

VOTE 14

Public Works and Infrastructure

Operational budget	R2 435 747 956
MEC remuneration	R 2 306 044
Total amount to be appropriated	R2 438 054 000
Responsible MEC	MEC for Public Works and Infrastructure
Administering department	Public Works and Infrastructure
Accounting officer	Head: Public Works and Infrastructure

1. Overview

Vision

The department's vision is: *To be a leading force in the development and management of public infrastructure and properties, driving inclusive economic growth, job creation, and sustainable development.*

Mission

The department's mission is: *Commitment to delivering and managing high-quality infrastructure, maximising the utilisation of government property and spearheading efforts to maintain an environmentally sustainable and integrated public infrastructure system that meets the needs of the people of KwaZulu-Natal.*

Strategic outcomes

The department's outcomes are as follows:

- Increased employment and work opportunities.
- Productive assets (maintenance of facilities and productive use of facilities).
- Increased infrastructure investment, access and efficiency.
- An ethical, capable and professional public service.

Core functions

In carrying out its mandate, the department undertakes the following core functions, which are in line with the outcomes in the five-year strategic plan (2025-2030) of the department:

- Custodian of provincial immovable assets.
- Construction and maintenance of government buildings.
- Provision of accommodation for provincial government.
- Co-ordination of Expanded Public Works Programme (EPWP).
- Co-ordination of catalytic infrastructure projects.

Legislative mandate

Within the broad statutory mandates of government institutions, the following mandates guide the department's core functions:

- Constitution of the Republic of South Africa (No. 108 of 1996)
- Public Service Act (No. 30 of 2007)
- Public Finance Management Act (No. 1 of 1999, as amended) and the Treasury Regulations
- Government Immovable Asset Management Act (No. 19 of 2007)

- Local Government: Municipal Rates Act (No. 6 of 2004)
- Construction Industry Development Board Act (No. 38 of 2000)
- National Building Regulations and Building Standards Act (No. 103 of 1977)
- Occupational Health and Safety Act (No. 85 of 1993)
- State Land Disposal Act (No. 48 of 1961)
- Prevention of Eviction from and Unlawful Occupation of Land Act (No. 19 of 1998)
- KZN Land Administration Act (No. 3 of 2003)
- KZN Heritage Act (No. 10 of 1997)
- Broad Based Black Economic Empowerment Act (No. 53 of 2004)
- Labour Relations Act (No. 66 of 1995)
- Employment Equity Act (No. 55 of 1995)
- Skills Development Act (No. 97 of 1998)
- Basic Conditions of Employment Act (No. 75 of 1997)
- Intergovernmental Relations Framework Act (No. 13 of 2005)
- Preferential Procurement Policy Framework Act (No. 5 of 2000) and revised regulations dated 16 January 2023
- Cross-Boundary Municipalities Laws Repeal and Related Matters Act, as amended (No. 8 of 2009)
- Council for the Built Environment Act (No. 43 of 2000)
- Engineering Profession Act (No. 46 of 2000)
- Architectural Profession Act (No. 44 of 2000)
- Quantity Surveying Profession Act (No. 49 of 2000)
- Project and Construction Management Professions Act (No. 48 of 2000)
- Occupational Injuries and Diseases Act (No. 130 of 1993)
- Deeds Registry Act (No. 47 of 1937)
- Expropriation Act (No. 63 of 1975)
- Environmental Act (No. 107 of 1998)
- Promotion of Administrative Justice Act (No. 53 of 2002)
- Promotion of Access to Information Act (No. 54 of 2006)
- Protection of Personal Information Act (Act No. 4 of 2013)
- Skills Development Qualification Act (No. 58 of 1995)
- KZN Ingonyama Trust Amendment Act (No. 9 of 1997)
- South African Schools Act (No. 84 of 1996)
- Cross-boundary Municipalities Laws Repeal Related Matters Act (No. 23 of 2005)
- KZN Planning and Development Act (No. 6 of 2008)

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

The department's activities are directly aligned to the NDP's main objective of eliminating poverty and reducing inequality by 2030, and the five priorities of inclusive social and economic development, sustainable investment and growth, decent jobs and sustainable livelihoods, a capable development state, and expanding opportunities. The department is aligned to the three priority statements of the MTDP namely building a capable, ethical and developmental state, economic transformation and job creation. The alignment is reflected in three outcomes, namely increased access to economic opportunities to broaden the base of targeted groups for economic empowerment through infrastructure and property management, improved immovable asset management and custodianship of all provincial assets and facilities, as well as provision of sustainable social infrastructure.

The department's contribution to eliminating poverty and reducing inequality is through creating employment through its EPWP beneficiaries, as well as creating an environment for sustainable employment and economic growth through the delivery and maintenance of infrastructure. These activities are in line with the NDP, PGDS and MTDP priorities.

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.

Expanded Public Works Programme

The department continued to implement the EPWP Maintenance Programme and created 3 140 work opportunities through the implementation of approved programmes, contributing to government's objectives of employment creation and socio-economic development. All 3 140 beneficiaries participated in both accredited and non-accredited training programmes, including bricklaying with Corobrik training, Amajuba Emerging Contractor training, training facilitated by the National Home Builders Registration Council (NHBRC), as well as Construction Industry Development Board (CIDB) building training, provided by the department and its partnering stakeholders.

Three beneficiary empowerment initiatives were implemented, including a job-hunting skills workshop and building skills training with the NHBRC. These initiatives are designed to equip beneficiaries with the necessary skills to enhance their employability, facilitate effective matching and placement of candidates, and support the management of labour market trends and employment initiatives. The department established a partnership with Nedbank Limited as a strategic associate to provide specialised training in financial management skills for EPWP beneficiaries participating in the EPWP programme.

EPWP provincial co-ordination and monitoring

The department provided technical support to all 65 public bodies, namely 54 municipalities and 11 provincial departments to ensure full implementation of the EPWP and, accurate reporting on work opportunities created. The EPWP Provincial Co-ordination team provided technical support to under-performing public bodies toward effective and timely reporting.

Targeted interventions were also implemented to provide support to under-performing public bodies. These initiatives included one-on-one support sessions, sector meetings, Provincial Steering Committee engagements, data quality enhancement sessions, and council induction programmes. Collectively, these efforts aimed to strengthen institutional capacity, improve reporting performance, and promote greater accountability across all participating entities.

Condition assessments

In 2025/26, 150 condition assessments were concluded utilising the department's professional services. The department focused on 150 clinics, and 50 hours were allocated to each facility for primary health care and Community Health Care facilities.

Izandla Ziyagezana programme

The department continued to contribute to the creation of sustainable jobs through the Izandla Ziyagezana programme. The Izandla Ziyagezana programme created 338 work opportunities and was implemented across all four regions. The programme is guided by inclusive employment principles, with deliberate consideration of demographic representation, prioritising youth, women and persons with disabilities, to promote equitable participation and social empowerment.

Ugu district office: removal of existing roof sheeting and replace with new

The department advertised to undertake the replacement of the Ugu district office asbestos roof with new roof sheeting. The project commenced in October 2025 and is anticipated to be completed by March 2026.

Legislature Assembly Complex Building

The department is currently implementing phase 1 of the urgent repairs to the Legislature Assembly (LA) Complex building in Ulundi that was damaged by heavy storms in February 2025 and this includes the roof, electrical and mechanical works. The department was allocated additional funding amounting to

R40.762 million toward these repairs. Of this amount, R20 million was suspended from COGTA and R20.762 million was received as disaster funding from National Treasury. The department is anticipating completing these repairs in May 2026.

eThekweni regional office: Lecture hall facility

The department commenced with the upgrades to the lecture hall facility in the eThekweni regional office which includes structural repairs, roof leaks and internal finishes. The project is currently in the design stage, and the construction stage is planned to commence in the third quarter of 2026/27.

Disposals

The department advertised five unutilised buildings and 81 vacant land parcels for disposal through a public bid. The department has also received written representation in terms of the Section 5 notice from various departments, municipalities and organisations. These properties will be withdrawn from the bid process. The department identified 20 properties for long-term lease, which will also be advertised on open bid.

3. Outlook for the 2026/27 financial year

Section 3 looks at the key focus areas of 2026/27, outlining what the department is hoping to achieve during the year, as well as briefly looking at challenges and proposed new developments. The bulk of the department's 2026/27 budget resides in Programme 2: Public Works Infrastructure and caters for municipal property rates, the Government Immovable Asset Management Act (GIAMA) and Fixed Asset Register projects, various infrastructure projects, as well as other projects including condition assessments of various properties and infrastructure.

Expanded Public Works Programme

The department will continue to implement the EPWP Maintenance Programme. The department is targeting to create 4 084 work opportunities in 2026/27 in line with the national EPWP Phase V programme.

Four beneficiary empowerment interventions are planned for 2026/27, including basic financial literacy, plumbing leadership, and CV writing skills. The department will provide both accredited and non-accredited training to EPWP participants, ensuring the inclusion of beneficiaries living with disabilities. Furthermore, the department will establish partnerships with higher education institutions, TVET colleges, and the KZN Community Education and Training College (CETC) to develop meaningful exit strategies, including learnership programmes for EPWP participants.

In addition, the department will conduct six emerging contractor training sessions designed to equip small and upcoming contractors with practical skills, project management knowledge, compliance requirements, and health and safety best practices, thereby enhancing their capacity to secure their future.

EPWP provincial co-ordination and monitoring

The department will continue to provide technical support to 65 public bodies, namely 54 municipalities and 11 provincial departments, to ensure full implementation of the EPWP, and accurate reporting on work opportunities created. To strengthen performance, the department plans to facilitate an EPWP focus week, targeting districts that are currently under-performing in meeting quarterly targets, by providing hands-on guidance and support to address gaps.

In addition, the department will host key workshops and training initiatives, including Councillors' Inductions, an EPWP Indaba, and a DORA workshop, aimed at enhancing awareness, understanding, and active participation in the EPWP among all relevant public bodies in the province. These initiatives are designed not only to improve compliance but also to build capacity, foster collaboration, and create sustainable mechanisms for monitoring and reporting work opportunities in the province.

Condition assessments

A total of 150 condition assessments are targeted for 2026/27 and this includes mainly clinics.

Izandla Ziyagezana programme

The department will continue implementing the Izandla Ziyagezana programme across all regions, ensuring the active participation of persons with disabilities by engaging institutions that support people

living with disabilities. The department will also continue exploring the extension of the programme to include the cleaning and maintenance of vacant government sites across all regions. The programme will target the participation of seven persons with disabilities, the maintenance of 90 government sites, and the involvement of an estimated 330 EPWP participants. Furthermore, the department plans to focus on maintenance efforts in the Midlands, North Coast, eThekweni, and Southern regions, promoting broader geographic coverage and enhanced service delivery.

Ugu district office: removal of existing roof sheeting and replace with new

The department plans to commence with phase 2 of the project which includes offices, garages, and carports in the extension section of the district office. The department plans on completing the project in September 2026.

LA Complex building

The department will undertake phase 2 of the rehabilitation and refurbishment of the LA Complex building repairs in Ulundi which includes repairs to ceilings, ventilation systems and electrical repairs. The construction phase is planned to commence in March 2026 and is anticipated to be completed by September 2026.

eThekweni regional office: Lecture hall facility

In 2026/27, the department will continue to undertake the rehabilitation and renovations of the lecture hall facility located at the eThekweni regional office and this is anticipated to be completed in the fourth quarter of 2026/27.

Disposals

The department is targeting to dispose 10 hectares of land through donations to municipalities for socio-economic purposes. A further 15 properties will be leased to the private sector in the South Coast area for revenue generation and to enhance the economic and tourism sector.

4. Reprioritisation

The department undertook reprioritisation between programmes and within economic classifications.

There was movement between programmes as follows:

Programme 2: Public Works Infrastructure was decreased by R9.849 million in 2026/27 and R4.357 million in 2027/28 with carry-through, largely against *Compensation of employees* and *Goods and services*. The movement against *Compensation of employees* is attributable to the alignment of salaries and wages and social contribution costs relating to the ongoing realignment and linking of personnel. This realignment began in 2024/25 due to the new budget structure alignment with the Public Works and Infrastructure sector and will be finalised in 2026/27. The *Goods and services* movement was against consultants: business and advisory services and computer services which were over-budgeted for. These funds were moved to Programme 1: Administration in the amount of R9.777 million in 2026/27 and R4.285 million in 2027/28 with carry-through. The funds were moved to *Compensation of employees* for the realignment process, as well as to *Goods and services* for fuel and fleet services including maintenance of departmental vehicles. The funds were also moved to Programme 3: Expanded Public Works with R72 000 moved in 2026/27 and R73 000 in 2027/28 (with carry-through) under *Goods and services* in respect of travel and subsistence which was not budgeted for.

5. Procurement

The department will continue to develop and implement procurement plans for 2026/27. The plans will ensure that the needs of the organisation are in line with the pillars underpinning the department's strategy, as well as the budget allocated to the department.

Major projects planned by the department for 2026/27 include capital infrastructure projects, such as the rehabilitation and refurbishment of the LA Complex building in Ulundi in respect of external structural repairs, internal roads and the water supply system. Further projects include the rehabilitation and renovations to the Mayville lecture hall facility in the eThekweni region, the Ugu district office roof project and the replacement of fencing in the Midlands region.

Furthermore, the department will continue with the implementation of GIAMA projects, property valuations, clearing of vacant sites, and provision of security services in respect of unutilised buildings. The department will also purchase computer equipment, such as laptops and desktops for newly appointed personnel, and the replacement of obsolete equipment.

6. Receipts and financing

6.1 Summary of receipts

Table 14.1 indicates the sources of funding for Vote 14 for the 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 14.1 : Summary of receipts and financing

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
Equitable share	1 969 670	1 735 058	1 787 824	2 032 072	2 052 834	2 052 834	2 433 406	2 726 786	2 810 436
Conditional grants	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
EPWP Integrated Grant for Provinces	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Total receipts	1 977 712	1 738 955	1 791 546	2 037 490	2 058 252	2 058 252	2 438 054	2 726 786	2 810 436
Total payments	2 078 605	2 213 909	2 137 333	2 037 490	2 265 724	2 902 434	2 438 054	2 726 786	2 810 436
Surplus/(Deficit) before financing	(100 893)	(474 954)	(345 787)	-	(207 472)	(844 182)	-	-	-
Financing									
of which:									
Provincial roll-overs	-	-	-	-	-	-	-	-	-
Provincial cash resources	100 897	470 000	345 795	-	193 600	193 600	-	-	-
Suspension from Vote 6: Provincial Treasury	-	5 000	-	-	-	-	-	-	-
Suspension to Vote 7: Department of Health	-	-	-	-	(6 128)	(6 128)	-	-	-
Suspension from Vote 11: COGTA	-	-	-	-	20 000	20 000	-	-	-
Surplus/(Deficit) after financing	4	46	8	-	-	(636 710)	-	-	-

In 2022/23:

- In the 2022/23 Adjustments Estimate, the department received additional equitable share funding as follows:
 - R21.927 million was allocated for the carry-through implication of the 2021 non-pensionable allowance. These funds were allocated to the province by National Treasury and are included in the equitable share.
 - R13.488 million was allocated to cover the 3 per cent wage increase for all levels of employees. These funds were allocated to the province by National Treasury and are included in the equitable share.
- In the 2022/23 Second Adjustments Estimate, the department received R100.897 million from a provincial reprioritisation exercise, to assist with the shortfall in municipal property rates, with these funds sourced from other departments that were in a position to surrender funds to the provincial fiscus. This explains the high growth in 2022/23.
- The department under-spent its 2022/23 budget by a minimal amount of R4 000 under Programme 2.

In 2023/24:

- The department received provincial cash resources of R470 million in respect of municipal property rates in the 2023/24 Adjustments Estimate.
- R5 million was allocated to the department with these funds suspended from Vote 6: Provincial Treasury in respect of the Government Precinct PPP Transaction Advisor.
- The department under-spent minimally by R46 000 in 2023/24 largely due to enforced savings as a result of budget pressures elsewhere in the budget, as well as expenditure being slightly lower than anticipated in respect of the District Champion of OSS/DDM responsibilities project. In addition, the under-expenditure was attributed to legal costs where provision was made for State Attorney costs, but the non-submission of invoices resulted in under-expenditure.

In 2024/25:

- In the 2024/25 Adjustments Estimate, the department's budget was increased by R345.795 million and this was allocated towards the property rates budget pressures attributed to higher than anticipated increases in the market values of properties by certain municipalities in the implementation of their new General Valuation Rolls (GVRs), as well as the fact that the baseline for this expenditure item is under-funded. These funds were allocated from *Provincial cash resources*.
- The department under-spent minimally by R8 000 due to the department implementing internal cost containment measures through an internal moratorium on the procurement of goods and services where any purchase required approval by the HOD.

In 2025/26:

- In the 2025/26 Adjustments Estimate, the department's budget was increased by R228.234 million as follows:
 - R40.762 million was allocated to the department for urgent repairs to the LA Complex building in Ulundi that was storm damaged. Of this amount, R20 million was suspended from COGTA and R20.762 million was received from National Treasury as an equitable share allocation. These funds were allocated under Programme 2.
 - R193.600 million was allocated to the department under Programme 2 for budget pressures against municipal property rates. This was allocated from provincial cash resources.
 - The above increase was offset by a reduction of R6.128 million that was surrendered by the department towards budget pressures in DOH.
- The department is projecting to over-spend by R636.710 million as per the November 2025 IYM. This is largely due to the municipal property rates spending pressures. The shortfall was brought about by an under-funded baseline, an escalation in municipal property rates which far exceed the inflationary growth in the department's baseline, as well as previous year commitments as some invoices were not paid in the prior year because of budget constraints.

Over the 2026/27 MTEF:

- There is a decrease in the department's equitable share over the MTEF, commencing from 2027/28 onward, amounting to R14.240 million in 2027/28 and R15.562 million in 2028/29. This is due to the data updates which inform the Provincial Equitable Share (PES) formula. The department implemented the budget cut against Programme 2 against *Goods and services* under the items computer services and consultants: business and advisory services. The cut against computer services is against the number of Information and Communication Technology (ICT) projects to be undertaken by the department such as digitisation. This will negatively affect the department's capacity to maintain and enhance critical ICT systems that support infrastructure planning, asset management, reporting, and monitoring functions. The cut against consultants: business and advisory services is against the appointment of specialist professional services required for infrastructure planning, condition assessments, project management, and compliance with statutory and technical standards. The impact of the budget cut is that the department will reduce the number of buildings for condition assessments.
- The department has been allocated R4.648 million in respect of the EPWP Integrated Grant for Provinces in 2026/27.
- An amount of R10.529 million was allocated to the department in 2026/27 in respect of the incentivised Early Retirement Programme (ERP) (without pension penalties) and Voluntary Exit Programme (VEP) for employees in the public service. This amount was allocated against the department's equitable share. It must be noted that the pension penalty payment portion will be made to the Government Employee Pension Fund directly. The department allocated the additional funding against Programme 1 under *Transfers and subsidies to: Households* and will shift the appropriate funding per programme in-year.

6.2 Departmental receipts collection

Table 14.2 reflects the estimated departmental receipts for Vote 14. The main sources of revenue are of a domestic nature and include housing rent, parking, etc. Details are provided in the *Annexure – Vote 14: Public Works and Infrastructure*.

Table 14.2 : 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	2028/29
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	8 492	9 124	8 141	7 559	7 559	8 618	8 542	8 927	9 329
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	221	484	1 125	287	287	654	299	313	327
Sale of capital assets	-	154	1 225	996	996	1 725	305	625	895
Transactions in financial assets and liabilities	300	2 566	842	1 077	1 077	1 077	1 127	1 178	1 231
Total	9 013	12 328	11 333	9 919	9 919	12 074	10 273	11 043	11 782

Sale of goods and services other than capital assets comprises revenue from parking and state-owned property rentals, tender fees, and commission on PERSAL deductions such as insurance premiums and garnishee orders. The fluctuating trend against this category is due to the unpredictable nature of this source. Inflationary growth is anticipated over the MTEF.

Interest, dividends and rent on land derives its revenue from interest earned on outstanding staff debts, interest from trust accounts, as well as the rental from Vodacom for the use of government land for the installation of network towers. The revenue fluctuation over the period is due to its erratic nature, however, the revenue collection in 2024/25 includes interest received on proceeds from the sale of property (Remainder of ERF 5 Madadeni J, as well as Portion 26 of 4 Lot H Weston No 13026). Interest accrued on the purchase price held in the trust account of the conveyancer and was paid over to the department once the sale process was finalised. The budget over the MTEF is based on interest on staff debts, as well as rent on land.

Sale of capital assets relates to the sale of redundant motor vehicles, equipment, as well as the sale of land and buildings. The revenue collected in 2024/25 included the sale of land, namely ERF 296 Kloof to Dia Kgadi (Pty) Ltd for the establishment of a medical rehabilitation centre in eThekweni, and sale of another property (Portion 26 (of 4) Lot H Weston No 13026). The department does not usually budget for the disposal of land and buildings. It must be noted that, disposing of government property is a lengthy process. The department is obligated to advertise its intention to dispose of any state property in the media and give notice of 30 days to the relevant municipality. All provincial departments, as well as national departments are given an opportunity to object, provide comments or to indicate interest in the advertised property. The budget over the MTEF is based on the planned sale of redundant vehicles and office equipment only, and the budget is set in line with the departmental disposal policy.

Transactions in financial assets and liabilities relates to recoveries from previous years' expenditure, such as staff debts, over-payments to suppliers, etc. The fluctuating trend in the prior years is due to the unpredictable nature of these recoveries. The revenue budget grows steadily over the MTEF.

6.3 Donor funding – Nil

7. Payment summary

This section reflects payments and budgeted estimates in terms of programmes and economic classification. Details are given in *Annexure – Vote 14: Public Works and Infrastructure*.

7.1 Key assumptions

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

- All inflation related increases are based on CPI projections. This is in line with National Treasury's new inflation projections of 3.1 per cent.
- National Treasury did not provide funding for the carry-through costs of the 2025 wage agreement and departments were expected to absorb this cost from within their baselines. The department reprioritised funds within *Compensation of employees* through delaying filling budgeted vacant posts. National Treasury instructed departments to provide growth of 3.1 per cent in *Compensation of employees* in 2028/29. The department provided for growth of 5.2 per cent in 2026/27, 4.5 per cent in 2027/28 and 3.3 per cent in 2028/29 against *Compensation of employees* (based on the 2025/26 Revised Estimate) which includes 1.5 per cent pay progression and increases for housing allowances. The growth over the MTEF is sufficient for pay progression and increases for housing and medical allowances. The department will monitor the filling of posts in line with natural attrition and retirements and will then decide in-year whether to put vacated posts on hold or to fill them based on the availability of funds, thus the department has not budgeted for the filling of posts at this stage.

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

Table 14.3 shows amendments to the provincial and equitable share funding received 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 14.3 : 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	(38 612)	(38 154)	(40 836)	(42 674)	(43 997)
Fiscal consolidation reduction by National Treasury	(38 612)	(38 154)	(40 836)	(42 674)	(43 997)
2025/26 MTEF period		168 780	474 800	705 286	727 150
Property rates		168 780	474 800	705 286	727 150
2026/27 MTEF period			-	(14 240)	(15 562)
Budget cut due to data updates of PES formula and inflation adjustment			-	(14 240)	(15 562)
Allocation for ERP and VEP			10 529	-	-
Total	(38 612)	130 626	433 964	648 372	667 591

- In the 2024/25 MTEF, the department's equitable share was reduced by R38.612 million, R38.154 million and R40.836 million, with carry-through, in respect of fiscal consolidation budget cuts made by National Treasury because of lower than anticipated economic growth.
- In the 2025/26 MTEF, the department was allocated additional funding in respect of property rates amounting to R168.780 million in 2025/26, R474.800 million in 2026/27 and R705.286 million in 2027/28, with carry-through. This was allocated from funds that became available as a result of data updates of the equitable share formula which worked in the province's favour.
- In the 2026/27 MTEF, the department's budget was cut, commencing from 2027/28. An amount of R14.240 million was cut in 2027/28 and R15.562 million in 2028/29 due to data updates to the PES formula and an inflation adjustment made by National Treasury. The department implemented the budget cut against Programme 2, as explained in Section 6.1. This cut was offset by additional funding amounting to R10.529 million allocated to the department in 2026/27 only, in respect of incentivised ERP (without pension penalties) and VEP for employees in the public service.

Note that additional funding was allocated to the department in the 2012/13 MTEF for improving infrastructure support. Although no longer visible in Table 14.3, this funding was specifically and exclusively appropriated to the department for improving infrastructure support and the amounts in the department's baseline for this are R32.970 million in 2026/27, R34.477 million in 2027/28 and R35.546 million in 2028/29. The department has not yet completed the implementation of its revised infrastructure staffing structure which these funds were intended for.

7.3 Summary by programme and economic classification

Tables 14.4 and 14.5 summarise payments and estimates by programme and economic classification.

The structure of the department consists of three programmes, and aligns closely to the generic programme structure of the sector as follows:

- Programme 1 conforms fully with three sub-programmes, namely: Office of the MEC, Management of the Department and Corporate Support.
- Programme 2 conforms with two sub-programmes, namely: Immovable Asset Management and Construction, but there are several sub-programmes in the sector structure that are not being used by the department.
- Programme 3 conforms with two sub-programmes, namely: Programme Support and Community Development, but there are several sub-programmes in the sector structure that are not being used by the department.

Table 14.4 : Summary of payments and estimates by programme: Public Works and Infrastructure

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. Administration	442 045	427 680	463 981	467 650	485 689	485 689	507 651	513 379	528 211
2. Public Works Infrastructure	1 602 863	1 727 121	1 613 449	1 522 832	1 734 844	2 371 554	1 882 229	2 162 948	2 229 982
3. Expanded Public Works	33 697	59 108	59 903	47 008	45 191	45 191	48 174	50 459	52 243
Total	2 078 605	2 213 909	2 137 333	2 037 490	2 265 724	2 902 434	2 438 054	2 726 786	2 810 436

Table 14.5 : Summary of payments and estimates by economic classification: Public Works and Infrastructure

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	957 753	963 234	1 018 991	1 050 187	1 037 830	1 037 338	1 091 610	1 125 626	1 159 737
Compensation of employees	692 830	723 259	755 243	781 644	762 126	761 634	805 872	837 279	864 690
Goods and services	264 923	239 975	263 748	268 543	275 704	275 704	285 738	288 347	295 047
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 075 952	1 199 098	1 098 070	966 750	1 170 452	1 807 654	1 317 018	1 574 429	1 623 237
Provinces and municipalities	1 061 914	1 186 164	1 087 506	958 332	1 159 822	1 796 532	1 299 729	1 567 336	1 615 924
Departmental agencies and accounts	-	612	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	14 038	12 322	10 564	8 418	10 630	11 122	17 289	7 093	7 313
Payments for capital assets	44 734	51 316	20 272	20 553	57 442	57 442	29 426	26 731	27 462
Buildings and other fixed structures	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Machinery and equipment	8 523	4 908	7 424	8 951	7 761	7 761	12 671	9 222	9 410
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	497	-	115	-	-	-	-	-	-
Payments for financial assets	166	261	-	-	-	-	-	-	-
Total	2 078 605	2 213 909	2 137 333	2 037 490	2 265 724	2 902 434	2 438 054	2 726 786	2 810 436

Programme 1 reflects a decrease in spending in 2023/24 and this is attributed to low spending against *Goods and services* due to low payments made in respect of SITA operational costs and bursaries for employees due to the late submission of invoices with these not received before the end of the financial year. Programme 1 increased by R9.777 million in 2026/27 and R4.284 million in 2027/28, with carry-through as a result of reprioritisation, as explained. These funds were moved to *Compensation of employees* for the alignment of salaries and wages and social contribution costs relating to the ongoing realignment and linking of personnel and *Goods and services* for fuel and fleet services costs including maintenance of departmental vehicles. An amount of R10.529 million was allocated to the department in 2026/27 in respect of incentivised ERP (without pension penalties) and VEP for employees in the public service. The department allocated the additional funding against Programme 1 under *Transfers and subsidies to: Households* and will shift the appropriate funding per programme in-year. There is a steady increase over the MTEF.

Programme 2 shows high spending in 2023/24 largely attributed to an increased budget allocation for property rates, as explained, as well as expenditure arising from the previous financial year in respect of the completion of the new district office building in the iLembe district and the completion of the new administration wing in the Southern region. The spending in 2024/25 includes payables and accruals from

2023/24, as well as higher than anticipated tariff increases in the market values of properties in respect of property rates by certain municipalities. The increase in the 2025/26 Adjusted Appropriation is due to additional funding allocated to the department for property rates amounting to R193.600 million and R40.762 million for urgent repairs to the LA Complex building in Ulundi, as mentioned. This increase was offset by a suspension of R6.128 million from the department to DOH for their budget pressures, as mentioned. The substantially high spending in the 2025/26 Revised Estimate is attributable to the property rates spending pressures. The bulk of the 2026/27 MTEF budget caters for municipal property rates, as well as the implementation of GIAMA – Izandla Ziyagezana projects, which entails the provision of security services to unutilised buildings and property valuations. National Treasury cut the department's equitable share by R14.240 million in 2027/28 and R15.562 million in 2028/29 due to data updates which inform the PES, as mentioned. The department implemented the budget cuts against Programme 2 under *Goods and services*. The impact of these budget cuts was explained in Section 6.1. The MTEF also caters for the department's capital projects such as the repairs of the LA Complex building, as well as renovations to the lecture hall facility in the eThekweni region.

Programme 3 mainly relates to the EPWP Integrated Grant for Provinces, which is dependent on the evaluation by NDPWI of targets achieved. The MTEF budget includes provision for the GIAMA – Maintenance programme and the EPWP Integrated Grant for Provinces. The department receives R4.648 million in 2026/27 for the EPWP Integrated Grant for Provinces.

Compensation of employees reflects an increase over the seven-year period. National Treasury instructed departments to provide for growth of 3.1 per cent in *Compensation of employees* over the MTEF, as well as 1.5 per cent pay progression and increases for housing and medical allowances. The department provided for growth of 5.2 per cent in 2026/27, 4.5 per cent in 2027/28 and 3.3 per cent in 2028/29 against *Compensation of employees* (based on the 2025/26 Revised Estimate). The growth over the MTEF is sufficient for pay progression and increases for housing and medical allowances. The department will monitor the filling of posts in line with natural attrition and retirements and will then decide in-year whether to put vacated posts on hold or to fill them based on the availability of funds, thus the department has not budgeted for the filling of posts at this stage.

Goods and services shows a fluctuating trend from 2022/23 to 2024/25. The low spending in 2023/24 is due to property payments, mainly attributed to payments relating to the LA Complex building in Ulundi in the North Coast Region, where strict financial controls were implemented to assist the department to remain within budget. The increase in the 2025/26 Adjusted Appropriation is attributable to prior year commitments which were not paid due to budget constraints, including SITA costs, fleet services, as well as legal costs in relation to the investigation undertaken by the Special Investigating Unit (SIU). In addition, the funds catered for the procurement of e-leave and e-submission systems, an invoice tracking system and for setting up an ethics help desk. National Treasury cut the department's equitable share by R14.240 million in 2027/28 and R15.562 million in 2028/29 due to data updates which inform the PES, and the department implemented the budget cuts against Programme 2 under *Goods and services*, as explained. The MTEF budget increases and includes R2 million per annum in respect of the district champion of OSS/DDM responsibilities. The MTEF budget caters for the GIAMA – Condition assessment projects, and property payments in respect of security services, among others.

Transfers and subsidies to: Provinces and municipalities shows a fluctuating trend, which relates to the payment of municipal property rates. This category caters mainly for the payment of property rates, as well as motor vehicle licences. In 2023/24, the department received additional funding of R470 million in this regard. The high spending in 2024/25 relates to additional cash resources of R345.795 million received towards the property rates pressures partly due to payables and accruals from 2023/24. The increase in the 2025/26 Adjusted Appropriation and Revised Estimate is attributed to additional funding of R193.600 million received for property rates cost pressures. The budget over the MTEF shows steady growth while noting that the baseline for the payment of property rates remains under-funded.

Transfers and subsidies to: Departmental agencies and accounts is largely driven by the skills development levy. The department has only paid the levy in 2023/24. The department has not budgeted for the skills development levy over the MTEF.

Transfers and subsidies to: Households caters for external bursaries and staff exit costs and shows a fluctuating trend due to the unpredictable nature of these costs. As indicated, the department receives

once-off additional funding in 2026/27 for the incentivised ERP (without pension penalties) and VEP for employees in the public service and this was allocated against this category.

Buildings and other fixed structures fluctuates over the seven years, as it is based on actual capital infrastructure requirements. The substantially high spending in 2023/24 was mainly due to expenditure arising from the previous financial year in respect of the completion of the new district office building project in the eThekweni region and the completion of the new administration wing in the Southern region. The increase in the 2025/26 Adjusted Appropriation and Revised Estimate is due to additional funding received for urgent repairs to the LA Complex building in Ulundi that was storm damaged, as mentioned. The MTEF allocations provide for major projects planned by the department, which include capital infrastructure projects such as the repairs of the LA Complex building, as well as renovations to the lecture hall facility in the eThekweni region.

Machinery and equipment spending in 2022/23 and 2023/24 relates to the procurement of motor vehicles, as well as computer equipment procured in the previous financial year but only delivered in 2022/23 and 2023/24. The MTEF allocation caters for Telecom network equipment and computer hardware. The increase in 2026/27 is due to the department replacing obsolete computer hardware for staff.

Software and other intangible assets relates to software licences and data lines.

The department wrote off various losses against *Payments for financial assets* in 2022/23 and 2023/24.

7.4 Summary of conditional grant payments and estimates

Tables 14.6 and 14.7 relate to the summary of conditional grants receipts and payments.

Note that the historical figures set out in Table 14.6 reflect actual expenditure per grant and should not be compared to those reflected in Table 14.1, which represent the actual receipts for each grant. Further details are provided in the *Annexure – Vote 14: Public Works and Infrastructure*.

Table 14.6 : Summary of conditional grants payments and estimates by name

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
EPWP Integrated Grant for Provinces	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Total	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-

Table 14.7 : Summary of conditional grants payments and estimates by economic classification

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	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Compensation of employees	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Goods and services	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
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	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-

The department receives funding for the EPWP Integrated Grant for Provinces, which is used for the EPWP maintenance programme, which entails basic infrastructure maintenance, replacing faulty locks, repairing, or replacing doors, clearing of ground, and cleaning the school and office sites.

The budget for this grant is allocated against *Compensation of employees* in Programme 3. The grant allocation is dependent on the evaluation by NDPWI of targets achieved, as well as fiscal consolidation, which largely accounts for the fluctuations over the years. The department has been allocated R4.648 million for the EPWP Integrated Grant for Provinces grant in 2026/27.

7.5 Summary of infrastructure payments and estimates

Table 14.8 summarises the infrastructure payments and estimates relating to the department. Detailed information on infrastructure is provided in the 2026/27 ECE.

Table 14.8 : 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	30 263	23 099	11 558	25 171	55 993	55 993	34 601	36 158	37 279
Maintenance and repair: Current	22 568	15 798	10 763	17 531	8 471	8 471	17 846	18 649	19 227
Upgrades and additions: Capital	5 041	4 206	89	360	360	360	-	-	-
Refurbishment and rehabilitation: Capital	2 654	3 095	706	7 280	47 162	47 162	16 755	17 509	18 052
New infrastructure assets: Capital	28 019	39 107	11 938	3 962	2 159	2 159	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	-	-	-	-	-	-	-	-	-
Non infrastructure¹	-	-	-	-	-	-	-	-	-
Total	58 282	62 206	23 496	29 133	58 152	58 152	34 601	36 158	37 279
Capital infrastructure	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Current infrastructure	22 568	15 798	10 763	17 531	8 471	8 471	17 846	18 649	19 227

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

Maintenance and repair: Current was high in 2022/23 and includes the maintenance and repairs to the LA Complex building in respect of electrical and mechanical repairs, as well as landscaping. The 2023/24 spending was mainly in respect of unplanned day-to-day maintenance work and repairs of departmental buildings in the regions. The projects include the eThekweni region in respect of several underground burst pipes within the office, roof leaks, a broken electricity cable at the office of the MEC, repairs of the air-conditioner plant room at the eThekweni regional offices, as well as other repairs and maintenance work of staff residential buildings and office buildings in the North Coast region. The decrease in the 2025/26 Adjusted Appropriation and Revised Estimate is due to the department moving an amount of R9.060 million from this category within *Goods and services* under Programme 1 for prior year commitments which were not paid due to budget constraints, as well as the procurement of e-leave and e-submission systems, an invoice tracking system and to set up an ethics helpdesk. The growth over the MTEF caters for the continued general maintenance and repairs of buildings in the eThekweni region, the LA Complex building in Ulundi, as well as the Midlands and Southern regions.

Upgrades and additions: Capital in 2022/23 and 2023/24 includes provision for the Vryheid carpenter workshop conversion. The low spending in 2024/25 is due to lower than anticipated expenditure in respect of the parking area project for state vehicles at the eThekweni Regional Office due to the costs being lower than budgeted for. The 2025/26 allocation caters for the ongoing upgrades to the eThekweni regional office which were damaged during the July 2021 unrest in the eThekweni region. These upgrades were finalised in 2025/26, hence there is no allocation over the MTEF.

Refurbishment and rehabilitation: Capital reflects low spending in 2024/25 due to low spending in respect of the Nongoma sub-district office perimeter fencing project in the North Coast Region which was put on hold due to contractor non-performance. The department terminated the contract with the service provider. The increase in the 2025/26 Adjusted Appropriation and Revised Estimate is due to the allocation of additional funding of R40.762 million for urgent repairs to the LA Complex building in Ulundi, as mentioned. Of this amount, R20 million was suspended from COGTA and R20.762 million was received from National Treasury as an equitable share allocation. The MTEF caters for the rehabilitation and refurbishment of the LA Complex building's internal roads and parking facilities, emergency structural repairs, water supply system repairs and the perimeter fence, as well as the rehabilitation and renovations to the lecture hall facility in the eThekweni region.

New infrastructure assets: Capital shows high spending in 2023/24 mainly ascribed to expenditure arising from 2022/23 in respect of the completion of the new district office building project in the eThekweni region and the completion of the new administration wing in the Southern region. The spending in 2024/25 includes the construction of the iLembe District Office in the eThekweni region. The decrease in the 2025/26 Adjusted Appropriation and Revised Estimate is due to the department implementing enforced savings. The department moved funds related to the completion of the new iLembe District Office in the eThekweni Region to Programme 1 under *Goods and services* towards various budget pressures. The department is not planning on commencing any new capital projects over the 2026/27 MTEF.

7.6 Public Private Partnerships (PPPs) – Nil

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

7.8 Transfers to local government

Tables 14.9 and 14.10 indicate transfers to local government. The transfers are in respect of the payment of property rates to municipalities.

Further details of these transfers per category are presented in *Annexure – Vote 14: Public Works and Infrastructure*. It is noted that, although the payment of motor vehicle licence fees is also allocated against this category, these funds will not be transferred to any municipality and are therefore excluded from these tables.

Table 14.9 : 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	477 705	433 392	427 343	491 972	582 399	829 000	812 470	1 058 151	1 090 952
Category B	584 004	752 434	659 882	465 969	577 142	967 251	486 845	508 753	524 526
Category C	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478

Table 14.10 : 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
Property rates	2.1 Public Works Infrastructure	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Total		1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478

The department transfers funds to municipalities in respect of property rates and this shows a fluctuating trend over the seven-year period. Category A relates to transfers to the eThekweni Metro, while category B is for local municipalities. The high spending in 2023/24 includes additional funding amounting to R470 million allocated for the shortfall in municipal property rates. The high spending in 2024/25 relates to payables and accruals from 2023/24, as well as additional funds of R345.795 million allocated towards municipal property rates. The increase in the 2025/26 Adjusted Appropriation relates to additional funding of R193.600 million received due to budget pressure against property rates while the high Revised Estimate takes into account the budget pressures that remain against this category. The department was allocated additional funding as part of the 2025/26 MTEF process in respect of property rates amounting to R474.800 million in 2026/27, R705.286 million in 2027/28 and R727.150 million in 2028/29. It should be noted that, although the department received this additional funding, there is still a shortfall in the allocation for property rates due to tariff increases in the market values of properties in respect of property rates by certain municipalities in their implementation of their new GVRs as of 1 July 2024. The department is trying to manage this by selling unutilised properties and by negotiating property values with various municipalities.

7.9 Transfers and subsidies

Table 14.11 summarises transfers by programme and main category over the seven-year period, and the trends are discussed after the table.

Table 14.11 : Summary of transfers and subsidies by programme and main 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
1. Administration	9 872	9 291	7 617	6 687	6 423	6 915	15 843	5 311	5 476
Provinces and municipalities	205	338	281	361	281	281	414	432	446
Motor vehicle licences	205	338	281	361	281	281	414	432	446
Departmental agencies and accounts	-	612	-	-	-	-	-	-	-
Skills development levy	-	612	-	-	-	-	-	-	-
Households	9 667	8 341	7 336	6 326	6 142	6 634	15 429	4 879	5 030
External Bursaries	5 107	2 751	3 395	4 975	2 461	2 761	3 198	3 376	3 481
Staff exit costs	4 560	5 590	3 941	1 351	3 681	3 873	1 702	1 503	1 549
ERP and VEP for employees	-	-	-	-	-	-	10 529	-	-
2. Public Works Infrastructure	1 066 080	1 189 807	1 090 292	960 014	1 163 866	1 800 576	1 301 124	1 569 065	1 617 706
Provinces and municipalities	1 061 709	1 185 826	1 087 225	957 971	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Property rates	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Motor vehicle licences	-	-	-	30	-	-	-	-	-
Households	4 371	3 981	3 067	2 043	4 325	4 325	1 809	2 161	2 228
Staff exit costs	4 369	3 981	3 067	2 043	4 325	4 325	1 809	2 161	2 228
Injury on duty	2	-	-	-	-	-	-	-	-
3. Expanded Public Works	-	-	161	49	163	163	51	53	55
Households	-	-	161	49	163	163	51	53	55
Staff exit costs	-	-	161	49	163	163	51	53	55
Total	1 075 952	1 199 098	1 098 070	966 750	1 170 452	1 807 654	1 317 018	1 574 429	1 623 237

Transfers and subsidies under Programme 1 fluctuates over the seven-year period:

- *Provinces and municipalities* relates to motor vehicle licences.
- *Departmental agencies and accounts* relates to payments to THETA for the skills development levy. This is not budgeted for over the MTEF.
- *Households* caters for external bursaries and staff exit costs. The spending against this category shows a fluctuating trend due to the unpredictable nature of the staff exit costs. As indicated, the department receives once-off additional funding in 2026/27 for the incentivised ERP (without pension penalties) and VEP for employees in the public service and this was allocated against this category.

Programme 2 *Transfers and subsidies* caters for the following:

- *Provinces and municipalities* caters for property rates and motor vehicle licences. The fluctuations in respect of property rates are influenced by the amount of additional funding allocated towards these pressures, and the funding allocated depends on available provincial cash resources.
- *Households* caters for staff exit costs and injury on duty costs.

Programme 3 comprises of *Transfers and subsidies to: Households* which relates to staff exit costs.

8 Programme description

The services rendered by the department are categorised under three programmes, the details of which are provided below. The information for each programme is summarised in terms of sub-programmes and economic classification.

Details according to the economic classification are given in the *Annexure – Vote 14: Public Works and Infrastructure*.

8.1 Programme 1: Administration

The main objectives are to provide strategic leadership and management support to the MEC, to build a positive corporate culture, to render support and advice in terms of human resource practices, all legal matters, security and logistics and effective communication and information management systems, render sound financial management services, risk management and supply chain management.

Tables 14.12 and 14.13 summarise expenditure and budgeted estimates for the financial years 2022/23 to 2028/29.

Table 14.12 : 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	2028/29
1. Office of the MEC	17 054	16 053	16 608	15 380	15 042	15 042	15 881	16 620	17 281
2. Management of the Department	235 785	252 160	281 276	267 136	279 711	279 711	281 878	291 238	300 290
3. Corporate Support	189 206	159 467	166 097	185 134	190 936	190 936	209 892	205 521	210 640
Total	442 045	427 680	463 981	467 650	485 689	485 689	507 651	513 379	528 211

Table 14.13 : 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	2028/29
Current payments	424 652	415 774	450 058	455 138	474 631	474 139	482 763	500 835	515 278
Compensation of employees	311 850	316 796	333 906	354 070	350 068	349 576	368 540	386 697	398 893
Goods and services	112 802	98 978	116 152	101 068	124 563	124 563	114 223	114 138	116 385
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	9 872	9 291	7 617	6 687	6 423	6 915	15 843	5 311	5 476
Provinces and municipalities	205	338	281	361	281	281	414	432	446
Departmental agencies and accounts	-	612	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	9 667	8 341	7 336	6 326	6 142	6 634	15 429	4 879	5 030
Payments for capital assets	7 521	2 615	6 306	5 825	4 635	4 635	9 045	7 233	7 457
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 521	2 615	6 191	5 825	4 635	4 635	9 045	7 233	7 457
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	115	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	442 045	427 680	463 981	467 650	485 689	485 689	507 651	513 379	528 211

Programme 1: Administration increased through reprioritisation by R9.777 million in 2026/27 and R4.284 million in 2027/28, with carry-through. These funds were moved to *Compensation of employees* for the alignment of salaries and wages and social contribution costs relating to the ongoing realignment and linking of personnel and to *Goods and services* for fuel and fleet services costs, including maintenance of departmental vehicles.

The sub-programme: Office of the MEC provides support to the MEC, including administrative, operations, protocol, security, parliamentary liaison, and communication. The budget provides for operational costs, marketing costs mainly in respect of SABC media, newspaper advertisement costs, printing costs, as well as payments in respect of the MEC's district champion of OSS/DDM responsibilities. This sub-programme reflects steady growth over the MTEF.

The sub-programme: Management of the Department includes financial management services, risk management and SCM. The MTEF budget caters for operational costs. The department has not budgeted for filling of posts and will monitor the filling of posts in line with natural attrition and retirement.

The sub-programme: Corporate Support provides support and advice in terms of human resource practices, all legal matters, security, and logistics, as well as communication and information management systems. The budget caters for operational costs over the MTEF. An amount of R10.529 million was allocated to the department in 2026/27 in respect of Incentivised ERP (without pension penalties) and VEP for employees in the public service. The department allocated the additional funding against Programme 1 under *Transfers and subsidies to: Households* and will shift the appropriate funding per programme in-year. The department has not budgeted for filling of posts and will monitor the filling of posts in line with natural attrition and retirement.

Compensation of employees shows growth of 5.4 per cent in 2026/27, 4.9 per cent in 2027/28 and 3.1 per cent in 2028/29. This includes provision for the 1.5 per cent pay progression and increases for

housing and medical allowances. The growth in 2026/27 and 2027/28 is sufficient for pay progression, as well as filling of budgeted vacant posts. The growth in the outer year is not sufficient. The department will review the budget against *Compensation of employees* in the following budget processes.

Goods and services caters for the operational costs for this programme, including computer services such as SITA costs in respect of network maintenance, communication, fleet services, costs for fuel and oil, repairs for departmental vehicles and agency and support/outsourced services. This category also caters for audit costs, training and development, as well as payments in respect of district champion of OSS/DDM responsibilities. The MTEF will continue to cater for operational costs including computer services and communication.

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

Transfers and subsidies to: Departmental agencies and accounts caters for the skills development levy.

Transfers and subsidies to: Households provides for staff exit costs, as well as external bursaries. An amount of R10.529 million was allocated to the department in 2026/27 in respect of incentivised ERP (without pension penalties) and VEP for employees in the public service, hence the substantial increase. The department will shift the appropriate funding per programme in-year.

Machinery and equipment provides for telecommunication, computer hardware equipment, as well as motor vehicles. The allocation over the MTEF caters for replacement of obsolete computer hardware for staff.

Software and other intangible assets provides for the purchase of computer software. The spending in 2024/25 is in respect of once-off purchase of a specialised office suite for the Office of the MEC sub-programme.

Service delivery measures: Administration

Table 14.14 reflects the service delivery measures for Programme 1.

Table 14.14 : Service delivery measures: Administration

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
1. Effective enterprise risk integrity management in the department	<ul style="list-style-type: none"> Strategic risk register approved by March 2027 	1	1	1	1
2. An unqualified audit outcome	<ul style="list-style-type: none"> % of internal audit action plans implemented within specified timeframe 	100%	100%	100%	100%
	<ul style="list-style-type: none"> % of external audit action plans implemented within specified timeframe 	100%	100%	100%	100%
3. Effective utilisation of the budget	<ul style="list-style-type: none"> % of valid invoices paid within 30 days 	100%	100%	100%	100%
	<ul style="list-style-type: none"> % of budget variation 	2%	2%	2%	2%
4. Compliance to PFMA (section 55 (2) (a))	<ul style="list-style-type: none"> Approved procurement plan submitted to Provincial Treasury by 31 March 	1	1	1	1
	<ul style="list-style-type: none"> % of implementation of the procurement plan 	100%	100%	100%	100%
5. An increase in economic empowerment through procurement	<ul style="list-style-type: none"> % of targeted procurement on designated groups achieved. 	100%	100%	100%	100%
6. Reduction of vacancy rate	<ul style="list-style-type: none"> % of posts filled in the Human Resource Provisioning Plan (HRPP) 	100%	75%	75%	75%
	<ul style="list-style-type: none"> % of representation of staff with disabilities 	2%	2%	2%	2%
	<ul style="list-style-type: none"> % of women at SMS level 	50%	50%	50%	50%
7. Effective and efficient IT operational system	<ul style="list-style-type: none"> No. of digital transformation initiatives implemented 	4	2	1	1

8.2 Programme 2: Public Works Infrastructure

The main purpose of Programme 2 is to provide and facilitate the provision of accommodation and integrated property management services to clients through planned property life cycle (acquisition, management, maintenance, and disposal), optimal utilisation of immovable assets, land valuation,

maintenance of the Fixed Asset Register project, payment of property rates and integrated service delivery and includes the GIAMA – Condition Assessment project budget. In addition, this programme also caters for integrated service delivery in the provision of buildings and structures, creating an enabling environment for affirmable business enterprises, initiating, co-ordinating strategic partnerships and co-ordinating, and aligning operational activities in line with municipal demarcations. Programme 2 also includes the leasing of buildings for the department, which the department has not catered for over the MTEF, as the department utilises its own buildings and is no longer leasing.

Tables 14.15 and 14.16 summarise payments and budgeted estimates from 2022/23 to 2028/29. Tables balance.

Table 14.15 : Summary of payments and estimates by sub-programme: Public Works Infrastructure

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. Immovable Asset Management	1 138 536	1 281 214	1 192 925	1 078 456	1 260 576	1 897 286	1 421 750	1 690 414	1 742 799
2. Construction	464 327	445 907	420 524	444 376	474 268	474 268	460 479	472 534	487 183
Total	1 602 863	1 727 121	1 613 449	1 522 832	1 734 844	2 371 554	1 882 229	2 162 948	2 229 982

Table 14.16 : Summary of payments and estimates by economic classification: Public Works Infrastructure

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	499 404	488 352	509 191	548 090	518 171	518 171	560 724	574 385	592 271
Compensation of employees	353 366	356 881	367 742	388 579	369 673	369 673	397 604	408 967	422 672
Goods and services	146 038	131 471	141 449	159 511	148 498	148 498	163 120	165 418	169 599
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 066 080	1 189 807	1 090 292	960 014	1 163 866	1 800 576	1 301 124	1 569 065	1 617 706
Provinces and municipalities	1 061 709	1 185 826	1 087 225	957 971	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 371	3 981	3 067	2 043	4 325	4 325	1 809	2 161	2 228
Payments for capital assets	37 213	48 701	13 966	14 728	52 807	52 807	20 381	19 498	20 005
Buildings and other fixed structures	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Machinery and equipment	1 002	2 293	1 233	3 126	3 126	3 126	3 626	1 989	1 953
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	497	-	-	-	-	-	-	-	-
Payments for financial assets	166	261	-	-	-	-	-	-	-
Total	1 602 863	1 727 121	1 613 449	1 522 832	1 734 844	2 371 554	1 882 229	2 162 948	2 229 982

Programme 2 shows a fluctuating trend from 2022/23 to 2023/24. The increase in the 2025/26 Adjusted Appropriation is attributed to additional funding received in respect of property rates amounting to R193.600 million against the sub-programme: Immovable Asset Management against *Transfers and subsidies to: Provinces and municipalities* and R40.762 million in respect of the urgent repairs to the LA Complex building in Ulundi that was storm damaged, as mentioned against the sub-programme: Construction under *Buildings and other fixed structures*. This increase was offset by a suspension of R6.128 million from the department to DOH for their budget pressures under the sub-programme Immovable Asset Management against *Goods and services*. The department reprioritised funds from this programme over the 2026/27 MTEF to Programmes 1 and 3 largely against *Compensation of employees* and *Goods and services*. The movement against *Compensation of employees* is attributable to the alignment of salaries and wages and social contribution costs relating to the ongoing realignment and linking of personnel. This realignment began in 2024/25 due to the new budget structure alignment with the Public Works and Infrastructure sector and will be finalised in 2026/27. The *Goods and services* movement was against consultant business and advisory services and computer services. The bulk of the 2026/27 MTEF budget caters for municipal property rates, implementation of GIAMA – Izandla Ziyagezana projects, capital projects, as well as maintenance and repair projects, and improving infrastructure support.

The sub-programme: Immovable Asset Management provides for the management of immovable assets in terms of GIAMA and management of the payment of municipal property rates. The MTEF provides for the continued implementation of GIAMA – Condition assessment projects, provision of security services to unutilised buildings, as well as property valuations. Furthermore, this sub-programme also houses the budget for property rates, and this was discussed in detail in Section 7.8. This sub-programme also provides for hiring of accommodation for the department and managing property needs for provincial departments with respect to property acquisitions, disposal, and lettings. The budget caters for business and advisory service costs incurred when acquiring or disposing of properties.

The sub-programme: Construction includes funds ring-fenced for improving infrastructure support. The sub-programme deals with the construction, upgrading or refurbishment of the department's capital infrastructure. The fluctuating trend over the seven-year period is based on the department's actual capital infrastructure requirements, including new and carry-through costs of projects, emergency structural repairs, water system repairs, as well as repairs to internal roads in the LA Complex building, as well as renovations to the lecture hall facility in the eThekweni region and the roof and fencing projects in the Midlands region. The MTEF also provides for the maintenance of the departmental buildings.

Compensation of employees shows growth of 7.6 per cent in 2026/27, 2.9 per cent in 2027/28 and 3.4 per cent in 2028/29. This includes provision made for the 1.5 per cent pay progression and increases for housing and medical allowances. The growth in 2026/27 is sufficient for pay progression and increases for housing and medical allowances, as well as filling of budgeted vacant posts. The growth in the outer years is not sufficient. The department will review the budget against *Compensation of employees* in the following budget processes.

Goods and services includes the budget for the implementation of GIAMA – Izandla Ziyagezana projects such as property valuations, clearing of vacant sites, as well as the provision of security services to unutilised buildings. This category also caters for infrastructure maintenance projects. The department will continue to assess the condition of government facilities.

Transfers and subsidies to: Provinces and municipalities relates to motor vehicle licences and property rates to be paid to municipalities, as discussed in detail in Section 7.8.

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

Buildings and other fixed structures fluctuates over the seven years, as it is based on actual capital infrastructure requirements. The increase in the 2025/26 Adjusted Appropriation and Revised Estimate is due to additional funding received for urgent repairs to the LA Complex building in Ulundi that was storm damaged, as mentioned. The MTEF allocations provide for major projects planned by the department, which include capital infrastructure projects such as the repairs of the LA Complex building, as well as renovations to the lecture hall facility in the eThekweni region.

Machinery and equipment caters for the replacement of obsolete computer hardware for staff.

The department wrote off various losses against *Payments for financial assets* in 2022/23 and 2023/24.

Service delivery measures: Public Works Infrastructure

Table 14.17 reflects the service delivery measures for Programme 2.

Table 14.17 : Service delivery measures: Public Works Infrastructure

Outputs	Performance indicators	Estimated performance	Medium-term targets		
		2025/26	2026/27	2027/28	2028/29
1. Inspections conducted for optimal utilisation	<ul style="list-style-type: none"> No. of utilisation inspections conducted for office accommodation: <ul style="list-style-type: none"> o State owned o Hired 	120	120	120	120
		172	160	160	160
2. Property rates for municipalities	<ul style="list-style-type: none"> % of total budget spent on approved property rates invoices from municipalities 	100%	100%	100%	100%
3. Effective management of immovable assets	<ul style="list-style-type: none"> No. of properties registered into the name of the KZN Provincial Government 	91	91	91	91
4. State owned buildings with finalised condition assessments	<ul style="list-style-type: none"> No. of condition assessments finalised on state owned buildings 	150	150	150	150
5. Approved Custodian Asset Management Plan (C-AMP)	<ul style="list-style-type: none"> Approved C-AMP submitted to relevant authority by 31 December 	1	1	1	1

Table 14.17 : Service delivery measures: Public Works Infrastructure

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
6. Facilities	• No. of facilities provided	77	58	58	55
7. Optimised entrepreneurship opportunities	• % of leases concluded with black African landlords	5%	6%	6%	6%
8. Disposal of redundant state properties for socio-economic purposes	• Hectares of land released for socio-economic purposes	10	10	10	10
9. Sustainable infrastructure delivery	• No. of construction projects completed	-	9	23	32
	• No. of planned maintenance projects completed	1	4	8	10

8.3 Programme 3: Expanded Public Works

The main purpose of this programme is creating jobs through EPWP initiatives and provincial co-ordination of EPWP.

Tables 14.18 and 14.19 summarise payments and budgeted estimates relating to Programme 3 for the period 2022/23 to 2028/29.

Table 14.18 : Summary of payments and estimates by sub-programme: Expanded Public Works

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. Programme Support	16 546	45 705	25 650	31 222	25 405	25 405	32 694	39 140	40 419
2. Community Development	17 151	13 403	34 253	15 786	19 786	19 786	15 480	11 319	11 824
Total	33 697	59 108	59 903	47 008	45 191	45 191	48 174	50 459	52 243

Table 14.19 : Summary of payments and estimates by economic classification: Expanded Public Works

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	33 697	59 108	59 742	46 959	45 028	45 028	48 123	50 406	52 188
Compensation of employees	27 614	49 582	53 595	38 995	42 385	42 385	39 728	41 615	43 125
Goods and services	6 083	9 526	6 147	7 964	2 643	2 643	8 395	8 791	9 063
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	-	161	49	163	163	51	53	55
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	161	49	163	163	51	53	55
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
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	33 697	59 108	59 903	47 008	45 191	45 191	48 174	50 459	52 243

Programme 3 houses the EPWP Integrated Grant for Provinces. This programme also includes the GIAMA – Maintenance programme.

The sub-programme: Programme Support caters for the EPWP maintenance programme, and the provincial co-ordination and monitoring of the EPWP.

The sub-programme: Community Development caters for the EPWP programme relating to the EPWP Integrated Grant for Provinces, as well as the clearing of vacant sites. The allocations with respect to the EPWP Integrated Grant for Provinces are discussed in Section 7.4.

Compensation of employees is affected by the allocations received with respect to the EPWP Integrated Grant for Provinces, with this allocation received up to 2026/27 at this stage.

Goods and services includes the co-ordination costs of the EPWP. The budget over the 2026/27 MTEF provides for various operational costs.

Transfers and subsidies to: Households is largely ascribed to staff exit costs.

Service delivery measures: Expanded Public Works

Table 14.20 reflects service delivery measures for Programme 3.

Table 14.20 : Service delivery measures: Expanded Public Works

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2025/26	2026/27	2027/28	2028/29
1. Paid work created	• No. of work opportunities created by provincial Public Works and Infrastructure	3 890	4 084	4 288	4 503
2. Empowerment interventions	• No. of beneficiary empowerment interventions	4	4	4	4
	• No. of training sessions provided to emerging contractors	6	6	6	6
3. Participation of public bodies in EPWP	• No. of public bodies reporting on EPWP targets in the province	65	65	65	65
4. No. of interventions implemented to support public bodies participating in the EPWP	• No. of interventions implemented to support public bodies participating in the EPWP	14	12	14	12

9 Other programme information

9.1 Personnel numbers and costs

Table 14.21 illustrates the detail of the department’s approved establishment and personnel numbers and gives a breakdown of employee dispensation classification.

Table 14.21 : Summary of departmental personnel numbers and costs by component

R thousand	Audited Outcome						Revised Estimate				Medium-term Estimate						Average annual growth over MTEF 2025/26 - 2028/29		
	2022/23		2023/24		2024/25		2025/26				2026/27		2027/28		2028/29		Pers. growth rate	Costs growth rate	% Costs of Total
	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			
Salary level																			
1 – 7	751	217 713	709	234 905	679	239 884	618	-	618	235 340	627	249 078	627	259 578	627	270 686	-	4.8%	31.1%
8 – 10	423	213 016	416	245 126	400	251 631	397	-	397	272 369	404	288 170	404	298 344	404	314 521	-	4.9%	35.9%
11 – 12	193	147 310	197	172 360	193	175 878	168	-	168	164 008	175	184 308	175	187 145	175	200 425	-	6.9%	22.4%
13 – 16	32	40 116	31	41 945	31	43 965	28	-	28	39 582	32	49 143	32	56 836	32	54 144	-	11.0%	6.1%
Other	80	74 675	41	28 923	57	43 885	8	-	8	50 335	8	35 173	8	35 376	8	24 914	0.0%	(20.9%)	4.5%
Total	1 479	692 830	1 394	723 259	1 360	755 243	1 219	-	1 219	761 634	1 246	805 872	1 246	837 279	1 246	864 690	0.7%	4.3%	100.0%
Programme																			
1. Administration	737	311 850	697	316 796	705	333 906	628	-	628	349 576	640	368 540	640	386 697	640	398 893	-	4.5%	46.1%
2. Public Works Infrastructure	713	353 366	108	356 881	628	367 742	567	-	567	369 673	582	397 604	582	408 967	582	422 672	0.9%	4.6%	48.8%
3. Expanded Public Works	29	27 614	589	49 582	27	53 595	24	-	24	42 385	24	39 728	24	41 615	24	43 125	-	0.6%	5.2%
Total	1 479	692 830	1 394	723 259	1 360	755 243	1 219	-	1 219	761 634	1 246	805 872	1 246	837 279	1 246	864 690	0.7%	4.3%	100.0%
Employee dispensation classification																			
PSA appointees not covered by OSDs	1 302	520 534	1 256	595 297	1 206	607 862	1 114	-	1 114	603 167	1 141	657 593	1 141	683 707	1 141	716 261	-	5.9%	81.3%
Legal Professionals	4	3 059	4	3 059	4	3 197	4	-	4	3 340	4	3 494	4	3 651	4	3 815	-	4.5%	0.4%
Engineering Professions and related	93	94 562	93	95 980	93	100 299	93	-	93	104 792	93	109 612	93	114 545	93	119 700	-	4.5%	13.8%
Others (interns, learnerships, etc)	80	74 675	41	28 923	57	43 885	8	-	8	50 335	8	35 173	8	35 376	8	24 914	-	(20.9%)	4.5%
Total	1 479	692 830	1 394	723 259	1 360	755 243	1 219	-	1 219	761 634	1 246	805 872	1 246	837 279	1 246	864 690	0.7%	4.3%	100.0%

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

The department receives funding for the EPWP Integrated Grant for Provinces, which is used for the EPWP maintenance programme, which entails basic infrastructure maintenance, replacing faulty locks, repairing, or replacing doors, clearing of ground, and cleaning the school and office sites. The budget for this grant is allocated against *Compensation of employees* in Programme 3, and under *Other* in the above table.

National Treasury instructed departments to provide for growth of 3.1 per cent in *Compensation of employees* in the outer year. The department provided for growth of 5.2 per cent in 2026/27, 4.5 per cent in 2027/28 and 3.3 per cent in 2028/29 against *Compensation of employees* (based on the 2025/26 Revised Estimate) and this includes 1.5 per cent pay progression and increases for housing and medical allowances. The growth over the MTEF is sufficient for pay progression and increases for housing and medical allowances. The department will monitor the filling of posts in line with natural attrition and retirements and will then decide in-year whether to put vacated posts on hold or to fill them based on the availability of funds, thus the department has not budgeted for the filling of posts at this stage.

9.2 Training

Table 14.22 gives a summary of departmental spending and information on training per programme. The department is required by the Skills Development Act to budget at least 1 per cent of its salary expenses on staff training, to cater for human resource development.

Training includes short courses for in-house staff, as well as internships. The table excludes the EPWP Integrated Grant for Provinces budget. It is noted that the budget for Programme 1 includes bursaries hence, it is higher than the training and development budget in Table 14.C.

The department is under this target over the MTEF, averaging 0.8 per cent, due to ongoing budget constraints. The type of training is determined by requests from staff on their annual personal development plans, and includes Basic Project Management, Khaedu, Construction Rules and Regulations, Sign Language, Stress and Conflict Management, as well as Compulsory Induction Programme, among others.

Table 14.22 : Information on training: Public Works and Infrastructure

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
Number of staff	1 479	1 394	1 360	1 219	1 219	1 219	1 238	1 238	1 238
Number of personnel trained	981	700	700	700	700	700	700	700	700
<i>of which:</i>									
Male	448	325	325	325	325	325	325	325	325
Female	533	375	375	375	375	375	375	375	375
Number of training opportunities	96	118	84	74	74	76	66	66	66
<i>of which:</i>									
Tertiary	82	104	70	60	60	60	50	50	50
Workshops	11	10	10	10	10	12	12	12	12
Seminars	3	4	4	4	4	4	4	4	4
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	82	104	70	60	60	60	50	50	50
Number of interns appointed	53	139	139	139	139	139	139	139	139
Number of learnerships appointed	-	-	-	-	-	-	-	-	-
Number of days spent on training	143	55	55	55	55	55	55	55	55
Payments on training by programme									
1. Administration	3 822	3 289	3 833	3 880	2 401	2 401	2 538	2 697	2 715
2. Public Works Infrastructure	-	712	-	-	-	-	-	-	-
3. Expanded Public Works	-	-	-	-	-	-	-	-	-
Total	3 822	4 001	3 833	3 880	2 401	2 401	2 538	2 697	2 715

ANNEXURE – VOTE 14: PUBLIC WORKS AND INFRASTRUCTURE

Table 14.A: Details of departmental receipts: Public Works and Infrastructure

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	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	8 492	9 124	8 141	7 559	7 559	8 618	8 542	8 927	9 329
Sale of goods and services produced by department (excluding capital assets)	8 484	9 099	8 135	7 556	7 556	8 615	8 539	8 924	9 326
Sales by market establishments	5 528	6 673	7 109	4 312	4 312	5 898	6 360	6 646	6 945
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	2 956	2 426	1 026	3 244	3 244	2 717	2 179	2 278	2 381
<i>Of which</i>									
<i>Commission</i>	503	500	519	643	643	539	672	702	734
<i>Tender documents</i>	2 445	1 911	496	2 590	2 590	2 164	1 496	1 565	1 636
<i>Replacement of security cards</i>	-	1	-	2	2	2	2	2	2
<i>Transport fees</i>	8	13	11	9	9	12	9	9	9
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	8	25	6	3	3	3	3	3	3
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	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	221	484	1 125	287	287	654	299	313	327
Interest	44	327	773	57	57	536	59	62	65
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	177	157	352	230	230	118	240	251	262
Sale of capital assets	-	154	1 225	996	996	1 725	305	625	895
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	154	1 225	996	996	1 725	305	625	895
Transactions in financial assets and liabilities	300	2 566	842	1 077	1 077	1 077	1 127	1 178	1 231
Total	9 013	12 328	11 333	9 919	9 919	12 074	10 273	11 043	11 782

Table 14.B: Payments and estimates by economic classification: Public Works and Infrastructure

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2022/23	2023/24	2024/25	2025/26	2025/26	2025/26	2026/27	2027/28	2028/29
Current payments	957 753	963 234	1 018 991	1 050 187	1 037 830	1 037 338	1 091 610	1 125 626	1 159 737
Compensation of employees	692 830	723 259	755 243	781 644	762 126	761 634	805 872	837 279	864 690
Salaries and wages	594 861	619 402	644 089	656 303	646 325	645 909	675 615	697 933	720 928
Social contributions	97 969	103 857	111 154	125 341	115 801	115 725	130 257	139 346	143 762
Goods and services	264 923	239 975	263 748	268 543	275 704	275 704	285 738	288 347	295 047
Administrative fees	558	391	418	906	892	798	1 123	1 169	1 205
Advertising	3 822	4 430	1 601	4 511	1 380	1 280	3 100	3 386	3 491
Minor assets	115	233	41	618	3 361	3 307	357	476	490
Audit cost: External	11 937	10 029	15 924	10 063	11 243	11 519	10 523	10 999	11 340
Bursaries: Employees	2 600	1 703	1 242	3 714	686	476	958	1 055	1 088
Catering: Departmental activities	830	556	1 219	593	645	523	670	731	753
Communication (G&S)	14 693	9 980	11 551	11 792	11 512	10 994	12 099	12 581	12 210
Computer services	33 553	33 394	41 572	44 523	57 655	59 788	54 490	52 528	54 209
Cons. & prof serv: Business and advisory services	17 080	25 115	11 741	26 149	10 791	10 644	29 073	23 832	23 572
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	1 877	3 105	7 769	1 620	5 957	6 031	2 109	2 216	1 862
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 978	3 468	3 951	2 483	2 783	2 492	2 686	2 674	2 685
Agency and support / outsourced services	8 668	5 758	8 660	11 104	17 689	18 635	13 450	13 838	14 267
Entertainment	-	-	-	-	-	106	-	-	-
Fleet services (including govt. motor transport)	16 439	16 587	17 355	11 398	12 688	12 766	12 999	12 766	13 193
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	6 426	7 561	4 349	5 207	5 142	4 820	5 583	6 088	6 276
Consumable: Stationery, printing and office supplies	2 564	2 849	2 522	3 363	3 282	3 011	3 388	3 656	3 769
Operating leases	2 930	3 134	4 085	3 986	5 463	5 261	4 473	4 677	4 823
Rental and hiring	-	-	54	382	414	414	416	418	430
Property payments	109 826	88 832	106 908	107 223	106 531	107 015	109 870	116 019	119 615
Transport provided: Departmental activity	-	-	900	-	-	-	-	-	-
Travel and subsistence	23 126	16 478	16 500	10 988	11 296	9 530	11 602	12 120	12 497
Training and development	3 822	4 001	3 833	3 880	2 401	2 401	2 538	2 697	2 715
Operating payments	2 050	2 340	1 378	4 040	3 893	3 893	4 231	4 421	4 557
Venues and facilities	29	31	175	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 075 952	1 199 098	1 098 070	966 750	1 170 452	1 807 654	1 317 018	1 574 429	1 623 237
Provinces and municipalities	1 061 914	1 186 164	1 087 506	958 332	1 159 822	1 796 532	1 299 729	1 567 336	1 615 924
Provinces	205	338	281	391	281	281	414	432	446
Provincial Revenue Funds	205	338	281	361	281	281	414	432	446
Provincial agencies and funds	-	-	-	30	-	-	-	-	-
Municipalities	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Municipalities	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	612	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	612	-	-	-	-	-	-	-
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	14 038	12 322	10 564	8 418	10 630	11 122	17 289	7 093	7 313
Social benefits	8 929	9 571	7 169	3 443	8 169	8 361	14 091	3 717	3 832
Other transfers to households	5 109	2 751	3 395	4 975	2 461	2 761	3 198	3 376	3 481
Payments for capital assets	44 734	51 316	20 272	20 553	57 442	57 442	29 426	26 731	27 462
Buildings and other fixed structures	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Buildings	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	8 523	4 908	7 424	8 951	7 761	7 761	12 671	9 222	9 410
Transport equipment	2 147	-	-	-	-	-	-	-	-
Other machinery and equipment	6 376	4 908	7 424	8 951	7 761	7 761	12 671	9 222	9 410
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	497	-	115	-	-	-	-	-	-
Payments for financial assets	166	261	-	-	-	-	-	-	-
Total	2 078 605	2 213 909	2 137 333	2 037 490	2 265 724	2 902 434	2 438 054	2 726 786	2 810 436

Table 14.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	2025/26	2025/26	2026/27	2027/28	2028/29	
Current payments	424 652	415 774	450 058	455 138	474 631	474 139	482 763	500 835	515 278
Compensation of employees	311 850	316 796	333 906	354 070	350 068	349 576	368 540	386 697	398 893
Salaries and wages	261 196	263 714	276 601	289 186	289 166	288 824	302 149	317 486	327 511
Social contributions	50 654	53 082	57 305	64 884	60 902	60 752	66 391	69 211	71 382
Goods and services	112 802	98 978	116 152	101 068	124 563	124 563	114 223	114 138	116 385
Administrative fees	55	50	8	170	156	78	150	161	166
Advertising	3 822	4 430	1 601	4 511	1 380	1 280	3 100	3 386	3 491
Minor assets	33	40	7	90	1 833	1 779	59	84	86
Audit cost: External	11 937	10 029	15 924	10 063	11 243	11 519	10 523	10 999	11 340
Bursaries: Employees	2 600	1 703	1 242	3 714	686	476	958	1 055	1 088
Catering: Departmental activities	439	309	110	390	442	350	472	524	540
Communication (G&S)	14 666	9 976	11 551	11 380	11 100	10 582	11 670	12 132	11 747
Computer services	29 812	27 443	37 751	38 671	51 913	54 046	50 365	48 127	49 619
Cons. & prof serv: Business and advisory services	2 366	91	100	270	270	123	282	295	305
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	1 421	2 877	7 367	1 282	5 476	5 550	1 332	1 392	1 012
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 293	677	2 662	2 419	2 719	2 428	2 621	2 606	2 615
Agency and support / outsourced services	275	137	174	279	8 445	8 781	3 285	3 400	3 505
Entertainment	-	-	-	-	-	106	-	-	-
Fleet services (including govt. motor transport)	16 427	16 583	17 355	11 398	12 688	12 766	12 999	12 766	13 193
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	2 378	2 336	1 369	1 366	1 304	996	1 356	1 399	1 442
Consumable: Stationery, printing and office supplies	2 282	2 432	2 193	2 736	2 655	2 422	2 773	2 941	3 032
Operating leases	2 212	2 556	3 319	3 364	4 577	4 415	3 790	3 964	4 087
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	3 533	3 941	3 591	7	7	7	74	78	80
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	11 804	8 527	4 818	3 276	3 628	2 818	3 984	4 159	4 289
Training and development	3 822	3 289	3 833	3 880	2 401	2 401	2 538	2 697	2 715
Operating payments	1 621	1 521	1 176	1 802	1 640	1 640	1 892	1 973	2 033
Venues and facilities	4	31	1	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	9 872	9 291	7 617	6 687	6 423	6 915	15 843	5 311	5 476
Provinces and municipalities	205	338	281	361	281	281	414	432	446
Provinces	205	338	281	361	281	281	414	432	446
Provincial Revenue Funds	205	338	281	361	281	281	414	432	446
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	612	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	612	-	-	-	-	-	-	-
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	9 667	8 341	7 336	6 326	6 142	6 634	15 429	4 879	5 030
Social benefits	4 560	5 590	3 941	1 351	3 681	3 873	12 231	1 503	1 549
Other transfers to households	5 107	2 751	3 395	4 975	2 461	2 761	3 198	3 376	3 481
Payments for capital assets	7 521	2 615	6 306	5 825	4 635	4 635	9 045	7 233	7 457
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 521	2 615	6 191	5 825	4 635	4 635	9 045	7 233	7 457
Transport equipment	2 147	-	-	-	-	-	-	-	-
Other machinery and equipment	5 374	2 615	6 191	5 825	4 635	4 635	9 045	7 233	7 457
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	115	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	442 045	427 680	463 981	467 650	485 689	485 689	507 651	513 379	528 211

Table 14.D : Payments and estimates by economic classification: Public Works Infrastructure

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	499 404	488 352	509 191	548 090	518 171	518 171	560 724	574 385	592 274
Compensation of employees	353 366	356 881	367 742	388 579	369 673	369 673	397 604	408 967	422 672
Salaries and wages	307 214	310 025	317 303	330 733	317 633	317 633	336 860	343 945	355 633
Social contributions	46 152	46 856	50 439	57 846	52 040	52 040	60 744	65 022	67 039
Goods and services	146 038	131 471	141 449	159 511	148 498	148 498	163 120	165 418	169 599
Administrative fees	503	341	410	706	706	690	937	970	1 000
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	82	193	34	528	1 528	1 528	298	392	404
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	391	247	46	41	41	11	43	45	46
Communication (G&S)	8	4	-	412	412	412	429	449	463
Computer services	3 741	5 951	3 821	5 852	5 742	5 742	4 125	4 401	4 590
Cons. & prof serv: Business and advisory services	14 714	25 024	11 563	25 879	10 521	10 521	28 791	23 537	23 267
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	456	228	402	338	481	481	777	824	850
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	685	2 791	593	64	64	64	65	68	70
Agency and support / outsourced services	2 778	158	7 506	4 504	8 244	8 854	3 561	3 516	3 625
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	4	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventories: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventories: Farming supplies	-	-	-	-	-	-	-	-	-
Inventories: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventories: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventories: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventories: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventories: Medical supplies	-	-	-	-	-	-	-	-	-
Inventories: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventories: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3 840	5 200	2 978	3 828	3 825	3 811	4 213	4 674	4 819
Consumable: Stationery, printing and office supplies	261	407	329	618	618	580	606	706	728
Operating leases	704	536	733	572	836	796	631	659	680
Rental and hiring	-	-	-	191	223	223	200	209	215
Property payments	106 293	84 891	103 317	107 216	106 524	107 008	109 796	115 941	119 535
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	11 141	3 965	9 523	6 544	6 500	5 544	6 329	6 601	6 806
Training and development	-	712	-	-	-	-	-	-	-
Operating payments	416	819	194	2 218	2 233	2 233	2 319	2 426	2 501
Venues and facilities	25	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 066 080	1 189 807	1 090 292	960 014	1 163 866	1 800 576	1 301 124	1 569 065	1 617 706
Provinces and municipalities	1 061 709	1 185 826	1 087 225	957 971	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Provinces	-	-	-	30	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	30	-	-	-	-	-
Municipalities	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
Municipalities	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478
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	4 371	3 981	3 067	2 043	4 325	4 325	1 809	2 161	2 228
Social benefits	4 369	3 981	3 067	2 043	4 325	4 325	1 809	2 161	2 228
Other transfers to households	2	-	-	-	-	-	-	-	-
Payments for capital assets	37 213	48 701	13 966	14 728	52 807	52 807	20 381	19 498	20 005
Buildings and other fixed structures	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Buildings	35 714	46 408	12 733	11 602	49 681	49 681	16 755	17 509	18 052
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 002	2 293	1 233	3 126	3 126	3 126	3 626	1 989	1 953
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 002	2 293	1 233	3 126	3 126	3 126	3 626	1 989	1 953
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	497	-	-	-	-	-	-	-	-
Payments for financial assets	166	261	-	-	-	-	-	-	-
Total	1 602 863	1 727 121	1 613 449	1 522 832	1 734 844	2 371 554	1 882 229	2 162 948	2 229 982

Table 14.E : Payments and estimates by economic classification: Expanded Public Works

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
	33 697	59 108	59 742	46 959	45 028	45 028	48 123	50 406	52 188
Current payments									
Compensation of employees	27 614	49 582	53 595	38 995	42 385	42 385	39 728	41 615	43 125
Salaries and wages	26 451	45 663	50 185	36 384	39 526	39 452	36 606	36 502	37 784
Social contributions	1 163	3 919	3 410	2 611	2 859	2 933	3 122	5 113	5 341
Goods and services	6 083	9 526	6 147	7 964	2 643	2 643	8 395	8 791	9 063
Administrative fees	-	-	-	30	30	30	36	38	39
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	1 063	162	162	162	155	162	167
Communication (G&S)	19	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Cons. & prof serv: Business and advisory services	-	-	78	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	696	-	-	-	-	-	-
Agency and support / outsourced services	5 615	5 463	980	6 321	1 000	1 000	6 604	6 922	7 137
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	12	-	-	-	-	-	-	-	-
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	208	25	2	13	13	13	14	15	15
Consumable: Stationery, printing and office supplies	21	10	-	9	9	9	9	9	9
Operating leases	14	42	33	50	50	50	52	54	56
Rental and hiring	-	-	54	191	191	191	216	209	215
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	900	-	-	-	-	-	-
Travel and subsistence	181	3 986	2 159	1 168	1 168	1 168	1 289	1 360	1 402
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	13	-	8	20	20	20	20	22	23
Venues and facilities	-	-	174	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	161	49	163	163	51	53	55
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	-	-	161	49	163	163	51	53	55
Social benefits	-	-	161	49	163	163	51	53	55
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	33 697	59 108	59 903	47 008	45 191	45 191	48 174	50 459	52 243

Table 14.F : Payments and estimates by economic classification: Conditional grants - EPWP Integrated Grant for Provinces

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	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Compensation of employees	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Salaries and wages	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-
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 costs	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
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 and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving funds	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	8 042	3 897	3 722	5 418	5 418	5 418	4 648	-	-

Table 14.G : Summary of transfers to local government (Municipalities - Property Rates)

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	477 705	433 392	427 343	491 972	582 399	829 000	812 470	1 058 151	1 090 952
Total: Ugu Municipalities	44 399	34 635	38 681	23 928	28 764	58 255	25 001	26 126	26 935
B KZN212 uMdoni	9 588	7 159	8 432	4 789	5 757	19 511	5 004	5 229	5 391
B KZN213 uMzumbhe	4 027	4 948	3 261	5 803	6 976	12 033	6 063	6 336	6 532
B KZN214 uMuziwabantu	7 700	11 660	10 497	7 135	8 577	12 272	7 455	7 790	8 031
B KZN216 Ray Nkonyeni	23 084	10 868	16 491	6 201	7 454	14 439	6 479	6 771	6 981
C DC21 Ugu District Municipality	-	-	-	-	-	-	-	-	-
Total: uMgungundlovu Municipalities	156 835	145 608	147 446	123 857	156 888	231 344	129 406	135 230	139 423
B KZN221 uMshwathi	10 681	11 366	18 747	15 313	18 408	10 356	15 999	16 719	17 237
B KZN222 uMngeni	1 731	1 487	827	12 071	14 510	1 489	12 612	13 180	13 589
B KZN223 Mpofana	1 642	1 331	2 599	163	196	1 880	170	178	184
B KZN224 iMpendle	2 285	2 759	3 245	432	519	3 375	451	471	486
B KZN225 Msunduzi	133 327	120 390	114 193	94 814	121 976	202 542	99 062	103 520	106 729
B KZN226 Mkhambathini	4 066	4 277	3 637	976	1 173	5 405	1 020	1 066	1 099
B KZN227 Richmond	3 103	3 998	4 198	88	106	6 297	92	96	99
C DC22 uMgungundlovu District Municipality	-	-	-	-	-	-	-	-	-
Total: uThukela Municipalities	36 834	98 727	79 770	64 323	79 323	98 290	67 204	70 228	72 405
B KZN235 Okhahlamba	2 198	12 147	3 327	8 278	9 951	6 947	8 649	9 038	9 318
B KZN237 iNkosi Langalibalele	10 824	25 925	29 264	26 793	32 208	31 153	27 993	29 253	30 160
B KZN238 Alfred Duma	23 812	60 655	47 179	29 252	37 164	60 190	30 562	31 937	32 927
C DC23 uThukela District Municipality	-	-	-	-	-	-	-	-	-
Total: uMzinyathi Municipalities	50 432	69 306	53 315	42 858	55 519	64 525	44 778	46 793	48 245
B KZN241 eNdameni	15 790	18 243	17 949	12 899	17 506	-	13 477	14 083	14 520
B KZN242 Nquthu	25 595	16 499	22 039	13 904	18 714	36 495	14 527	15 181	15 652
B KZN244 uMsinga	2 099	25 564	5 651	7 235	8 697	10 151	7 559	7 899	8 144
B KZN245 uMvoti	6 948	9 000	7 676	8 820	10 602	17 879	9 215	9 630	9 929
C DC24 uMzinyathi District Municipality	-	-	-	-	-	-	-	-	-
Total: Amajuba Municipalities	18 233	42 300	31 459	17 547	21 093	48 969	18 333	19 158	19 752
B KZN252 Newcastle	6 190	7 287	6 919	6 726	8 085	13 243	7 027	7 343	7 571
B KZN253 eMadiangeni	2 149	12 341	7 052	4 230	5 085	12 783	4 420	4 619	4 762
B KZN254 Dannhauser	9 894	22 672	17 488	6 591	7 923	22 943	6 886	7 196	7 419
C DC25 Amajuba District Municipality	-	-	-	-	-	-	-	-	-
Total: Zululand Municipalities	92 351	108 569	95 249	61 851	74 349	125 524	64 622	67 530	69 623
B KZN261 eDumbe	11 409	11 543	11 087	4 882	5 868	17 629	5 101	5 331	5 496
B KZN262 uPhongolo	7 744	9 426	8 123	5 211	6 264	11 368	5 444	5 689	5 865
B KZN263 AbaQulusi	14 979	19 503	20 298	10 347	12 438	31 783	10 811	11 297	11 647
B KZN265 Nongoma	12 443	14 611	17 881	8 622	10 364	18 177	9 008	9 413	9 705
B KZN266 Ulundi	45 776	53 486	37 860	32 789	39 415	46 567	34 258	35 800	36 910
C DC26 Zululand District Municipality	-	-	-	-	-	-	-	-	-
Total: uMkhanyakude Municipalities	34 041	57 478	40 938	37 210	46 729	60 256	38 877	40 626	41 885
B KZN271 uMhlabyalingana	12 478	14 636	9 999	16 871	20 280	11 714	17 627	18 420	18 991
B KZN272 Jozini	11 231	17 335	13 440	8 624	10 367	20 536	9 010	9 415	9 707
B KZN275 Inkosi uMtubatuba	10 332	10 369	8 381	8 137	9 781	13 678	8 502	8 885	9 160
B KZN276 Big Five Hlabisa	-	15 138	9 718	3 578	6 301	14 328	3 738	3 906	4 027
C DC27 uMkhanyakude District Municipality	-	-	-	-	-	-	-	-	-
Total: King Cetshwayo Municipalities	89 283	113 191	97 483	51 077	62 399	133 698	53 365	55 767	57 496
B KZN281 uMfolozi	12 020	9 947	15 910	803	965	19 652	839	877	904
B KZN282 uMhlathuze	25 358	27 037	29 818	31 512	38 881	42 342	32 924	34 406	35 473
B KZN284 uMlalazi	3 015	21 742	14 025	5 208	6 260	17 441	5 441	5 686	5 862
B KZN285 Mthonjaneni	4 496	10 139	9 253	4 067	4 889	11 730	4 249	4 440	4 578
B KZN286 Nkandla	44 394	44 326	28 477	9 487	11 404	42 533	9 912	10 358	10 679
C DC28 King Cetshwayo District Municipality	-	-	-	-	-	-	-	-	-
Total: iLembe Municipalities	35 902	53 178	35 479	24 725	29 721	105 605	25 833	26 996	27 833
B KZN291 Mandeni	8 436	4 713	9 312	1 171	1 407	28 665	1 223	1 278	1 318
B KZN292 KwaDukuza	8 514	5 430	1 140	8 562	10 292	22 329	8 946	9 349	9 639
B KZN293 Ndwedwe	-	25 738	12 857	2 097	2 521	17 375	2 191	2 290	2 361
B KZN294 Maphumulo	18 952	17 297	12 170	12 895	15 501	37 236	13 473	14 079	14 515
C DC29 iLembe District Municipality	-	-	-	-	-	-	-	-	-
Total: Harry Gwala Municipalities	25 694	29 442	40 062	18 593	22 357	40 785	19 426	20 299	20 929
B KZN433 Greater Kokstad	12 219	13 367	14 271	6 194	7 453	15 127	6 471	6 762	6 972
B KZN434 Johannes Phumani Phungula	3 701	5 867	8 793	6 387	7 678	6 878	6 673	6 973	7 189
B KZN435 uMzimkhulu	2 890	4 092	8 367	4 748	5 707	10 067	4 961	5 184	5 345
B KZN436 Dr Nkosazana Dlamini Zuma	6 884	6 116	8 631	1 264	1 519	8 713	1 321	1 380	1 423
C DC43 Harry Gwala District Municipality	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	1 061 709	1 185 826	1 087 225	957 941	1 159 541	1 796 251	1 299 315	1 566 904	1 615 478