

VOTE 4

Economic Development, Tourism and Environmental Affairs

Operational budget	R3 773 150 956
MEC remuneration	R 2 306 044
Total amount to be appropriated	R3 775 457 000

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 (NEMA), 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)
- KwaZulu-Natal Economic Regulatory Authority Act, 2024 (Act No. 1 of 2024)
- KwaZulu-Natal Growth Fund Agency Act (Act No. 4 of 2024)
- KwaZulu-Natal Moses Kotane Research Institute Act (Act No. 3 of 2024)

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 2025/26 financial year

Section 2 provides a review of 2025/26, 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 department supported 16 408 small enterprises with business training, mentorship, incubation, funding, marketing, business advisory services, business formalisation, registration, exhibitions, master classes and post funding support interventions. As a result of this support, small enterprises created 3 096 jobs. Vula Detergents Centres were established in eThekweni (KwaMashu Township), Ugu (Gamalakhe Township), King Cetshwayo (Esikhaleni Township) and Amajuba (Madadeni Industrial Estate). These centres provide technical, non-technical, mentorship and shared production facilities to small enterprises in detergents and household cleaning chemical products manufacturing. The Bakery Incubator is now operational and has received the Certificate of Acceptability for food premises and the centre is currently providing practical technical training to 100 learners who are part of the learnership, spearheaded by the Bakery Incubator of South Africa and Food Bev SETA.

There were over 300 small enterprises supported in clothing and textile through various interventions, including technical training, funding and supply of fabric, sewing machines, industrial machines and market access opportunities. Over 650 youth training sessions were held with job placement mainly in the property and real estate space, prioritising job placement training in various key economic sectors thus creating partnerships with the industry. There were over 1 000 Youth and Women Initiatives facilitated in priority sectors such as Film and Television, Clothing and Textile, Manufacturing, Bakery and Building Construction empowered through various initiatives. Furthermore, there were over 15 Youth and Women businesses that received direct funding and this was achieved through funding programmes with the Ithala Development Finance Corporation (IDFC) and other national development finance institutions such as the Small Enterprise Development and Finance Agency (SEFDA). Several market linkage opportunities were created in various sectors and the programme is in the process of establishing and strengthening a broader Public Private Enterprise and Supplier Development Collaboration Programme that will facilitate enterprise support and access to markets for SMMEs that are led by priority groups. Also included were partnerships with public entities such as Ezemvelo KZN Wildlife (EKZNW) to drive specific township and rural empowerment opportunities, as well as facilitate compliance in respect of BEE verification of all provincial departments and public entities.

Trade and investment promotion

The department concluded a 24-month programme undertaken in partnership with the Pietermaritzburg and Midlands Chamber of Business to support 58 Micro, Small and Medium Enterprises (MSMEs), over-achieving on the APP target of 15 MSMEs. The programme incorporated exporter development initiatives that include in-class training, access to market initiatives and tailored coaching and mentorship. Participants gained knowledge on topics that promote the creation of building productivity improvements through the adoption of lean methodologies in production, participated in international and domestic trade missions for new market opportunities and received individualised mentorship. Through the programme, participants increased their turnover and number of full-time employees. Studies evaluating the ease of conducting business in the Harry Gwala and uMkhanyakude Municipalities were undertaken, focusing on the strategic industrial nodes of Ixopo, Kokstad, Jozini and Mkuze Municipalities. The studies are intended to have tangible implementable recommendations that will aid the district economic development by improving the regulatory environment to be favourable for investment to be attracted and retained. The Integrated Trade and Investment Strategy was reviewed. The review was undertaken as part of the economic recovery efforts of the province to ensure efforts are coordinated in the investment attraction and promotion initiatives. Furthermore, inward investment missions were supported to facilitate trade promotion and attract investment into the province by marketing the province as an attractive investment destination.

Sector development

The department strengthened its support and growth of the Cannabis/Hemp industry through the establishment of a Cannabis/Hemp Shared Processing Facility in the Okhahlamba Municipality which will be commissioned in March 2026. The department further established and supported a Cannabis/Hemp cluster with growing and processing equipment, and material. The cluster comprises of 5 growers and processors from the Ugu, uMzinyathi, uThukela and Amajuba Municipalities. The department further pursued economic growth and job creation through the enhancement of the competitiveness of the province's priority sectors. There were 54 agro-processors mentored on market compliance standards through a programme implemented jointly with the Food Bev SETA. The beneficiaries came from the Zululand, King Cetshwayo, uMkhanyakude and uMgungundlovu Municipalities. The Business Process Outsourcing (BPO)/Global Business Services (GBS) sector continued to add new jobs into the economy. In 2025/26, the department partnered with a BPO operator and skills development company to train 54 unemployed matriculants and graduates as data analysts, data scientists, cybersecurity agents and call centre agents. Upon completion of the training, the 54 beneficiaries were permanently employed by the BPO operator. The Cultural and Creative Industries sector received support from the department through a number of interventions that are implemented by the department through the KZN United Music Association (KUMISA) cluster including the KZN Kwande Festival. The wood and forestry sector also got support through the re-establishment of the KZN Forestry Forum. In addition, nine furniture designers/manufacturers were supported by the department to attend the Cape Town and Johannesburg Decorex. The resuscitation process of the Nkandla Wood Processing Factory is underway, with the department having completed a feasibility study and a bankable business plan during 2025/26. There were 10 essential oils and beauty product manufacturers from the uMgungundlovu, eThekweni, Harry Gwala, King Cetshwayo, uThukela, iLembe and Amajuba Municipalities that were supported by the department through the Cosmetics and Essential Oils Programme.

Business regulation and governance

The department assisted 33 municipalities with digital technology to facilitate business licences and informal trader permits. The department conducted 34 specialised programmes to address various sector-based issues, with special focus on the informal economy and intensifying compliance within the informal economy after the food borne illnesses crisis in the country. In addition, there were 1 617 business compliance inspections conducted to ensure compliance by businesses with the relevant laws with specific focus on spaza shops and food-handling businesses. Collaborated joint enforcement operations with local municipalities and other enforcement agencies increased the intensity of the inspections to address non-compliant business. The department also conducted approximately 1 197 consumer awareness programmes, with themes focusing on financial literacy (debt review and repossession of goods), consumer rights, food safety (food poisoning, expired and illicit goods, consumer complaints procedures), etc. The Case Management System (eCMS) is operational and online ensuring easy access of eCMS by the consumers.

This enables consumers country wide and remotely to access the departmental complaints system for the purpose of lodging complaints and receiving feedback. This system has improved turnaround times for the lodgement, tracking and resolution of cases. Furthermore, the KZN Consumer Tribunal assisted in government's efforts to curb unfair business practices and is equally effective in collecting revenue for the province through issued administrative fines for non-compliant businesses. This tribunal was instrumental in achieving an attachment order and execution of same for a non-compliant business and this was a major achievement as it is for the first time in the history of the country where such was achieved.

The KZN Public Interest Assessment Policy was finalised and implementation commenced in May 2025, and this policy creates a tool for the consideration of the socio-economic conditions in liquor applications. The KZN Liquor Licensing Amendment Bill (draft Bill) was finalised and was extensively consulted, public comments were received and are ready for incorporation into the draft Bill. The KZN Gaming and Betting Amendment Regulations were finalised and are currently following the legislative processes prior to promulgation. The amendment to Schedule 2 Fees for the Gaming and Betting industry were finalised and are currently following the legislative processes prior to promulgation. The KwaZulu-Natal Business Bill (draft Bill) was finalised and public consultations were concluded and public comments are to be processed for incorporation into the Bill. The development of a differential fee model for the KZN liquor industry was developed and consulted widely with the public and industry stakeholders, and the socio-economic impact assessment was completed. Lastly, the KZN Informal Economy Masterplan was finalised and approved by the Provincial Executive Council (PEC) and is currently in implementation mode.

Economic planning

The department maintained its strategic support role by conducting economic research, developing policies and formulating strategic plans to optimise resource allocation, foster sustainable growth and guide informed decision making. The key projects completed include the Amajuba mining development framework, trade patterns and barriers for KZN exports, analysing the state of government owned industrial parks in the province, as well as assessing the state of infrastructure to support the roll out of electric vehicles in the province. In support of innovation, the department established innovation hubs in the Mpofana and eDumbe Municipalities and provided technical assistance to grassroots innovators through the "Bringing Research to Life" initiative and the Technology Transfer Fund. This support facilitated the registration of 2 new patents. The department also concluded the Waste Economy Strategy and hosted a stakeholder *Indaba* on the topic.

Tourism

The department implemented key initiatives that strengthened and transformed the province's tourism sector, positioning it as a driver of economic growth, job creation, and inclusive development. Support to local government was enhanced through tourism forums, Community Tourism Organisations, and monitoring of the Tourism Master Plan, while efforts shifted toward structured implementation of outcomes from the Provincial Tourism Conference. Furthermore, infrastructure upgrades continued at the Emakhosini Valley, with continued focus on community-based and rural projects like the KwaXolo Caves and the Howick Tourism Precinct. Strategic partnerships, notably with Msinsi Holdings, advanced tourist guide training and sector professionalisation. Education, transformation, and empowerment were promoted through graduate development programmes, tour operator incubation, and up-skilling programmes. Additionally, tourism inspections were strengthened, compliance workshops were held, while registration systems and regulatory compliance were improved.

Environmental affairs

The department achieved significant milestones in empowerment and sustainability. There were various environmental management programmes rolled out, targeting youth, women, and people with disabilities, as well as fostering strategic partnerships for sector growth. Environmental initiatives included clean up campaigns, awareness, recycling, and 8 063 EPWP jobs, alongside rehabilitating 105 026 hectares of degraded land, and removing invasive species to restore biodiversity. Compliance monitoring enforced environmental protection through inspections and notices to non-compliant industries. Additionally, the department held a number of workshops and engagements with traditional authorities on issues of environmental management in areas under traditional leadership. The department developed an implementation plan aligned with the new Climate Change Act to address environmental threats and

promote sustainable development. The department, through the environmental management programme, uses invasive plants biomass for eco-furniture and this initiative does not only reduce invasive alien plants and their adverse impact on the environment but also creates revenue for the department while providing social relief and sustaining livelihoods of marginalised and vulnerable members of society through EPWP job creation. Through this programme, the department donated eco-coffins to destitute families and church furniture to various churches as part of its social cohesion efforts, supporting communities in need while promoting environmental sustainability.

Ithala Development Finance Corporation

The IDFC continued with the provision of financial and non financial support to SMMEs and co-operatives. The entity used the Business Support Fund to assist distressed SMME clients who are unable to service their loans by providing business support and training. The IDFC continued with rebuilding properties damaged during the July 2021 unrest. During 2025/26, repairs to the Sundumbili Shopping Centre and Site 184 Isithebe were completed, while the repairs to other properties were still in progress by year-end. The entity continued with the implementation of certain projects on behalf of EDTEA. In this regard, the IDFC successfully completed the establishment of the Clothing and Textile Hub in the Amajuba District Municipality and commenced with the process of operationalising the facility. The Ndumo Regeneration Project and the Auto Service Hub project in Edendale experienced delays due to outstanding leasing arrangements with the owners of the land. The IDFC provided shared detergents manufacturing spaces to small businesses located in KwaMashu, and the Ugu, King Cetshwayo and Amajuba District Municipalities, through the Shared Economic Infrastructure Facility and SMME and Co-operatives Incubation Fund. In addition, the shared facility to support pulp and paper manufacturers was established in the eThekweni Metro and the process of procuring the manufacturing equipment is in progress. The entity continued with the operation of the bakery incubator within the eThekweni Metro to assist 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. Following the withdrawal of the banking licence exemption notice and the subsequent application for liquidation by the Prudential Authority against Ithala SOC Limited, National Treasury has provided a R2.200 billion guarantee to First National Bank, backed by a provincial loan to repay funds advanced by National Treasury, to facilitate the payout of Ithala SOC Limited's deposit holders. The payout of depositors' funds commenced on 8 December 2025.

KZN Growth Fund Agency (KZNGFA)

The KZNGFA continued to implement its mandate to invest in transformational projects and has disbursed R36 million to a women-owned project in the mining and mineral beneficiation sector based in the Ugu District. This project created 70 jobs. The fund also has six projects that have gone through the due diligence process with a total value of R346 million and potential to create 443 jobs.

Dube TradePort Corporation (DTPC)

During 2025/26, existing tenants invested a further R200 million and created 428 new permanent jobs by the third quarter. A number of potential new investments are being assessed, and these will further increase the value invested and grow the number of jobs created, once operations commence. The construction of a 5 000m² warehouse in TradeZone 2 was completed and a short-term lease was signed. Multiple potential investors have shown an interest in utilising this space and applications are being evaluated to ensure that the building continues to be fully occupied. Further warehouse developments in TradeZone 2 have commenced, with completion expected over the next two years and, once completed, these buildings will be leased out to private sector manufacturing enterprises. The multi-purpose building on Block D at Dube City was completed, and a lease for the majority of the space available in the building was signed with a call-centre operator. This tenant is expected to employ approximately 1 800 people within 18 months of their operations commencing, and some modifications were completed on the building during the year to ensure that it is suitable for the large numbers expected to be employed. The installation of a ground-mounted solar Photovoltaic (PV) system to provide renewable energy to DTPC and its tenants is in progress and expected to be completed in 2026/27. This project will assist to reduce the carbon footprint of the precinct, while increasing its attractiveness to investors.

Trade and Investment KwaZulu-Natal (TIKZN)

In 2025/26, through its proactive investment promotion activities, the entity managed to facilitate financial commitments of R2.200 billion into the province. This performance was driven by high-value and labour-intensive investments in priority sectors. TIKZN hosted the Provincial Investment Conference in October 2025, securing R100.100 billion in investment pledges with the potential to impact more than 60 000 jobs. Export development and promotion delivered strong results, with a total of 108 export transactions, aimed at increasing export participation and improving market access, entered into between KZN exporters and international companies. The entity supported 139 businesses in rural areas, townships, corridors, and industrial parks, through its business retention and expansion programme, thereby retaining 1 345 jobs. The entity continued the implementation of the One-Stop-Shop concept in the uThukela District Municipality, to streamline investment processes and business operations for KZN businesses. In addition, special projects funded through EDTEA, such as the establishment of a Leather Processing Hub and the KZN Growth Coalition initiatives continued.

Richards Bay Industrial Development Zone Company SOC Ltd (RBIDZ)

The RBIDZ continues to fulfil its mandate of stimulating economic growth through the attraction of both domestic and foreign direct investment, thereby contributing to broader socio-economic development. In 2025/26, the entity advanced its industrial development objectives by providing world class infrastructure, improving investment readiness, and strengthening sector facilitation activities. The RBIDZ made progress in enhancing its competitiveness through infrastructure upgrades, investor support services, and strengthened partnerships with government, industry, and strategic stakeholders. These achievements collectively position the RBIDZ as a critical catalyst for industrialisation, job creation, and inclusive economic growth within the province. A key achievement in 2025/26 includes the growth and consolidation of the investment pipeline. The entity now boasts a combined portfolio of operational and non-operational investments valued at R273 billion, reflecting strong investor confidence and sustained interest across targeted sectors. The pipeline includes major energy related projects designed to support regional and national energy security. The entity showed progress on new industrial developments such as Bote Industries (Pty) Ltd, which is an industrial rubber hose manufacturer investor. Construction is expected to be completed by the end of 2025/26. The construction of the plant for Prostar Paints, an industrial paints manufacturer commenced in 2025/26, and is expected to complete construction in 2026/27. The RBIDZ successfully supported 35 businesses owned by previously marginalised groups, surpassing representation targets across women, youth, and persons with disabilities. The entity was appointed by DARD as the implementing agent for the fresh produce agri-hub, funded through the Budget Facility for Infrastructure (BFI). During the year, the site was prepared for construction and a service provider was appointed to undertake the design, construction and operationalisation of the agri-hub.

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 16 sector-based economic research projects, submitted ten research articles for publication, published a market insight report and business intelligence report. MKRI finalised the eDumbe and Mpofana Digital Centres which will provide access to ICT infrastructure, connectivity, and IT personnel to facilitate skills development. The entity continued the multi-year skills development programme funded through the Manufacturing, Engineering and Related Services Sector Education and Training Authority (MERSETA), with a target of 3 550 students in electrical and mechanical engineering.

KwaZulu-Natal Economic Regulatory Authority (KZNERA)

During 2025/26, KZNERA processed 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 consumption. The entity continued to generate revenue for the province with approximately R730 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 and fee schedules for the gambling industry, with the view of enhancing revenue collection and finding a funding mechanism for the Transformation Fund, aimed at addressing historical imbalances in the gaming and betting industries. The entity, supported by EDTEA, developed and workshopped the liquor fee differential model aimed at addressing the one-size fits all fee regime. During the period, KZNERA

commenced work on the liquor licensing portal, which is aimed at simplifying and enhancing the existing liquor licensing processes.

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 and collecting biological samples. The entity continued investigating new non-lethal, economically viable alternatives to the current SSG, but was not able to resume its research into the development of an electrical Shark Repellent Cable (SRC), due to lack of funding, and the project has been suspended temporarily. The entity also provided technical and scientific knowledge to local and international communities, based on research undertaken. 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, largely due to funding constraints, as some responsibilities imposed on the merged entity are under- or unfunded, exacerbated by once-off merger costs.

KwaZulu-Natal Tourism and Film Authority (KZNTAFA)

The 2025/26 financial year marked the first full year of operation for KZNTAFA following the merger of the former KZN Tourism Authority (TKZN) and the KZN Film Commission. The primary challenge for the entity remained the operational integration of the two formerly separate entities into a single, cohesive authority, however, there was a notable strategic shift towards leveraging film as a tool for tourism promotion and vice-versa. The key achievements for 2025/26 on film industry skills development include partnering with the Durban International Film Festival, to run a residency programme for district film festival organisers, hosting the Simon Mabhunu Sabela Awards to recognise local film talent, and providing financial support to over 40 students in film-related studies. In terms of tourism promotion and development, the entity executed consumer-oriented activations to boost the domestic tourism market, placed a renewed emphasis on cultural and heritage tourism, promoted KZN globally through participation in major international tourism trade shows, country roadshows, and joint marketing with tour operators. The Africa's Travel Indaba was hosted in Durban, connecting the province with over a thousand global tourism buyers. The Convention Bureau secured and hosted a number of international business events.

Ezemvelo KZN Wildlife

EKZNW is mandated to manage biodiversity conservation in the province, including developing and promoting ecotourism facilities within the protected areas. Despite a challenging fiscal environment, EKZNW continued to fulfil its mandate of biodiversity conservation through strengthened partnerships, improved governance, and targeted interventions in priority areas. Notable progress was achieved in species protection, environmental compliance and enforcement, stakeholder engagement, and community-inclusive conservation. In this regard, there was a major reduction in rhino mortalities from 232 mortalities in 2024 to 97 rhino mortalities in 2025. The entity successfully resuscitated the Environmental Management Inspector Programme, which enhanced its ability to prevent, detect, and respond to environmental crimes. The year also saw the benefits of improved relationships between protected area management and communities living adjacent to protected areas, reinforcing the importance of inclusive conservation approaches.

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, six restaurant concessions, two bush lodges in the Hluhluwe iMfolozi Park (HIP), the San Rock Art Centre and Campsite in Didima are being commercialised, and refurbishment of four lodges by the private sector namely, Thendele, Giant's Castle Rock, Mthwazi, and Hlatikhulu Bush Lodges is expected to be awarded to a private partner before year-end, while the SCM process for two further bush lodges is still in progress. In relation to infrastructure delivery, the entity has been focusing on strategies to consolidate projects that were historically delayed by various challenges, and the upgrades to the Midmar Reserve Road was completed in December 2025.

3. Outlook for the 2026/27 financial year

Section 3 looks at the key areas of 2026/27, 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.

Integrated economic development

The department plans to maximise Township and Rural Economies Revitalisation Strategy (TRERS) implementation in partnership with EKZNW and the South African Farmers Development Association (SAFDA), as well as to utilise the IDFC to track the small enterprises that were supported under the Business Improvement Programme and to expand the implementation of the Bulk Buying Programme beyond the current eMandeni pilot project. In respect of youth and women empowerment, the department will continue partnerships with Services SETA and other partners to create more opportunities for youth and women. The B-BBEE Sector Analyses will analyse the implementation of B-BBEE in various sectors with the aim of identifying more opportunities.

Trade and investment promotion

The department will continue with exporter awareness efforts with the aim of increasing and diversifying the provincial export base. The implementation of the KZN Exporter Competitiveness Programme will support 15 MSMEs who will have successfully completed a mentorship and coaching programme in the preceding financial year. The 15 participants will undergo an intensive export-oriented programme that will provide both in-class exporter training and market access support interventions. The programme will be an accelerator to capacitate MSMEs owned by previously disadvantaged individuals operating in the productive sectors of the economy to become export-ready and gain access to new markets. The department will also embark on a focused investment promotion drive through targeted domestic and international investment missions, in an effort to generate FDI. The One-Stop-Shops will continue to be rolled out in various districts to decentralise investor support services by providing a central hub for government services, permits and business registrations.

Sector development

The department will invest more resources into catalytic processing and telecommunications infrastructure projects such as the Balele Game Park abattoir in the eMadlangeni and uThukela Municipalities, phase one of the construction of the Nkandla Wood Processing Factory at Qhudeni under the King Cetshwayo Municipality, establishment and operationalisation of a call centre in the Ulundi Municipality, as well as a Cannabis/Hemp processing facility in the uMdoni Municipality under the Ugu District. The department will further support the cultural and creative industries through KUMISA. Through targeted interventions, the department will support MSMEs in the wood and wood products sector, agro-processing, and the cosmetics and essential oils sector as part of enhancing their competitiveness and linkages with national and global value-chains.

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 redtape associated with business compliance. In addition, the department plans to appoint consumer protection ambassadors to interact with communities in respect of food safety and consumer protection campaigns, as well as launch and implement the Business Compliance Pledge programme, an incentive mechanism to encourage ethical trading and reduce reliance on costly enforcement actions. The department also aims to finalise the review, development and/or implementation of the following legislative documents, among others:

- The KwaZulu-Natal Liquor Licensing Bill.
- The KZN Businesses Bill.
- Review the Consumer Protection Act.

Economic planning

The department plans to support four grassroots innovators through the innovation support programme to foster inclusive growth and development across the province. The department will develop a Provincial Infrastructure Prioritisation Plan aimed at guiding investment and enhancing coordination across key sectors. The department further commits to the development of two new sector strategies to identify emerging opportunities and drive economic diversification in the province.

Tourism

Key milestones include finalising the KwaZulu-Natal Tourism Master Plan to guide planning and investment and advancing the Tourism Bill to strengthen regulatory certainty and sustainability. Cultural, heritage, and ecotourism development will continue through partnerships with the KZN Amafa and Research Institute (Amafa), local communities, traditional leadership, and the Royal Household, with emphasis on infrastructure upgrades that enhance destination appeal and community participation. The department will prioritise tourism education, SMME support, youth empowerment, and strategic partnerships through graduate development, career expos, and entrepreneurship programmes to strengthen skills and employability in the tourism sector. Quality assurance will emphasise climate responsiveness, greening, accessibility, and service excellence, alongside continued improvements in inspections, registration, digitisation, tourist guide regulation, training, and compliance.

Environmental affairs

The department plans to intensify engagements with traditional leaders on environmental related matters to address environmental threats, while fostering strategic partnerships and promote sustainable development. Estuary management remains a priority in ensuring the integrity of the province's coastline. The Invasive Alien Species Programme (IASP) will continue with its effort to restore ecological biodiversity through the creation of 7 765 work opportunities for the benefit of the most marginalised and vulnerable people.

Ithala Development Finance Corporation

The IDFC plans to increase the provision of financial support and non-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. In 2026/27, IDFC will commence with the rebuild of the Umlazi and KwaMashu Shopping Centres through long-term lease arrangements with private investors. The IDFC plans to implement a capital expenditure programme on its property portfolio, including industrial park revitalisation to improve the state of the facilities. In collaboration with EDTEA and other stakeholders, the entity will continue with its CSI programmes to support youth and women owned businesses through the Inkunzi' Isematholeni Youth in Business and the Imbokodo Iyazenzela Women in Business programmes, respectively. There are many uncertainties around the future positioning of Ithala SOC Limited, pending the liquidation application outcome. There are strategic options available to Ithala SOC Limited under various assumptions, and for each option, budgetary implications are currently being considered by the PEC.

KZN Growth Fund Agency

The KZNGFA's primary focus in 2026/27 will be on fulfilling its mandate to support job creation and economic development in KZN. This will be achieved through the promotion of black economic empowerment and financing of qualifying private sector projects that advance inclusive and sustainable growth and contribute to building an enabling economy. Increased access to funding for black industrialists, women, youth, and persons with disabilities will remain a key priority, with a direct emphasis on projects that generate employment opportunities. The strong current investment pipeline provides a positive outlook for the achievement of targets related to project approvals, funding disbursements, and job creation. Furthermore, the overall financial sustainability of the KZNGFA will be strengthened through operational interventions focused on proactive post-investment credit monitoring, aimed at reducing suspended interest of, and the impairment of loans and advances.

Dube TradePort Corporation

Construction of a 12 000m² warehouse and the development of mini factories in TradeZone 2 will continue, with completion expected in 2026/27 and 2027/28, respectively. Targeted investment promotion activities will be utilised to attract investors for these buildings, as well as other available sites in the TradeZone, with the intention of minimising vacancies by securing tenants before the buildings becoming available. Projects for the refurbishment of the 29° South building, as well as the TradeZone and Cargo Terminal buildings will commence. The installation of the ground-mounted solar PV system will be completed and the procurement of a service provider to undertake the construction of a water reservoir will be finalised, with construction likely to commence in 2027/28. These projects are intended to provide clean energy and a back-up water source for DTPC and its tenants, thereby reducing the impact of climate change on business continuity. In 2024/25, DTPC concluded an agreement to purchase 511 hectares of land within the Durban Aerotropolis

footprint. This land was to be purchased in three phases, the last of which will take place in 2026/27. Preliminary planning activities for the development of this zone, known as Kings Estate, will commence. In 2026/27, DTPC aims to attract R550 million in private sector investment, to create 1 050 new permanent and 250 temporary jobs and facilitate 17 668 tons of cargo through-put.

Trade and Investment KwaZulu-Natal

In 2026/27, TIKZN will intensify its focus on implementation of its core activities to achieve inclusive economic impact. The entity aims to secure R5 billion in new investment commitments from domestic and foreign sources, with the potential to generate approximately 5 000 jobs in priority labour-absorbing sectors. The entity will focus on strengthening KZN's global investment profile by generating 45 qualified investment leads, hosting 45 destination marketing and international activations, facilitating 20 international relations programmes, and hosting the provincial investment conference aimed at strengthening KZN's global investment profile.

Through export development and promotion, the entity targets to facilitate R90 million in export transactions, which will create approximately 310 jobs. TIKZN will support 110 businesses through its retention and expansion programme, which has the potential to unlock R1.500 billion in business expansions and reinvestments and retain or create approximately 4 000 jobs. The roll-out of special projects will continue, including Black Industrialists Technical Support, the KZN Growth Coalition, and the continuation of the Drakensberg Cable Car project. In addition, funding is received in 2026/27 only, for the establishment of one additional One-Stop-Shop in the uMkhanyakude District Municipality.

Richards Bay Industrial Development Zone Company SOC Ltd

The investment outlook for 2026/27 reflects continued momentum within the RBIDZ's project pipeline, supported by significant progress toward the operationalisation and construction of high impact investments. These developments are expected to stimulate industrial activity, generate employment, and strengthen the entity's contribution to inclusive economic growth. The full commissioning and operationalisation of Wimar Processing SA, valued at R2.200 billion, is anticipated in 2026/27. Once operational, this investment is expected to contribute to increased production capacity, job creation, and strengthened mineral beneficiation activities within the RBIDZ.

The RBIDZ's flagship anchor project, the Nyanza Light Metals Titanium Manufacturing Plant, is also scheduled to commence construction in 2026/27. As a multi-billion-Rand investment, the project will position the RBIDZ as a continental leader in titanium dioxide production. The construction phase will span approximately 36 months, supporting both direct and indirect employment, supplier development, and enhanced export competitiveness. The entity continues to advance engagements aimed at supporting the implementation of strategic energy projects, with an investment pipeline exceeding R242.700 billion, largely attributed to energy related initiatives. The energy programme and broader sector facilitation remain central to the RBIDZ's operations and are recognised as key drivers of industrialisation within the RBIDZ.

The RBIDZ will intensify efforts to secure and facilitate additional energy related investments that support regional energy security and industrial resilience. The RBIDZ continues to strive toward self-sustainability and, in this regard, will advance projects aimed at strengthening revenue generating capabilities and reducing reliance on grant funding, thereby enhancing the entity's long-term operational resilience and capacity to deliver on its mandate. The RBIDZ continues to facilitate structured engagements with relevant landowners and stakeholders, with the aim of fast tracking mutually agreeable outcomes and ensuring that land acquisition processes are concluded more efficiently. The construction of the agri-hub will be fast-tracked, and it is envisaged that the project will be concluding in March 2027.

Moses Kotane Research Institute

As an entity strategically positioned within the provincial socio-economic landscape, MKRI plays a pivotal role in supporting the implementation of the MTDP and the broader objectives of the NDP 2030. Through rigorous research, thought leadership, and innovation, the entity will continue to provide evidence-based insights that inform government policy, guide private sector investment, and empower communities toward inclusive and sustainable growth. MKRI will continue to conduct research projects, research articles, business intelligence reports and market insight reports, and expand its outputs to also include advisory reports. To address its funding constraints, the entity plans to explore partnerships with other research institutions, academia and civil society to share costs and to collaborate on ideas and knowledge.

The entity intends commercialising research output, where appropriate, and to recover research costs from clients, such as government departments and public entities. This will allow the entity to undertake more extensive research projects and to create a knowledge repository for use by provincial government. The entity will host webinars, seminars and sector fora to disseminate research findings. In addition, another digital centre will be established in Nkandla, located in Vumanhlamvu, to promote digital literacy to capacitate youth in innovation and technology, particularly in rural areas.

KwaZulu-Natal Economic Regulatory Authority

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 KZNERA will continue 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 give effect to the provincial priorities, increase revenue generation for the provincial government and entity, minimising public harm, foster 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. In addition, focus will be given to transform the 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 focus of enhancing operational efficiencies and reducing costs. The KZNERA will focus on deploying the liquor licensing portal during 2026/27. The Tax Act and fee revision processes remain ongoing and are expected to be finalised during 2026/27. Once finalised, this will bring additional revenues for the entity and the provincial fiscus.

KwaZulu-Natal Sharks Board

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 attempt to find suitable partners to co-fund its educational awareness programmes, in order for the entity to fund further research into the commercial development of the SRC. The entity will also investigate opportunities to commercialise its research output. The continuation of the merger of the KZNSB's marine conservation activities with those of EKZNW is currently being reviewed in line with financial considerations, weighing up additional costs against the perceived benefits of the merger. Notwithstanding, the entities will work closer together on specific activities, including research and raising public awareness on the importance of marine conservation to achieve greater synergies and efficiencies where relevant.

KwaZulu-Natal Tourism and Film Authority

In 2026/27, KZNTAFA plans to build on its strategic priorities and to deepen the synergy between tourism and film, drive economic inclusion, and enhance KZN's competitiveness as a premier destination. The year's programmes are structured around key strategic pillars, being the development of a skills development strategy to address critical skills shortages and build a sustainable talent pipeline, strengthen partnerships with educational institutions, expanding internship and apprenticeship programmes within film productions and tourism enterprises, implement targeted mentorship and incubation programmes for 46 SMMEs, with emphasis on customer service excellence and technical film production skills and increase the number of bursaries for students in film and tourism-related fields. The entity will focus on leveraging film to promote tourism and develop compelling destination offerings. The entity will actively promote KZN's filming locations to international and domestic productions to induce film tourism.

The entity will also champion the development and marketing of curated tourism packages linked to popular filming sites and cultural stories. The entity will encourage private sector investment in tourism and film infrastructure, while actively pursuing partnerships for product development. The entity will also explore innovative revenue-generation models, including leveraging flagship international events, and advocate for favourable policy reforms, such as the finalisation of the Copyright Amendment Bill and film-specific tax incentives.

The entity will continue to host annual events and roadshows, including the Africa's Travel Indaba and the Simon Sabela Awards, as well as international and domestic business tourism events through the Convention Bureau.

Ezemvelo KZN Wildlife

The entity will continue to implement projects aimed at directing the management of conservation areas. The entity will continue working with the Department of Forestry, Fisheries and the Environment (DFFE) and the State Information Technology Agency (SITA) to develop a new e-Permits system. EKZNW will hand over management of eco-tourism facilities at the iSimangaliso Wetland Park (ISWP) to the ISPW Authority, with effect from 28 February 2026, after which EKZNW will focus on conservation activities while ISWP seeks commercial partners to run tourism and hospitality services. This affects bookings and hospitality revenue streams which results in a gross revenue loss of approximately R50 million in 2026/27. The NDT-funded Midmar revamp project, to revamp 32 chalets which was disrupted by interventions from business fora, has since been revived and will be implemented through an implementing agent. The consultants and contractor have been appointed and the contractor is currently busy with site establishment, and it is envisaged that ten chalets will be revamped in 2026/27.

The entity is planning on upgrading facilities, including replacing the Mpila Camp safari tents, revamping chalets at Didima Camp and upgrading additional chalets at Hilltop Camp, with these improvements expected to yield a positive return on investment from tourism income. The TRERS programme will continue, and skilled artisans and tradesmen will be utilised to implement maintenance projects where appropriate. 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 through wider collaboration with partners and external funders. The entity will continue its educational public awareness campaigns about the importance of protected areas and biodiversity conservation.

4. Reprioritisation

Reprioritisation of funds was undertaken by the department across programmes and economic classifications over the 2026/27 MTEF. The details of the movements are as follows:

- Programme 2: Integrated Economic Development Services was decreased by R74.359 million in 2026/27 and R57.189 million in 2027/28, with carry-through, mainly against *Goods and services* where funds were reprioritised from projects such as the manufacturing technical skills programme, agricultural development programme, market access, etc. and *Transfers and subsidies to: Public corporations and private enterprises* in respect of transfers to the IDFC for the Ithala SOC operational expenses due to the possible liquidation of Ithala Bank. These funds were reprioritised as follows:
 - o Programme 1: Administration was increased by R15.882 million in 2026/27 and R11.367 million in 2027/28, mainly against *Compensation of employees* to cater for filling vacant posts and *Goods and services* to cater for legal costs, communication and property payments for security services costs.
 - o Programme 3: Trade and Sector Development was increased by R19.247 million in 2026/27 and R11.367 million in 2027/28, with carry-through, largely against *Compensation of employees* to cater for the filling of vacant posts and *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to the MKRI and TIKZN to cater for the Black Industrialists Technical Support, Bringing Research To Life and TRERS projects and *Transfers and subsidies to: Public corporations and private enterprises* in respect of transfers to Council for Science and Industrial Research (CSIR) to cater for the Cannabis/Hemp Commercialisation project and to RBIDZ for the Technology Innovation Support Programme.
 - o Programme 4: Business Regulation and Governance was increased by R804 000 in 2026/27 mainly against *Goods and services* to cater for computer services costs which were under-budgeted for, and the development of a call centre to be utilised by the public to report consumer related issues, as well as for the tourist guide registration system. The allocation was decreased by R162 000 in 2027/28, with carry-through, mainly against *Compensation of employees* due to a reduced number of staff who qualify for pay progression.

- o Programme 5: Economic Planning was increased by R8.565 million in 2026/27 and R6.377 million in 2027/28, with carry-through against *Compensation of employees* to cater for filling vacant posts.
- o Programme 6: Tourism was increased by R9.233 million in 2026/27 and R10.820 million in 2027/28, with carry-through, mainly against *Compensation of employees* to cater for filling vacant posts and *Transfers and subsidies to: Departmental agencies and accounts* for transfer to KZNTAFA to cater for projects such as the Sector Transformation, Tour Operator and Youth Business Incubation programmes.
- o Programme 7: Environmental Affairs was increased by R20.688 million in 2026/27 and R9.948 million in 2027/28, with carry-through, mainly against *Compensation of employees* to cater for filling vacant posts and *Transfers and subsidies to: Provinces and municipalities* to cater for the Green and Smart Municipality Competition and the Transformative River Management Programme.

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.

The department will continue to develop and implement procurement plans for 2026/27 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 2026/27 include implementation of the 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, among others.

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 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Equitable share	3 330 280	3 386 897	3 454 752	3 600 837	3 600 837	3 600 837	3 768 777	3 912 277	4 032 295
Conditional grants	6 402	6 236	5 076	6 161	6 161	6 161	6 680	-	-
EPWP Integrated Grant for Provinces	6 402	6 236	5 076	6 161	6 161	6 161	6 680	-	-
Total receipts	3 336 682	3 393 133	3 459 828	3 606 998	3 606 998	3 606 998	3 775 457	3 912 277	4 032 295
Total payments	3 320 105	3 365 480	3 440 005	3 606 998	3 877 198	3 877 198	3 775 457	3 912 277	4 032 295
Surplus/(Deficit) before financing	16 577	27 653	19 823	-	(270 200)	(270 200)	-	-	-
Financing									
of which:									
Provincial roll-overs	-	-	13 203	-	-	-	-	-	-
Provincial cash resources	-	(8 750)	-	-	300 000	300 000	-	-	-
Suspension to Vote 7: DOH	-	-	-	-	(29 800)	(29 800)	-	-	-
Surplus/(Deficit) after financing	16 577	18 903	33 026	-	-	-	-	-	-

The department's baseline has increased from R3.337 billion to R4.032 billion over the seven-year period.

In the 2022/23 Adjustments Estimate, the department's 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. 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* South African Revenue Services (SARS).

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 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. 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.
- The department under-spent its 2024/25 budget by R33.026 million. The under-spending was largely attributed to delays in filling posts and delays in service delivery projects due to procurement delays. Also included was the approved roll-over of R3 million in respect of transfers to KZNTAFA with regard to the Mkuze Falls Game Reserve for the purchase of land to assist the neighbouring community, where these funds remained unspent at year-end due to the department's Legal Services unit advising that the Mkuze Falls Game Reserve purchase of land falls outside the mandate of the department.

In the 2025/26 Adjustments Estimate, the department's budget allocation was increased by a net amount of R270.200 million as explained below:

- The PEC resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the IDFC who will in turn process the payments for operational costs of Ithala SOC Limited. This is a specific and exclusive appropriation, and the funds can only be used for the operational costs of Ithala SOC Limited. These funds were allocated to Programme 2 against *Transfers and subsidies to: Public corporations and private enterprises*.
- Funds totalling R29.800 million were suspended for re-allocation towards budget pressures in Vote 7: Health. Of these funds, R17.500 million was pledged by the department against Programme 2 (R13.259 million), Programme 4 (R866 000) and Programme 5 (R3.375 million) from *Compensation of employees* (R2.669 million), *Goods and services* (R8.842 million), *Transfers and subsidies to: Provinces and municipalities* (R4.689 million) and *Transfers and subsidies to: Public corporations and private enterprises* (R1 million). The balance of R12.300 million was pledged by the department's public entities where budget cuts were thus undertaken in respect of transfers to the public entities where R1 million was cut from TIKZN under Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts*, R7.700 million from the DTPC under Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts*, R2.100 million from the RBIDZ under Programme 3 against *Transfers and subsidies to: Public corporations and private enterprises*

and R1.500 million from the KZNTAFA under Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts*. Further details are provided in Section 4 of this chapter. A further amount of R90 million was surrendered by the KZNGFA into the Provincial Revenue Fund and this was allocated to Vote 7: Health. This transaction did not affect EDTEA's budget. Also, the KZNGFA paid R24.339 million back to Vote 1: Office of the Premier relating to an unspent KZN Youth Empowerment Fund balance. This amount was appropriated to the Office of the Premier and it is noted that this transaction does not affect EDTEA's budget.

In terms of the November 2025 IYM, the department is projecting to fully spend its 2025/26 budget.

Over the MTEF, the department's budget was cut by R20.431 million in 2027/28 and R22.327 million in 2028/29. The budget cut was effected in full against Programme 2: Integrated Economic Development Services against *Transfers and subsidies: to Public corporations and private enterprises* in respect of the transfer to the IDFC for the Ithala SOC Limited operational expenses. The department receives R6.680 million in respect of the EPWP Integrated Grant for Provinces in 2026/27. There is no allocation for the two outer years of the MTEF, at this stage. Furthermore, the department receives an equitable share allocation of R5.420 million in 2026/27 in respect of the provisions of the early retirement without penalisation of pension benefits and the Determination and Directive on Incentivised Early Retirement Programme (ERP) (without pension penalties) and Voluntary Exit Programme (VEP) for employees in the public service.

6.2 Departmental receipts collection

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

Table 4.2 : Summary of departmental receipts collection

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Tax receipts	746 417	751 901	771 698	789 744	789 744	789 744	824 292	861 385	900 148
Casino taxes	580 439	577 492	565 541	637 970	637 970	609 970	669 869	700 013	731 514
Horse racing taxes	131 274	144 409	165 049	117 116	117 116	145 116	118 171	123 489	129 046
Liquor licences	34 704	30 000	41 108	34 658	34 658	34 658	36 252	37 883	39 588
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	5 371	13 774	2 611	16 687	16 687	16 688	18 183	19 002	19 858
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	581	4 554	367	779	779	3 118	815	852	890
Interest, dividends and rent on land	1	2 980	-	7	7	485	7	7	7
Sale of capital assets	-	-	119	266	266	939	278	291	304
Transactions in financial assets and liabilities	4 890	222 052	8 515	83	83	7 100	87	91	95
Total	757 260	995 261	783 310	807 566	807 566	818 074	843 662	881 628	921 302

Tax receipts include the collection from casino taxes, horse racing taxes, and collection from liquor licences. The following provides an analysis:

- *Casino taxes* includes tax revenue from the Limited Payout Machines and Bingo. This sector has a close correlation with the tourism sector as the taxes generated by the casinos and other venues are significantly impacted by tourists who visit these sites. The fluctuating trend is due to the unpredictable nature of this revenue source as it depends on the public participating in gaming activities. Revenue against this category shows growth of 5 per cent from the 2025/26 Main Appropriation to 2026/27 and shows inflationary growth over the MTEF.
- *Horse racing taxes* derives its revenue from bookmakers, as well as totalisators. The collection in the prior years is attributed to an increase in online betting. Considering historic collection trends, the budget over the MTEF seems conservative. The revenue estimation will be revised in the 2027/28 MTEF budget process.
- *Liquor licences* records revenue from new applications and renewal of liquor licences. The collection trend fluctuates over the period, as it depends on the public applying for new and renewal of liquor licences, as well as different types of licences. Inflationary growth is expected over the MTEF. The new collection regime based on turnover of establishments is likely to only come into effect in the 2027/28 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 2023/24 was due to new contracts for servitude rights. The servitude rights are related to rental or right to use 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. These servitude rights fees are included in the budget over the 2026/27 MTEF.

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 2026/27 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 high collection shown in 2023/24 related to interest from irrecoverable debts that were written off. The revenue collection shown in the 2025/26 Revised Estimate relates to the interest received from the University of KwaZulu-Natal (UKZN) with respect to Regional Local Economic Development (RLED) initiative. There were funds returned by UKZN with interest after this project was completed and some funds remained unspent. The erratic nature of this source makes it difficult to budget for, hence the constant budget over the MTEF.

Sale of capital assets represents revenue collected from the auctioning of redundant assets, such as motor vehicles, cellphones 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 recovered from 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. The 2025/26 Revised Estimate is attributed to the recovery of legal costs, originating from prior financial years, in the Bullion Boulevard matter. The department's successful litigation in this case resulted in the complainant being held liable for the legal costs. The over-collection also relates to an amount of R5.169 million recalled from the uMhlabyalingana Municipality for the Manguzi trading stalls as the municipality breached the contract. Inflationary revenue growth is anticipated over the MTEF.

6.3 Donor funding

Tables 4.3 and 4.4 provides information on donor funding received and expenditure by the department from 2022/23 to 2028/29.

Table 4.3 : Details of donor funding and agency receipts

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Donor funding	28 407	-	17 162	-	-	-	-	-	-
Swiss Donor Funds - SECO	28 407	-	17 162	-	-	-	-	-	-
Total	28 407	-	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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Donor funding	16 361	38 616	1 000	20 820	20 820	20 820	-	-	-
Swiss Donor Funds - SECO	16 361	38 616	1 000	20 820	20 820	20 820	-	-	-
Total	16 361	38 616	1 000	20 820	20 820	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. The 2024/25 amounts indicate 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 South African currency. The withdrawal and payment of the final tranche of funds in 2024/25 was delayed and 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. In 2025/26 all payments and requisitions for donor-funded projects were finalised. There is no provision for donor funding over the 2026/27 MTEF. The department is currently awaiting the municipalities to formally conclude the projects and return any unutilised funds.

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 reduced its CPI projections to 3.1 per cent.
- Over the 2026/27 MTEF, the department made provision for 18.1 per cent growth in 2027/28 (based on the 2025/26 Adjusted Appropriation), 3.8 per cent in 2027/28 and 2.7 per cent in 2028/29 and this will be reviewed in the next budget process. The high growth in 2026/27 is to provide for the filling of 109 vacant posts. The increase over the 2026/27 MTEF allows for the carry-through costs of the 2025 wage agreement plus the 1.5 per cent for pay progression. The number of posts to be filled in 2027/28 and 2028/29 will be reviewed in the next budget process.

7.2 Amendments to provincial and equitable share funding: 2024/25 to 2026/27 MTEF

Table 4.5 shows the amendments to funding received by the department over the 2024/25, 2025/26 and 2026/27 MTEF periods, and excludes conditional grant funding. The carry-through allocations for the outer year (i.e. 2028/29) are based on the incremental percentage used in the 2026/27 MTEF.

Table 4.5 : Summary of amendments to provincial and equitable share allocations for the 2024/25 to 2026/27 MTEF

R thousand	2024/25	2025/26	2026/27	2027/28	2028/29
2024/25 MTEF period	(126 850)	(128 310)	(137 331)	(143 511)	(147 960)
Fiscal consolidation reduction by National Treasury	(129 850)	(128 310)	(137 331)	(143 511)	(147 960)
Funding from Vote 12: Transport for Margate Airport	3 000	-	-	-	-
2025/26 MTEF period		-	-	-	-
2026/27 MTEF period			5 420	(20 431)	(22 327)
Budget cut due to data updates of PES formula and inflation adjustment			-	(20 431)	(22 327)
Allocation for ERP and VEP			5 420	-	-
Total	(126 850)	(128 310)	(131 911)	(163 942)	(170 287)

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.

In the 2026/27 MTEF, the department's equitable share was reduced by R20.431 million in 2027/28 and R22.327 million in 2028/29, due to the update of the PES formula and an inflation adjustment by National Treasury. The budget cut was effected in full against Programme 2 against *Transfers and subsidies to Public corporations and private enterprises* in respect of the transfer to the IDFC for the Ithala SOC Limited operational expenses. The entity indicated that the budget cuts implication on Ithala SOC Limited is on *Compensation of employees* costs and *Goods and services* in respect of rentals for the head office, branches and Automatic Teller Machine (ATM) sites, municipal costs for the head office and branches, security costs, as well as Information Technology (IT) costs. Without this funding, the Ithala SOC Limited will not have resources to cover its operational overheads. Ithala SOC Limited is dependent on the departmental subsidy, as the application for provisional liquidation resulted in restricted access to its own revenue from January 2025. The transfers to the IDFC for the Ithala SOC Limited is reduced to zero over the 2026/27 MTEF and this will be reviewed in-year. Mitigating this decrease to some extent, the department receives an equitable share allocation of R5.420 million in 2026/27 only, in respect of the ERP (without pension penalties) and VEP for employees in the public service, as mentioned. These funds were allocated against *Transfers and subsidies to: Households* under Programme 1, 2, 4 and 7.

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 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Administration	321 796	384 053	356 179	368 473	380 727	385 727	397 164	407 345	421 915
2. Integrated Economic Development Services	338 372	329 771	365 908	350 170	628 889	628 889	329 658	317 770	320 057
3. Trade and Sector Development	896 366	783 436	872 431	939 362	929 731	924 731	985 346	1 045 737	1 081 206
4. Business Regulation and Governance	198 534	216 527	211 305	230 284	229 621	229 621	240 530	249 599	257 297
5. Economic Planning	24 851	30 444	29 647	47 705	42 130	42 130	55 386	55 307	57 458
6. Tourism	396 772	372 295	379 394	384 008	379 104	379 104	409 122	437 655	451 380
7. Environmental Affairs	1 143 414	1 248 954	1 225 141	1 286 996	1 286 996	1 286 996	1 358 251	1 398 864	1 442 982
Total	3 320 105	3 365 480	3 440 005	3 606 998	3 877 198	3 877 198	3 775 457	3 912 277	4 032 295

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	797 741	1 005 688	959 587	1 138 576	1 096 059	1 090 622	1 213 627	1 236 392	1 282 986
Compensation of employees	430 951	461 923	523 412	609 311	583 758	582 352	689 512	715 645	734 851
Goods and services	366 790	543 765	436 175	529 265	512 243	508 212	524 115	520 747	548 135
Interest and rent on land	-	-	-	-	58	58	-	-	-
Transfers and subsidies to:	2 483 934	2 337 987	2 458 718	2 453 755	2 762 336	2 762 504	2 549 912	2 670 951	2 744 222
Provinces and municipalities	91 409	56 208	35 840	28 369	27 180	27 180	41 443	34 458	31 869
Departmental agencies and accounts	2 120 669	2 021 865	2 142 777	2 179 638	2 167 438	2 167 438	2 294 744	2 424 324	2 498 253
Higher education institutions	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	248 882	234 572	260 036	230 940	547 545	547 545	192 095	196 512	198 131
Non-profit institutions	13 403	16 734	13 546	9 208	13 766	13 766	9 624	10 057	10 369
Households	4 555	3 506	3 519	1 600	2 407	2 575	7 020	1 600	1 600
Payments for capital assets	30 101	21 751	21 676	14 667	18 803	24 072	11 918	4 934	5 087
Buildings and other fixed structures	269	402	2 646	-	339	522	200	150	155
Machinery and equipment	22 483	21 327	18 175	14 667	18 464	23 540	11 718	4 784	4 932
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	7 349	22	855	-	-	10	-	-	-
Payments for financial assets	8 329	54	24	-	-	-	-	-	-
Total	3 320 105	3 365 480	3 440 005	3 606 998	3 877 198	3 877 198	3 775 457	3 912 277	4 032 295

Programme 1 reflects an increase in the 2025/26 Adjusted Appropriation, with funds moved to *Goods and services* in this programme to cater for spending pressures on items such as legal costs and computer services costs and *Machinery and equipment* to cater for the purchase of office equipment which was under-budgeted for. The 2026/27 MTEF caters for the department's operational costs, including advertising, communication costs, computer services, operating leases for machinery, computer services, property payments and buildings leases. There is steady growth over the MTEF, with 2026/27 including a once-off allocation for the ERP and VEP pay-outs.

Programme 2 reflects a significant increase in the 2025/26 Adjusted Appropriation in respect of the special allocation of R300 million made to EDTEA for transfer to the IDFC to enable the funding of operational costs for Ithala SOC Limited. The budget over the 2026/27 MTEF provides for various project transfers, such as the Municipal Employment Initiative (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 youth funding initiatives, women and persons with disabilities, Youth Enterprise Development Fund, among others, as detailed in Section 7.7. Programme 2 was impacted by budget cuts of R20.431 million in 2027/28 and R22.327 million in 2028/29 due to the update of the PES formula and an inflation adjustment by National Treasury which explains the declining trend over the MTEF. The budget cuts were effected in full under the sub-programme: Enterprise Development against *Transfers and subsidies: to Public corporations and private enterprises* in respect of the transfer to the IDFC for the Ithala SOC Limited operational expenses. It is noted that 2026/27 includes a once-off allocation for the ERP and VEP pay-outs.

Programme 3 is mainly influenced by the capital requirements of the DTPC and RBIDZ, as well as transfers to other public entities. The 2025/26 Adjusted Appropriation reflects a reduced allocation mainly due to funds surrendered towards budget pressures in Vote 7: Health. The budget over the 2026/27 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, Balele Game Park Abattoir, as well as the Mkuze, Prince Mangosuthu Buthelezi and Richards Bay Airports, among others. There is steady growth over the MTEF.

Programme 4 shows steady growth over the 2026/27 MTEF and caters for transfers to KZNERA. The budget over the MTEF also caters for 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, with 2026/27 including a once-off allocation for the ERP and VEP pay-outs.

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. The 2025/26 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. There is a fluctuating trend over the 2026/27 MTEF where the peak in 2026/27 relates to provision made for the filling of vacant posts, as well as a once-off purchase of office furniture for newly appointed staff.

Programme 6 caters for transfers to KZNTAFA and KZNSB over the 2026/27 MTEF. 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 in the province. Also included over the MTEF is funding for the beach development tourism project, as well as 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, Green and Smart Municipality Competition and

the Transformative River Management Programme which is an 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, with 2026/27 including a once-off allocation for the ERP and VEP pay-outs.

Compensation of employees reflects growth of 18.1 per cent in 2026/27, 3.8 per cent in 2027/28 and 2.7 per cent in 2028/29, mainly to cater for the filling of critical posts, with focus on increasing the capacity at district level. The department has budgeted to fill 109 posts in 2026/27 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 4.3 per cent in 2026/27 as instructed by National Treasury, the 1.5 per cent pay progression, increase for housing and medical allowances and the carry-through cost of the 2025 wage agreement. There is insufficient growth in 2027/28 while the growth in 2028/29 will be reviewed in the next budget process.

Goods and services reflects an increasing trend over the MTEF. The reduction in the 2025/26 Adjusted Appropriation was largely in respect of funds identified from *Goods and services* with regard to provision made for consultants' costs to assist the IDFC with various interventions, but this was no longer required due to the additional funding received by the IDFC and these funds were suspended towards budget pressures in Vote 7: Health. Also contributing were funds moved from *Goods and services* to *Transfers and subsidies to: Non-profit institutions* for transfer to the SAFDA in support of the construction of a 500-ton maize silo for the Amahlubi Community Property Trust, as well as the refurbishment of the existing silo with a capacity of 1 500 tons in line with the TRERS agriculture pillar of the strategy. The budget caters for various projects such as the youth in real estate training and placement programme, TRERS capacity building initiatives, youth business incubation and women and people with disabilities initiatives, Agro-processing Market Compliance and Standards Programme, Cosmetics and Essential Oils Industry Support Programme, Fish Processing Facilities project, Kwande Festival, Wood and Furniture Incubation Programme, Development of Emerging Designers Incubation Programme and the KZN Economic Council, Tourism Entrepreneurship Career Expo, Services Educators Development Programme (which is the development of educators in the hospitality sector through job shadowing), Tourism Entrepreneurship Career Expo to be held in the Harry Gwala district, the Master Shisanyama upskilling, among others.

Transfers and subsidies to: Provinces and municipalities relates to transfers to various municipalities, with the detail provided in Section 7.9.

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.

Transfers and subsidies to: Higher education institutions relates to transfers to UKZN and DUT for the 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, 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. The allocations over the 2026/27 MTEF cater for the grant-in-aid to SAAMBR.

Transfers and subsidies to: Households relates mainly to staff exit costs as detailed in Section 7.9. It is noted that this category includes a once-off allocation in 2026/27 for the ERP and VEP pay-outs.

Buildings and other fixed structures shows an erratic trend. The 2025/26 Adjusted Appropriation and over the MTEF caters for unplanned but necessary upgrades in respect of the Cascades office which entails the conversion of the boardroom into office spaces, as well as the installation of an awning shelter for park homes at the iNkosi uMtubatuba district office. Over the MTEF, the category caters for any major maintenance required in respect of the Cascades office as a government owned property.

Machinery and equipment relates to the purchase of motor vehicles, finance lease payments in respect of cellphone contracts, as well as for the purchase of furniture and computer equipment such as laptops. The increase in the 2025/26 Revised Estimate provides 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 2026/27.

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 interest on overdue payments to SARS.

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
EPWP Integrated Grant for Provinces	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-
Total	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-

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 2022/23 to 2026/27. The department receives an allocation of R6.680 million for the EPWP Integrated Grant for Provinces in 2026/27. The department plans to create 583 work opportunities in 2026/27 using the EPWP Integrated Grant for Provinces. The department will top up the grant with funds from the equitable share and create 7 182 work opportunities, thus totalling 7 765 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 *2026/27 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Existing infrastructure assets	-	234	981	-	241	241	200	150	155
Maintenance and repair: Current	-	-	-	-	-	-	-	-	-
Upgrades and additions: Capital	-	234	981	-	241	241	200	150	155
Refurbishment and rehabilitation: Capital	-	-	-	-	-	-	-	-	-
New infrastructure assets: Capital	269	168	1 665	-	98	281	-	-	-
Infrastructure transfers	237 405	114 297	103 094	-	22 402	22 402	38 500	45 300	36 000
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	237 405	114 297	103 094	-	22 402	22 402	38 500	45 300	36 000
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	35 694	37 504	36 374	42 035	42 035	42 035	40 000	41 840	43 723
Non infrastructure¹	-	-	-	-	-	-	-	-	-
Total	273 368	152 203	142 114	42 035	64 776	64 959	78 700	87 290	79 878
Capital infrastructure	237 674	114 699	105 740	-	22 741	22 924	38 700	45 450	36 155
Current infrastructure	35 694	37 504	36 374	42 035	42 035	42 035	40 000	41 840	43 723

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

Upgrades and additions: Capital reflects expenditure of R234 000 in 2023/24 and R981 000 in 2024/25 in respect of the upgrading of the department's Environmental Affairs offices at Cascades in Pietermaritzburg, as well as partitioning of office space at the head office building. The upgrades include the conversion of the ablution block into office spaces and the installation of a new roof for the office building. The 2025/26 Adjusted Appropriation increased by R241 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 boardroom into office spaces. The provision made over the MTEF caters for further upgrades or major maintenance for the Cascades office.

New infrastructure assets: Capital was allocated R1.665 million in 2024/25 in respect of the 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. The increase of R98 000 in the 2025/26 Adjusted Appropriation caters for expenditure arising from the previous year in respect of the installation of an awning shelter for park homes at the iNkosi uMtubatuba district office. There is no provision made against this category over the MTEF.

Infrastructure transfers: Capital was increased by R21.202 million in the 2025/26 Adjusted Appropriation in respect of a shift undertaken to correctly reflect the infrastructure portion of infrastructure projects which were erroneously omitted and classified as non-infrastructure transfers when the 2025/26 EPRE was prepared. Of these funds, R9.702 million relates to informal infrastructure projects which were identified in Programme 2 to be transferred to various municipalities, R3 million in respect of transfers to the KZNTAFA for the KwaXolo Caves and Somkhanda project, R4 million in respect of transfers to Amafa to cater for the upgrade and refurbishment of various tourism sites in the province, as well as R4.500 million in respect of transfers to the IDFC for the Thokazi Royal lodge project. This movement is only visible in this table as it relates to correctly showing a part of the transfers as capital, whereas the total amount to be transferred to these organisations does not change.

Over the MTEF, the allocation caters for informal infrastructure projects identified in Programme 2 for transfer to various municipalities, as well as transfers to the Zululand District Municipality for the Prince Mangosuthu Buthelezi Airport electrical and navigation rehabilitation, Amafa to cater for the upgrade and refurbishment of various tourism sites, IDFC in respect of the Thokazi Royal Lodge, Madadeni Clothing and Textile IEH Incubator, TRERS agri-business initiatives (Maphitha Butchery), Chemicals and Detergents Shared Manufacturing facilities, EKZNW for the Hilltop Camp, TIKZN for the Drakensberg Cable Car project, as well as in respect of the Beach development project.

Infrastructure: Leases caters for the buildings leased by the department. The decrease in 2024/25 was due to delays in the submission of invoices by DOPWI. The increasing trend over the MTEF caters 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 R2.459 billion, R2.591 billion and R2.665 billion over the MTEF. Details are provided per entity.

DTPC

The funds transferred to the DTPC are for operational costs and capital projects. The construction of the warehouses in TradeZone 2, and the development of mini-factories in TradeZone 2 will continue, with completion expected in 2026/27 and 2027/28, respectively. Over the MTEF, the entity plans to refurbish the 29° South, TradeZone and Cargo Terminal buildings, and to install a ground-mounted solar PV system, whereas the construction of a water reservoir is expected to commence in 2027/28.

EKZNW

The transfers to EKZNW are largely to subsidise the entity's efforts in respect of the management of protected areas, biodiversity 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 KZN TRERS programme for the benefit of rural communities adjacent to the EKZNW protected areas, as well as EDTEA's contribution to the Maloti Drakensberg Transfrontier project. Over the 2026/27 MTEF, the transfer includes an annual amount of R1.500 million toward refurbishment of the Hilltop Camp, which is the flagship resort managed by the entity.

IDFC

The department transfers funds to the IDFC on a project-specific basis and the IDFC then oversees the financing and control of the projects, as well as the recovery of the loans. The allocation over the MTEF caters for the continuation of various projects where the IDFC was appointed as the implementing agent, including the Madadeni Clothing and Textile Integrated Economic Hub Incubator, Thokazi Royal Lodge, Youth Funding Initiatives, TRERS agri-business initiatives (Maphitha Butchery), Youth Enterprise Development, the KZN Bakery Incubator and Chemicals and Detergents Shared Manufacturing Facilities. The entity also receives once-off funds appropriated in 2026/27 to facilitate access to funding and markets for women and persons with disabilities. The transfer to the IDFC for the Ithala SOC Limited is reduced to zero over the 2026/27 MTEF and will be reviewed in-year, as mentioned.

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. The budget over the 2026/27 MTEF provides for research studies on various topics. The special projects also include TRERS capacity building initiatives (digital skills), and a TRERS digitisation support programme, which will provide users with a single interface to discover and interact with analytical economic and other data.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Transfers to public entities	2 362 524	2 237 102	2 382 440	2 400 978	2 700 738	2 700 738	2 459 339	2 591 336	2 664 884
Dube TradePort Corporation	488 991	433 281	488 620	513 101	505 401	505 401	538 508	563 324	581 285
Ezemvelo KwaZulu-Natal Wildlife	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
<i>of which:</i>									
Invasive Alien Species Programme	49 710	51 897	54 232	55 897	55 897	55 897	58 412	61 041	62 933
TRERS	-	7 000	5 000	7 000	7 000	7 000	7 000	7 000	7 000
Maloti Drakensberg	-	520	515	515	515	515	515	515	515
Hilltop Camp	-	-	-	-	-	-	1 500	1 500	1 500
Subsidy from Vote 4	805 120	841 353	865 217	904 744	904 744	904 744	946 418	989 007	1 019 682
Ithala Development Finance Corporation	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
<i>of which:</i>									
Clothing and Textile Hub	5 000	12 224	29 694	5 000	5 000	5 000	-	-	-
Detergents and Chemicals Shared Prod.	23 500	13 000	14 000	10 000	10 000	10 000	11 000	11 000	11 500
Youth Enterprise Development Fund	-	-	-	-	-	-	1 500	1 500	1 500
Edendale Auto Hub	9 000	-	-	1 000	-	-	-	-	-
Madadeni Clothing and Textile IEH Incubator	-	-	-	-	-	-	3 000	4 000	-
Indumo Shopping mall	10 000	18 000	25 000	-	-	-	-	-	-
Inkunzi Isematholeni	1 000	-	1 000	-	-	-	-	-	-
Ithala SOC Limited	65 000	51 142	49 288	51 904	361 904	361 904	-	-	-
Thokazi Royal Lodge	-	-	3 000	4 500	4 500	4 500	4 000	3 000	3 000
Shared infr. SMME & Co-ops incubation	7 410	-	-	-	-	-	-	-	-
Youth Funding Initiatives	-	-	-	-	-	-	5 000	5 000	5 000
Enterprise Development Fund	-	-	-	2 000	2 000	2 000	-	-	-
Women and Persons with Disabilities	-	-	-	-	-	-	4 000	-	-
Bakery Incubation	5 000	3 500	1 500	2 000	2 000	2 000	5 000	5 000	6 000
TRERS	-	-	-	-	2 760	2 760	3 000	3 000	-
Pulp & Paper Manufacturing	6 000	4 156	1 500	10 500	10 500	10 500	1 500	2 000	2 500
Moses Kotane Research Institute	56 608	59 055	60 867	60 546	61 546	61 546	66 950	70 124	72 280
KZN Growth Fund Agency	69 115	45 579	69 720	39 947	39 947	39 947	42 837	52 152	53 459
KwaZulu-Natal Economic Regulatory Authority	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
KwaZulu-Natal Tourism and Film Authority	272 454	253 097	256 447	257 515	258 015	258 015	272 776	290 331	299 161
KwaZulu-Natal Sharks Board	71 443	69 663	80 159	73 442	73 442	73 442	76 757	80 211	82 698
Richards Bay Industrial Development Zone Co.	109 945	128 115	130 336	136 436	136 336	136 336	144 595	151 012	155 631
Trade and Investment KwaZulu-Natal	168 336	103 592	103 307	111 305	105 605	105 605	106 643	124 152	127 706
KwaZulu-Natal Amafa and Heritage Institute	-	-	-	4 000	4 000	4 000	2 000	3 000	3 000
Transfers to other entities	25 446	41 171	36 919	22 808	32 011	32 011	42 110	43 557	45 869
DUT and UKZN RLED Initiative	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
Get2Natural	200	-	-	-	-	-	-	-	-
SABS	-	-	-	-	-	-	1 000	1 500	1 500
KZN Music Cluster (KUMISA)	4 500	4 000	3 500	4 000	4 000	4 000	4 500	5 000	6 000
CSIR - Cannabis/Hemp Commercialisation	-	-	-	-	5 000	5 000	5 000	6 000	7 000
SAAMBR	8 366	8 734	8 796	9 208	9 208	9 208	9 624	10 057	10 369
SAFDA	4 000	8 000	3 500	-	3 500	3 500	-	-	-
eThekweni Disability Business Chamber	-	-	-	-	830	830	-	-	-
uMgungundlovu Business Chamber	-	-	-	-	173	173	-	-	-
Tour Operators	999	-	1 250	-	-	-	-	-	-
Productivity SA	-	-	1 000	2 000	1 700	1 700	2 000	2 000	2 000
Service SETA	-	12 900	13 655	-	-	-	15 000	15 000	15 000
SEDA	-	2 000	1 000	-	-	-	-	-	-
Waste Economy Support Programme (WESP)	2 365	435	1 218	3 600	3 600	3 600	-	-	-
Total	2 387 970	2 278 273	2 419 359	2 423 786	2 732 749	2 732 749	2 501 449	2 634 893	2 710 753

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 2026/27 MTEF cater for investment into catalytic projects, while the entity funds its own operations, largely from the interest earned on its investment, as well as from service fees. Over the MTEF, the entity receives an additional allocation, funded through reprioritisation by EDTEA, specifically toward the KZN Business Incubation Programme Graduation Support.

KZNERA

KZNERA provides for the regulation and economic empowerment of the liquor and gambling industries in the province. The transfers over the 2026/27 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 provide for operational and project-specific expenses. Transfers increase steadily over the MTEF. Projects that are funded over the MTEF include development initiatives targeted at youth and other vulnerable groups, including Youth Business Incubation programmes, as well as programmes to address the transformation of both the film and tourism industries. The entity also receives once-off funding of R500 000 and R1.400 million from EDTEA in 2026/27 to upskill tour operators and to facilitate tourism activations to attract tourists to KZN, respectively.

KZNSB

The transfer to KZNSB provides for operational costs and capital expenses, as well as to undertake research and raise public awareness on the importance of marine conservation. The MTEF reflects steady growth.

RBIDZ

The entity's transfer from EDTEA caters for operational costs, as well as capital expenditure for the construction of investment projects, in terms of which the top structures are co-funded by the Department of Trade, Industry and Competition (the dtic). Over the MTEF, the entity will start the construction of the Nyanza Light Metals Titanium Manufacturing Plant, in addition to other capital investment projects in a mix of manufacturing and industrial support operations.

TIKZN

The transfer to TIKZN over the MTEF provides for operational costs, as well as the continuation of projects, specifically the KZN Growth Coalition, the Black Industrialists Technical Support and the continuation of the Drakensberg Cable Car project. In addition, the roll-out of an additional One-Stop-Shop service centre in the uMkhanyakude District Municipality is funded in 2026/27 only.

Amafa

The department made provision from the 2025/26 Main Appropriation and over the MTEF for an allocation to Amafa towards the upgrade and refurbishment of various heritage-related tourism sites across KZN.

Furthermore, the MTEF budget caters for transfers to other entities such as UKZN, South African Bureau of Standards (SABS), KUMISA, CSIR, SAAMBR, Productivity SA and the Services SETA.

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 the amount against *Provinces and municipalities* in Table 4.2 includes provision for motor vehicle licences and a transfer of R1 million to the uMzinyathi Economic Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project).

These amounts are excluded from the transfers to local government table, as these funds will be transferred to a municipal agency and not to the municipality. It must be noted that the 2025/26 Main Appropriation in Table 4.11 was updated to correctly reflect the Category B and Unallocated funds, as this was erroneously incorrectly reflected in the 2025/26 EPRE. These changes are only visible in this table.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Category A	2 800	-	-	-	2 500	2 500	2 500	-	-
Category B	64 900	44 300	29 200	14 241	19 552	19 552	23 900	6 300	7 000
Category C	5 000	5 700	1 000	500	500	500	1 900	800	1 000
Unallocated	-	-	-	13 300	3 300	3 300	10 000	27 000	23 500
Total	72 700	50 000	30 200	28 041	25 852	25 852	38 300	34 100	31 500

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		
		2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Infrastructure Economic Development	2.2 Reg. and Local Eco. Dev.	17 300	20 300	15 900	13 991	9 802	9 802	15 300	15 000	12 000
Municipal Employment Initiative	2.2 Reg. and Local Eco. Dev.	14 000	6 000	-	4 250	3 750	3 750	6 250	6 500	6 000
Redtape Reduction	2.2 Reg. and Local Eco. Dev.	-	-	-	-	-	-	2 000	4 500	4 000
uMdoni SMME and Co-operative Support Programme	2.2 Reg. and Local Eco. Dev.	-	-	-	1 000	1 000	1 000	-	-	-
KwaMajomela Light Manuf. Centre	2.2 Reg. and Local Eco. Dev.	-	-	-	-	-	-	-	-	-
Margate Airport	3.2 Sector Development	5 000	2 000	3 500	-	-	-	-	-	-
Newcastle Airport	3.2 Sector Development	3 000	-	-	-	-	-	-	-	-
Pietermaritzburg Airport	3.2 Sector Development	3 000	3 000	500	-	-	-	-	-	-
Richards Bay Airport	3.2 Sector Development	1 000	-	500	-	-	-	1 150	1 800	2 000
Prince Mangosuthu Buthelezi Airport	3.2 Sector Development	500	2 000	-	500	500	500	700	800	1 000
uTshwayelo Aquaculture	3.2 Sector Development	1 000	-	-	-	-	-	-	-	-
Balele Game Park Abattoir	3.2 Sector Development	-	-	-	-	5 000	5 000	3 000	4 000	5 000
Cannabis/Hemp Commercialisation	3.2 Sector Development	-	-	-	5 000	-	-	-	-	-
Long Term Development Strategy	5.1 Policy and Planning	2 000	1 000	-	-	-	-	-	-	-
Informal Economy Support Programme (TRERS)	2.3 Economic Empowerment	-	-	-	-	2 500	2 500	4 900	-	-
Balele Game Reserve	6.3 Tourism Growth and Dev.	6 500	3 000	-	-	-	-	-	-	-
Inkosi uMtubatuba Information Centre	6.3 Tourism Growth and Dev.	6 500	3 000	-	-	-	-	-	-	-
Strategic Enviro Assessment	7.1 Environ Policy Planning	-	-	1 000	-	-	-	-	-	-
Highover Game Reserve	6.3 Tourism Growth and Dev.	3 000	-	2 000	-	-	-	-	-	-
Beach Development	6.3 Tourism Growth and Dev.	2 500	2 500	-	-	-	-	1 000	1 500	1 500
Greenest Municipality Competition	7.3 Enviro Quality Mngmnt.	4 900	1 800	3 600	-	-	-	-	-	-
Green and Smart Municipality Comp.	7.1 Environ Policy Planning	-	2 400	2 000	-	-	-	2 000	-	-
Transformative River Management Prog.	7.1 Environ Policy Planning	-	-	1 200	1 300	1 300	1 300	2 000	-	-
Natural Resource Management Comp.	7.3 Enviro Quality Mngmnt.	2 500	3 000	-	-	-	-	-	-	-
Integrated Environmental Management Tool	7.3 Enviro Quality Mngmnt.	-	-	-	2 000	2 000	2 000	-	-	-
Total		72 700	50 000	30 200	28 041	25 852	25 852	38 300	34 100	31 500

With regard to Category A, the amount in 2022/23 relates to the construction of an informal trade stall in eFolweni, in the eThekweni Metro. The 2025/26 Adjusted Appropriation reflects an increased allocation in respect of transfers to the eThekweni Metro in respect of the Informal Economy Support Programme as part of the TRERS implementation. In 2026/27, provision is made for the continued implementation of the Informal Economy Support Programme as part of the TRERS implementation.

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 2022/23. The department transferred funds in 2022/23 to the iNkosi uMtubatuba Municipality in respect of the visitors' information centre in the municipality. 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 were transferred to Ray Nkonyeni, uMdoni, eDumbe, Msunduzi, eMadlangeni, iNkosi uMtubatuba and other local municipalities.

In 2024/25, provision was made for informal infrastructure development, and transfers to the AbaQulusi, uMsinga, uMdoni, Msunduzi, uMngeni, Richmond, uMfolozi, uMlalazi, iMpendle, uMzumbe and iNkosi uMtubatuba 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. Also included were transfers undertaken in respect of the approved roll-over, where funds were transferred to the uMuziwabantu, iNkosi Langelibalele, Alfred Duma, uMhlathuze, uMlalazi, and Dr Nkosazana Dlamini Zuma municipalities for the Greenest Municipality Competition. Also included was a once-off transfer of R3 million in 2024/25 to the Ray Nkonyeni Municipality in respect of the Margate Airport project. These funds were suspended from Vote 12: Transport for the sourcing of an airport emergency fire and rescue vehicle. In addition, the department conducted an assessment against the signed funding agreements of approved projects implemented in 2024/25 to determine where the greatest funding needs were. To support progress as per the project implementation plan, this category was increased 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.

The 2025/26 Adjusted Appropriation was reduced in respect of funds which were suspended to Vote 7: Health. In this regard, funds were cut from the municipal infrastructure projects (iMpendle Infrastructure and iMpendle MEI) and other unallocated Informal Infrastructure Projects following a needs assessment undertaken by the department, as well as from *Transfers and subsidies to: Public corporations and private enterprises* in respect of transfers to the IDFC for the Edendale Auto Hub project due to delays in securing a 30-year lease for land with the Msunduzi Municipality where the project is anticipated to continue in 2026/27.

Also contributing to the decrease was the Cannabis/Hemp Commercialisation project where the department had initially intended to transfer funds in respect of the Cannabis/Hemp Commercialisation project to the Okhahlamba Municipality, however, due to the municipality being unable to undertake the project, the department identified CSIR as a suitable implementing agent for the project based on proven technical expertise, extensive experience in managing similar complex scientific and industrial initiatives, and their public mandate to support national and provincial development priorities. Mitigation to the decrease was provision made for the upgrading of the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district.

Over the 2026/27 MTEF, provision is made for the Balele Game Park Abattoir in respect of implementing the livestock products processing project as part of the rural industrialisation and enterprise development strategy. The focus of the project is upgrading the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district, as mentioned. In addition, the department will continue with the MEI, Redtape reduction and informal infrastructure development initiatives in various municipalities, which includes informal trade stalls, taxi ranks and other infrastructure to assist the informal economy. The department also made provision to support the Richards Bay Airport, Beach Development, as well as transfers to the uMhlathuze Municipality in respect of the Informal Economy Support Programme as part of the TRERS implementation. Furthermore, provision is made for the Green and Smart Municipality Competition and the Transformative River Management Programme which is unallocated at this stage until the qualifying municipalities have been identified.

With regard to Category C, the amounts in 2022/23 relate to 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. In 2025/26 and over the MTEF, the department made provision for the Prince Mangosuthu Buthelezi Airport for transfer to the Zululand District Municipality. The department also provided for transfers to the iLembe District Municipality in respect of the Informal Economy Support Programme as part of the TRERS implementation.

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 and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service, as mentioned.

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 2026/27 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, Gamalakhe Taxi Rank and Informal trading Municipal Informal Infrastructure Economy (MIIE), Big 5 Hlabisa (Hlabisa Town) MIIE, Gingindlovu Trading Facilities MIIE, Construction of Greater Kokstad Informal Business Market, Mandeni Mini Factory and Informal Enterprise Support Programme, Redtape Reduction, as well as other MEI and Informal Infrastructure projects.
- Over the 2026/27 MTEF, *Departmental agencies and accounts* comprises transfers to the KZNGFA, Services SETA, SABS, and to Productivity SA to facilitate competitiveness improvement of KZN enterprises.
- *Higher education institutions* over the 2026/27 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 the IDFC and includes funding for the youth funding initiatives, women and persons with disabilities, the Youth Enterprise Development Fund, among others. The detail is discussed in Section 7.7.
- *Non-profit institutions* relates to transfer to SAFDA in respect of the TRERS agriculture pillar of the strategy, as mentioned, and to the eThekweni Disability Business Chamber to establish 10 District Disability Business Chambers across the province and to launch the KZN Disability Business Chamber.
- *Households* pertains to staff exit costs and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service, as mentioned.

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

- *Provinces and municipalities* over the MTEF caters for the Balele Game Park Abattoir 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.
- *Public corporations and private enterprises* relates to transfers to RBIDZ, as well as KUMISA, as discussed in detail in Section 7.7. Also included is provision for the transfer to CSIR for the Cannabis/Hemp Commercialisation project.
- *Households* caters for bursaries to external students and staff exit costs. There is no provision made for staff exit costs over the 2026/27 MTEF and this will be reviewed in-year.

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.
- *Households* pertains to staff exit costs and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service, as mentioned.

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

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
1. Administration	2 136	1 183	1 281	328	440	541	2 760	358	369
Provinces and municipalities	226	208	140	328	328	328	343	358	369
Motor vehicle licences	226	208	140	328	328	328	343	358	369
Households	1 910	975	1 141	-	112	213	2 417	-	-
Bursaries	120	61	-	-	-	-	-	-	-
Staff exit costs	1 790	914	1 141	-	112	213	2 417	-	-
2. Integrated Economic Development	241 962	202 490	232 798	152 092	465 718	465 718	132 800	135 152	127 459
Provinces and municipalities	31 800	26 300	15 900	19 241	17 052	17 052	28 450	26 000	22 000
Manguzi Trade stalls	4 500	4 500	-	-	-	-	-	-	-
uMzambe Kwa Smith	-	-	2 000	700	800	800	800	-	-
iMpendle Infrastructure	-	-	1 200	900	-	-	-	-	-
Richmond CBD Trading Stores	-	-	359	1 391	1 391	1 391	-	-	-
iNkosi Langalibalele MEI for Informal Enterprises	-	-	-	-	500	500	-	-	-
Mandeni Mini Factory	-	-	-	-	1 000	1 000	2 000	-	-
Devolement of Esikhaleni Flee Market	-	-	-	-	3 000	3 000	-	-	-
uMdoni SMME and Co-operative Support Programme	-	-	-	-	1 000	1 000	-	-	-
Municipal Infrastructure Projects	-	-	-	-	-	-	3 500	-	-
Informal Enterprise Support Programme	-	-	-	-	-	-	4 900	-	-
uMlalazi Municipality MIE	-	-	-	-	-	-	3 000	-	-
Greater Kokstad Construction of Informal Business Market	-	-	-	-	-	-	3 000	-	-
Mkuze Infrastructure	1 000	-	-	-	-	-	-	-	-
uMhlathuze MEI	2 000	-	-	-	-	-	-	-	-
Mthonjaneni Redtape Reduction	-	-	-	-	-	-	300	-	-
Mthonjaneni MEI	-	-	-	-	-	-	1 000	-	-
eFolweni Infrastructure	1 800	-	-	-	-	-	-	-	-
Isipingo MEI	1 000	-	-	-	-	-	-	-	-
Ezingolweni MEI	1 000	-	-	-	-	-	-	-	-
uMzinto Infrastructure	2 000	-	-	-	-	-	-	-	-
Msunduzi Redtape Reduction	-	-	-	-	-	-	200	-	-
Maphumulo MEI	1 000	-	-	-	-	-	-	-	-
Ndwedwe MEI	1 000	-	-	-	-	-	-	-	-
Alfred Duma Infrastructure	2 000	-	-	-	-	-	-	-	-
Mpofana Municipality MEI	-	-	-	-	-	-	250	-	-
Mandeni MEI	1 000	-	-	-	-	-	-	-	-
KwaDukuza MEI	1 000	-	-	-	-	-	-	-	-
uMsinga Infrastructure	1 000	-	2 000	-	-	-	-	-	-
eMondlo Infrastructure	2 000	-	2 000	-	-	-	-	-	-
Newcastle MEI	2 000	-	-	-	-	-	-	-	-
uMzinyathi DDA MEI	1 500	-	-	-	-	-	-	-	-
uBuhlebezwe Highflats	2 000	-	-	-	-	-	-	-	-
Kokstad MEI	1 000	-	-	-	-	-	-	-	-
Greater Kokstad Collapsible Pop Up Carts	-	-	-	-	2 185	2 185	-	-	-
Dr Nkosazana Dlamini-Zuma MEI	1 000	-	-	-	-	-	-	-	-
Msunduzi Municipality MEI	2 000	1 000	-	-	-	-	750	-	-
Greater Kokstad Municipality Inf. Econ. Infr. Dev	-	1 000	-	-	-	-	-	-	-
Greater Kokstad Municipality MEI	-	-	-	-	-	-	750	-	-
Msunduzi Municipality Inf. Econ. Infr. Dev	-	1 000	1 000	-	-	-	-	-	-
eMondlo IEI	-	2 000	-	-	-	-	-	-	-
Alfred Duma MEI For Informal Enterprises	-	500	-	-	-	-	-	-	-
Johannes Phumani Phungula Municipality MEI	-	-	-	-	-	-	1 000	-	-
Alfred Duma Inf. Econ. Infr. Dev	-	2 000	-	-	-	-	-	-	-
eMadlangeni MEI	-	500	-	-	-	-	-	-	-
iMpendle ITI	-	900	-	-	-	-	-	-	-
uBuhlebezwe Inf. Econ. Infr. Dev	-	2 000	-	-	-	-	-	-	-
KwaMbonambi Town Market stalls	-	1 000	2 000	-	-	-	-	-	-
King Dinuzulu Suburb Trading Facilities	-	1 000	2 000	-	426	426	-	-	-
uMzinto Bus Rank Informal Trader stalls	-	2 000	-	-	-	-	-	-	-
uMndoni MEI	-	1 000	-	-	-	-	-	-	-
Richmond Municipality MEI	-	-	-	-	-	-	500	-	-
uMngeni ITI	-	1 400	1 041	-	-	-	-	-	-
uMngeni MEI	-	1 000	-	1 000	1 000	1 000	-	-	-
uMsinga IEI	-	2 000	-	-	-	-	-	-	-
Dannhauser MEI	-	-	-	500	500	500	-	-	-
iMpendle MEI	-	-	-	500	-	-	-	500	-
iNkosi Langalibalele MEI for Informal Enterprises	-	-	-	500	-	-	-	-	-
uMfolozi Municipality MEI	-	-	-	-	-	-	1 000	-	-
iNkosi uMtubatuba MEI for Manufacturing Sector	-	-	-	1 000	1 000	1 000	-	-	-
Refurb of Jolivet Taxi Rank stalls and new stalls at Bus Rank	-	-	-	1 000	-	-	-	-	-
uMzinto Bus Rank Upgrade and Mechanic Workshop	-	-	-	-	1 000	1 000	-	-	-
Nkandla Municipality MEI	-	-	-	-	-	-	1 000	-	-
uMzambe MEI	-	1 000	-	-	-	-	-	-	-
Big 5 Hlabisa Municipality MIE	-	-	-	-	-	-	2 500	-	-
Redtape Reduction (unallocated)	-	-	-	-	-	-	1 500	4 500	4 000
Informal Infrastructure Projects	-	-	-	10 000	-	-	-	15 000	12 000
Gamalakhe Taxi Rank and Informal Trading	-	-	-	-	-	-	500	-	-
Municipal Employment Initiatives	-	-	-	-	-	-	-	6 000	6 000
uMuzwabantu MEI	-	-	-	750	750	750	-	-	-
uMdoni SMME and Co-operative Support Programme	-	-	-	1 000	-	-	-	-	-
Informal Economy Support Programme	-	500	2 300	-	2 500	2 500	-	-	-

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

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
2. Integrated Economic Development	241 962	202 490	232 798	152 092	465 718	465 718	132 800	135 152	127 459
Departmental agencies and accounts	69 115	60 479	85 375	41 947	41 647	41 647	60 837	70 652	71 959
Services SETA	-	12 900	13 655	-	-	-	15 000	15 000	15 000
KZN Growth Fund Agency (KZNGFA)	69 115	45 579	69 720	39 947	39 947	39 947	42 837	52 152	53 459
SEDA	-	2 000	1 000	-	-	-	-	-	-
SABS	-	-	-	-	-	-	1 000	1 500	1 500
Productivity SA	-	-	1 000	2 000	1 700	1 700	2 000	2 000	2 000
Higher education institutions	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
UKZN RLED Initiative	3 255	3 429	3 000	4 000	4 000	4 000	4 986	4 000	4 000
DUT RLED Initiative	1 761	1 673	-	-	-	-	-	-	-
Public corporations and private enterprises	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Ithala Development Finance Corporation	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Non-profit institutions	4 000	8 000	3 500	-	4 330	4 330	-	-	-
SAFDA	4 000	8 000	3 500	-	3 500	3 500	-	-	-
eThekweni Disability Business Chamber	-	-	-	-	830	830	-	-	-
Households	121	587	41	-	25	25	527	-	-
Staff exit costs	121	587	41	-	25	25	527	-	-
3. Trade and Sector Development	861 201	737 226	793 984	832 488	825 255	825 264	875 446	927 812	959 502
Provinces and municipalities	31 483	8 000	5 500	5 500	5 500	5 500	7 650	6 600	8 000
Newcastle Airport	3 000	-	-	-	-	-	-	-	-
Margate Airport	5 000	2 000	3 500	-	-	-	-	-	-
uTshwayelo - Aquaculture	1 000	-	-	-	-	-	-	-	-
Mkuze Airport	13 083	1 000	1 000	-	-	-	2 800	-	-
Cannabis/Hemp Commercialisation	-	-	-	5 000	-	-	-	-	-
District Agri Value-Add Facilities	900	-	-	-	-	-	-	-	-
Coal Gassification Project	2 000	-	-	-	-	-	-	-	-
Prince Mangosuthu Buthezi Airport	500	2 000	-	500	500	500	700	800	1 000
Balele Game Park Abattoir - Madlangeni Municipality	-	-	-	-	5 000	5 000	3 000	4 000	5 000
Livestock Products Processing Project	2 000	-	-	-	-	-	-	-	-
Pietermaritzburg Airport	3 000	3 000	500	-	-	-	-	-	-
Richards Bay Airport	1 000	-	500	-	-	-	1 150	1 800	2 000
Departmental agencies and accounts	713 935	595 928	652 794	684 952	672 552	672 552	712 101	757 600	781 271
Dube TradePort Corporation	488 991	433 281	488 620	513 101	505 401	505 401	538 508	563 324	581 285
Trade and Investment KwaZulu-Natal	168 336	103 592	103 307	111 305	105 605	105 605	106 643	124 152	127 706
Moses Kotane Research Institute (MKRI)	56 608	59 055	60 867	60 546	61 546	61 546	66 950	70 124	72 280
Public corporations and private enterprises	114 445	132 115	133 836	140 436	145 336	145 336	154 095	162 012	168 631
KZN Music Cluster (KUMISA)	4 500	4 000	3 500	4 000	4 000	4 000	4 500	5 000	6 000
CSIR - Cannabis/Hemp Commercialisation	-	-	-	-	5 000	5 000	5 000	6 000	7 000
Richards Bay Industrial Development Zone Company SOC Ltd	109 945	128 115	130 336	136 436	136 336	136 336	144 595	151 012	155 631
Non-profit institutions	-	-	-	-	173	173	-	-	-
uMgungundlovu Business Chamber	-	-	-	-	173	173	-	-	-
Households	1 338	1 183	1 854	1 600	1 694	1 703	1 600	1 600	1 600
Bursaries	1 333	983	1 370	1 600	1 600	1 600	1 600	1 600	1 600
Staff exit costs	5	200	484	-	94	103	-	-	-
4. Business Regulation and Governance	138 975	141 934	143 102	149 626	149 887	149 887	157 149	163 467	168 534
Departmental agencies and accounts	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
KZN Economic Regulatory Authority (KZNERA)	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
Households	83	6	64	-	261	261	721	-	-
Staff exit costs	83	6	64	-	261	261	721	-	-
5. Economic Planning	2 208	1 004	4	-	1 201	1 201	-	-	-
Provinces and municipalities	2 000	1 000	-	-	1 000	1 000	-	-	-
eDumbe Econ. Dev. Plan	1 000	-	-	-	-	-	-	-	-
uMzinyathi Econ. Dev. Plan	1 000	1 000	-	-	1 000	1 000	-	-	-
Public corporations and private enterprises	200	-	-	-	-	-	-	-	-
Get2Natural	200	-	-	-	-	-	-	-	-
Households	8	4	4	-	201	201	-	-	-
Staff exit costs	8	4	4	-	201	201	-	-	-
6. Tourism	363 397	336 726	344 359	334 957	335 481	335 539	352 533	375 042	386 359
Provinces and municipalities	18 500	13 500	6 500	-	-	-	1 000	1 500	1 500
Balele Game Reserve - eMadlangeni Municipality	6 500	3 000	-	-	-	-	-	-	-
Mtubatuba Municipality Information Centre	6 500	3 000	-	-	-	-	-	-	-
Highover Game Reserve - Richmond Municipality	3 000	-	2 000	-	-	-	-	-	-
Beach Development - uMhlabuyalingana	2 500	-	-	-	-	-	-	-	-
Beach Development - Ugu south coast, uMdoni LM	-	2 500	-	-	-	-	-	-	-
KwaShushu Hot Springs	-	-	3 500	-	-	-	-	-	-
Beach Development	-	-	-	-	-	-	1 000	1 500	1 500
UMEDA - Howick Falls Tourism Precinct	-	5 000	1 000	-	-	-	-	-	-
Departmental agencies and accounts	343 897	322 760	336 606	334 957	335 457	335 457	351 533	373 542	384 859
KwaZulu-Natal Amafa and Research Institute	-	-	-	4 000	4 000	4 000	2 000	3 000	3 000
KwaZulu-Natal Sharks Board	71 443	69 663	80 159	73 442	73 442	73 442	76 757	80 211	82 698
KwaZulu-Natal Tourism and Film Authority (KZNTAFA)	272 454	253 097	256 447	257 515	258 015	258 015	272 776	290 331	299 161
Non-profit institutions	999	-	1 250	-	-	-	-	-	-
Tour Operators	999	-	1 250	-	-	-	-	-	-
Households	1	466	3	-	24	82	-	-	-
Staff exit costs	1	466	3	-	24	82	-	-	-

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

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
7. Environmental Affairs	874 055	917 424	943 190	984 264	984 354	984 354	1 029 224	1 069 120	1 101 999
Provinces and municipalities	7 400	7 200	7 800	3 300	3 300	3 300	4 000	-	-
Natural Resource Management Competition	2 500	3 000	1 000	-	-	-	-	-	-
Green and Smart Municipality Competition	-	2 400	2 000	-	-	-	2 000	-	-
Integrated Environmental Management Tool	-	-	-	2 000	2 000	2 000	-	-	-
Transformative River Management Programme	-	-	1 200	1 300	1 300	1 300	2 000	-	-
Greenest Municipality Competition	4 900	1 800	3 600	-	-	-	-	-	-
Departmental agencies and accounts	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Ezemvelo KwaZulu-Natal Wildlife	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Public corporations and private enterprises	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Waste Economy Support Programme (WESP)	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Non-profit institutions	8 404	8 734	8 796	9 208	9 263	9 263	9 624	10 057	10 369
SAAMBR	8 366	8 734	8 796	9 208	9 208	9 208	9 624	10 057	10 369
Waste Economy Support Programme (WESP)	38	-	-	-	55	55	-	-	-
Households	1 094	285	412	-	90	90	1 755	-	-
Staff exit costs	1 050	255	412	-	90	90	1 755	-	-
Claims against the state	44	30	-	-	-	-	-	-	-
Total	2 483 934	2 337 987	2 458 718	2 453 755	2 762 336	2 762 504	2 549 912	2 670 951	2 744 222

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

- *Provinces and municipalities* in 2025/26 caters for transfers to the uMzinyathi Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project). There is no provision made over the MTEF.
- *Households* pertains to staff exit costs.

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

- *Provinces and municipalities* reflects 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. There is no provision made over the MTEF.
- *Households* pertains to staff exit costs.

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

- *Provinces and municipalities* caters for transfers in respect of the Green and Smart Municipality Competition, as well as the Transformative River Management Programme with allocations in 2026/27 only at this stage.
- *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. There is no provision made over the MTEF.
- *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).
- *Households* pertains to claims against the state and staff exit costs and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service, as mentioned.

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 2022/23 to 2028/29.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Office of the MEC	19 322	18 814	17 008	24 123	20 374	20 374	21 490	23 263	23 993
2. Office of the HOD	28 872	28 172	20 017	23 811	21 153	21 153	24 741	24 578	25 329
3. Financial Management	45 253	42 646	50 006	56 469	56 469	56 469	60 195	63 108	65 790
4. Corporate Services	228 349	294 421	269 148	264 070	282 731	287 731	290 738	296 396	306 803
Total	321 796	384 053	356 179	368 473	380 727	385 727	397 164	407 345	421 915

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	288 600	365 922	339 305	357 886	368 606	368 505	385 050	402 632	417 056
Compensation of employees	120 882	124 549	126 254	146 666	143 657	143 556	159 810	170 108	177 764
Goods and services	167 718	241 373	213 051	211 220	224 891	224 891	225 240	232 524	239 292
Interest and rent on land	-	-	-	-	58	58	-	-	-
Transfers and subsidies to:	2 136	1 183	1 281	328	440	541	2 760	358	369
Provinces and municipalities	226	208	140	328	328	328	343	358	369
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 910	975	1 141	-	112	213	2 417	-	-
Payments for capital assets	26 846	16 925	15 569	10 259	11 681	16 681	9 354	4 355	4 490
Buildings and other fixed structures	-	234	1 720	-	339	522	200	150	155
Machinery and equipment	19 497	16 691	13 849	10 259	11 342	16 149	9 154	4 205	4 335
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	7 349	-	-	-	-	10	-	-	-
Payments for financial assets	4 214	23	24	-	-	-	-	-	-
Total	321 796	384 053	356 179	368 473	380 727	385 727	397 164	407 345	421 915

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 2025/26 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts and grows steadily thereafter over the 2026/27 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 2025/26 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. 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 2026/27 MTEF allocations grow steadily and cater for salaries, as well as operational costs including audit costs, stationery, printing and office supplies.

The Corporate Services sub-programme comprises four units, namely Human Resources Management, Information Technology, Legal Services and Auxiliary Services. This sub-programme provides strategic direction, manages and drives strategy implementation, and creates an enabling environment through deployment of human resources, business management processes, systems and support services. The 2025/26 Adjusted Appropriation reflects an increased allocation, mainly against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs, *Buildings and other fixed structures* to cater for expenditure arising from the previous year in respect of unplanned but necessary upgrades undertaken at the Cascades office which entails the conversion of the boardroom into office spaces, as well as the installation of an awning shelter for park homes at the Inkosi uMtubatuba district office, as well as *Machinery and equipment* to cater for the purchase of office equipment which was under-budgeted for. There is steady growth over the MTEF.

Compensation of employees reflects an increasing trend over the MTEF, and provides for the filling of vacant posts, among others. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts. *Compensation of employees* shows growth of 11.2 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 6.4 per cent in 2027/28 and 4.5 per cent in the outer year, to cater for the filling of vacant posts, the 1.5 per cent pay progression, increase for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement.

Goods and services largely caters for property payments, communication costs and all other administration related operational costs. The increase in the 2025/26 Adjusted Appropriation was largely due to various spending pressures largely in respect of legal costs and computer services costs. The budget grows steadily over the 2026/27 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 and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service. There is no provision made against this category in the two outer years of the 2026/27 MTEF and this will be reviewed in-year.

Buildings and other fixed structures in the 2025/26 Adjusted Appropriation and over the MTEF caters for unplanned but necessary upgrades in respect of the Cascades office which entails the conversion of the boardroom into office spaces, as well as the installation of an awning shelter for park homes at the iNkosi uMtubatuba district office. The provision made against this category over the MTEF caters for any upgrade and major maintenance requirements in respect of the Cascades office.

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 2025/26 Revised Estimate provides 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 2026/27.

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 interest on overdue payments to SARS.

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 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.16 : Service delivery measures: Administration

Outputs	Performance indicators	Estimated performance		Medium-term targets		
		2025/26	2026/27	2027/28	2028/29	
1. Office of the CFO						
1.1	Payment of valid invoices within 30 days	• % of valid invoices paid within 30 days	100%	100%	100%	100%
1.2	25% spend on PDIs African suppliers	• % compliance to targets set for African suppliers	100%	100%	100%	100%
1.3	20% spend on PDIs women suppliers	• % of compliance to targets set for women suppliers	100%	100%	100%	100%
1.4	25% spend on PDIs youth suppliers	• % of compliance to targets set for youth suppliers	100%	100%	100%	100%
1.5	7% spend on PDIs: suppliers with a disability	• % of compliance to targets set for suppliers with a disability	100%	100%	100%	100%
1.6	Transfers and subsidies	• % of transfer payments budget paid over	100%	100%	100%	100%
2. Human Resource Management						
2.1	Recruitment of females at SMS level	• % of females recruited at SMS level	100%	100%	100%	100%
2.2	Recruitment of Persons with Disabilities (PWDs)	• % of persons with disabilities recruited	50%	50%	50%	50%
2.3	Vacancy rate	• % of vacancy rate	2%	2%	2%	2%
2.4	Compliance with performance management procedure	• % of signed Performance Agreements submitted	10%	10%	10%	10%
2.5	Implementation of health and wellness initiatives in accordance with DPSA's requirements	• No. of health and wellness initiatives implemented	100%	100%	100%	100%

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 2022/23 to 2028/29. The growth reflected in Programme 2 under the sub-programme: Enterprise Development was impacted by the 2026/27 MTEF budget cuts of R20.431 million in 2027/28 and R22.327 million in 2028/29. The budget cut was effected in full against *Transfers and subsidies to: Public corporations and private enterprises* in respect of the transfer to the IDFC for the Ithala SOC Limited operational expenses, as explained.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Enterprise Development	257 545	224 014	274 943	222 138	520 803	520 803	204 763	191 341	173 705
2. Regional and Local Economic Development	55 361	53 157	37 319	40 883	37 634	37 634	45 908	48 301	45 096
3. Economic Empowerment	25 466	52 600	53 646	87 149	70 452	70 452	78 987	78 128	101 256
Total	338 372	329 771	365 908	350 170	628 889	628 889	329 658	317 770	320 057

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	91 702	126 283	131 372	197 808	162 318	162 318	195 648	182 618	192 598
Compensation of employees	67 630	77 425	90 746	114 453	102 037	101 313	130 025	125 021	117 647
Goods and services	24 072	48 858	40 626	83 355	60 281	61 005	65 623	57 597	74 951
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	241 962	202 490	232 798	152 092	465 718	465 718	132 800	135 152	127 459
Provinces and municipalities	31 800	26 300	15 900	19 241	17 052	17 052	28 450	26 000	22 000
Departmental agencies and accounts	69 115	60 479	85 375	41 947	41 647	41 647	60 837	70 652	71 959
Higher education institutions	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Non-profit institutions	4 000	8 000	3 500	-	4 330	4 330	-	-	-
Households	121	587	41	-	25	25	527	-	-
Payments for capital assets	593	998	1 738	270	853	853	1 210	-	-
Buildings and other fixed structures	-	168	926	-	-	-	-	-	-
Machinery and equipment	593	830	812	270	853	853	1 210	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	4 115	-	-	-	-	-	-	-	-
Total	338 372	329 771	365 908	350 170	628 889	628 889	329 658	317 770	320 057

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 significant increase in the 2025/26 Adjusted Appropriation was in respect of the additional funding of R300 million where the PEC resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the IDFC who will in turn process the payments for operational costs of Ithala SOC Limited. This is a specific and exclusive appropriation, and the funds can only be used for the operational costs of Ithala SOC Limited. This once-off allocation explains the decrease in 2026/27. The 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, the bakery incubation project, among others. This programme was the only programme to be impacted by the 2026/27 MTEF budget cuts, as explained.

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 2026/27 MTEF provides for transfers to municipalities for informal infrastructure projects to various municipalities, MEIs and Redtape Reduction. The fluctuating trend is in line with the projects identified over the period.

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

Compensation of employees provides for the filling of vacant posts, the 1.5 per cent pay progression, increases for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts. *Compensation of employees* shows a significantly high growth of 27.4 per cent from the 2025/26 Adjusted Appropriation to 2026/27 which provides for the filling of vacant posts. There is a decreasing trend in the two outer years of the MTEF with negative growth of 3.9 per cent in 2027/28 and 5.9 per cent in the outer year due to the end of contracts in respect of contract employees for the Operation Vula Fund (OVF) roll-out.

Goods and services reflects a decrease in 2026/27 and a fluctuating trend over the MTEF in respect of funds reprioritised from this category to other programmes and economic categories. The reduction in the 2025/26 Adjusted Appropriation was largely in respect of funds identified from *Goods and services* with regard to provision made for consultants' costs to assist the IDFC with various interventions, but this was no longer required due to the additional funding received by the IDFC and these funds were suspended towards budget pressures in Vote 7: Health. Also contributing were funds moved from *Goods and services* to *Transfers and subsidies to: Non-profit institutions* for transfer to the SAFDA, as explained. Over the 2026/27 MTEF, the allocations include the youth in real estate training and placement programme, TRERS capacity building initiatives, youth business incubation and women and people with disabilities initiatives.

Transfers and subsidies to: Provinces and municipalities consists of transfers for various projects implemented by municipalities. The 2026/27 MTEF allocation makes provision for projects such as the MEI for informal enterprises projects, the Redtape Reduction project, the informal trader stalls, etc.

Transfers and subsidies to: Departmental agencies and accounts shows a slight decrease in the 2025/26 Adjusted Appropriation and this relates to funds shifted from this category towards budget pressures in Vote 7: Health in respect of transfers to Productivity SA for the Competitiveness Improvement Programme where these funds were identified as a saving due to the budget for this being higher than required. The 2026/27 MTEF includes transfers to the KZNGFA, Productivity SA, SABS to support KZN businesses to attain relevant certifications and accreditations as required by legislation and sector markets, as well as transfers to SETA's Property Practitioners Regulatory Authority (PPRA) to provide support, training, funding and mentorship for the Youth in Business workshops, funding and general assistance through partnerships with other entities.

Transfers and subsidies to: Higher education institutions relates to transfers to UKZN and DUT to provide support for students completing various RLED initiative programmes. The funding over the 2026/27 MTEF relates to transfers 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 Limited, as detailed in Section 7.7.

Transfers and subsidies to: Non-profit institutions relates to transfers to the SAFDA and the eThekweni Disability Business Chamber. The increase in the 2025/26 Adjusted Appropriation relates to the transfer to the eThekweni Disability Business Chamber to establish 10 District Disability Business Chambers across the province and to launch the KZN Disability Business Chamber. There is no provision made against this category over the 2026/27 MTEF.

Transfers and subsidies to: Households pertains to staff exit costs and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service.

Buildings and other fixed structures reflects expenditure of R926 000 in 2024/25 in respect of the prefabricated farm structures procured for beneficiaries in the Amajuba and eThekweni districts. There is no provision made against this category over the 2026/27 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 2026/27 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 2025/26.

It is noted that the department is still in the process of finalising their 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.19 : Service delivery measures: Integrated Economic Development Services

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2025/26	2026/27	2027/28	2028/29	
1. Enterprise Development – SMMEs and Co-operatives						
1.1	MSMEs supported financially and non-financially	<ul style="list-style-type: none"> No. of MSMEs supported financially No. of MSMEs supported non-financially 	New New	52 2 200	52 2 200	52 2 200
1.2	Access to markets opportunities facilitated for MSMEs	<ul style="list-style-type: none"> No. of market access opportunities facilitated for MSMEs 	10	10	10	10
1.3	MSMEs incubated/ mentored	<ul style="list-style-type: none"> No. of MSMEs incubated 	80	80	80	80
2. Regional and Local Economic Development						
2.1	Municipal informal infrastructure projects funded	<ul style="list-style-type: none"> No. of municipal informal infrastructure projects funded 	15	8	5	5
2.2	Social and informal entrepreneurs capacitated	<ul style="list-style-type: none"> No. of social and informal entrepreneurs capacitated 	550	370	450	450
2.3	Municipal Redtape reduction interventions implemented	<ul style="list-style-type: none"> No. of municipal Redtape interventions implemented 	6	6	8	12
2.4	Municipal employment initiatives (MEI) funded	<ul style="list-style-type: none"> No. of municipal employment initiatives (MEI) funded 	8	12	6	6
3. Economic Empowerment						
3.1	Jobs facilitated for the trained priority groups individuals	<ul style="list-style-type: none"> No. of jobs facilitated for the trained priority groups individuals 	900	1 000	1 000	1 200
3.2	Youth, women and PWD business empowerment initiatives facilitated in priority sectors	<ul style="list-style-type: none"> No. of youth, women business empowerment initiatives facilitated in priority sectors 	8	8	8	8
3.3	Empowerment opportunities facilitated for businesses in rural and township areas	<ul style="list-style-type: none"> No. of empowerment opportunities facilitated for businesses in rural and township areas 	New	6	6	7

Table 4.19 : Service delivery measures: Integrated Economic Development Services

Outputs	Performance indicators	Estimated performance				
		2025/26	2026/27	2027/28	2028/29	
3.4	Initiatives implemented to support Black Industrialists (BI) programme	No. of initiatives implemented to support BI programme	2	6	6	7
3.5	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	45	110	110	110
3.6	Platforms provided for B-BBEE compliance engagements and analysis	No. of platforms provided for B-BBEE compliance engagements and analysis	8	9	9	9
3.7	B-BBEE enforcement partnerships established	No. of B-BBEE enforcement partnerships established	2	2	2	2

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 2022/23 to 2028/29.

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Trade and Investment Promotion	663 888	542 032	596 224	637 161	621 074	621 074	657 689	700 048	721 954
2. Sector Development	122 533	87 067	113 261	127 783	137 141	137 141	148 764	165 763	173 546
3. Strategic Initiatives	109 945	154 337	162 946	174 418	171 516	166 516	178 893	179 926	185 706
Total	896 366	783 436	872 431	939 362	929 731	924 731	985 346	1 045 737	1 081 206

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Current payments	34 903	45 962	77 328	106 764	103 212	98 203	109 785	117 805	121 580
Compensation of employees	18 251	20 671	50 064	58 866	55 825	55 816	68 696	72 670	75 940
Goods and services	16 652	25 291	27 264	47 898	47 387	42 387	41 089	45 135	45 640
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	861 201	737 226	793 984	832 488	825 255	825 264	875 446	927 812	959 502
Provinces and municipalities	31 483	8 000	5 500	5 500	5 500	5 500	7 650	6 600	8 000
Departmental agencies and accounts	713 935	595 928	652 794	684 952	672 552	672 552	712 101	757 600	781 271
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	114 445	132 115	133 836	140 436	145 336	145 336	154 095	162 012	168 631
Non-profit institutions	-	-	-	-	173	173	-	-	-
Households	1 338	1 183	1 854	1 600	1 694	1 703	1 600	1 600	1 600
Payments for capital assets	262	248	1 119	110	1 264	1 264	115	120	124
Buildings and other fixed structures	115	-	-	-	-	-	-	-	-
Machinery and equipment	147	248	1 119	110	1 264	1 264	115	120	124
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	896 366	783 436	872 431	939 362	929 731	924 731	985 346	1 045 737	1 081 206

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 2025/26 Adjusted Appropriation reflects a reduced allocation mainly due to the budget cut of R1 million from TIKZN and R7.700 million from the DTPC for re-allocation towards budget pressures in Vote 7: Health. The budget shows steady growth over the 2026/27 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. There is inflationary growth over the 2026/27 MTEF and includes the transfer to MKRI.

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 reduction in the 2025/26 Revised Estimate is due to delays in finding a service provider for the Mkuze Airport fire truck procurement. The budget shows steady growth in 2026/27 with a slight reduction in 2027/28 due to once-off airport projects.

Compensation of employees reflects high growth of 23.1 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 5.8 per cent in 2027/28, and 4.5 per cent in the outer year to cater for the filling of posts, a 1.5 per cent pay progression, increase for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts.

Goods and services over the MTEF includes provision made for various projects, such as the Agro-processing Market Compliance and Standards Programme, Cosmetics and Essential Oils Industry Support Programme, Fish Processing Facilities project, Kwande Festival, Wood and Furniture Incubation Programme, Development of Emerging Designers Incubation Programme and the KZN Economic Council, among others. The 2025/26 Revised Estimate reflects a decrease due to delays in finding a suitable service provider for the Mkuze Airport fire truck.

With regard to *Transfers and subsidies to: Provinces and municipalities*, the 2025/26 Adjusted Appropriation caters for implementing the livestock products processing project as part of the rural industrialisation and enterprise development strategy. The focus of the project is upgrading the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district. Provision is made over the 2026/27 MTEF for the Balele Game Park Abattoir, the continuation of the Prince Mangosuthu Buthelezi Airport, Richards Bay Airport aircraft rescue fire fighting truck refurbishment, as well as a once-off allocation to the Mkuze Airport for the aircraft rescue fire fighting vehicle in 2026/27.

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 the RBIDZ, as well as KUMISA, as discussed in detail in Section 7.7. The increase in the 2025/26 Adjusted Appropriation was due to a shift undertaken within the programme from *Transfers and subsidies to: Provinces and municipalities* where the funds were budgeted for to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the CSIR in respect of the Cannabis/Hemp Commercialisation project, as explained, and provision is also made over the MTEF in this regard.

Transfers and subsidies to: Non-profit institutions in the 2025/26 Adjusted Appropriation relates to transfers to the Pietermaritzburg and Midlands Chamber of Business to support interventions aimed at growing the economy of the province. No provision is made over the 2026/27 MTEF.

Transfers and subsidies to: Households caters for external bursaries and staff exit costs. The spending and allocations from 2022/23 to 2028/29 relate to bursaries for the Durban Aerotropolis learnerships. There is no provision made for staff exit costs over the 2026/27 MTEF and this will be reviewed in-year.

Machinery and equipment caters for the purchase of equipment for new staff appointments, as well as the replacement of redundant equipment. The increase in the 2025/26 Adjusted Appropriation was in respect of office furniture procured in 2024/25 but delivered and paid for in 2025/26 and this explains the reduction in 2026/27. There is steady growth over the MTEF.

Service delivery measures: Trade and Sector Development

Table 4.22 shows the main service delivery measures pertaining to Programme 3. The department is still in the process of finalising their 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.22: Service delivery measures: Trade and Sector Development

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
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	2	2	2
		15	15	15	15
		2	1	1	1
		2	2	2	2
		2	2	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 	1	2	2	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	3	3	3
		5	10	10	10
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 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Regulation Services	10 703	14 285	13 214	19 192	18 181	18 181	20 334	20 733	21 382
2. Consumer Protection	46 328	58 114	52 911	59 024	59 414	59 414	63 768	65 399	67 381
3. Liquor Regulation	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
4. Gaming and Betting	2 611	2 200	2 142	2 442	2 400	2 400	-	-	-
Total	198 534	216 527	211 305	230 284	229 621	229 621	240 530	249 599	257 297

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Current payments	59 516	74 468	66 354	80 658	79 708	79 708	83 381	86 132	88 763
Compensation of employees	35 624	37 359	38 454	45 601	40 690	40 690	41 750	44 019	46 000
Goods and services	23 892	37 109	27 900	35 057	39 018	39 018	41 631	42 113	42 763
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	138 975	141 934	143 102	149 626	149 887	149 887	157 149	163 467	168 534
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	83	6	64	-	261	261	721	-	-
Payments for capital assets	43	125	1 849	-	26	26	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	43	125	994	-	26	26	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	855	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	198 534	216 527	211 305	230 284	229 621	229 621	240 530	249 599	257 297

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 2025/26 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 allocations are now catered for under Programme 3, hence, there is no provision against this sub-programme over the MTEF.

Compensation of employees reflects minimal growth of 2.6 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 5.4 per cent in 2027/28, and 4.5 per cent in the outer year. The minimal growth in 2026/27 is due to the budget for the Gaming and Betting support staff which is now provided for under Programme 3. The growth over the MTEF provides for a 1.5 per cent pay progression, increase for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts.

Goods and services mainly provides for hosting consumer awareness campaigns and workshops, as well as the KZN automated licensing system. Furthermore, the budget provides for costs to improve access to services through the implementation of the Integrated Case Management System. The increase in the 2025/26 Adjusted Appropriation was due to a shift undertaken from Programme 1 where the funds were originally budgeted for to cater for the development of a call centre to be utilised by the public to report consumer related issues. This was initially planned to be procured utilising a service provider, but the department later realised that the software under the case management project could be utilised to set up the call centre. 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 and includes the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service.

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 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.25 : Service delivery measures: Business Regulation and Governance

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
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 finalised No. of business inspections conducted No. of programmes facilitated to support the informal economy 	42	42	42	43
		90%	90%	90%	90%
		1 000	1 000	1 000	1 000
		15	2	4	6
1.2 Regulatory reforms /reviewed and developed	<ul style="list-style-type: none"> No. of regulatory reforms reviewed and developed 	7	4	4	4
2. Consumer Protection					
2.1 Consumer awareness programmes conducted.	<ul style="list-style-type: none"> No. of consumer educational programmes implemented 	1 400	1400	1 400	1 400
2.2 Businesses enrolled on the compliance programmes	<ul style="list-style-type: none"> No. of businesses enrolled on the compliance programmes on the province. 	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 2022/23 to 2028/29.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Policy and Planning	7 684	5 676	2 005	9 649	6 194	6 194	7 762	7 409	7 723
2. Research and Development	6 661	7 022	8 127	8 426	8 426	8 426	14 417	13 643	14 130
3. Knowledge Management	3 791	5 713	9 250	12 327	12 727	12 727	15 929	16 019	16 575
4. Monitoring and Evaluation	6 715	12 033	10 265	17 303	14 783	14 783	17 278	18 236	19 030
Total	24 851	30 444	29 647	47 705	42 130	42 130	55 386	55 307	57 458

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	22 508	28 907	29 482	47 634	40 465	40 465	54 912	55 307	57 458
Compensation of employees	19 007	23 428	24 978	35 306	31 633	31 633	45 881	48 552	50 738
Goods and services	3 501	5 479	4 504	12 328	8 832	8 832	9 031	6 755	6 720
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 208	1 004	4	-	1 201	1 201	-	-	-
Provinces and municipalities	2 000	1 000	-	-	1 000	1 000	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	200	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8	4	4	-	201	201	-	-	-
Payments for capital assets	135	533	161	71	464	464	474	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	135	511	161	71	464	464	474	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	22	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	24 851	30 444	29 647	47 705	42 130	42 130	55 386	55 307	57 458

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 2025/26 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts. The increase in 2026/27 caters for a once-off purchase of office furniture for newly appointed staff. The budget grows steadily over the outer years.

The Research and Development sub-programme aims to provide research support that informs evidence-based decision making and to promote innovation in KZN. The MTEF budget largely caters for operational costs to establish an innovation fund to be utilised for new research undertaken by the department, in respect of sector research studies. The peak in 2026/27 caters for *Compensation of employees* in respect of filling vacant posts. There is a fluctuating trend over the MTEF.

The Knowledge Management sub-programme ensures that information relevant to the departmental economic development mandate is made available timeously by using properly designed sourcing, storage and dissemination technologies. The MTEF allocations cater for operational costs relating to the printing and publication of reports. The decrease in the 2025/26 Adjusted Appropriation was mainly due to delays in filling vacant posts. There is steady 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 2025/26 Adjusted Appropriation reflects a reduced allocation, mainly against *Compensation of employees* due to delays in filling vacant posts and *Goods and services* in respect of the Eastern Sea Board and District Investment Symposiums projects, as well as enforced savings on travel and subsistence costs due to vacant posts. There is steady growth over the MTEF.

Compensation of employees reflects high growth of 45 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 5.8 per cent in 2027/28, and 4.5 per cent in the outer year, to cater for filling new posts as per the approved organogram, a 1.5 per cent pay progression, increase for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts.

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 2025/26 Adjusted Appropriation was in respect of the Eastern Seaboard and District Investment Symposiums projects, as well as savings on travel and subsistence costs due to vacant posts. The allocations over the 2026/27 MTEF include projects, such as the impact assessment of economic development interventions, Information Governance Strategy, KZN Policy dialogue/summit and the development of a provincial infrastructure prioritisation plan.

Transfers and subsidies to: Provinces and municipalities in the 2025/26 Adjusted Appropriation caters for the transfer to the uMzinyathi Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project). There are no allocations over the 2026/27 MTEF.

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

Machinery and equipment provides for the replacement and purchase of office furniture and equipment. The increase in the 2025/26 Adjusted Appropriation is due to the purchase of office furniture ordered in the prior year and paid in 2025/26. The allocation in 2026/27 relates to provision made for the purchase of equipment for new staff appointments. There is no provision made in the two outer years and this will be reviewed in-year.

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 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.28 : Service delivery measures: Economic Planning

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
1. Policy and Planning					
1.1 Strategies formulated for economic development	• No. of strategies formulated for economic development	3	3	3	3
2. Statistics and Knowledge Management					
2.1 Up-to-date Social Accounting Matrix database for the province	• No. of Social Accounting Matrix databases for the province	1	1	1	1
2.2 Maintained project management database	• No. of maintained project databases	1	1	1	1
2.3 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 2022/23 to 2028/29. 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
1. Tourism Sector Transformation	13 711	14 863	18 009	17 262	16 058	16 058	21 132	23 201	24 113
2. Tourism Planning	7 564	7 425	8 516	11 179	11 679	11 679	14 097	15 671	16 197
3. Tourism Growth and Development	375 497	350 007	352 869	355 567	351 367	351 367	373 893	398 783	411 070
Total	396 772	372 295	379 394	384 008	379 104	379 104	409 122	437 655	451 380

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Current payments	32 953	35 567	34 879	48 601	43 373	43 315	56 489	62 449	64 852
Compensation of employees	22 294	23 290	26 010	29 573	24 934	24 876	39 532	41 937	43 823
Goods and services	10 659	12 277	8 869	19 028	18 439	18 439	16 957	20 512	21 029
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	363 397	336 726	344 359	334 957	335 481	335 539	352 533	375 042	386 359
Provinces and municipalities	18 500	13 500	6 500	-	-	-	1 000	1 500	1 500
Departmental agencies and accounts	343 897	322 760	336 606	334 957	335 457	335 457	351 533	373 542	384 859
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	999	-	1 250	-	-	-	-	-	-
Households	1	466	3	-	24	82	-	-	-
Payments for capital assets	422	-	156	450	250	250	100	164	169
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	422	-	156	450	250	250	100	164	169
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	2	-	-	-	-	-	-	-
Total	396 772	372 295	379 394	384 008	379 104	379 104	409 122	437 655	451 380

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 2025/26 Adjusted Appropriation reflects a decrease against *Compensation of employees* due to delays in filling vacant posts. The growth over the 2026/27 MTEF is largely inflationary and includes the Tourism Graduate programme 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. The increase over the 2026/27 MTEF mainly relates to *Compensation of employees* in respect of filling vacant posts.

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 to enforce compliance with the legislation. This sub-programme includes transfers to the KZNSB and KZNTAFA. The 2025/26 Adjusted Appropriation reflects a decrease mainly under *Compensation of employees* due to delays in filling vacant posts.

Compensation of employees reflects high growth of 58.5 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 6 per cent in 2027/28, and 4.5 per cent in the outer year, to cater for the filling of new posts as per the approved organogram, a 1.5 per cent pay progression, increase for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The decrease in the 2025/26 Adjusted Appropriation was as a result of slow progress with filling budgeted vacant posts.

Goods and services over the MTEF caters for the training of guides, Tourism Entrepreneurship Career Expo, Services Educators Development Programme which is the development of educators in the hospitality sector, through job shadowing, Tourism Entrepreneurship Career Expo to be held in the Harry Gwala district, the Master Shisanyama, as well as the upskilling and training of Tourist Guides, etc. The decrease in the 2025/26 Adjusted Appropriation relates to funds shifted from this programme where the funds were originally budgeted for to Programme 4 within *Goods and services* to cater for the tourist guide registration system.

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 expenditure catered for the Highover Game Reserve project in the Richmond Municipality, Howick Falls Tourism Precinct and for the transfer to the iLembe Enterprise Development under the iLembe District Municipality relating to the KwaShushu Hotsprings project. The provision in 2026/27 MTEF caters for the Beach Development project but the specific municipality where this project will be rolled out has not yet been identified.

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 against this category over the 2026/27 MTEF and this will be reviewed in-year.

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

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

Service delivery measures: Tourism

Table 4.31 illustrates the main service delivery measures pertaining to Programme 6: Tourism.

The department is still in the process of finalising their 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.31 : Service delivery measures: Tourism

Outputs	Performance indicators	Estimated performance		Medium-term targets		
		2025/26	2026/27	2027/28	2028/29	
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	4	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	6	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 2022/23 to 2028/29.

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Environmental Policy Planning and Co-ordination	28 727	30 704	26 485	29 943	32 316	32 316	31 637	24 503	25 583
Intergovt. Co-ordination, Spatial and Dev. Planning	17 324	19 838	16 933	22 333	25 364	25 364	21 525	19 494	20 081
Climate Change Management	11 403	10 866	9 552	7 610	6 952	6 952	10 112	5 009	5 502
2. Compliance and Enforcement	23 030	27 085	26 056	28 506	30 017	29 017	29 322	30 996	32 769
Enviro. Quality Manage. Compliance and Enforcem.	23 030	27 085	26 056	28 506	30 017	29 017	29 322	30 996	32 769
3. Environmental Quality Management	72 507	120 937	69 193	67 659	67 659	67 659	69 886	73 347	75 744
Impact Management	32 684	31 414	30 885	31 536	31 916	31 916	34 278	36 693	38 801
Air Quality Management	1 201	3 982	1 469	4 308	4 578	4 578	4 881	5 271	4 783
Pollution and Waste Management	38 622	85 541	36 839	31 815	31 165	31 165	30 727	31 383	32 160
4. Biodiversity Management	972 506	1 022 753	1 051 108	1 099 633	1 098 912	1 098 912	1 159 228	1 199 469	1 236 066
Biodiversity and Protected Area Plan. and Managem.	104 664	109 890	112 440	115 372	115 372	115 372	128 997	123 310	125 784
Conservation Agencies and Services	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Coastal Management	13 012	12 093	13 704	16 105	15 384	15 384	16 386	17 096	18 652
5. Environmental Empowerment Services	40 974	43 338	41 318	43 048	41 975	41 975	46 421	47 842	49 374
Environmental Capacity Development and Support	40 974	43 338	41 318	43 048	41 975	41 975	46 421	47 842	49 374
6. General Manager: Environmental Affairs	5 670	4 137	10 981	18 207	16 117	17 117	21 757	22 707	23 446
Environmental Services Administrative Support	5 670	4 137	10 981	18 207	16 117	17 117	21 757	22 707	23 446
Total	1 143 414	1 248 954	1 225 141	1 286 996	1 286 996	1 286 996	1 358 251	1 398 864	1 442 982

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Current payments	267 559	328 579	280 867	299 225	298 377	298 108	328 362	329 449	340 679
Compensation of employees	147 263	155 201	166 906	178 846	184 982	184 468	203 818	213 338	222 939
Goods and services	120 296	173 378	113 961	120 379	113 395	113 640	124 544	116 111	117 740
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	874 055	917 424	943 190	984 264	984 354	984 354	1 029 224	1 069 120	1 101 999
Provinces and municipalities	7 400	7 200	7 800	3 300	3 300	3 300	4 000	-	-
Departmental agencies and accounts	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Non-profit institutions	8 404	8 734	8 796	9 208	9 263	9 263	9 624	10 057	10 369
Households	1 094	285	412	-	90	90	1 755	-	-
Payments for capital assets	1 800	2 922	1 084	3 507	4 265	4 534	665	295	304
Buildings and other fixed structures	154	-	-	-	-	-	-	-	-
Machinery and equipment	1 646	2 922	1 084	3 507	4 265	4 534	665	295	304
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	29	-	-	-	-	-	-	-
Total	1 143 414	1 248 954	1 225 141	1 286 996	1 286 996	1 286 996	1 358 251	1 398 864	1 442 982

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 NRM 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 and this accounts for the reduction 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 increase in the 2025/26 Adjusted Appropriation was largely due to provision made for *Compensation of employees* to cater for the unanticipated Occupation Specific Dispensation (OSD) employees grade progression payments which were not budgeted for. The grade progression is an incentive to progress to the next pay grade for OSD employees who have obtained a certain number of years with satisfactory performance. There is steady growth over the MTEF.

The sub-programme: Environmental Quality Management provides management, strategic and specialist support and direction for pollution and waste management programmes in KZN, supports municipalities in the processing of Air Emission Licensing, facilitates air quality management, environmental impact mitigation and promotes sustainable development. Also included is short-term job creation through waste management, utilising the EPWP principles. The 2026/27 MTEF caters for air quality management development projects, supporting recycling enterprises, 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 2026/27 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 R64 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 2026/27 MTEF. The sub-programme grows steadily over the MTEF.

Compensation of employees reflects growth of 10.2 per cent from the 2025/26 Adjusted Appropriation to 2026/27, 4.7 per cent in 2027/28, and 4.5 per cent in the outer year, to cater for the filling of new posts as per the approved organogram, a 1.5 per cent pay progression, increases for housing and medical allowances, as well as the carry-through costs of the 2025 wage agreement. The increase in the 2025/26 Adjusted Appropriation was largely due to provision made for *Compensation of employees* to cater for the unanticipated OSD employees grade progression payments which were not budgeted for, as mentioned.

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 decrease reflected in the 2025/26 Adjusted Appropriation was due to enforced savings on travel and subsistence costs, contractors' costs and venues and facilities. The EPWP Integrated Grant for Provinces is allocated a budget in 2026/27 with no allocations in the outer years at this stage. 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 MTEF.

Transfers and subsidies to: Departmental agencies and accounts comprises the subsidy paid to EKZMW and is discussed in Section 7.7. The 2026/27 MTEF allocations include provision in respect of the Maloti Drakensberg Transfrontier project, the implementation of the TRERS in protected areas for the benefit of rural communities neighbouring these protected areas, as well as the upgrade and refurbishment of the Hilltop Camp.

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 2026/27 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 exits and claims against the state, as well as the once-off additional funding in 2026/27 only, for the incentivised ERP (without pension penalties) and VEP for employees in the public service.

Machinery and equipment provides for the procurement of office furniture and equipment 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 2026/27 APP, and any amendments will be included in the 2026/27 AEPRE.

Table 4.34 : Service delivery measures: Environmental Affairs

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
1.	Environmental Governance, Planning and Climate Change				
1.1	To ensure the implementation of environmental management tools to support economic				
	• No. of inter-governmental sector programmes implemented	1	1	1	1
	• No. of environmental legislated tools developed	2	2	2	2

Table 4.34 : Service delivery measures: Environmental Affairs

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2025/26	2026/27	2027/28	2028/29
development through enhanced governance systems and capacity	• No. of environmental research projects completed	1	1	1	1
	• No. of functional environmental information management systems maintained	1	1	1	1
	• No. of climate change response interventions implemented	2	2	2	2
2. Compliance and Enforcement					
2.1 To achieve effective, integrated and co-ordinated compliance monitoring and enforcement of environmental legislation in the province	• No. of administrative enforcement notices issued for non-compliance with environmental legislation	125	150	150	150
	• No. of completed criminal investigations handed to NPA for prosecution	2	2	2	2
	• No. of compliance inspections conducted	600	600	600	600
	• No. of permitted landfill sites monitored for compliance	10	10	10	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	• % of complete EIA applications finalised within legislated timeframes	100%	100%	100%	100%
	• % of complete Atmospheric Emission Licences (AELs) issued within legislated timeframes	95%	100%	100%	100%
	• % of complete waste licence applications finalised within legislated timeframes	100%	100%	100%	100%
4. Biodiversity Management					
4.1 To control and manage the spread of invasive alien species	• No. of estuarine management plans developed	1	1	1	1
	• No. of work opportunities created through environment sector public employment programmes	7 725	7 765	7 725	7 725
	• No. of hectares cleared of invasive alien species	100 000	100 000	100 000	100 000
	• No. of fulltime equivalents (FTEs) created	2 183	2 183	2 183	2 183
	• No. of beneficiaries trained on IASP eradication	1 000	1 000	1 000	1 000
5. Environmental Empowerment Services					
5.1 To improve community empowerment through environmental awareness and educational programmes	• No. of environmental capacity building activities conducted	60	60	60	60
	• No. of environmental awareness activities conducted	1 000	1 000	1 000	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 2026/27 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 11.2 per cent from the 2025/26 Adjusted Appropriation to 2026/27. Also, there is an increase of 6.4 per cent in 2027/28 and 4.5 per cent in 2028/29. The department has budgeted to fill 109 new posts in 2026/27, 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 109 critical vacant posts in 2026/27 in line with the approved structure. 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

R thousand	Audited Outcome						Revised Estimate				Medium-term Estimates						Average annual growth over MTEF		
	2022/23		2023/24		2024/25		2025/26				2026/27		2027/28		2028/29		2025/26 - 2028/29		
	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Filled posts	Addit. posts	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 7	231	92 393	242	70 802	294	88 296	335	-	335	95 172	333	103 176	333	107 905	333	112 761	(0.2%)	5.8%	15.5%
8 – 10	252	141 849	238	97 658	255	118 927	265	-	265	124 206	265	133 953	265	139 143	265	145 408	-	5.4%	20.1%
11 – 12	121	93 735	130	92 846	144	106 813	147	-	147	116 337	147	129 632	147	135 899	147	142 012	-	6.9%	19.4%
13 – 16	67	85 614	70	72 897	54	71 592	71	-	71	81 200	71	99 684	71	105 802	71	110 564	-	10.8%	14.6%
Other	276	17 360	335	127 720	380	137 784	190	195	385	165 437	385	223 067	385	226 896	385	224 106	-	10.6%	30.3%
Total	947	430 951	1 015	461 923	1 127	523 412	1 008	195	1 203	582 352	1 201	689 512	1 201	715 645	1 201	734 851	(0.1%)	8.1%	100.0%
Programme																			
1. Administration	211	120 882	312	124 549	338	126 254	336	32	368	143 556	368	159 810	368	170 108	368	177 764	-	7.4%	24.2%
2. Integrated Economic Development Services	172	67 630	134	77 425	170	90 746	139	31	170	101 313	170	130 025	170	125 021	170	117 647	-	5.1%	16.9%
3. Trade and Sector Development	42	18 251	47	20 671	69	50 064	87	6	93	55 816	93	68 696	93	72 670	93	75 940	-	10.8%	10.1%
4. Business Regulation and Governance	72	35 624	66	37 359	69	38 454	70	-	70	40 690	70	41 750	70	44 019	70	46 000	-	4.2%	6.4%
5. Economic Planning	34	19 007	42	23 428	40	24 978	53	2	55	31 633	53	45 881	53	48 552	53	50 738	(1.2%)	17.1%	6.4%
6. Tourism	127	22 294	149	23 290	156	26 010	42	115	157	24 876	157	39 532	157	41 937	157	43 823	-	20.8%	5.4%
7. Environmental Affairs	289	147 263	265	155 201	285	166 906	281	9	290	184 468	290	203 818	290	213 338	290	222 939	-	6.5%	30.5%
Total	947	430 951	1 015	461 923	1 127	523 412	1 008	195	1 203	582 352	1 201	689 512	1 201	715 645	1 201	734 851	(0.1%)	8.1%	100.0%
Employee dispensation classification																			
PSA appointees not covered by OSDs	671	413 591	513	221 018	580	270 212	651	-	651	308 589	649	323 914	649	339 806	649	355 100	-	4.8%	49.4%
Engineering Professions and related	-	-	167	113 185	167	115 416	167	-	167	108 326	167	142 531	167	148 943	167	155 645	-	12.8%	20.3%
Others (Interns, EPWP, learnerships, etc)	276	17 360	335	127 720	380	137 784	190	195	385	165 437	385	223 067	385	226 896	385	224 106	-	10.6%	30.3%
Total	947	430 951	1 015	461 923	1 127	523 412	1 008	195	1 203	582 352	1 201	689 512	1 201	715 645	1 201	734 851	(0.1%)	8.1%	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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
					2025/26				
Number of staff	947	1 015	1 127	1 203	1 203	1 203	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	2 045	1 378	2 022	2 206	2 268	2 268	1 510	1 579	1 628
2. Integrated Economic Development Services	2 028	5 361	5 648	6 050	5 062	5 062	12 200	8 349	8 608
3. Trade and Sector Development	660	3 692	7 079	4 500	4 202	4 027	4 700	3 800	3 287
4. Business Regulation and Governance	-	1 000	-	500	500	500	3 500	3 551	3 661
5. Economic Planning	16	-	53	250	251	251	120	126	130
6. Tourism	823	827	748	2 000	3 784	3 784	2 000	2 400	2 474
7. Environmental Affairs	1 574	1 618	2 161	2 500	2 499	2 499	2 700	2 700	2 784
Total	7 146	13 876	17 711	18 006	18 566	18 391	26 730	22 505	22 572

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Tax receipts	746 417	751 901	771 698	789 744	789 744	789 744	824 292	861 385	900 148
Casino taxes	580 439	577 492	565 541	637 970	637 970	609 970	669 869	700 013	731 514
Horse racing taxes	131 274	144 409	165 049	117 116	117 116	145 116	118 171	123 489	129 046
Liquor licences	34 704	30 000	41 108	34 658	34 658	34 658	36 252	37 883	39 588
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	5 371	13 774	2 611	16 687	16 687	16 688	18 183	19 002	19 858
Sale of goods and services produced by department (excluding capital assets)	5 371	13 774	2 611	16 687	16 687	16 688	18 183	19 002	19 858
Sales by market establishments	-	-	45	96	96	97	100	105	110
Administrative fees	5 371	13 774	2 041	16 270	16 270	16 270	17 747	18 546	19 381
Other sales	-	-	525	321	321	321	336	351	367
Of which									
Commission	-	144	150	157	157	157	164	171	179
Tender fees	-	-	1 183	1 236	1 236	1 236	1 293	1 351	1 412
Other	-	-	-	-	-	-	-	-	-
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	581	4 554	367	779	779	3 118	815	852	890
Interest, dividends and rent on land	1	2 980	-	7	7	485	7	7	7
Interest	1	2 980	-	7	7	485	7	7	7
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	119	266	266	939	278	291	304
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	119	266	266	939	278	291	304
Transactions in financial assets and liabilities	4 890	222 052	8 515	83	83	7 100	87	91	95
Total	757 260	995 261	783 310	807 566	807 566	818 074	843 662	881 628	921 302

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	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
Current payments	797 741	1 005 688	959 587	1 138 576	1 096 059	1 090 622	1 213 627	1 236 392	1 282 986
Compensation of employees	430 951	461 923	523 412	609 311	583 758	582 352	689 512	715 645	734 851
Salaries and wages	377 333	403 317	454 287	534 700	506 076	504 687	607 388	629 843	648 186
Social contributions	53 618	58 606	69 125	74 611	77 682	77 665	82 124	85 802	86 665
Goods and services	366 790	543 765	436 175	529 265	512 243	508 212	524 115	520 747	548 135
Administrative fees	1 779	2 870	2 495	2 429	1 166	1 166	3 239	3 393	3 902
Advertising	12 403	34 000	28 687	16 480	22 916	23 732	16 624	16 526	17 040
Minor assets	727	1 003	991	3 454	3 462	3 476	1 416	-	-
Audit cost: External	5 714	5 020	5 235	6 500	6 724	6 724	7 500	7 845	8 088
Bursaries: Employees	179	899	794	750	500	500	1 500	1 569	1 618
Catering: Departmental activities	1 670	3 920	4 231	5 493	6 905	6 927	6 863	6 680	6 886
Communication (G&S)	5 337	4 207	10 614	8 138	9 717	9 299	11 911	12 458	12 845
Computer services	32 001	63 630	45 832	47 281	58 908	58 908	51 267	56 607	58 362
Consultants: Business and advisory services	33 220	22 448	14 624	100 780	69 800	69 800	64 480	59 814	78 499
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	150	150	150	350	379	390
Legal services	9 040	11 477	11 126	9 341	14 065	14 065	12 600	12 565	12 956
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	20 948	51 359	32 663	40 370	31 210	30 547	40 071	39 951	41 189
Agency and support / outsourced services	86 351	128 498	77 230	69 037	69 721	69 721	72 599	66 234	67 963
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	6 417	7 600	8 001	11 300	8 406	8 406	6 250	6 537	6 740
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	5 997	11 325	7 485	8 823	8 096	8 370	11 240	11 230	11 579
Inventory: Farming supplies	5 955	12 631	6 579	8 350	9 058	9 579	15 841	18 939	19 527
Inventory: Food and food supplies	-	197	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	500	523	539
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	11	1 361	1 573	1 400	2 229	2 903	2 230	450	464
Inventory: Medical supplies	-	221	-	-	-	-	1 500	1 569	1 618
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	4 596	16 421	7 974	14 500	15 252	9 760	8 450	8 366	8 625
Consumable supplies	5 028	5 986	6 592	3 005	5 698	6 554	3 635	2 355	2 429
Consumable: Stationery, printing and office supplies	4 347	3 264	3 889	3 766	4 034	3 834	3 115	3 260	3 361
Operating leases	38 667	41 271	35 347	50 000	50 803	50 803	44 700	46 397	47 835
Rental and hiring	490	1 219	1 016	630	1 463	1 463	1 500	1 519	1 579
Property payments	36 436	41 990	47 673	38 593	40 471	40 471	56 433	59 029	60 859
Transport provided: Departmental activity	588	1 193	1 764	1 124	1 738	1 760	900	941	978
Travel and subsistence	36 581	47 336	47 868	48 460	41 480	41 244	43 564	46 602	42 999
Training and development	7 146	13 876	17 711	18 006	18 566	18 391	26 730	22 505	22 572
Operating payments	4 053	4 496	5 282	6 345	3 562	3 980	2 827	3 016	3 111
Venues and facilities	1 109	4 047	2 899	4 760	6 143	5 679	4 280	3 475	3 582
Interest and rent on land	-	-	-	-	58	58	-	-	-
Interest	-	-	-	-	58	58	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 483 934	2 337 987	2 458 718	2 453 755	2 762 336	2 762 504	2 549 912	2 670 951	2 744 222
Provinces and municipalities	91 409	56 208	35 840	28 369	27 180	27 180	41 443	34 458	31 869
Provinces	226	208	140	328	328	328	343	358	369
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	226	208	140	328	328	328	343	358	369
Municipalities	91 183	56 000	35 700	28 041	26 852	26 852	41 100	34 100	31 500
Municipalities	73 200	50 000	30 200	28 041	25 852	25 852	38 300	34 100	31 500
Municipal agencies and funds	17 983	6 000	5 500	-	1 000	1 000	2 800	-	-
Departmental agencies and accounts	2 120 669	2 021 865	2 142 777	2 179 638	2 167 438	2 167 438	2 294 744	2 424 324	2 498 253
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	2 120 669	2 021 865	2 142 777	2 179 638	2 167 438	2 167 438	2 294 744	2 424 324	2 498 253
Higher education institutions	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	248 882	234 572	260 036	230 940	547 545	547 545	192 095	196 512	198 131
Public corporations	241 855	230 137	255 318	223 340	540 000	540 000	187 595	191 512	192 131
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	241 855	230 137	255 318	223 340	540 000	540 000	187 595	191 512	192 131
Private enterprises	7 027	4 435	4 718	7 600	7 545	7 545	4 500	5 000	6 000
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	7 027	4 435	4 718	7 600	7 545	7 545	4 500	5 000	6 000
Non-profit institutions	13 403	16 734	13 546	9 208	13 766	13 766	9 624	10 057	10 369
Households	4 555	3 506	3 519	1 600	2 407	2 575	7 020	1 600	1 600
Social benefits	3 058	2 432	1 849	-	807	975	5 420	-	-
Other transfers to households	1 497	1 074	1 670	1 600	1 600	1 600	1 600	1 600	1 600
Payments for capital assets	30 101	21 751	21 676	14 667	18 803	24 072	11 918	4 934	5 087
Buildings and other fixed structures	269	402	2 646	-	339	522	200	150	155
Buildings	-	402	2 646	-	339	522	200	150	155
Other fixed structures	269	-	-	-	-	-	-	-	-
Machinery and equipment	22 483	21 327	18 175	14 667	18 464	23 540	11 718	4 784	4 932
Transport equipment	6 017	4 969	1 004	-	1 361	6 361	300	-	-
Other machinery and equipment	16 466	16 358	17 171	14 667	17 103	17 179	11 418	4 784	4 932
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	7 349	22	855	-	-	10	-	-	-
Payments for financial assets	8 329	54	24	-	-	-	-	-	-
Total	3 320 105	3 365 480	3 440 005	3 606 998	3 877 198	3 877 198	3 775 457	3 912 277	4 032 295

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	288 600	365 922	339 305	357 886	368 606	368 505	385 050	402 632	417 056
Compensation of employees	120 882	124 549	126 254	146 666	143 657	143 556	159 810	170 108	177 764
Salaries and wages	106 326	108 961	108 422	128 058	122 847	122 761	138 261	146 968	153 582
Social contributions	14 556	15 588	17 832	18 608	20 810	20 795	21 549	23 140	24 182
Goods and services	167 718	241 373	213 051	211 220	224 891	224 891	225 240	232 524	239 292
Administrative fees	892	1 438	1 272	824	354	354	693	725	747
Advertising	5 257	23 393	20 330	8 124	11 347	11 347	6 620	6 924	7 139
Minor assets	420	636	577	626	768	768	228	-	-
Audit cost: External	5 714	5 020	5 235	6 500	6 724	6 724	7 500	7 845	8 088
Bursaries: Employees	179	899	794	500	500	500	1 500	1 569	1 618
Catering: Departmental activities	279	1 175	1 072	620	696	709	590	252	260
Communication (G&S)	5 337	4 206	10 614	8 138	9 717	9 299	11 911	12 458	12 845
Computer services	32 001	61 345	42 860	45 801	56 725	56 725	47 712	52 869	54 508
Consultants: Business and advisory services	3 522	152	162	1 650	735	735	200	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	8 945	11 409	10 895	6 541	11 747	11 747	10 100	10 565	10 893
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 799	13 781	3 936	8 550	6 122	6 122	7 621	6 000	6 186
Agency and support / outsourced services	-	-	-	-	-	-	200	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	6 417	7 600	8 001	11 300	8 406	8 406	6 250	6 537	6 740
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	34	55	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	500	523	539
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	301	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	496	2 833	-	2 000	2 045	2 045	2 000	2 000	2 062
Consumable supplies	769	849	1 501	245	1 164	1 364	2 155	372	384
Consumable: Stationery, printing and office supplies	4 238	3 094	3 713	3 526	3 769	3 569	2 700	2 824	2 912
Operating leases	38 667	41 271	35 347	50 000	50 803	50 803	44 700	46 397	47 835
Rental and hiring	79	20	110	100	100	100	-	-	-
Property payments	36 422	41 990	47 673	38 593	40 471	40 471	56 433	59 029	60 859
Transport provided: Departmental activity	143	9	19	624	101	101	-	-	8
Travel and subsistence	10 062	16 228	14 150	11 842	9 562	9 549	12 250	12 776	12 721
Training and development	2 045	1 378	2 022	2 206	2 268	2 268	1 510	1 579	1 628
Operating payments	2 130	1 218	2 342	2 560	567	985	1 017	1 123	1 158
Venues and facilities	915	1 094	371	350	200	200	850	157	162
Interest and rent on land	-	-	-	-	58	58	-	-	-
Interest	-	-	-	-	58	58	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 136	1 183	1 281	328	440	541	2 760	358	369
Provinces and municipalities	226	208	140	328	328	328	343	358	369
Provinces	226	208	140	328	328	328	343	358	369
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	226	208	140	328	328	328	343	358	369
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of 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	1 910	975	1 141	-	112	213	2 417	-	-
Social benefits	1 790	914	1 141	-	112	213	2 417	-	-
Other transfers to households	120	61	-	-	-	-	-	-	-
Payments for capital assets	26 846	16 925	15 589	10 259	11 681	16 681	9 354	4 355	4 490
Buildings and other fixed structures	-	234	1 720	-	339	522	200	150	155
Buildings	-	234	1 720	-	339	522	200	150	155
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	19 497	16 691	13 849	10 259	11 342	16 149	9 154	4 205	4 335
Transport equipment	6 017	4 937	6	-	1 361	6 361	-	-	-
Other machinery and equipment	13 480	11 754	13 843	10 259	9 981	9 788	9 154	4 205	4 335
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	7 349	-	-	-	-	10	-	-	-
Payments for financial assets	4 214	23	24	-	-	-	-	-	-
Total	321 796	384 053	356 179	368 473	380 727	385 727	397 164	407 345	421 915

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2022/23	2023/24	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
Current payments	91 702	126 283	131 372	197 808	162 318	162 318	195 648	182 618	192 598
Compensation of employees	67 630	77 425	90 746	114 453	102 037	101 313	130 025	125 021	117 647
Salaries and wages	60 047	68 919	80 859	102 066	91 208	90 484	116 418	110 801	105 787
Social contributions	7 583	8 506	9 887	12 387	10 829	10 829	13 607	14 220	11 860
Goods and services	24 072	48 858	40 626	83 355	60 281	61 005	65 623	57 597	74 951
Administrative fees	87	237	124	277	118	118	1 251	1 309	1 349
Advertising	383	928	690	814	470	1 012	1 505	1 573	1 622
Minor assets	4	42	104	805	695	695	507	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	250	-	-	-	-	-
Catering: Departmental activities	634	1 040	1 411	2 900	3 270	3 270	3 450	3 540	3 649
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	588	-	-	-	-	-	-	-
Consultants: Business and advisory services	12 693	7 891	5 635	61 990	39 023	39 023	24 080	20 308	37 768
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	586	2 948	5 663	1 500	539	539	2 750	2 805	2 892
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	779	4 410	780	150	554	554	1 250	784	809
Inventory: Farming supplies	-	1 251	65	-	50	50	1 000	3 500	3 609
Inventory: Food and food supplies	-	197	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	770	1 221	-	153	335	1 300	314	324
Inventory: Medical supplies	-	221	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	2 388	11 710	4 948	-	1 421	1 421	4 950	4 366	4 501
Consumable supplies	124	1 265	1 570	-	1 417	1 417	50	52	54
Consumable: Stationery, printing and office supplies	-	-	-	13	6	6	100	105	108
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	409	1 199	906	530	980	980	1 500	1 532	1 579
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	216	787	1 494	-	299	299	500	523	539
Travel and subsistence	3 212	5 448	8 163	6 576	5 177	5 177	8 300	7 567	6 540
Training and development	2 028	5 361	5 648	6 050	5 062	5 062	12 200	8 349	8 608
Operating payments	529	1 424	82	100	147	147	-	-	-
Venues and facilities	-	1 141	2 122	1 400	900	900	930	970	1 000
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	241 962	202 490	232 798	152 092	465 718	465 718	132 800	135 152	127 459
Provinces and municipalities	31 800	26 300	15 900	19 241	17 052	17 052	28 450	26 000	22 000
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	31 800	26 300	15 900	19 241	17 052	17 052	28 450	26 000	22 000
Municipalities	31 800	26 300	15 900	19 241	17 052	17 052	28 450	26 000	22 000
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	69 115	60 479	85 375	41 947	41 647	41 647	60 837	70 652	71 959
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	69 115	60 479	85 375	41 947	41 647	41 647	60 837	70 652	71 959
Higher education institutions	5 016	5 102	3 000	4 000	4 000	4 000	4 986	4 000	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Public corporations	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	131 910	102 022	124 982	86 904	398 664	398 664	38 000	34 500	29 500
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	4 000	8 000	3 500	-	4 330	4 330	-	-	-
Households	121	587	41	-	25	25	527	-	-
Social benefits	121	587	41	-	25	25	527	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	593	998	1 738	270	853	853	1 210	-	-
Buildings and other fixed structures	-	168	926	-	-	-	-	-	-
Buildings	-	168	926	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	593	830	812	270	853	853	1 210	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	593	830	812	270	853	853	1 210	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	4 115	-	-	-	-	-	-	-	-
Total	338 372	329 771	365 908	350 170	628 889	628 889	329 658	317 770	320 057

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	34 903	45 962	77 328	106 764	103 212	98 203	109 785	117 805	121 580
Compensation of employees	18 251	20 671	50 064	58 866	55 825	55 816	68 696	72 670	75 940
Salaries and wages	16 463	18 571	43 676	52 803	48 282	48 273	60 346	63 896	66 771
Social contributions	1 788	2 100	6 388	6 063	7 543	7 543	8 350	8 774	9 169
Goods and services	16 652	25 291	27 264	47 898	47 387	42 387	41 089	45 135	45 640
Administrative fees	75	154	141	137	122	122	174	182	187
Advertising	756	868	1 453	50	750	750	102	106	110
Minor assets	-	86	26	130	307	307	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	6	47	218	239	369	369	324	339	349
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	141	-	-	-	-	-	-	-
Consultants: Business and advisory services	10 151	9 225	6 446	20 920	17 563	17 563	28 700	32 000	32 992
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	12	6 833	1 775	2 500	1 824	1 882	3 000	4 000	4 124
Agency and support / outsourced services	-	-	-	-	580	580	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	351	-	96	-	-	-	-	-	-
Inventory: Farming supplies	380	-	340	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	8	-	556	1 048	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	1 715	751	3 026	12 500	11 266	5 774	1 500	2 000	2 062
Consumable supplies	492	7	136	-	476	476	30	31	32
Consumable: Stationery, printing and office supplies	-	-	-	12	12	12	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	363	363	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 052	2 164	6 179	6 110	6 795	6 912	2 559	2 677	2 497
Training and development	660	3 692	7 079	4 500	4 202	4 027	4 700	3 800	3 287
Operating payments	2	382	270	800	350	350	-	-	-
Venues and facilities	-	941	71	-	1 852	1 852	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	861 201	737 226	793 984	832 488	825 255	825 264	875 446	927 812	959 502
Provinces and municipalities	31 483	8 000	5 500	5 500	5 500	5 500	7 650	6 600	8 000
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	31 483	8 000	5 500	5 500	5 500	5 500	7 650	6 600	8 000
Municipalities	13 500	7 000	4 500	5 500	5 500	5 500	4 850	6 600	8 000
Municipal agencies and funds	17 983	1 000	1 000	-	-	-	2 800	-	-
Departmental agencies and accounts	713 935	595 928	652 794	684 952	672 552	672 552	712 101	757 600	781 271
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	713 935	595 928	652 794	684 952	672 552	672 552	712 101	757 600	781 271
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	114 445	132 115	133 836	140 436	145 336	145 336	154 095	162 012	168 631
Public corporations	109 945	128 115	130 336	136 436	141 336	141 336	149 595	157 012	162 631
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	109 945	128 115	130 336	136 436	141 336	141 336	149 595	157 012	162 631
Private enterprises	4 500	4 000	3 500	4 000	4 000	4 000	4 500	5 000	6 000
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	4 500	4 000	3 500	4 000	4 000	4 000	4 500	5 000	6 000
Non-profit institutions	-	-	-	-	173	173	-	-	-
Households	1 338	1 183	1 854	1 600	1 694	1 703	1 600	1 600	1 600
Social benefits	5	200	184	-	94	103	-	-	-
Other transfers to households	1 333	983	1 670	1 600	1 600	1 600	1 600	1 600	1 600
Payments for capital assets	262	248	1 119	110	1 264	1 264	115	120	124
Buildings and other fixed structures	115	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	115	-	-	-	-	-	-	-	-
Machinery and equipment	147	248	1 119	110	1 264	1 264	115	120	124
Transport equipment	-	-	998	-	-	-	-	-	-
Other machinery and equipment	147	248	121	110	1 264	1 264	115	120	124
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	896 366	783 436	872 431	939 362	929 731	924 731	985 346	1 045 737	1 081 206

Estimates of Provincial Revenue and Expenditure

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	59 516	74 468	66 354	80 658	79 708	79 708	83 381	86 132	88 763
Compensation of employees	35 624	37 359	38 454	45 601	40 690	40 690	41 750	44 019	46 000
Salaries and wages	31 016	32 445	33 332	40 052	35 307	35 307	36 565	38 555	40 290
Social contributions	4 608	4 914	5 122	5 549	5 383	5 383	5 185	5 464	5 710
Goods and services	23 892	37 109	27 900	35 057	39 018	39 018	41 631	42 113	42 763
Administrative fees	81	131	113	171	80	80	125	132	136
Advertising	5 680	7 860	5 484	6 982	9 315	9 306	7 945	7 450	7 681
Minor assets	-	39	-	150	100	100	236	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	80	30	20	-	153	162	350	366	377
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	1 556	2 972	1 480	2 183	2 183	3 555	3 738	3 854
Consultants: Business and advisory services	1 327	2 906	497	500	3 319	3 319	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	200	209	215
Legal services	95	68	231	2 800	2 318	2 318	2 500	2 000	2 063
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	12 775	19 225	14 644	19 100	16 996	16 996	19 900	20 200	20 826
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	17	106	-	-	-	150	157	162
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	773	-	-	40	20	20	-	-	-
Consumable: Stationery, printing and office supplies	6	11	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	776	776	-	-	-
Travel and subsistence	3 043	3 805	2 945	3 334	3 098	3 098	2 670	3 787	3 249
Training and development	-	1 000	-	500	500	500	3 500	3 551	3 661
Operating payments	32	451	888	-	-	-	-	-	-
Venues and facilities	-	10	-	-	160	160	500	523	539
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	138 975	141 934	143 102	149 626	149 626	149 626	157 149	163 467	168 534
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
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	83	6	64	-	261	261	721	-	-
Social benefits	83	6	64	-	261	261	721	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	43	125	1 849	-	26	26	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	43	125	994	-	26	26	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	43	125	994	-	26	26	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	855	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	198 534	216 527	211 305	230 284	229 621	229 621	240 530	249 599	257 297

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	22 508	28 907	29 482	47 634	40 465	40 465	54 912	55 307	57 458
Compensation of employees	19 007	23 428	24 978	35 306	31 633	31 633	45 881	48 552	50 738
Salaries and wages	17 018	21 078	22 270	31 516	27 911	27 913	42 082	44 563	46 569
Social contributions	1 989	2 350	2 708	3 790	3 722	3 720	3 799	3 989	4 169
Goods and services	3 501	5 479	4 504	12 328	8 832	8 832	9 031	6 755	6 720
Administrative fees	98	110	65	290	54	54	211	221	228
Advertising	88	128	144	70	199	199	315	330	340
Minor assets	51	77	117	320	338	300	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2	93	66	50	47	47	65	68	70
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	1 750	1 078	6 520	2 889	2 889	3 400	800	825
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	94	-	19	38	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3	17	13	-	(11)	8	-	-	-
Consumable: Stationery, printing and office supplies	60	50	171	130	167	167	100	105	108
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	20	20	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 371	2 061	1 470	2 508	2 477	2 477	2 120	2 327	2 154
Training and development	16	-	53	250	251	251	120	126	130
Operating payments	812	893	1 233	2 190	2 101	2 101	1 700	1 778	1 834
Venues and facilities	-	300	-	-	281	281	1 000	1 000	1 031
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 208	1 004	4	-	1 201	1 201	-	-	-
Provinces and municipalities	2 000	1 000	-	-	1 000	1 000	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	2 000	1 000	-	-	1 000	1 000	-	-	-
Municipalities	2 000	1 000	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	1 000	1 000	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	200	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	200	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	200	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8	4	4	-	201	201	-	-	-
Social benefits	8	4	4	-	201	201	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	135	533	161	71	464	464	474	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	135	511	161	71	464	464	474	-	-
Transport equipment	-	-	-	-	-	-	300	-	-
Other machinery and equipment	135	511	161	71	464	464	174	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	22	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	24 851	30 444	29 647	47 705	42 130	42 130	55 386	55 307	57 458

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		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	32 953	35 567	34 879	48 601	43 373	43 315	56 489	62 449	64 852
Compensation of employees	22 294	23 290	26 010	29 573	24 934	24 876	39 532	41 937	43 823
Salaries and wages	20 145	20 889	23 625	26 530	22 227	22 169	36 106	38 331	40 055
Social contributions	2 149	2 401	2 385	3 043	2 707	2 707	3 426	3 606	3 768
Goods and services	10 659	12 277	8 869	19 028	18 439	18 439	16 957	20 512	21 029
Administrative fees	184	366	292	345	216	216	356	373	384
Advertising	186	379	59	280	365	596	72	75	78
Minor assets	97	-	151	281	181	181	201	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	182	401	338	744	1 077	1 077	864	885	912
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	3 749	290	208	3 300	1 064	1 064	3 000	5 500	5 671
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 112	2 477	3 211	4 000	3 214	3 447	4 200	4 346	4 480
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	110	-	48	-	48	48	100	105	108
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	7	913	-	-	520	520	-	-	-
Consumable supplies	41	906	478	1 310	917	917	500	1 000	1 031
Consumable: Stationery, printing and office supplies	43	64	5	50	50	50	180	189	195
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	2	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	88	285	183	500	562	562	400	418	431
Travel and subsistence	2 986	5 311	2 881	3 918	4 041	4 041	4 484	4 796	4 827
Training and development	823	827	748	2 000	3 784	3 784	2 000	2 400	2 474
Operating payments	49	-	-	400	-	-	-	-	-
Venues and facilities	-	58	267	1 900	2 400	1 936	600	425	438
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	363 397	336 726	344 359	334 957	335 481	335 539	352 533	375 042	386 359
Provinces and municipalities	18 500	13 500	6 500	-	-	-	1 000	1 500	1 500
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	18 500	13 500	6 500	-	-	-	1 000	1 500	1 500
Municipalities	18 500	8 500	2 000	-	-	-	1 000	1 500	1 500
Municipal agencies and funds	-	5 000	4 500	-	-	-	-	-	-
Departmental agencies and accounts	343 897	322 760	336 606	334 957	335 457	335 457	351 533	373 542	384 859
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	343 897	322 760	336 606	334 957	335 457	335 457	351 533	373 542	384 859
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	999	-	1 250	-	-	-	-	-	-
Households	1	466	3	-	24	82	-	-	-
Social benefits	1	466	3	-	24	82	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	422	-	156	450	250	250	100	164	169
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	422	-	156	450	250	250	100	164	169
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	422	-	156	450	250	250	100	164	169
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	2	-	-	-	-	-	-	-
Total	396 772	372 295	379 394	384 008	379 104	379 104	409 122	437 655	451 380

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	267 559	328 579	280 867	299 225	298 377	298 108	328 362	329 449	340 679
Compensation of employees	147 263	155 201	166 906	178 846	184 982	184 468	203 818	213 338	222 939
Salaries and wages	126 318	132 454	142 103	153 675	158 294	157 780	177 610	186 729	195 132
Social contributions	20 945	22 747	24 803	25 171	26 688	26 688	26 208	26 609	27 807
Goods and services	120 296	173 378	113 961	120 379	113 395	113 640	124 544	116 111	117 740
Administrative fees	362	434	488	385	222	222	429	451	871
Advertising	53	444	527	160	470	522	65	68	70
Minor assets	155	123	16	1 142	1 073	1 125	244	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	487	1 134	1 106	940	1 293	1 293	1 220	1 230	1 269
Communication (G&S)	-	1	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 778	234	598	5 900	5 207	5 207	5 100	1 206	1 243
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	150	150	150	150	170	175
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 664	6 095	3 340	4 720	2 496	1 523	2 600	2 600	2 681
Agency and support / outsourced services	86 351	128 498	77 230	69 037	69 141	69 141	72 399	66 234	67 963
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	4 757	6 864	6 400	8 673	7 494	7 768	9 740	10 184	10 500
Inventory: Farming supplies	5 575	11 380	6 174	8 350	9 008	9 529	14 841	15 439	15 918
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	11	290	344	1 400	1 520	1 520	930	136	140
Inventory: Medical supplies	-	-	-	-	-	-	1 500	1 569	1 618
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	214	-	-	-	-	-	-	-
Consumable supplies	2 826	2 942	2 894	1 410	1 715	2 352	900	900	928
Consumable: Stationery, printing and office supplies	-	45	-	35	30	30	35	37	38
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	14	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	141	112	68	-	-	22	-	-	-
Travel and subsistence	12 855	12 319	12 080	14 172	10 330	9 990	11 181	12 672	11 011
Training and development	1 574	1 618	2 161	2 500	2 499	2 499	2 700	2 700	2 784
Operating payments	499	128	467	295	397	397	110	115	119
Venues and facilities	194	503	68	1 110	350	350	400	400	412
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	874 055	917 424	943 190	984 264	984 354	984 354	1 029 224	1 069 120	1 101 999
Provinces and municipalities	7 400	7 200	7 800	3 300	3 300	3 300	4 000	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	7 400	7 200	7 800	3 300	3 300	3 300	4 000	-	-
Municipalities	7 400	7 200	7 800	3 300	3 300	3 300	4 000	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Non-profit institutions	8 404	8 734	8 796	9 208	9 263	9 263	9 624	10 057	10 369
Households	1 094	285	412	-	90	90	1 755	-	-
Social benefits	1 050	255	412	-	90	90	1 755	-	-
Other transfers to households	44	30	-	-	-	-	-	-	-
Payments for capital assets	1 800	2 922	1 084	3 507	4 265	4 534	665	295	304
Buildings and other fixed structures	154	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	154	-	-	-	-	-	-	-	-
Machinery and equipment	1 646	2 922	1 084	3 507	4 265	4 534	665	295	304
Transport equipment	-	32	-	-	-	-	-	-	-
Other machinery and equipment	1 646	2 890	1 084	3 507	4 265	4 534	665	295	304
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	29	-	-	-	-	-	-	-
Total	1 143 414	1 248 954	1 225 141	1 286 996	1 286 996	1 286 996	1 358 251	1 398 864	1 442 982

Estimates of Provincial Revenue and Expenditure

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	26 172	24 657	22 059	25 741	28 114	28 114	26 497	24 503	25 583
Compensation of employees	22 879	22 343	20 441	18 184	21 438	21 438	21 557	22 805	23 832
Salaries and wages	20 079	19 534	17 726	15 653	18 609	18 609	18 947	20 078	20 982
Social contributions	2 800	2 809	2 715	2 531	2 829	2 829	2 610	2 727	2 850
Goods and services	3 293	2 314	1 618	7 557	6 676	6 676	4 940	1 698	1 751
Administrative fees	58	66	73	72	63	63	70	75	77
Advertising	-	76	39	160	80	66	-	-	-
Minor assets	22	17	16	30	55	69	20	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	11	-	10	10	10	20	21	22
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	4 100	3 850	3 850	3 750	3	3
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	349	-	-	500	500	500	-	-	-
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	-	-	-	80	80	80	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 494	2 076	1 428	2 405	1 838	1 838	1 080	1 599	1 649
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	370	68	62	200	200	200	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	2 500	5 423	4 262	3 300	3 300	3 300	4 990	-	-
Provinces and municipalities	2 500	5 400	4 200	3 300	3 300	3 300	4 000	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	2 500	5 400	4 200	3 300	3 300	3 300	4 000	-	-
Municipalities	2 500	5 400	4 200	3 300	3 300	3 300	4 000	-	-
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	-	23	62	-	-	-	990	-	-
Social benefits	-	23	62	-	-	-	990	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	55	624	164	902	902	902	150	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	55	624	164	902	902	902	150	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	55	624	164	902	902	902	150	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	28 727	30 704	26 485	29 943	32 316	32 316	31 637	24 503	25 583

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	23 000	26 952	25 811	28 256	29 801	28 541	29 322	30 996	32 769
Compensation of employees	20 398	24 494	24 074	25 911	28 144	26 884	27 353	28 936	30 238
Salaries and wages	17 281	20 842	20 480	21 836	24 070	22 810	23 124	24 517	25 620
Social contributions	3 117	3 652	3 594	4 075	4 074	4 074	4 229	4 419	4 618
Goods and services	2 602	2 458	1 737	2 345	1 657	1 657	1 969	2 060	2 531
Administrative fees	64	82	65	-	10	10	80	84	493
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	80	120	120	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	9	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	81	80	-	340	300	314	324
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	-	214	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 423	2 127	1 591	2 140	1 482	1 142	1 589	1 662	1 714
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	106	35	-	45	45	45	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	30	-	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	30	-	31	-	-	-	-	-	-
Social benefits	-	-	31	-	-	-	-	-	-
Other transfers to households	30	-	-	-	-	-	-	-	-
Payments for capital assets	-	133	214	250	216	476	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	133	214	250	216	476	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	133	214	250	216	476	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	23 030	27 085	26 056	28 506	30 017	29 017	29 322	30 996	32 769

Estimates of Provincial Revenue and Expenditure

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	63 180	117 804	63 795	62 009	62 445	62 445	69 791	73 347	75 744
Compensation of employees	48 920	52 858	53 278	54 941	58 313	58 313	64 770	68 517	71 600
Salaries and wages	41 530	44 845	45 126	46 726	49 839	49 839	56 200	59 561	62 241
Social contributions	7 390	8 013	8 152	8 215	8 474	8 474	8 570	8 956	9 359
Goods and services	14 260	64 946	10 517	7 068	4 132	4 132	5 021	4 830	4 144
Administrative fees	66	105	136	193	45	45	135	141	145
Advertising	-	-	-	-	357	357	15	16	16
Minor assets	86	99	-	250	138	138	75	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	84	-	-	-	-	-	-
Communication (G&S)	-	1	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 778	234	113	700	307	307	350	157	162
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	150	150	150	150	170	175
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	139	871	173	-	18	18	-	-	-
Agency and support/outourced services	8 601	54 908	7 060	-	105	105	1 300	1 500	1 547
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	912	4 010	-	750	228	228	150	157	162
Inventory: Farming supplies	-	1 472	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	11	-	-	1 400	920	920	800	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	28	63	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	14	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	44	-	-	-	-	-	-
Travel and subsistence	2 396	2 938	2 787	3 375	1 762	1 762	1 996	2 637	1 883
Training and development	12	-	-	-	-	-	-	-	-
Operating payments	23	25	120	-	102	102	50	52	54
Venues and facilities	194	220	-	250	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	7 963	2 334	5 094	3 600	3 635	3 635	-	-	-
Provinces and municipalities	4 900	1 800	3 600	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	4 900	1 800	3 600	-	-	-	-	-	-
Municipalities	4 900	1 800	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	1 218	3 600	3 545	3 545	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	2 327	435	1 218	3 600	3 545	3 545	-	-	-
Non-profit institutions	38	-	-	-	55	55	-	-	-
Households	698	99	276	-	35	35	-	-	-
Social benefits	698	99	276	-	35	35	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 364	770	304	2 050	1 579	1 579	95	-	-
Buildings and other fixed structures	154	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	154	-	-	-	-	-	-	-	-
Machinery and equipment	1 210	770	304	2 050	1 579	1 579	95	-	-
Transport equipment	-	32	-	-	-	-	-	-	-
Other machinery and equipment	1 210	738	304	2 050	1 579	1 579	95	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	29	-	-	-	-	-	-	-
Total	72 507	120 937	69 193	67 659	67 659	67 659	69 886	73 347	75 744

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	108 927	112 049	117 318	122 101	121 028	121 028	135 709	130 163	133 875
Compensation of employees	21 421	23 151	26 762	30 905	29 278	29 278	33 822	33 504	35 012
Salaries and wages	18 467	19 852	22 787	27 284	24 983	24 983	29 197	29 523	30 852
Social contributions	2 954	3 299	3 975	3 621	4 295	4 295	4 625	3 981	4 160
Goods and services	87 506	88 898	90 556	91 196	91 750	91 750	101 887	96 659	98 863
Administrative fees	94	78	71	70	67	67	82	86	89
Advertising	53	180	166	-	33	99	50	52	54
Minor assets	47	7	-	730	700	700	149	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4	77	37	130	130	130	150	157	162
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	485	1 100	1 050	1 050	1 000	1 046	1 078
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	120	500	250	250	-	-	-
Agency and support/outsourced services	77 750	73 590	70 170	69 037	69 036	69 036	71 099	64 734	66 416
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	2 614	2 501	6 319	7 095	6 515	6 449	9 090	9 508	9 803
Inventory: Farming supplies	1 733	7 093	5 425	7 000	7 251	7 251	13 000	13 598	14 020
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	290	344	-	600	600	130	136	140
Inventory: Medical supplies	-	-	-	-	-	-	1 500	1 569	1 618
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	655	660	2 153	310	874	874	-	-	-
Consumables: Stationery, printing and office supplies	-	45	-	35	30	30	35	37	38
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 994	2 759	2 880	2 604	2 630	2 630	2 842	2 973	2 596
Training and development	1 562	1 618	2 161	2 500	2 499	2 499	2 700	2 700	2 784
Operating payments	-	-	157	25	25	25	60	63	65
Venues and facilities	-	-	68	60	60	60	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	863 213	909 504	933 764	977 364	977 399	977 399	1 023 469	1 069 120	1 101 999
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	854 830	900 770	924 964	968 156	968 156	968 156	1 013 845	1 059 063	1 091 630
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	8 366	8 734	8 796	9 208	9 208	9 208	9 624	10 057	10 369
Households	17	-	4	-	35	35	-	-	-
Social benefits	17	-	4	-	35	35	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	366	1 200	26	168	485	485	50	186	192
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	366	1 200	26	168	485	485	50	186	192
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	366	1 200	26	168	485	485	50	186	192
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	972 506	1 022 753	1 051 108	1 099 633	1 098 912	1 098 912	1 159 228	1 199 469	1 236 066

Estimates of Provincial Revenue and Expenditure

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	40 715	43 067	40 915	42 948	41 385	41 376	45 556	47 733	49 262
Compensation of employees	28 631	28 683	32 427	32 303	33 634	33 380	37 015	39 156	40 918
Salaries and wages	24 311	24 197	27 214	26 848	28 025	27 771	32 174	34 023	35 554
Social contributions	4 320	4 486	5 213	5 455	5 609	5 609	4 841	5 133	5 364
Goods and services	12 084	14 384	8 488	10 645	7 751	7 996	8 541	8 577	8 344
Administrative fees	46	63	93	40	22	22	42	44	45
Advertising	-	188	322	-	-	-	-	-	-
Minor assets	-	-	-	-	32	70	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	483	1 046	980	800	1 123	1 123	1 000	1 000	1 031
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 516	5 224	3 047	4 220	2 228	1 255	2 600	2 600	2 681
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	845	353	-	225	158	158	100	100	103
Inventory: Farming supplies	3 842	2 815	749	1 350	1 757	2 278	1 841	1 841	1 898
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 133	2 219	741	1 020	761	1 398	900	900	928
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	141	112	24	-	-	22	-	-	-
Travel and subsistence	2 078	2 081	2 404	2 190	1 380	1 380	1 658	1 692	1 246
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	128	-	-	-	-	-	-
Venues and facilities	-	283	-	800	290	290	400	400	412
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	259	76	36	-	-	-	765	-	-
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	259	76	36	-	-	-	765	-	-
Social benefits	259	76	36	-	-	-	765	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	195	367	100	590	599	100	109	112
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	195	367	100	590	599	100	109	112
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	195	367	100	590	599	100	109	112
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	40 974	43 338	41 318	43 048	41 975	41 975	46 421	47 842	49 374

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	5 565	4 050	10 969	18 170	15 604	16 604	21 487	22 707	23 446
Compensation of employees	5 014	3 672	9 924	16 602	14 175	15 175	19 301	20 420	21 339
Salaries and wages	4 650	3 184	8 770	15 328	12 768	13 768	17 968	19 027	19 883
Social contributions	364	488	1 154	1 274	1 407	1 407	1 333	1 393	1 456
Goods and services	551	378	1 045	1 568	1 429	1 429	2 186	2 287	2 107
Administrative fees	34	40	50	10	15	15	20	21	22
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	52	28	28	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	5	-	30	30	50	52	54
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	37	-	-	23	93	93	100	105	108
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	10	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	470	338	990	1 458	1 238	1 238	2 016	2 109	1 923
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	25	25	25	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	90	87	3	-	20	20	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
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	-	20	20	-	-	-
Social benefits	76	57	3	-	20	20	-	-	-
Other transfers to households	14	30	-	-	-	-	-	-	-
Payments for capital assets	15	-	9	37	493	493	270	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	15	-	9	37	493	493	270	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	15	-	9	37	493	493	270	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	5 670	4 137	10 981	18 207	16 117	17 117	21 757	22 707	23 446

Estimates of Provincial Revenue and Expenditure

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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current payments	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-
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	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-
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 transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
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	6 307	6 236	5 076	6 161	6 161	6 161	6 680	-	-

Table 4.Q : Summary of transfers to local government

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
A KZN2000 eThekweni	2 800	-	-	-	2 500	2 500	2 500	-	-
Total: Ugu Municipalities	10 500	12 000	7 300	2 450	3 550	3 550	1 300	-	-
B KZN212 uMdoni	2 000	6 300	-	1 000	2 000	2 000	-	-	-
B KZN213 uMzumbhe	-	1 000	2 000	700	800	800	800	-	-
B KZN214 uMuziwabantu	-	-	800	750	750	750	-	-	-
B KZN216 Ray Nkonyeni	6 000	2 000	3 500	-	-	-	500	-	-
C DC21 Ugu District Municipality	2 500	2 700	1 000	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	8 000	8 800	8 400	3 791	2 391	2 391	1 700	500	-
B KZN221 uMshwathi	-	-	-	-	-	-	-	-	-
B KZN222 uMngeni	-	2 400	1 041	1 000	1 000	1 000	-	-	-
B KZN223 Mpofana	-	-	-	-	-	-	250	-	-
B KZN224 iMpindle	-	900	1 200	1 400	-	-	-	500	-
B KZN225 Msunduzi	5 000	5 000	1 500	-	-	-	950	-	-
B KZN226 Mkhambathini	-	-	-	-	-	-	-	-	-
B KZN227 Richmond	3 000	500	4 659	1 391	1 391	1 391	500	-	-
C DC22 uMgungundlovu District Municipality	-	-	-	-	-	-	-	-	-
Total: uThukela Municipalities	2 000	2 500	1 500	5 500	500	500	-	-	-
B KZN235 Okhahlamba	-	-	-	5 000	-	-	-	-	-
B KZN237 iNkosi Langalibalele	-	-	600	500	500	500	-	-	-
B KZN238 Alfred Duma	2 000	2 500	900	-	-	-	-	-	-
C DC23 uThukela District Municipality	-	-	-	-	-	-	-	-	-
Total: uMzinyathi Municipalities	2 000	3 000	2 000	-	-	-	-	-	-
B KZN241 eNdumeni	-	-	-	-	-	-	-	-	-
B KZN242 Nquthu	-	-	-	-	-	-	-	-	-
B KZN244 uMsinga	1 000	2 000	2 000	-	-	-	-	-	-
B KZN245 uMvoti	-	-	-	-	-	-	-	-	-
C DC24 uMzinyathi District Municipality	1 000	1 000	-	-	-	-	-	-	-
Total: Amajuba Municipalities	11 500	3 500	-	500	5 500	5 500	3 000	4 000	5 000
B KZN252 Newcastle	5 000	-	-	-	-	-	-	-	-
B KZN253 eMadlangeni	6 500	3 500	-	-	5 000	5 000	3 000	4 000	5 000
B KZN254 Dannhauser	-	-	-	500	500	500	-	-	-
C DC25 Amajuba District Municipality	-	-	-	-	-	-	-	-	-
Total: Zululand Municipalities	5 900	4 000	2 000	500	500	500	700	800	1 000
B KZN261 eDumbe	1 600	-	-	-	-	-	-	-	-
B KZN262 uPhongolo	1 000	-	-	-	-	-	-	-	-
B KZN263 Abaqulusi	2 000	2 000	2 000	-	-	-	-	-	-
B KZN265 Nongoma	800	-	-	-	-	-	-	-	-
B KZN266 Ulundi	-	-	-	-	-	-	-	-	-
C DC26 Zululand District Municipality	500	2 000	-	500	500	500	700	800	1 000
Total: uMkhanyakude Municipalities	17 000	7 500	500	1 000	1 000	1 000	2 500	-	-
B KZN271 uMhlabyalingana	8 000	4 500	-	-	-	-	-	-	-
B KZN272 Jozini	1 500	-	500	-	-	-	-	-	-
B KZN275 Inkosi uMtubatuba	6 500	3 000	-	1 000	1 000	1 000	-	-	-
B KZN276 Big Five Hlabisa	-	-	-	-	-	-	2 500	-	-
C DC27 uMkhanyakude District Municipality	1 000	-	-	-	-	-	-	-	-
Total: King Cetshwayo Municipalities	3 000	2 500	5 900	-	3 426	3 426	8 650	1 800	2 000
B KZN281 uMfolozi	-	1 000	2 000	-	-	-	1 000	-	-
B KZN282 uMhlathuze	3 000	-	1 100	-	3 000	3 000	2 350	1 800	2 000
B KZN284 uMlalazi	-	1 000	2 800	-	426	426	3 000	-	-
B KZN285 Mthonjaneni	-	500	-	-	-	-	1 300	-	-
B KZN286 Nkandla	-	-	-	-	-	-	1 000	-	-
C DC28 King Cetshwayo District Municipality	-	-	-	-	-	-	-	-	-
Total: iLembe Municipalities	5 500	2 000	1 200	-	1 000	1 000	3 200	-	-
B KZN291 Mandeni	1 500	-	-	-	1 000	1 000	2 000	-	-
B KZN292 KwaDukuza	2 000	1 500	1 200	-	-	-	-	-	-
B KZN293 Ndwedwe	1 000	-	-	-	-	-	-	-	-
B KZN294 Maphumulo	1 000	500	-	-	-	-	-	-	-
C DC29 iLembe District Municipality	-	-	-	-	-	-	1 200	-	-
Total: Harry Gwala Municipalities	4 500	4 200	1 400	1 000	2 185	2 185	4 750	-	-
B KZN433 Greater Kokstad	1 000	1 000	-	-	2 185	2 185	3 750	-	-
B KZN434 Johannes Phumani Phungula	2 000	2 000	-	1 000	-	-	1 000	-	-
B KZN435 uMzimkhulu	500	-	-	-	-	-	-	-	-
B KZN436 Dr Nkosazana Dlamini Zuma	1 000	1 200	1 400	-	-	-	-	-	-
C DC43 Harry Gwala District Municipality	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	13 300	3 300	3 300	10 000	27 000	23 500
Total	72 700	50 000	30 200	28 041	25 852	25 852	38 300	34 100	31 500

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		
	2022/23	2023/24	2024/25*	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	923	1 202	759	941	941	657	1 198	1 235	1 291
Non-tax revenue	1 227 667	1 234 354	1 207 966	1 186 207	1 219 583	1 211 544	1 177 522	1 227 815	1 265 612
Sale of goods and services other than capital assets	180 076	191 633	194 707	207 862	207 862	199 862	156 664	161 521	166 527
Entity revenue other than sales	7 955	7 051	5 753	6 427	6 427	6 427	5 600	5 774	5 953
Transfers received	1 020 463	1 027 704	1 004 738	968 156	1 001 532	1 002 175	1 013 845	1 059 063	1 091 630
Of which:									
Departmental transfer: EDTEA**	805 120	841 363	865 217	904 744	904 744	904 744	946 418	989 007	1 019 682
Roll-over: EDTEA	100 855	60 153	35 684	-	27 151	27 151	-	-	-
EDTEA specific projects**	50 610	62 916	59 747	63 412	63 412	63 412	67 427	70 056	71 948
Agency receipts	3 864	2 673	2 088	-	-	-	-	-	-
Non-EDTEA projects	45 548	19 362	14 449	-	4 837	4 837	-	-	-
Other transfers	-	26 227	15 515	-	-	-	-	-	-
Donor funding	14 466	15 010	12 038	-	1 388	2 031	-	-	-
Sale of capital assets	-	-	651	682	682	-	-	-	-
Financial transactions in assets and liabilities	19 173	7 966	2 117	3 080	3 080	3 080	1 413	1 457	1 502
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	1 228 590	1 235 556	1 208 725	1 187 148	1 220 524	1 212 201	1 178 720	1 229 050	1 266 903
Expenses									
Programmes									
1. Office of the CEO	55 656	74 610	74 091	64 522	80 522	78 523	63 982	65 966	68 012
2. Financial Services	49 171	55 587	55 200	156 666	142 341	128 502	146 622	146 181	165 139
3. Corporate Support Services	72 726	76 919	76 384	72 671	84 247	84 247	80 798	88 288	76 601
4. Projects and Partnerships	103 460	100 984	100 281	112 628	117 465	117 465	111 686	115 148	118 719
5. Conservation Operations	598 530	616 088	611 801	546 729	553 117	553 117	542 156	572 800	590 347
6. Commercial Services	274 901	275 685	273 766	233 932	242 832	242 832	233 476	240 667	248 085
Total	1 154 444	1 199 873	1 191 523	1 187 148	1 220 524	1 204 686	1 178 720	1 229 050	1 266 903
Economic classification									
Current payments	1 116 213	1 161 655	1 154 943	1 162 406	1 193 033	1 178 350	1 163 200	1 213 049	1 250 405
Compensation of employees	790 299	803 963	840 063	889 012	856 012	841 659	912 912	941 212	970 390
Goods and services	324 943	356 964	314 400	272 603	336 230	335 896	249 252	270 769	278 914
Interest on rent and land	971	728	480	791	791	795	1 036	1 068	1 101
Transfers and subsidies	6 196	5 846	6 002	7 460	7 460	6 961	5 500	5 670	5 846
Payments for capital assets	32 035	32 372	30 578	17 282	20 031	19 375	10 020	10 331	10 652
Buildings and other fixed structures	15 870	8 027	3 728	116	235	235	152	157	162
Machinery and equipment	13 895	22 764	22 851	15 631	18 261	17 605	7 857	8 101	8 352
Heritage assets	2 270	272	1 046	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 309	2 953	1 535	1 535	1 535	2 011	2 073	2 138
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	1 154 444	1 199 873	1 191 523	1 187 148	1 220 524	1 204 686	1 178 720	1 229 050	1 266 903
Surplus / (Deficit)	74 146	35 683	17 202	-	-	7 515	-	-	-
Adjustments for Surplus / (Deficit)	74 146	(35 683)	(17 202)	-	-	(7 515)	-	-	-
Depreciation and amortisation	57 802	74 927	-	-	-	-	-	-	-
Reserves carried forward from prior year	(100 855)	(60 453)	(35 684)	-	(27 151)	(27 151)	-	-	-
Cash and other non-cash provisions	117 199	(50 157)	18 482	-	27 151	19 636	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	2 043	1 988	1 988	1 860	1 851	1 851	1 860	1 860	1 860
Personnel costs	790 299	803 963	840 063	889 012	856 012	841 659	912 912	941 212	970 390
Cash flow from investing activities	(39 188)	(67 519)	(8 255)	(17 282)	(20 031)	(19 375)	(10 020)	(10 331)	(10 652)
Acquisition of assets	(39 188)	(67 519)	(8 255)	(17 282)	(20 031)	(19 375)	(10 020)	(10 331)	(10 652)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	940	(145)	432	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(24 406)	(54 133)	113 939	(135 003)	(135 003)	(135 003)	(67 501)	(33 751)	1 046
Balance Sheet Data									
Carrying value of assets	711 799	657 044	612 315	636 808	636 808	636 808	662 280	688 771	716 322
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	210 200	156 067	270 006	135 003	135 003	135 003	67 502	33 751	34 797
Receivables and prepayments	12 351	16 126	9 203	9 203	9 203	9 203	10 050	10 502	10 828
Inventory	19 994	18 114	18 229	18 229	18 229	18 229	22 944	22 994	22 994
Total assets	954 344	847 351	909 753	799 243	799 243	799 243	762 776	756 018	784 941
Capital and reserves	585 916	495 801	450 400	336 355	336 355	498 952	327 171	306 708	321 703
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	59 062	59 815	60 344	63 132	63 132	63 132	63 763	64 401	66 397
Trade and other payables	115 863	125 864	217 238	217 238	217 238	131 525	237 229	247 905	255 590
Deferred income	118 243	89 419	107 071	107 071	107 071	30 187	58 412	61 041	62 933
Provisions	75 260	76 452	74 700	75 447	75 447	75 447	76 201	75 963	78 318
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	954 344	847 351	909 753	799 243	799 243	799 243	762 776	756 018	784 941
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: Due to a cyber-security attack, no Audited Financial Statements are available. The numbers represent unaudited numbers.

**Note: 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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	583 119	508 581	648 971	806 176	798 476	798 476	810 615	849 235	882 920
Sale of goods and services other than capital assets	99 524	142 658	154 457	220 779	232 779	232 779	207 132	223 676	241 953
Entity revenue other than sales	56 778	82 541	68 906	72 296	60 296	60 296	64 975	62 235	59 682
Transfers received*	426 817	283 382	425 608	513 101	505 401	505 401	538 508	563 324	581 285
Of which:									
Departmental transfer: EDTEA**	426 817	283 382	425 608	513 101	505 401	505 401	538 508	563 324	581 285
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	583 119	508 581	648 971	806 176	798 476	798 476	810 615	849 235	882 920
Expenses									
Programmes									
1. Administration	99 639	105 448	110 016	185 068	176 689	176 689	169 490	184 908	188 043
2. Cargo	65 775	68 785	71 495	76 783	63 793	63 793	80 060	86 157	84 149
3. Property and SEZ Administration	175 413	190 921	212 315	226 246	188 511	188 511	171 298	179 272	183 665
4. AgriZone	58 162	66 984	73 305	66 371	64 701	64 701	59 438	72 909	66 023
5. Dube iConnect	16 414	23 325	22 066	28 960	28 693	28 693	40 076	37 196	42 038
6. Development Planning and Infrastructure	25 259	40 083	43 726	222 748	276 089	276 089	290 253	288 793	319 002
Total	440 662	495 546	532 923	806 176	798 476	798 476	810 615	849 235	882 920
Economic classification									
Current payments	331 766	395 410	423 999	571 477	515 432	515 432	522 623	576 351	592 565
Compensation of employees	133 909	158 558	171 719	219 492	211 792	211 792	233 309	252 084	270 601
Goods and services	197 760	236 826	252 265	351 985	303 640	303 640	289 314	324 267	321 964
Interest on rent and land	97	26	15	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	108 896	100 136	108 924	234 699	283 044	283 044	287 992	272 884	290 355
Buildings and other fixed structures	108 896	100 136	108 924	36 799	74 509	74 509	227 715	234 296	266 067
Machinery and equipment	-	-	-	47 619	40 219	40 219	29 813	29 476	17 521
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	138 518	163 818	163 818	10 050	-	-
Software and other intangible assets	-	-	-	11 763	4 498	4 498	20 414	9 112	6 767
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	440 662	495 546	532 923	806 176	798 476	798 476	810 615	849 235	882 920
Surplus / (Deficit)	142 457	13 035	116 048	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(142 457)	(13 035)	(116 048)	-	-	-	-	-	-
Additions to fixed assets	(247 624)	(231 724)	(358 910)	-	-	-	-	-	-
Depreciation	108 896	100 136	108 924	-	-	-	-	-	-
Other basis difference	247 415	165 391	191 031	-	-	-	-	-	-
Funds rolled-over	(251 144)	(46 838)	(57 093)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	206	212	224	267	267	267	266	266	266
Personnel costs	133 909	158 558	171 719	219 492	211 792	211 792	233 309	252 084	270 601
Cash flow from investing activities	(247 624)	(231 724)	(368 048)	(334 700)	(383 044)	(383 044)	(390 991)	(378 884)	(404 465)
Acquisition of assets	(247 624)	(231 724)	(368 048)	(334 700)	(383 044)	(383 044)	(390 991)	(378 884)	(404 465)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	6 931	(109 664)	(105 539)	(39 932)	(66 861)	(66 861)	(105 341)	(99 976)	(99 634)
Balance Sheet Data									
Carrying value of assets	4 180 088	4 287 717	4 533 201	4 675 195	4 758 895	4 758 895	4 985 024	5 212 616	5 465 056
Investments	11 139	11 139	11 139	11 139	11 139	11 139	11 139	11 139	11 139
Cash and cash equivalents	1 050 321	940 657	835 118	795 186	768 257	768 257	662 916	562 940	463 306
Receivables and prepayments	70 103	119 781	102 579	101 308	89 619	89 619	87 310	89 304	90 967
Inventory	503	-	-	-	-	-	-	-	-
Total assets	5 312 154	5 359 294	5 482 037	5 582 828	5 627 910	5 627 910	5 746 389	5 875 999	6 030 468
Capital and reserves	5 125 788	5 136 516	5 252 529	5 317 249	5 360 223	5 360 223	5 476 302	5 603 894	5 756 334
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	91 503	123 622	131 253	166 423	169 432	169 432	171 832	173 850	175 879
Deferred income	12 825	11 644	10 923	11 644	10 923	10 923	10 923	10 923	10 923
Provisions	82 038	87 512	87 332	87 512	87 332	87 332	87 332	87 332	87 332
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	5 312 154	5 359 294	5 482 037	5 582 828	5 627 910	5 627 910	5 746 389	5 875 999	6 030 468
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: The roll-over has been excluded from the revenue received in the 2025/26 Adj. Appr. and Revised Est. to avoid duplication. Expenditure was adjusted accordingly.

**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		
	2022/23	2023/24*	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	124 840	119 290	135 226	120 873	129 595	129 593	127 455	132 481	136 587
Sale of goods and services other than capital assets	40 282	46 055	45 832	46 656	46 956	46 651	50 202	51 759	53 362
Entity revenue other than sales	479	332	623	775	475	778	496	511	527
Transfers received	84 079	72 903	86 440	73 442	82 164	82 164	76 757	80 211	82 698
Of which:									
Departmental transfer: EDTEA	71 443	69 663	80 159	73 442	73 442	73 442	76 757	80 211	82 698
Roll-over: EDTEA	12 636	3 240	6 281	-	8 722	8 722	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	2 331	-	-	-	-	-	-
Total	124 840	119 290	135 226	120 873	129 595	129 593	127 455	132 481	136 587
Expenses									
Programmes									
1. Administration	48 570	48 420	63 257	47 447	57 157	57 157	55 930	52 174	60 558
2. Bather Protection	48 000	40 462	42 629	54 258	55 051	55 051	53 836	59 354	57 226
3. Research	7 628	4 461	5 843	10 268	7 308	7 308	7 442	11 226	7 911
4. Business Development	17 402	14 284	16 330	8 900	10 079	14 305	10 247	9 727	10 892
Total	121 600	107 627	128 059	120 873	129 595	133 821	127 455	132 481	136 587
Economic classification									
Current payments	102 837	97 253	118 161	118 873	121 022	125 248	120 527	125 338	129 222
Compensation of employees	59 033	51 862	59 664	93 121	69 173	63 771	68 583	71 783	74 009
Goods and services	43 804	45 391	58 497	25 752	51 849	61 477	51 944	53 555	55 213
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	18 763	10 374	9 898	2 000	8 573	8 573	6 928	7 143	7 365
Buildings and other fixed structures	2 702	4 405	5 306	1 000	2 348	2 348	2 890	2 979	3 072
Machinery and equipment	16 061	5 969	4 592	1 000	6 225	6 225	4 038	4 164	4 293
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	121 600	107 627	128 059	120 873	129 595	133 821	127 455	132 481	136 587
Surplus / (Deficit)	3 240	11 663	7 167	-	-	(4 228)	-	-	-
Adjustments for Surplus / (Deficit)	(3 240)	(11 663)	(7 167)	-	-	4 228	-	-	-
Provision for non-cash items	(3 240)	(11 663)	(7 167)	-	-	4 228	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	171	163	151	162	140	209	140	140	140
Personnel costs	51 862	51 862	59 664	93 121	69 173	63 771	68 583	71 783	74 009
Cash flow from investing activities	18 763	10 374	5 350	5 591	5 591	5 591	5 842	6 105	6 380
Acquisition of assets	18 315	9 847	4 780	4 995	4 995	4 995	5 220	5 455	5 700
Other flows from Investing activities	448	527	570	596	596	596	622	650	680
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	-	-	-	-	-	-	-	-	-
Balance Sheet Data									
Carrying value of assets	89 480	90 304	81 943	85 630	85 630	85 630	89 176	93 064	95 949
Investments	444	505	513	536	536	536	558	583	601
Cash and cash equivalents	969	5 933	8 731	9 124	9 124	9 124	9 502	9 916	10 223
Receivables and prepayments	3 876	2 931	12 768	13 343	13 343	13 343	13 895	14 501	14 950
Inventory	4 843	4 741	6 577	6 873	6 873	6 873	7 158	7 470	7 701
Total assets	99 612	104 414	110 532	115 506	115 506	115 506	120 288	125 532	129 424
Capital and reserves	74 447	88 127	94 682	98 943	98 943	98 943	103 039	107 531	110 865
Borrowings	166	72	156	163	163	163	170	177	183
Post retirement benefits	8 402	5 328	5 883	6 148	6 148	6 148	6 402	6 681	6 889
Trade and other payables	10 160	4 508	3 427	3 581	3 581	3 581	3 729	3 892	4 013
Deferred income	1 662	1 461	1 461	1 527	1 527	1 527	1 590	1 659	1 711
Provisions	4 775	4 918	4 923	5 145	5 145	5 145	5 358	5 591	5 764
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	99 612	104 414	110 532	115 506	115 506	115 506	120 288	125 532	129 424
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		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	198 849	191 105	120 628	111 955	126 617	126 617	107 322	124 862	128 438
Sale of goods and services other than capital assets	104	-	-	-	-	-	-	-	-
Entity revenue other than sales	932	1 528	650	650	650	650	679	710	732
Transfers received	197 813	189 577	119 978	111 305	125 967	125 967	106 643	124 152	127 706
Of which:									
Departmental transfer: EDTEA*	197 813	88 692	90 757	95 005	95 505	95 505	99 293	114 652	118 206
Roll-over: EDTEA	-	85 985	16 671	-	20 362	20 362	-	-	-
EDTEA projects	-	14 900	12 550	16 300	10 100	10 100	7 350	9 500	9 500
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	198 849	191 105	120 628	111 955	126 617	126 617	107 322	124 862	128 438
Expenses									
Programmes									
1. Corporate Services	51 767	57 518	60 529	58 941	56 288	56 288	54 292	56 447	57 156
2. Investment Promotion and Facilitation	28 886	90 100	30 954	22 547	24 547	24 547	29 796	44 194	45 991
3. Export Development and Promotions	10 218	8 985	8 959	9 484	8 784	8 784	8 162	8 520	8 945
4. Knowledge Management	12 729	20 343	13 588	20 983	36 998	36 998	15 072	15 701	16 346
Total	103 600	176 946	114 030	111 955	126 617	126 617	107 322	124 862	128 438
Economic classification									
Current payments	102 718	175 893	113 158	110 934	125 596	125 596	106 272	123 764	127 291
Compensation of employees	55 611	60 935	64 245	70 246	70 246	70 246	74 024	74 484	81 328
Goods and services	47 107	114 958	48 913	40 688	55 350	55 350	32 248	49 280	45 963
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	882	1 053	872	1 021	1 021	1 021	1 050	1 098	1 147
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	882	1 053	872	1 021	1 021	1 021	1 050	1 098	1 147
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	103 600	176 946	114 030	111 955	126 617	126 617	107 322	124 862	128 438
Surplus / (Deficit)	95 249	14 159	6 598	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(95 249)	(14 159)	(6 598)	-	-	-	-	-	-
Provision for non-cash items	(95 249)	(14 159)	(6 598)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	64	64	68	68	68	68	67	67	67
Personnel costs	55 611	60 935	66 710	70 246	70 246	70 246	74 024	74 484	81 328
Cash flow from investing activities	(882)	(453)	(872)	(1 000)	(1 000)	(1 000)	(1 050)	(1 098)	(1 147)
Acquisition of assets	(882)	(453)	(872)	(1 000)	(1 000)	(1 000)	(1 050)	(1 098)	(1 147)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	(58)	(52)	(184)	(55)	(55)	(55)	(60)	(65)	(70)
Net increase / (decrease) in cash and cash equivalents	39 370	(79 246)	(8 816)	1 500	1 500	1 500	1 200	1 000	1 000
Balance Sheet Data									
Carrying value of assets	7 149	6 791	6 481	6 926	6 926	6 926	6 856	7 541	8 296
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	105 419	26 173	17 357	7 563	7 563	7 563	8 319	9 151	10 066
Receivables and prepayments	2 316	2 745	2 296	2 516	2 516	2 516	2 500	2 650	2 700
Inventory	-	-	-	-	-	-	-	-	-
Total assets	114 884	35 709	26 134	17 005	17 005	17 005	17 675	19 342	21 062
Capital and reserves	1 367	2 298	(8 580)	2 005	2 005	2 005	2 625	2 782	2 992
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	92 787	16 736	14 352	5 500	5 500	5 500	4 500	5 000	6 000
Deferred income	17 991	14 477	20 362	9 500	9 500	9 500	10 500	11 500	12 000
Provisions	2 739	2 198	-	-	-	-	50	60	70
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	114 884	35 709	26 134	17 005	17 005	17 005	17 675	19 342	21 062
Contingent liabilities	-	-	-	-	-	-	-	-	-

*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	Adjusted	Revised	Medium-term Estimates		
	2022/23*	2023/24*	2024/25	Appropriation	Appropriation	Estimate	2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	330 983	303 481	299 773	257 515	328 361	328 361	272 776	290 331	299 161
Sale of goods and services other than capital assets	704	567	2 098	-	-	-	-	-	-
Entity revenue other than sales	4 355	5 059	2 700	-	2 000	2 000	-	-	-
Transfers received	325 924	297 855	294 975	257 515	326 361	326 361	272 776	290 331	299 161
Of which:									
Departmental transfer: EDTEA**	264 576	260 151	256 447	257 515	258 015	258 015	272 776	290 331	299 161
Operational transfer	227 863	236 397	240 747	252 015	250 515	250 515	265 376	284 831	293 661
Project Income: EDTEA	36 713	23 754	15 700	5 500	7 500	7 500	7 400	5 500	5 500
Roll-over: EDTEA	60 919	35 881	37 956	-	64 446	64 446	-	-	-
MICT Seta Partnership	429	1 823	572	-	3 900	3 900	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	330 983	303 481	299 773	257 515	328 361	328 361	272 776	290 331	299 161
Expenses									
Programmes									
Former KZN Tourism Authority (TKZN)***									
1. CEO's Office	9 575	10 394	-	-	-	-	-	-	-
2. Tourism Information Services	23 948	24 315	-	-	-	-	-	-	-
3. Destination and Enterprise Development	12 184	10 750	-	-	-	-	-	-	-
4. Marketing	37 288	43 478	-	-	-	-	-	-	-
5. Public Relations	46 134	38 411	-	-	-	-	-	-	-
6. Convention Bureau	21 140	17 910	-	-	-	-	-	-	-
7. Corporate Services	26 123	29 152	-	-	-	-	-	-	-
Former KZN Film Commission (KZNFC)***									
1. Office of the CEO	8 456	11 702	-	-	-	-	-	-	-
2. Finance and Administration	25 000	24 319	-	-	-	-	-	-	-
3. Marketing and Industry Development	118 567	84 751	-	-	-	-	-	-	-
KZN Tourism and Film Authority (KZNTAFA)									
1. Office of the CEO	-	-	57 785	56 439	64 317	64 317	59 036	60 867	62 754
2. Film and Tourism Development	-	-	145 837	129 728	170 266	170 266	139 111	152 522	157 079
3. Corporate Services Department	-	-	18 250	48 483	63 685	63 685	50 713	52 285	53 906
4. Finance and Supply Chain Management	-	-	39 854	22 865	30 093	30 093	23 916	24 657	25 422
Total	328 415	295 182	261 726	257 515	328 361	328 361	272 776	290 331	299 161
Economic classification									
Current payments	326 613	292 153	260 900	254 405	326 151	324 651	269 776	287 238	295 972
Compensation of employees	89 567	87 935	90 155	96 965	96 965	96 965	100 844	103 970	107 193
Goods and services	237 046	204 218	170 745	157 440	229 186	227 686	168 932	183 268	188 779
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 802	3 029	826	3 110	2 210	3 710	3 000	3 093	3 189
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 802	3 029	826	3 110	2 210	3 710	3 000	3 093	3 189
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	328 415	295 182	261 726	257 515	328 361	328 361	272 776	290 331	299 161
Surplus / (Deficit)	2 568	8 299	38 047	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(2 568)	(8 299)	(38 047)	-	-	-	-	-	-
Provision for non-cash items	(3 503)	(8 299)	(38 047)	-	-	-	-	-	-
Depreciation	935	-	-	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	84	81	62	66	66	66	66	66	66
Personnel costs	89 567	87 935	90 155	96 965	96 965	96 965	100 844	103 970	107 193
Cash flow from investing activities****	(2 900)	(3 048)	(579)	(3 110)	(2 210)	(3 710)	(3 000)	(3 093)	(3 189)
Acquisition of assets	(1 432)	(3 063)	(579)	(3 110)	(2 210)	(3 710)	(3 000)	(3 093)	(3 189)
Other flows from Investing activities	(1 468)	15	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(15 187)	(39 992)	(6 913)	-	-	-	-	-	-
Balance Sheet Data									
Carrying value of assets	16 534	17 114	2 045	4 540	4 540	4 540	7 210	10 483	12 673
Investments	13 220	12 451	12 551	12 551	12 551	12 551	12 551	12 551	12 551
Cash and cash equivalents	110 036	70 045	63 132	40 120	40 120	40 120	38 315	37 127	35 726
Receivables and prepayments	2 038	3 101	8 110	9 302	9 302	9 302	10 328	8 374	9 184
Total assets	141 828	102 711	85 838	66 513	66 513	66 513	68 404	68 535	70 134
Capital and reserves	84 013	61 175	47 965	30 385	30 385	30 385	33 401	35 256	35 951
Trade and other payables	55 209	38 902	37 256	35 628	35 628	35 628	33 989	32 460	33 466
Provisions	2 606	2 634	617	500	500	500	1 014	819	717
Total equity and liabilities	141 828	102 711	85 838	66 513	66 513	66 513	68 404	68 535	70 134
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 history was not restated and numbers align to the programmes in entities prior to merger.

Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	233 959	430 602	457 930	442 070	457 753	475 466	310 732	334 786	368 065
Sale of goods and services other than capital assets	1 353	420	8 687	148	3 058	69 535	3 364	3 701	4 071
Entity revenue other than sales	56 476	77 543	73 851	59 703	56 793	71 453	63 449	70 816	88 452
Transfers received	176 130	352 639	375 392	382 219	397 902	334 478	243 919	260 269	275 542
<i>Of which:</i>									
<i>Departmental transfer: EDTEA</i>	109 945	128 115	130 336	136 436	136 336	136 336	144 595	151 012	155 631
<i>Roll-over: EDTEA</i>	27 705	58 554	103 887	56 008	63 391	66 435	74 900	82 390	90 629
<i>Capital projects: the dtic</i>	30 962	18 565	-	-	-	-	-	-	-
<i>Roll-over: the dtic</i>	9 584	61 402	129 216	167 570	167 570	115 379	-	-	-
<i>Adjustment for VAT on transfers</i>	(2 066)	(4 484)	11 953	22 205	22 205	7 928	24 424	26 867	29 282
<i>Roll-over Land acquisition: EDTEA</i>	-	90 487	-	-	-	-	-	-	-
<i>Roll-overs: DARD agri-hub</i>	-	-	-	-	8 400	8 400	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	233 959	430 602	457 930	442 070	457 753	475 466	310 732	334 786	368 065
Expenses									
Programmes									
1. Office of the CEO	21 325	29 526	41 317	35 209	41 224	44 335	44 815	47 933	52 726
2. Finance	83 381	90 032	131 678	98 554	84 166	84 166	91 281	99 045	108 950
3. Corporate Services	26 334	57 042	48 881	52 437	50 538	47 831	54 675	58 778	64 656
4. Zone Development and Operation	51 939	184 453	207 095	235 828	252 124	269 587	88 450	95 932	105 525
5. Business Development and Support	12 961	14 242	20 559	20 042	29 701	29 547	31 511	33 098	36 208
Total	195 940	375 295	449 530	442 070	457 753	475 466	310 732	334 786	368 065
Economic classification									
Current payments	185 864	247 190	403 845	260 295	283 598	282 668	307 559	331 295	364 225
Compensation of employees	56 100	68 752	87 772	98 108	105 499	101 896	116 324	127 957	140 753
Goods and services	129 764	178 438	316 073	162 187	178 099	180 772	191 235	203 338	223 472
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	10 076	128 105	45 685	181 775	174 155	192 798	3 173	3 491	3 840
Buildings and other fixed structures	6 545	31 216	34 779	178 890	171 270	189 815	-	-	-
Machinery and equipment	2 894	6 406	10 856	2 885	2 885	2 983	3 173	3 491	3 840
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	90 483	-	-	-	-	-	-	-
Software and other intangible assets	637	-	50	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	195 940	375 295	449 530	442 070	457 753	475 466	310 732	334 786	368 065
Surplus / (Deficit)	38 019	55 307	8 400	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(38 019)	(55 307)	(8 400)	-	-	-	-	-	-
<i>Provision for non-cash items</i>	(99 443)	(55 307)	(8 400)	-	-	-	-	-	-
<i>Provision for debt impairment</i>	26 497	-	-	-	-	-	-	-	-
<i>Depreciation and impairments</i>	35 025	-	-	-	-	-	-	-	-
<i>Gains/ Losses on assets</i>	(98)	-	-	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	73	80	92	115	112	97	111	111	111
Personnel costs	68 752	87 772	87 772	98 108	105 499	101 896	116 324	127 957	140 753
Cash flow from investing activities	(163 549)	(286 202)	(1 427)	(1 713)	(1 713)	(173 818)	(1 427)	(1 713)	(1 427)
Acquisition of assets	(163 549)	(286 202)	(1 427)	(1 713)	(1 713)	(173 818)	(1 427)	(1 713)	(1 427)
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	(41 714)	(31 286)	(23 464)	(31 286)	(31 286)	(17 614)	(23 464)	(31 286)	(23 464)
Net increase / (decrease) in cash and cash equivalents	(205 263)	(317 488)	(24 891)	(32 999)	(32 999)	(191 432)	(24 891)	(32 999)	(24 891)
Balance Sheet Data									
Carrying value of assets	889 852	1 147 862	1 122 507	1 086 348	1 086 348	1 103 961	1 122 507	1 086 348	1 017 029
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	793 597	451 502	461 625	484 980	484 980	469 128	439 976	473 238	533 986
Receivables and prepayments	54 778	52 608	50 575	48 673	48 673	48 673	50 575	48 673	50 575
Inventory	-	-	-	-	-	-	-	-	-
Total assets	1 738 227	1 651 972	1 634 707	1 620 001	1 620 001	1 621 762	1 613 058	1 608 259	1 601 590
Capital and reserves	1 515 427	1 515 427	1 523 827	1 515 427	1 515 427	1 533 041	1 533 041	1 533 041	1 533 041
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	7 854	8 287	8 750	9 111	9 111	10 872	8 750	9 111	8 750
Deferred income	203 709	117 197	91 217	84 675	84 675	67 061	60 355	55 319	48 888
Provisions	11 237	11 061	10 913	10 788	10 788	10 788	10 912	10 788	10 911
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	1 738 227	1 651 972	1 634 707	1 620 001	1 620 001	1 621 762	1 613 058	1 608 259	1 601 590
Contingent liabilities	-	-	-	-	-	-	-	-	-

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	1 306 344	1 923 796	2 025 327	1 777 353	1 379 734	1 388 088	937 060	961 432	985 166
Sale of goods and services other than capital assets	479 968	1 001 486	1 078 144	761 419	436 060	492 882	369 968	381 437	393 261
Entity revenue other than sales	694 466	824 444	818 045	929 030	545 010	496 542	529 092	545 495	562 405
Transfers received	131 910	97 866	129 138	86 904	398 664	398 664	38 000	34 500	29 500
Of which:									
Departmental transfer: EDTEA	131 910	97 866	129 138	86 904	398 664	398 664	38 000	34 500	29 500
Ithala SOC Ltd	65 000	51 142	49 288	51 904	361 904	361 904	-	-	-
EDTEA Projects*	66 910	46 724	79 850	35 000	36 760	36 760	38 000	34 500	29 500
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	1 306 344	1 923 796	2 025 327	1 777 353	1 379 734	1 388 088	937 060	961 432	985 166
Expenses									
Programmes									
1. Ithala Group**	1 228 106	-	-	-	-	-	-	-	-
2. Properties Business Unit	-	438 157	622 890	697 177	678 829	672 509	717 801	740 053	762 995
3. Business Finance Business Unit	-	73 188	113 424	72 224	55 130	57 938	63 736	65 712	67 749
4. Support Services	-	319 873	690 521	356 509	302 678	250 357	301 420	310 764	320 398
5. Ithala SOC Limited***	-	640 650	689 371	936 409	-	-	-	-	-
Total	1 228 106	1 471 868	2 116 206	2 062 319	1 036 637	980 804	1 082 957	1 116 529	1 151 142
Economic classification****									
Current payments	1 228 106	1 441 358	2 007 703	1 608 547	819 021	854 145	959 884	989 640	1 020 319
Compensation of employees	457 764	459 261	471 979	629 019	337 270	292 969	326 845	336 977	347 423
Goods and services	478 561	473 448	794 437	590 637	278 603	395 440	463 713	478 087	492 908
Interest on rent and land	291 781	508 649	741 287	388 891	203 148	165 736	169 326	174 576	179 988
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	30 510	108 503	453 772	217 616	126 659	123 073	126 889	130 823
Buildings and other fixed structures	-	4 282	83 647	214 708	214 558	124 158	114 388	117 934	121 590
Machinery and equipment	-	26 228	24 856	239 064	3 058	2 501	8 685	8 955	9 233
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	1 228 106	1 471 868	2 116 206	2 062 319	1 036 637	980 804	1 082 957	1 116 529	1 151 142
Surplus / (Deficit)	78 238	451 928	(90 879)	(284 966)	343 097	407 284	(145 897)	(155 097)	(165 976)
Adjustments for Surplus / (Deficit)	(78 238)	(451 928)	90 879	284 966	(343 097)	(407 284)	145 897	155 097	165 976
Provision for non-cash items	(78 238)	(451 928)	90 879	284 966	(343 097)	(407 284)	145 897	155 097	165 976
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	694	705	776	810	276	273	278	278	278
Personnel costs	457 764	459 261	471 979	629 019	337 270	292 969	326 845	336 977	347 423
Cash flow from investing activities	(163 114)	(23 007)	(50 343)	313 937	266 566	266 566	112 488	(3 192)	(3 304)
Acquisition of assets	229 166	73 106	79 064	480 508	433 137	433 137	363 310	271 500	281 003
Other flows from Investing activities	(392 280)	(96 113)	(129 407)	(166 571)	(166 571)	(166 571)	(250 822)	(274 692)	(284 306)
Cash flow from financing activities	43 576	26 763	24 412	23 339	(7 280)	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(119 538)	3 756	(25 931)	337 276	259 286	266 566	112 488	(3 192)	(3 304)
Balance Sheet Data									
Carrying value of assets	6 284 090	6 527 307	6 622 927	5 992 837	5 952 886	5 952 886	6 158 305	6 258 676	6 477 730
Investments	2 013	1 417	11 168	66 684	72 417	72 417	72 417	72 417	74 952
Cash and cash equivalents	1 278 990	1 282 746	1 103 573	351 724	297 017	297 017	264 117	362 448	375 134
Receivables and prepayments	555 214	399 466	198 523	143 810	143 810	143 810	148 125	154 050	159 442
Inventory	5 629	7 382	6 574	4 550	4 550	4 550	4 100	3 650	3 778
Total assets	8 125 936	8 218 318	7 942 765	6 559 605	6 470 680	6 470 680	6 647 064	6 851 241	7 091 034
Capital and reserves	4 825 824	4 935 847	5 028 134	4 704 943	4 696 622	4 696 622	4 793 951	4 937 524	5 110 337
Borrowings	2 439 379	2 418 724	9 063	91 849	-	-	-	-	-
Post retirement benefits	126 107	121 605	95 887	-	-	-	-	-	-
Trade and other payables	672 889	682 540	2 745 431	1 762 813	1 774 058	1 774 058	1 853 113	1 913 717	1 980 697
Deferred income	29 562	25 517	31 064	-	-	-	-	-	-
Provisions	32 175	34 085	33 186	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	8 125 936	8 218 318	7 942 765	6 559 605	6 470 680	6 470 680	6 647 064	6 851 241	7 091 034
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

***Note: In 2025/26 Adjustments Estimate onward the IDFC reports as the company, not the incorporated group, thereby excluding Ithala SOC Limited.

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

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		
	2022/23*	2023/24*	2024/25*				2025/26	2026/27	2027/28
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	179 982	212 494	199 670	186 945	187 940	187 940	191 978	194 497	200 319
Sale of goods and services other than capital assets	23 681	23 161	23 043	23 981	23 981	23 981	24 150	24 680	25 200
Entity revenue other than sales	5 896	8 401	7 364	7 283	7 283	7 283	6 150	6 350	6 585
Transfers received	150 405	180 932	169 263	149 626	156 676	156 676	156 428	163 467	168 534
Of which:									
Departmental transfer: EDTEA	138 892	141 928	143 038	149 626	149 626	149 626	156 428	163 467	168 534
Roll-over: EDTEA	11 513	39 004	26 225	-	7 050	7 050	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	6 055	-	-	5 250	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	179 982	212 494	199 670	186 945	187 940	187 940	191 978	194 497	200 319
Expenses									
Programmes									
1. Administration	22 981	24 464	25 016	23 220	23 220	23 220	20 368	20 081	20 422
2. Corporate Services	54 761	60 893	64 328	52 919	53 914	53 914	58 501	55 558	56 042
3. Finance	18 213	16 675	19 077	15 614	15 614	15 614	13 590	13 798	13 968
4. Operations	72 483	72 005	70 949	81 938	81 938	81 938	82 174	86 854	91 147
5. Economic Development and Transformation	10 313	12 430	15 129	13 254	13 254	13 254	17 345	18 206	18 740
Total	178 751	186 467	194 499	186 945	187 940	187 940	191 978	194 497	200 319
Economic classification									
Current payments	178 676	181 204	187 272	181 549	183 444	183 444	187 678	194 497	200 319
Compensation of employees	121 775	115 371	125 428	129 376	129 376	129 376	132 600	140 979	147 536
Goods and services	56 901	65 833	61 844	52 173	54 068	54 068	55 078	53 518	52 783
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	75	5 263	7 227	5 396	4 496	4 496	4 300	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	75	5 248	7 227	2 896	2 896	2 896	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	15	-	2 500	1 600	1 600	4 300	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	178 751	186 467	194 499	186 945	187 940	187 940	191 978	194 497	200 319
Surplus / (Deficit)	1 231	26 027	5 171	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	(1 231)	(26 027)	(5 171)	-	-	-	-	-	-
Roll-overs from prior year	(11 513)	(39 004)	(26 225)	-	-	-	-	-	-
Transformation fund income/expense	995	272	-	-	-	-	-	-	-
Non-cash items	323	53	(1 276)	-	-	-	-	-	-
Other non-cash items	6 012	4 819	11 669	-	-	-	-	-	-
Depreciation	2 862	2 570	3 434	-	-	-	-	-	-
Acquisition of assets	90	5 263	7 227	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	184	184	164	164	156	156	156	156	156
Personnel costs	121 775	115 371	125 428	129 376	129 376	129 376	132 600	140 979	147 536
Cash flow from investing activities	(90)	(5 263)	(7 227)	(5 396)	(4 496)	(4 496)	(4 300)	-	-
Acquisition of assets	(90)	(5 263)	(7 227)	(5 396)	(4 496)	(4 496)	(4 300)	-	-
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	-	-	-	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(90)	(5 263)	(7 227)	(5 396)	(4 496)	(4 496)	(4 300)	-	-
Balance Sheet Data									
Carrying value of assets	7 486	10 094	13 887	19 283	18 383	18 383	22 683	20 183	17 683
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	81 653	76 427	55 810	50 414	48 614	48 614	37 922	37 672	37 272
Receivables and prepayments	4 157	4 473	3 916	2 116	2 116	2 116	1 750	1 500	1 400
Inventory	-	-	-	-	-	-	-	-	-
Total assets	93 296	90 994	73 613	71 813	69 113	69 113	62 355	59 355	56 355
Capital and reserves	44 842	36 831	22 807	22 807	22 807	22 807	22 807	20 307	17 807
Borrowings	-	-	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	14 872	20 463	20 758	18 258	15 758	15 758	8 500	7 500	6 500
Deferred income	29 049	29 539	30 048	30 748	30 548	30 548	31 048	31 548	32 048
Provisions	4 533	4 161	-	-	-	-	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	93 296	90 994	73 613	71 813	69 113	69 113	62 355	59 355	56 355
Contingent liabilities	-	-	-	-	-	-	-	-	-

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

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		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	198 154	143 867	186 259	159 127	155 627	163 327	167 976	182 923	192 535
Sale of goods and services other than capital assets	-	-	-	-	-	-	-	-	-
Entity revenue other than sales	72 872	95 991	110 680	110 680	107 180	114 880	116 214	121 444	129 329
Transfers received	89 115	45 579	69 720	39 947	39 947	39 947	42 837	52 152	53 459
Of which:									
Departmental transfer: EDTEA	69 115	45 579	39 720	39 947	39 947	39 947	42 837	52 152	53 459
EDTEA: Youth Empowerment Fund	20 000	-	-	-	-	-	-	-	-
EDTEA: Operation Vula Fund	-	-	30 000	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	35 997	-	-	8 500	8 500	8 500	8 925	9 327	9 747
Other non-tax revenue	170	2 297	5 859	-	-	-	-	-	-
Total	198 154	143 867	186 259	159 127	155 627	163 327	167 976	182 923	192 535
Expenses									
Programmes									
1. Finance and Administration	36 924	48 672	45 297	58 527	56 354	56 354	55 450	57 946	60 419
2. Project Investments	40 293	42 914	19 852	59 317	57 114	57 114	62 283	65 086	68 015
Total	77 217	91 586	65 149	117 844	113 468	113 468	117 733	123 032	128 434
Economic classification									
Current payments	77 211	90 812	64 384	110 594	106 218	106 218	116 283	121 516	126 984
Compensation of employees	35 885	39 371	37 531	58 799	49 803	49 803	61 738	64 517	67 420
Goods and services	41 326	51 441	26 853	51 795	56 415	56 415	54 545	56 999	59 564
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	6	774	765	7 250	7 250	7 250	1 450	1 516	1 450
Buildings and other fixed structures	-	-	-	4 750	4 750	4 750	200	209	200
Machinery and equipment	6	774	480	500	500	500	750	784	750
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	285	2 000	2 000	2 000	500	523	500
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	77 217	91 586	65 149	117 844	113 468	113 468	117 733	123 032	128 434
Surplus / (Deficit)*	120 937	52 281	121 110	41 283	42 159	49 859	50 243	59 891	64 101
Adjustments for Surplus / (Deficit)	(120 937)	(52 281)	(121 110)	(41 283)	(42 159)	(49 859)	(50 243)	(59 891)	(64 101)
Provision for non-cash items and cash reserves	(120 937)	(52 281)	(121 110)	(41 283)	(42 159)	(49 859)	(50 243)	(59 891)	(64 101)
Surplus / (Deficit) after adjustments	-	-	-	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	42	41	41	41	41	41	41	41	41
Personnel costs	35 885	39 371	37 531	58 799	49 803	49 803	61 738	64 517	67 420
Cash flow from investing activities	11 488	121 903	121 903	12 750	11 350	11 350	18 550	18 486	18 486
Acquisition of assets	(535)	(776)	(776)	(7 250)	(8 650)	(8 650)	(1 450)	(1 514)	(1 514)
Other flows from Investing activities	12 022	122 679	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	4 631	2 329	16 645	21 799	25 295	25 295	22 596	19 752	16 691
Investments	223 228	202 738	205 136	225 136	225 136	225 136	262 738	282 738	282 738
Cash and cash equivalents	1 137 458	1 032 449	1 094 476	931 999	945 998	945 998	895 998	845 998	755 998
Receivables and prepayments	95 218	93 968	153 962	153 968	153 968	153 968	161 666	169 750	178 237
Inventory	-	-	-	-	-	-	-	-	-
Total assets	1 460 535	1 331 484	1 470 220	1 332 903	1 350 397	1 350 397	1 342 998	1 318 237	1 233 664
Capital and reserves	1 308 189	1 256 396	1 355 870	1 245 689	1 266 358	1 266 358	1 323 240	1 301 107	1 219 134
Borrowings	-	-	15 716	12 573	12 573	12 573	9 430	6 286	3 143
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	152 220	74 995	98 503	74 503	71 328	71 328	10 328	10 844	11 387
Deferred income	-	-	-	-	-	-	-	-	-
Provisions	126	93	131	138	138	138	-	-	-
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	1 460 535	1 331 484	1 470 220	1 332 903	1 350 397	1 350 397	1 342 998	1 318 237	1 233 664
Contingent liabilities	-	-	-	-	-	-	-	-	-

*Note: As the KZNGFA is operating as a PFMA Schedule 3D provincial business enterprise, it may budget for a surplus/ (deficit).

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Revenue									
Tax revenue	-	-	-	-	-	-	-	-	-
Non-tax revenue	70 458	93 671	122 878	62 485	138 160	134 101	68 972	72 237	74 488
Sale of goods and services other than capital assets	4 421	3 686	4 515	1 939	4 350	4 639	-	-	-
Entity revenue other than sales	109	257	586	-	1 939	597	2 022	2 113	2 208
Transfers received	65 928	89 728	117 777	60 546	131 871	128 865	66 950	70 124	72 280
Of which:									
Departmental transfer: EDTEA	55 108	60 555	60 867	60 546	61 546	61 546	66 950	70 124	72 280
Operational transfer	55 108	59 055	56 167	58 796	58 796	58 796	61 450	64 224	66 215
Techno Hub: EDTEA*	-	1 500	1 000	-	-	-	-	-	-
Special projects: EDTEA	-	-	3 700	1 750	2 750	2 750	5 500	5 900	6 065
Roll-over: EDTEA	10 820	63	3 106	-	9 297	9 297	-	-	-
MERSETA	-	29 110	53 804	-	61 028	58 022	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-	-
Total	70 458	93 671	122 878	62 485	138 160	134 101	68 972	72 237	74 488
Expenses									
Programmes									
1. Corporate Services	41 971	72 370	104 302	46 173	50 211	43 320	50 697	52 843	54 113
2. Research Services**	14 791	4 058	4 315	5 810	7 310	14 239	6 647	6 946	7 363
3. Development Services	14 457	7 443	2 613	10 502	80 639	76 542	11 628	12 448	13 012
Total	71 219	83 871	111 230	62 485	138 160	134 101	68 972	72 237	74 488
Economic classification									
Current payments	70 237	83 871	111 230	62 485	138 160	134 101	68 972	72 237	74 488
Compensation of employees	29 209	33 179	37 547	33 266	41 772	36 922	44 278	46 935	49 751
Goods and services	41 028	50 692	73 683	29 219	96 388	97 179	24 694	25 302	24 737
Interest on rent and land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Payments for capital assets	982	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	982	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	71 219	83 871	111 230	62 485	138 160	134 101	68 972	72 237	74 488
Surplus / (Deficit)	(761)	9 800	11 648	-	-	-	-	-	-
Adjustments for Surplus / (Deficit)	761	(9 800)	(9 800)	-	-	-	-	-	-
Provision for non-cash items	761	(9 800)	(9 800)	-	-	-	-	-	-
Surplus / (Deficit) after adjustments	-	-	1 848	-	-	-	-	-	-
Personnel numbers and costs									
Personnel numbers (head count)	54	54	54	40	53	46	53	53	53
Personnel costs	29 209	33 179	37 547	33 266	41 772	36 922	44 278	46 935	49 751
Cash flow from investing activities	(2 580)	(1 320)	(455)	(526)	(526)	(526)	-	-	-
Acquisition of assets	(2 580)	(1 320)	(455)	(526)	(526)	(526)	-	-	-
Other flows from Investing activities	-	-	-	-	-	-	-	-	-
Cash flow from financing activities	(1 885)	(1 068)	(368)	-	-	-	-	-	-
Net increase / (decrease) in cash and cash equivalents	(10 757)	3 043	7 901	(3 043)	(3 043)	(3 043)	(11 009)	-	-
Balance Sheet Data									
Carrying value of assets	12 229	11 400	8 592	13 686	13 686	13 686	12 318	12 455	12 441
Investments	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	86	3 106	11 008	-	-	-	-	-	-
Receivables and prepayments	2 865	2 602	4 820	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	15 180	17 108	24 420	13 686	13 686	13 686	12 318	12 455	12 441
Capital and reserves	(3 174)	7 319	9 540	8 784	8 784	8 784	8 784	8 784	8 784
Borrowings	186	62	-	-	-	-	-	-	-
Post retirement benefits	-	-	-	-	-	-	-	-	-
Trade and other payables	9 678	5 633	2 037	1 698	1 698	1 698	330	807	1 066
Deferred income	3 072	2 556	7 766	1 704	1 704	1 704	1 704	1 364	1 091
Provisions	5 418	1 538	5 077	1 500	1 500	1 500	1 500	1 500	1 500
Funds managed (e.g. Poverty Alleviation Fund)	-	-	-	-	-	-	-	-	-
Total equity and liabilities	15 180	17 108	24 420	13 686	13 686	13 686	12 318	12 455	12 441
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 2023/24 with Table 4.13.¶

**Note: The programme name was changed in line with the 2026/27 APP.

