Estimate, the transfer to Ithala SOC Ltd was cut by R20 million, however, this amount was reallocated to Ithala SOC Ltd as a post-adjustments estimate virement.

**Note: The amount of R4.156 million towards Pulp and Paper Manufacturing project was allocated in 2023/24 and transferred by EDTEA in March 2024, but was only received by the entity in April 2024

***Note: In 2021/22 and 2022/23, IDFC did not report on expenses by respective business units, due to time and capacity constraints, historic figures were not restated.

****Note: The economic classification table includes the entity's administrative overhead costs, excluding the EDTEA project funds.

*****Note: The consolidation of the IDFC and Ithala SOC Limited Cash Flow and Balance sheet date for 2024/25 onward is still being finalised.

Table 4.Y : Financial summary for KwaZulu-Natal Economic Regulatory Authority (KZNERA)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22*	2022/23*	2023/24*				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	177 443	179 982	212 494	189 196	199 279	199 556	186 945	192 448	201 107
Sale of goods and services other than capital assets	23 727	23 681	23 161	30 799	22 382	23 069	23 981	26 045	27 725
Entire revenue other than sales	3 374	5 896	8 401	6 628	7 634	7 224	7 283	7 650	7 995
Transfers received	150 342	150 405	180 932	143 038	169 263	169 263	149 626	156 428	163 467
Of which:									
Departmental transfer: EDTEA	138 749	138 892	141 928	143 038	143 038	143 038	149 626	156 428	163 467
Roll-over: EDTEA	11 593	11 513	39 004	-	26 225	26 225	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	8 731	-	-	6 055	2 325	1 920
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	177 443	179 982	212 494	189 196	199 279	199 556	186 945	192 448	201 107
Expenses									
Programmes									
1. Administration	20 208	22 981	24 464	22 783	30 802	31 079	23 220	24 608	26 655
2. Corporate Services	56 957	54 761	60 893	52 249	58 102	58 102	52 919	54 361	56 807
3. Finance	17 686	18 213	16 675	19 340	18 996	18 996	15 614	13 036	12 682
4. Operations	67 919	72 483	72 005	81 999	78 554	78 554	81 938	86 549	90 444
5. Economic Development and Transformation	10 931	10 313	12 430	12 825	12 825	12 825	13 254	13 894	14 519
Total	173 701	178 751	186 467	189 196	199 279	199 556	186 945	192 448	201 107
Economic classification									
Current payments	170 031	178 676	181 204	186 131	185 603	185 880	181 549	189 958	198 505
Compensation of employees	114 733	121 775	115 371	130 785	123 011	123 288	129 376	137 633	143 826
Goods and services	55 298	56 901	65 833	55 346	62 592	62 592	52 173	52 325	54 679
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	3 670	75	5 263	3 065	13 676	13 676	5 396	2 490	2 602
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	3 670	75	5 248	3 065	13 676	9 526	2 896	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	15	-	-	4 150	2 500	2 490	2 602
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	173 701	178 751	186 467	189 196	199 279	199 556	186 945	192 448	201 107
Surplus / (Deficit)	3 742	1 231	26 027	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(3 742)	(1 231)	(26 027)	-	-	-	-	-	-
Roll-overs from prior year	5 213	3 149	-	-	-	-	-	-	-
Transformation fund income/expense	(65)	994	272	-	-	-	-	-	-
Non-cash items	(65)	2 084	-	-	-	-	-	-	-
Depreciation	2 118	1 857	1 448	-	-	-	-	-	-
Provision for other non-cash and other items	(10 943)	(9 315)	(27 747)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	186	184	164	164	156	156	156	156	156
Personnel costs	114 733	121 775	115 371	130 785	123 011	123 288	129 376	137 633	143 826
Cash flow from investing activities	65	(994)	(272)	-	-	-	-	-	-
Acquisition of assets	65	(994)	(272)	-	-	-	-	-	-
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-	-	-
Balance Sheet Data									
Carrying value of assets	10 543	2 999	17 520	20 585	27 546	27 546	32 942	35 432	38 034
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	87 560	79 771	39 893	39 365	39 365	39 365	38 865	38 365	37 865
Receivables and prepayments	4 176	3 119	3 052	2 750	2 750	2 750	2 500	2 250	2 000
Inventory	-	-	-	-	-	-	-	-	-
Total assets	102 279	85 889	60 465	62 700	69 661	69 661	74 307	76 047	77 899
Capital and reserves	55 481	40 380	17 635	26 450	33 411	33 411	38 807	41 297	43 899
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	10 604	8 972	8 230	7 500	7 500	7 500	7 000	6 500	6 000
Deferred income	29 647	29 049	28 850	28 750	28 750	28 750	28 500	28 250	28 000
Provisions	6 547	7 488	5 750	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	102 279	85 889	60 465	62 700	69 661	69 661	74 307	76 047	77 899
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: The prior years' figures represent a combination of the actual outcomes as per the AFS of the former KZNGBB and KZNLA.

**Note: The difference in the Adjusted Appropriation to the 2024/25 Adjustments Estimates relates to the entity still finalising its APP and strategic priorities for the new entity.

Estimates of Provincial Revenue and Expenditure

Table 4.Z : Financial summary for KZN Growth Fund Agency (KZNGFA)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22*	2022/23*	2023/24	2024/25			2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	390 188	198 154	143 867	128 116	156 763	156 763	159 127	165 476	172 923
Sale of goods and services other than capital assets	-	-	-	-	-	-	-	-	-
Entity revenue other than sales	52 879	72 872	95 991	79 396	79 396	79 396	110 680	116 214	121 444
Transfers received	335 781	89 115	45 579	39 720	69 720	69 720	39 947	40 337	42 152
Of which:									
Departmental transfer: EDTEA**	265 781	69 115	45 579	39 720	39 720	39 720	39 947	40 337	42 152
EDTEA: Youth Empowerment Fund	20 000	20 000	-	-	-	-	-	-	-
EDTEA: Operation Vula Fund***	-	-	-	-	30 000	30 000	-	-	-
OTP: Youth Empowerment Fund	50 000	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	35 997	-	7 500	7 647	7 647	8 500	8 925	9 327
Other non-tax revenue	1 528	170	2 297	1 500	-	-	-	-	-
Total	390 188	198 154	143 867	128 116	156 763	156 763	159 127	165 476	172 923
Expenses									
Programmes									
1. Finance and Administration	31 450	36 924	48 672	42 686	44 714	44 714	58 527	55 450	57 946
2. Project Investments	60 503	40 293	42 914	56 919	85 038	55 038	59 317	62 283	65 086
Total	91 953	77 217	91 586	99 605	129 752	99 752	117 844	117 733	123 032
Economic classification									
Current payments	90 703	77 211	90 812	98 155	125 702	93 902	110 594	116 283	121 516
Compensation of employees	38 091	35 885	39 371	43 023	43 921	43 921	58 799	61 738	64 517
Goods and services	52 612	41 326	51 441	55 132	81 781	49 981	51 795	54 545	56 999
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 250	6	774	1 450	4 050	5 850	7 250	1 450	1 516
Buildings and other fixed structures	200	-	-	200	950	2 750	4 750	200	209
Machinery and equipment	750	6	774	750	1 100	1 100	500	750	784
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	300	-	-	500	2 000	2 000	2 000	500	523
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	91 953	77 217	91 586	99 605	129 752	99 752	117 844	117 733	123 032
Surplus / (Deficit)	298 235	120 937	52 281	28 511	27 011	57 011	41 283	47 743	49 891
Adjustments for Surplus / (Deficit)	(350 521)	(85 337)	(53 185)	-	-	-	-	-	-
Provision for non-cash items	(350 521)	(85 337)	(53 185)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	(52 286)	35 600	(904)	28 511	27 011	57 011	41 283	47 743	49 891
Personnel numbers and costs									
Personnel numbers (head count)	29	42	41	41	41	41	41	41	41
Personnel costs	38 091	35 885	39 371	43 023	43 921	43 921	58 799	61 738	64 517
Cash flow from investing activities	5 203	11 488	121 903	16 150	14 150	14 150	16 750	18 550	18 486
Acquisition of assets	53	(535)	(776)	(3 850)	(5 850)	(5 850)	(3 250)	(1 450)	(1 514)
Other flows from Investing activities	5 150	12 022	122 679	20 000	20 000	20 000	20 000	20 000	20 000
Cash flow from financing activities	38 223	47 565	(56 168)	39 720	39 720	39 720	39 947	40 337	42 152
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-	-	-
Balance Sheet Data									
Carrying value of assets	7 123	4 631	2 329	6 179	8 179	8 179	11 429	12 879	14 393
Investments	212 740	223 228	202 738	222 738	222 738	222 738	242 738	262 738	282 738
Cash and cash equivalents	1 073 694	1 137 458	1 032 449	1 057 271	1 057 271	1 057 271	1 097 218	1 137 555	1 179 707
Receivables and prepayments	81 365	95 218	93 968	123 968	123 968	123 968	153 968	183 968	213 968
Inventory	-	-	-	-	-	-	-	-	-
Total assets	1 374 922	1 460 535	1 331 484	1 410 156	1 412 156	1 412 156	1 505 353	1 597 140	1 690 806
Capital and reserves	1 228 573	1 308 189	1 256 396	1 335 161	1 307 161	1 307 161	1 450 358	1 562 145	1 675 811
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	144 467	152 220	74 995	74 995	104 995	104 995	54 995	34 995	14 995
Deferred income	-	-	-	-	-	-	-	-	-
Provisions	1 882	126	93	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	1 374 922	1 460 535	1 331 484	1 410 156	1 412 156	1 412 156	1 505 353	1 597 140	1 690 806
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

**Note: Difference from 2024/25 EPRE reflects a correction in the transfer from EDTEA.

***Note: These funds are transferred to beneficiaries on behalf of EDTEA.

Table 4.AA : Financial summary for Moses Kotane Research Institute (MKRI)

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	93 582	70 458	93 671	60 522	85 893	85 893	62 485	63 672	66 537
Sale of goods and services other than capital assets	3 815	4 421	3 686	1 855	1 855	1 855	1 939	2 022	2 113
Entity revenue other than sales	436	109	257	-	650	650	-	-	-
Transfers received	89 331	65 928	89 728	58 667	83 388	83 388	60 546	61 650	64 424
Of which:									
Departmental transfer: EDTEA	56 125	55 108	60 555	58 667	61 367	61 367	60 546	61 650	64 424
Operational transfer	56 125	55 108	59 055	56 167	56 167	56 167	58 796	61 450	64 215
Techno Hub: EDTEA*	-	-	1 500	1 000	1 000	1 000	-	-	-
Tourism master plan	-	-	-	1 000	1 000	1 000	500	-	-
KZN BI Portal	-	-	-	500	500	500	500	200	209
TRERS	-	-	-	-	500	500	750	-	-
Mpofana Techno Hub	-	-	-	-	2 000	2 000	-	-	-
Art and Craft Mapping Project	-	-	-	-	200	200	-	-	-
Roll-over: EDTEA	33 206	10 820	63	-	3 106	3 106	-	-	-
MERSETA	-	-	29 110	-	18 915	18 915	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	93 582	70 458	93 671	60 522	85 893	85 893	62 485	63 672	66 537
Expenses									
Programmes**									
1. Corporate Services	41 782	41 971	72 370	44 193	65 938	65 938	46 173	47 697	49 843
2. Research and Development Services	28 982	14 791	4 058	6 581	7 366	7 366	5 810	6 647	6 946
3. Development Services	12 178	14 457	7 443	9 748	12 589	12 589	10 502	9 328	9 748
Total	82 942	71 219	83 871	60 522	85 893	85 893	62 485	63 672	66 537
Economic classification									
Current payments	80 787	70 237	83 871	59 996	85 367	85 367	62 485	63 672	66 537
Compensation of employees	34 680	29 209	33 179	32 204	37 168	37 168	33 266	34 364	35 910
Goods and services	46 107	41 028	50 692	27 792	48 199	48 199	29 219	29 308	30 627
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 155	982	-	526	526	526	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 155	982	-	526	526	526	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	82 942	71 219	83 871	60 522	85 893	85 893	62 485	63 672	66 537
Surplus / (Deficit)	10 640	(761)	9 800	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(10 640)	761	(9 800)	-	-	-	-	-	-
Provision for non-cash items	(10 640)	761	(9 800)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	54	54	54	54	54	54	40	40	40
Personnel costs	34 680	29 209	33 179	32 204	37 168	37 168	33 266	34 364	35 910
Cash flow from investing activities	(2 293)	(2 580)	(1 320)	(526)	(526)	(526)	-	-	-
Acquisition of assets	(2 293)	(2 580)	(1 320)	(526)	(526)	(526)	-	-	-
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	(1 637)	(1 885)	(1 068)	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(22 386)	(10 757)	3 043	(3 043)	(3 043)	(3 043)	-	-	-
Balance Sheet Data									
Carrying value of assets	28 226	12 229	11 400	13 686	13 686	13 686	10 949	8 759	7 007
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	10 280	86	3 106	-	-	-	-	-	-
Receivables and prepayments	3 119	2 865	2 602	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	41 625	15 180	17 108	13 686	13 686	13 686	10 949	8 759	7 007
Capital and reserves	24 391	(3 174)	7 319	8 784	8 784	8 784	6 047	3 857	2 105
Borrowings	-	186	62	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	3 854	9 678	5 633	1 698	1 698	1 698	1 698	1 698	1 698
Deferred income	4 034	3 072	2 556	1 704	1 704	1 704	1 704	1 704	1 704
Provisions	9 886	5 418	1 538	1 500	1 500	1 500	1 500	1 500	1 500
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	42 165	15 180	17 108	13 686	13 686	13 686	10 949	8 759	7 007
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: The Harry Gwala Techno Hub funds were transferred by EDTEA in March 2023, but were only received by MKRI in April 2023, and this accounts for the difference between the transfer reflected in this table for 2022/23 and Table 4.13.1

**Note: the MKRI programme structure was changed in line with the 2025/26 APP.