

Vote 06

Economic Development, Environment, and Tourism

To be appropriated by Vote in 2026/27

Responsible MEC

Tourism

Administrating Department

and

Accounting Officer

R 1 813 659 000

MEC for Economic Development, Environment, and

Tourism

Department of Economic Development, Environment

Tourism

Head of Department: Economic Development, En

Environment and Tourism

Overview

Vision

An inclusive, growing, and innovative economy within a sustainable environment.

Mission

To enable a sustainable economy, environment and tourism for economic growth and development.

Main services

To facilitate the provincial economy, protect and manage environmental activities and promote tourism growth and development. To carry out these mandates, the Department strives to achieve the following strategic outcomes:

- An industrialised economy.
- Up scaled and expanded support to local enterprises (SMMEs and Cooperatives);
- Increased ownership and participation by historically disadvantaged individuals in the province;
- A regulated and compliant Limpopo business;
- Compliance with environmental legislation improved;
- Sustainable waste management practices improved;
- Climate change management improved;
- Ecosystems and species protection and sustainable natural resources utilisation;
- Development and implementation of environmental research and evidence-based policy improved;
- Job creation through the environmental programs improved;
- Improved environmental awareness;
- Improved environmental education and capacity;
- Tourism contributed to economic growth in the province;
- Enhanced Visitor Experience through diversified destination and product offerings;

Vote 6. Economic development, Environment and Tourism

Improved access to quality products and services;

- Tourism sector transformation and capacity building facilitated; and
- Limpopo marketed as a unique and diverse tourism destination

Legislative Mandates

- The Constitution of the Republic of South Africa, 1996 (Act of 1996);
- Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003);
- Cooperatives Act, 2005 (Act No. 14 of 2005) as amended; and
- Consumer Affairs (Unfair Business Practices) Act, 1996 (Act No. 8 of 1996);
- Consumer Protection Act, 2008 (Act 68 of 2008);
- Electronic Communications and Transactions Act, 2002 (Act No. 25 of 2002);
- Electronic Communications Act, 2005 (Act No. 36 of 2005);
- Limpopo Business Registration Act, 2003 (Act No. 5 of 2003);
- Limpopo Gambling Act, 2013 (Act No. 3 of 2013);
- Limpopo Environmental Management Act, 2003 (Act No.7 of 2003);
- Limpopo Tourism Act, 2018 (Act No. 4 of 2018);
- Liquor Act, 1989 (Act No. 27 of 1989);
- National Environment Management Act (NEMA), 1998 (Act No. 107 of 1998);
- National Liquor Act, 1989 (Act No. 27 of 1989);
- National Small Business Act, 1996 (Act No. 102 of 1996);
- National Small Business Amendment Act, 2004 (Act No. 29 of 2004);
- NEMA: Protected Areas Act, 2003 (Act No.57 of 2003);
- NEMA: Air Quality Act, 2004 (Act. No. 39 of 2004);
- NEMA: Waste Management Act, 2008 (Act No. 59 of 2008);
- NEMA: Biodiversity Act, 2004 (Act No.10 of 2004);
- Northern Province Development Corporation Act, 1994 (Act No. 4 of 1994);
- Promotion of Administrative Justice Act, 2004 (Act No. 3 of 2004);
- Promotion of Access to Information Act, 2003 (Act No. 2 of 2003); and
- Special Economic Zones (SEZs) Act, 2014 (Act No. 16 of 2014);
- Tourism Act, 2014 (Act No. 3 of 2014)

REVIEW OF THE CURRENT FINANCIAL YEAR (2025/26)

The Limpopo Economic Development, Environment and Tourism (LEDET) is committed to building a province that thrives economically, protects its natural heritage, and welcomes visitors from across the

world. Through its four divisions being, Administration, Integrated Economic Development Services, Environmental Affairs, and Tourism, LEDET has implemented a wide range of programmes up to the third quarter of the 2025/26 financial year.

These programmes are designed to:

Stimulate economic growth by supporting small businesses, entrepreneurs, and investment opportunities.

Safeguard the environment through initiatives that conserve biodiversity and promote sustainable practices.

Promote tourism by showcasing Limpopo's natural beauty, cultural heritage, and unique attractions.

Strengthen administration to ensure resources are managed responsibly and services are delivered effectively.

PROGRAM: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

SUB PROGRAM: ENTERPRISE DEVELOPMENT AND ECONOMIC EMPOWERMENT

Enterprise Development:

The Enterprise Development and Economic Empowerment programme focuses on supporting SMMEs, Co-operatives, and informal businesses, with priority given to youth, women, people with disabilities, and military veterans. The goal is to strengthen local enterprises so they can grow and remain sustainable. By the third quarter of the 2025/26 financial year, the programme had supported 312 enterprises despite limited resources. This includes 263 SMMEs and 49 Co-operatives. Of these, 160 enterprises are women-owned; 34 enterprises are youth-owned; 74 enterprises are owned by people with disabilities; and 15 enterprises are owned by military veterans.

LED Interventions in municipalities:

In line with Section 154 of the Constitution (1996), National and Provincial governments are required to implement capacity-building programmes that strengthen municipalities, enabling them to deliver more effectively on socio-economic development and active citizen participation. To support this mandate, the Department has entered into a memorandum of agreement with the University of Johannesburg to continue offering the accredited Higher Certificate in Local Economic Development (LED). Through this strategic partnership with the University of Johannesburg and SALGA, 75 municipal LED practitioners are currently undergoing training to enhance their skills and capacity.

These interventions ensure that municipalities are better equipped to drive local economic growth, improve service delivery, and create opportunities that directly benefit communities across Limpopo.

Schools Entrepreneurship Programme:LEDET partnered with HP Life (Hewlett Packard Learning Initiative for Entrepreneurs) and the Vhembe TVET Centre for Entrepreneurship and Rapid Incubation (CFARI) to train 47 unemployed graduates in practical business and IT skills, equipping them with tools to succeed in the real economy.

Red Tape Reduction:The Red Tape Reduction (RTR) programme is designed to improve systems and processes, making it easier for enterprises to access products and services offered by municipalities and development institutions. Its main objective is to coordinate uniform, simpler, and smarter enterprise registration processes across the province, while unblocking administrative barriers that prevent businesses from thriving. In collaboration with municipalities, the programme also focuses on developing an enterprise ecosystem model policy to strengthen the policy environment for SMMEs and Co-operatives, with tailor-made policies adopted by local municipalities.

B-BBEE Implementation and Compliance:LEDET continued to implement Broad-Based Black Economic Empowerment (B-BBEE) Act compliance interventions to ensure that the principles of the Act are embedded across Government Sector Departments and Public Entities. During the reporting period, the Department conducted assessments on three institutions. These included reviews of Enterprise Supplier Development at LEDET, LEDA, and LTA, as well as Skills Development assessments at LEDA and LTA. These compliance interventions reinforce transformation, ensuring that public institutions actively advance inclusive participation and broaden economic opportunities across Limpopo.

SUB PROGRAM: TRADE AND SECTOR DEVELOPMENT

Industrialisation - he Department continues to drive Limpopo's industrialisation agenda through Special Economic Zones (SEZs) and Industrial Parks, which serve as key instruments for attracting investment, promoting trade, and creating jobs. While progress has been gradual due to the scale and complexity of these projects, the Department remains focused on laying the foundations for long-term growth. The Musina-Makhado Special Economic Zone (MMSEZ), designated by the Department of Trade, Industry and Competition (DTIC) and established by the Limpopo Provincial Government in 2017 under the SEZ Act, is a flagship project for the province. The MMSEZ is designed to accelerate economic growth by promoting industrialisation, facilitating trade and investment, supporting sustainable enterprises, and ensuring infrastructure development.

Special Economic Zones:

Musina-Makhado SEZ (MMSEZ) - The Musina-Makhado SEZ received concurrence for the land on the North Site (Antonvilla) from the National Department of Public Works. Infrastructure roll-out had previously stalled due to conditions imposed on the entity, with land acquisition being one of the key

requirements. Three other conditions have already been met: securing capital requirements for infrastructure roll-out, expunging mineral rights, and signing the bulk infrastructure agreement between the Vhembe District Municipality and MMSEZ. These milestones mark important progress toward unlocking the full potential of the SEZ.

Fetakgomo-Tubatse Industrial Park (FTIP) - The Fetakgomo-Tubatse Industrial Park submitted its application for designation in October 2023, following significant groundwork. Officially registered as a company in 2022, FTIP was established to spearhead the designation and licensing of the proposed Fetakgomo-Tubatse SEZ in line with the SEZ Act 16 of 2014. Its core objective is to stimulate local industrial development, economic growth, and job creation within the Sekhukhune region.

Industrial Park Revitalisation Program - South Africa has a wide network of industrial spaces that play a vital role in economic development and job creation. Nationally, there are more than 200 local industrial parks spread across the nine provinces. In Limpopo, six industrial parks — all more than 30 years old — are managed by LEDA. These parks vary in size, occupancy rates, and the number of factories and jobs they support. However, many face challenges such as dilapidated infrastructure and insufficient funding for maintenance, which has limited their ability to attract new investment and sustain existing businesses.

National Exporters Development Programme (NEDP) - The Department is implementing the National Exporters Development Programme (NEDP) to expand the exporter base in South Africa, with a particular focus on Limpopo. The programme aims to increase exports of value-added products and services that contribute to employment creation, support the green economy, and enhance intra-African trade.

Manufacturing Support Programme: The Department operates a Manufacturing Support Centre through the Limpopo Tooling Initiative (LTI), located in the Nkowankowa Industrial Park. Equipped with state-of-the-art machinery, the Centre develops tooling skills that are critical to strengthening the manufacturing sector. As tools are a prerequisite input for production, the tooling sector plays an essential role in enabling industrial processes and driving manufacturing growth.

Waste Economy: The Department is co-funding the Industrial Symbiosis Programme (Lim-ISP) in partnership with the National Cleaner Production Centre of South Africa (NCPC-SA), an implementing agency of the DSTI hosted by the CSIR. Launched in 2019, the programme aims to connect institutions and companies that generate waste with those that can use waste as a resource in their business activities. The goal is to reduce landfill disposal, stimulate the creation of new small businesses, and generate employment within the green economy.

Productivity Management Programme: In line with the Limpopo Provincial Government's efforts to strengthen economic growth, particularly in the industrial sector, LEDET has recognised the need to support companies in improving productivity and competitiveness. To this end, the Department signed a three-year Memorandum of Agreement (2024–2027) with Productivity South Africa (Productivity SA) to manage the Productivity and Competitiveness Improvement Solutions (PCIS) programme.

The programme is designed to enhance operational efficiency and competitiveness across businesses of all sizes. Its initiatives focus on businesses in distress, helping them avoid closure and preserve jobs; Start-ups and early-stage enterprises, building resilience and growth capacity; and Companies adopting World Best Operating Practices (WBOP), ensuring they remain competitive in global markets.

Implementation of the Provincial Integrated Energy Plan - South Africa stands at a critical juncture in its energy trajectory. While decades of reliance on fossil fuels have supported development, the current context presents pressing challenges, including environmental degradation and precarious energy security. Against this backdrop, renewable energy has emerged as a key solution to drive climate action, economic diversification, and sustainable growth.

SUB PROGRAM: BUSINESS REGULATIONS AND GOVERNANCE:

The programme is responsible for regulating businesses in Limpopo in terms of the Limpopo Business Registration Act, the Limpopo Liquor Act, and Consumer protection legislation, including the Consumer Protection Act and the Limpopo Consumer Protection Act. Through these instruments, the Department ensures that business operations are conducted fairly, transparently, and in compliance with provincial and national laws.

Liquor Affairs - By the end of the reporting period, the Department recorded the following progress:

Limpopo Liquor Act - During the third quarter, the Limpopo Liquor Board successfully considered and processed liquor applications in line with the provisions of the Act, while maintaining a comprehensive liquor license database to ensure accurate records. Compliance inspections were carried out on sampled liquor businesses, and non-compliance notices were issued where breaches were identified, reinforcing accountability within the sector.

Inspection of Liquor Outlets - The Department is inspecting liquor outlets as per the powers and functions assigned to Liquor Trade Inspectors by section 56 of the Limpopo Liquor Act. The Department inspected 5656 Liquor businesses from the 1st of April 2025 until the 31st of September 2025.

Limpopo Liquor Board - The Limpopo Liquor board was appointed in the 2023/2024 financial year and is fully functional. The board term of office is three years. The main purpose of the board is to consider liquor applications lodged by applicants. The board considered 100 percent of all liquor applications for the first semester of the 2025/26 financial year. The licenses considered were new liquor applications as per section 28, change of controlling interest as per section 40 of the Limpopo Liquor Act, change of core business as per Section 41, transfer of license as per section 42, and relocation of license as per section 43 of the Limpopo Liquor Act.

Limpopo Liquor Appeal Tribunal - The Limpopo Appeal Tribunal is duly constituted and functional. The purpose of the Limpopo Liquor Appeal Tribunal is to adjudicate appeal cases lodged by liquor applicants who are not happy about the decisions of the Limpopo Liquor Board. The Limpopo Liquor Appeal Tribunal considered 55 cases from the 1st of April 2025 to the 31st of September 2025.

Limpopo Business Registration - The province enacted and is implementing the Limpopo Business Registration Act, 05 of 2003, and Limpopo Business Regulations to ensure smooth business registration and compliance. LEDET MEC in consultation with the MEC for COGHSTA, assigned and designated Municipalities as Business Registration Centres in the province in terms of section 126 of the Constitution. To date, the department has registered a total of 259 businesses. Polokwane local municipality is the only one without business registration functions.

Consumer Affairs - The Department is implementing the Limpopo Consumer Protection Act, 2015 (Act No. 4 of 2015) to safeguard consumers from unfair business practices and protect them against unscrupulous dealers and businesses.

PROGRAM: ENVIRONMENTAL AFFAIRS

South Africa's environmental responsibilities are rooted in Section 24 of the Constitution of the Republic of South Africa (1996). This section affirms every person's right to live in an environment that does not harm their health or well-being, and requires that the environment be protected through reasonable laws and measures that prevent pollution and ecological degradation. The Constitution further calls for the promotion of conservation, the safeguarding of ecologically sustainable development, and the responsible use of natural resources, while ensuring that socio-economic development remains justifiable and balanced.

Environmental Governance - Planning frameworks are increasing at a global level; however, lack of implementation reduces effectiveness. Staffing shows a decreasing trend with consistently high levels of vacant posts in key environmental management departments at different levels of government in Limpopo (Provincial, District and Local). Compliance and enforcement is decreasing due to increases in

Vote 6. Economic development, Environment and Tourism

wildlife crime and staffing issues negatively affecting efficient enforcement. Capacity is decreasing due to insufficient resources being allocated as well as the lack of skills and development at the district and local levels. Environmental governance is a cross-cutting theme that touches on all environmental issues in the province. The need for stronger environmental governance is well recognised, as is the link between a sustainable and effectively protected environment, and the numerous benefits for economic development, social health, and well-being.

Climate Change Management - As a step towards addressing climate change threats, the Limpopo province has reviewed the 2016 provincial climate change response strategy and developed a collective, provincial response to climate change and an action plan to enhance the adaptive capacity and resilience of the province and to achieve long-term, transformative low-emission, climate resilient development. Grounded in science, and based on inputs from stakeholders, the revised strategy seeks to harmonise the provincial approach to climate change over the next five years, setting out the guiding principles, priorities and action areas for enhanced climate cooperation. Informed and guided by existing efforts of various role players, the strategy provides a framework around which Limpopo province can build resilient societies, unlock mitigation potential, leverage the opportunities of a flourishing green economy and develop partnerships in support of a just, inclusive and equitable transition.

Air Quality Management - The province is currently implementing the Air Quality Management Plan (AQMP) that was reviewed in the 2023/2024 financial year. This has created a platform for the province to determine its current state of air quality, how it has been changing over recent years, and what should be done to ensure clean air quality in the province. It provides provincial goals and objectives and prescribes short - and long - term policies and controls to improve air quality. This AQMP sets out a plan of action that will attain air quality goals in a specified geographical area. Both government, business, industry, Non-Governmental Organisations (NGO's) and the population, as its success will depend on support from all these sectors and key roles players. The ultimate goal is to assure that health effects and impact on building materials and the environment will be minimised in the future.

Waste Management - The Department has a responsibility to issue waste management licenses to those facilities that will implement projects that such. Whilst the mandate for waste management is in the jurisdiction of local municipalities, it continues to support local municipalities through monitoring of the performance of waste disposal sites. Although there is evidence of challenges associated with waste management in Limpopo, the proper functioning and monitoring of solid waste disposal sites, and improved waste collection and recycling efforts, can provide significant improvement to the situation. There are no hazardous waste disposal sites in Limpopo and the department is currently not monitoring hazardous waste generation, or its disposal. The integrated waste management plan for the province has been reviewed and is currently implemented.

Biospheres Reserves - The Department continues to support the three (3) Biosphere Reserves in the province, that is, the Kruger to Canyon, Vhembe and Waterberg Biosphere Reserves. Key projects supported for implementation include the green community, education and awareness, research, and conservation projects. These projects are aimed at improvement of food security, job creation, changing behaviour and conservation and maintenance of natural systems, established networks national and international, and resource mobilisation programmes.

Infrastructure Management - The infrastructure management plan is in place and is being implemented. The management of infrastructure, maintenance of machinery and equipment and allocation of other resources such as human, machinery and equipment in nature reserves is also ongoing, however, subject to budget availability. The Department is currently concluding the upgrade of the restaurant (including the kitchen) and installation of septic tanks at Nylsvlei Nature Reserve; and the upgrade of the access road to the Mawetsi Camp at Wolkberg Nature Reserve is underway. The Department through the Development Bank of South Africa (DBSA) is currently in a process to procure a service provider for the paving of the access and ring road, installation of carports and streetlights at the 20 units chalets in Nylsvlei Nature Reserve.

PROGRAM: TOURISM

Tourism was one of the hardest-hit sectors during the COVID-19 pandemic, but international and domestic travel has now largely recovered, with many destinations exceeding pre-pandemic levels. As a key driver of economic growth, tourism contributes significantly to South Africa's economy and offers major opportunities for job creation. The Domestic Tourism Survey (2023) recorded 32.2-million-day trips (slightly down from 2022) and 25.8 million overnight trips (up from 23.2 million in 2022). Spending on domestic travel rose sharply to R57.9 billion, compared to R41.2 billion in 2022.

Marula Festival - The Marula Festival has become a flagship event for the department, celebrating and commercializing Limpopo's rich heritage. It promotes women empowerment, skills development, and growth of the arts industry, while drawing large audiences that boost local trade, create jobs, and support poverty alleviation.

Tourism Growth Strategy - Tourism remains a key priority for economic growth at both national and provincial levels. Limpopo's Tourism Growth Strategy (TGS), last reviewed in 2018, is being updated to align with the national Tourism Sector Master Plan and to respond to post-COVID recovery needs. During the third quarter, significant progress was made in laying the foundation for this update. Consultations with experts, government, private sector, and industry stakeholders were initiated, and audits of tourism

Vote 6. Economic development, Environment and Tourism

products across the province began, ensuring that the revised strategy will be evidence-based and responsive to current realities.

National Tourism Career Expo - The Department was awarded the bid to host the National Tourism Career Expo (NTCE) for the 2024–2027 period. The first event was successfully held from 8–10 October 2024 at the Peter Mokaba Stadium, marking a strong start to the three-year hosting contract.

Although the second instalment of the NTCE did not proceed due to the withdrawal of two key partners, during the second quarter the Department advanced preparations for a provincial version of the event, to be known as the Limpopo Tourism and Environment Career Expo (LTECE). A concept document is being finalized, and Provincial Treasury has been formally approached to repurpose funds for implementation.

OUTLOOK FOR THE COMING FINANCIAL YEAR (2026/27)

PROGRAM: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

In the coming financial year, the Department reaffirms its commitment to fulfilling its mandate. Given the reality of limited financial resources, not all programmes will be implemented during 2026/27. Priority will be given to initiatives with existing contractual obligations, while the branch continues to explore innovative approaches—such as forging strategic partnerships—to achieve its objectives. Within this framework, the following proposed programmes have been identified for consideration and phased implementation in the 2026/27 financial year.

Cooperative Development Programme:

The Department intends to continue with the provision of support to the cooperative movement and individual cooperatives. The department will monitor and evaluate the implementation of the Limpopo Integrated Cooperative Development and Promotion Strategy (2022-2027) aligned to the national cooperative policy review.

The Programs to be implemented in the next financial year are inclusive of:

- Monitoring and Evaluation of Local Co-operatives
- Facilitate capacity building for co-operatives.
- Facilitate access to financial support to co-operatives.

Entrepreneurship programme: The Department will be collaborating with the Limpopo Department of Basic Education (DBE), Department of Basic Education (DBE) E-curbed, and the University of Limpopo in championing the learner entrepreneurship and employability programme through entrepreneurship

promotion programmes such as the Provincial Entrepreneurship Competition, Exhibition and Business Day. The approved concept document will be implemented in collaboration with enterprise development institutions from the public and private sectors, inclusive of:

- Co-implementation of the enterprise support program with Coca Cola Business South Africa,
- Implementation of the Department's enterprise access to funding for essential business tools and equipment
- Co-implementation of capacity building program with relevant strategic partners
- Co-implementation of the access to market programs with relevant strategic partners
- The Department will continue with the monitoring and evaluation of implemented programs by the enterprise development institutions

Local Economic Development (LED) Interventions to municipalities: The Department will continue to implement the LED capacity-building programme through the three-year Memorandum of Agreement signed with the University of Johannesburg, and targeted support estimated 75 Municipal LED practitioners (Councilors and LED Officials). The initiative is intended to benefit LED practitioners (Councilors and LED officials) and will be coordinated in collaboration with SALGA and municipalities. The output indicator will account for LED support provided to municipalities which will also reflect on the contributions toward the review of municipal LED strategies.

Red Tape Reduction programme: The Department will collaborate with municipalities in rolling out Red Tape reduction initiatives. The partnership coordinated through Department of Small Business Development will continue to be implemented through the established Annual Master Classes conducted in the identified province. The Department will co-ordinate the participation of the local municipalities and ensure compliance through monitoring and evaluation exercises.

B-BBEE compliance interventions implemented: Compliance with Section 13G of the B-BBEE Act by government institutions is critical. The Department will continue to monitor the implementation of B-BBEE initiatives in line with the Codes of Good Practice. The focus of the interventions to ensure compliance and provide support on the areas of improvement established will continue to be on municipalities, the Department and extend to public enterprise development institutions operating in the province.

Mining: The department has confirmed through several provincial colloquiums the need to develop the Limpopo Mineral Beneficiation Strategy.

Industrial Symbiosis Programme: The continued collaboration with the National Cleaner Production Centre (NCPCC) in the next financial year to explore waste beneficiation opportunities. As part of the

Vote 6. Economic development, Environment and Tourism

rollout of the ISP, LEDET, and NCPC will roll out a support programme to provide Green Enterprises with equipment/machinery to upscale their production.

Waste Economy: The continued collaboration with the National Cleaner Production Centre (NCPC) in the next financial year to explore waste opportunities. As part of the rollout of the ISP, LEDET, University of Venda, Blouberg Municipality and Limpopo Department of Agriculture intend to collaborate in assisting the SMMEs in Blouberg Municipality to establish projects on biogas digesters. UNIVEN will develop a proposal to elaborate on how the project will be implemented.

Productivity Management Programme: The department has renewed MOA for another three years to improve the competitiveness of provincial enterprises and re-securing those in distress. The programme is a co-funded project, implemented in collaboration with Productivity SA and rolled out in all the five (5) districts in the province.

Provincial Integrated Energy Plan: The province, through the Office of the Premier, finalized the Integrated Energy Plan. The implementation plan has been developed to guide the department and all relevant stakeholders on the key actions to be undertaken.

Industrialisation: LEDET will continue to support and coordinate the implementation of productivity and competitiveness in the economy including SMME's and cooperatives through various programmes such as Business Recovery, Capacity building and World-class Practices. Department will continue to facilitate the implementation of the two Special Economic Zones; Refurbishment of Industrial Parks.

Facilitation of Industrialization Programme - The department will be providing oversight and monitoring of the key industrialization projects, namely; MMSEZ, FTIP and the 6 Industrial Parks.

Manufacturing Support Programmes - The department will monitor and assist LTI with advisory services in rolling out their exit plan to ensure that the entity is sustainability. The department will continue to closely monitor the LTI's performance and impact given the importance of the function it carries to develop skills required for manufacturing sector.

National Exporters Development Programme (NEDP): The department will continue to implement the NEDP which is aimed at expanding the exporter base in South Africa, Limpopo and increasing exports in general but especially of those products and services that add value, contribute to employment creation and the green economy, and enhancing intra-trade in the African continent.

Limpopo Automotive Sector Master Plan: Exco has recently approved the Limpopo Automotive Sector Master Plan. The Plan incorporated a costed implementation plan with critical milestones that needs to be achieved from 2026/27 financial year into the medium and long-term to realize the following strategic goals and objectives: Improving the Automotive competitiveness levels; Transform the industry across the value chain. Establish Automotive hub. Increase Limpopo's share of automotive parts and components in the region. Create jobs – reduce high level of unemployment, poverty, and inequality.

The following activities are planned for the 2026/27 financial year:

- Finding a strategic partner to implement autobody repair hub.
- Establishment of strategic partners towards skills development to ensure competitiveness of the industry.

BUSINESS REGULATIONS AND GOVERNANCE:

The program is responsible for the regulation of all businesses in the province in terms of the Limpopo Business registration Act and the Limpopo Liquor Act as well as consumer protection in line with the Consumer Protection Act and the Limpopo Consumer Protection Act. In 2025/2026 and over the MTEF, the department will continue to do the following functions :

Liquor Act:

- The Limpopo Liquor board will consider all lodged liquor applications in line with section 28 ,40, 41,42 and 43 of the Limpopo Liquor Act
- Keep records of all liquor licenses [database] in line with section 44 of the Limpopo Liquor Act
- Inspect all sampled liquor businesses to ensure that they comply with the Limpopo Liquor Act and its regulations
- Issue non - compliance notices to non -compliant liquor businesses
- Issue fines to all non - compliant liquor businesses
- Complete phase two of the Limpopo Liquor system
- The Department will provide secretariat services to the Local Liquor Authorities, Limpopo Liquor Board, Limpopo Appeal Tribunal and Limpopo Liquor council

Limpopo Gambling Act: The department is mandated to regulate, control and monitor gambling activities within the province in accordance with the provisions of the Limpopo Gambling Act 03 of 2013. The province enacted the Limpopo Gambling Act and established the Limpopo Gambling Board as our implementing agent. The Gambling board is fully operational and effective.

Consumer Affairs: The program is responsible for consumer protection in the Province in line with the Consumer Protection Act and the Limpopo Consumer Protection Act. The Limpopo Consumer Court is

Vote 6. Economic development, Environment and Tourism

fully operational and assisting consumers against unfair business practices. The Department will implement the followings in 2025/2026 financial year

- Implement the Consumer protection Act and the Limpopo Consumer Protection Act
- Finalize consumer complaints lodged with the office of the Limpopo Consumer Protector
- Conduct business inspection in line with Consumer laws
- Issue compliance notices to all non-compliant businesses
- Conduct consumer education and awareness campaigns
- Provide secretariat services to the Limpopo Consumer court
- Host the World Consumer Rights day in March 2027

PROGRAM: ENVIRONMENTAL AFFAIRS

According to the National Development Plan some of the measures to protect the country's natural resources and build climate resilience include amongst others the following:

- Protection of the natural environment for future generations
- Environmental management framework that ensures that developments that have serious environmental or social effects are offset by support improvements in related areas.
- A targeted amount of land and oceans under formal protection
- Enhancing the resilience of people and the economy to climate change
- Policy shifts in the short to medium term in respect of broadening the price on carbon to encourage economy-wide efficiency and investment in green technologies.
- Reduction in greenhouse gas emissions and improvement in energy efficiency
- Extraction of mineral wealth to generate resources to raise living standards, skills and infrastructure in a sustainable manner
- A set of natural resources indicators reported annually in publications.

Environmental Governance

Planning frameworks are increasing at a global level, but a lack of implementation reduces effectiveness. Staffing shows a decreasing trend with consistently high levels of vacant posts in key environmental management departments at different levels of government in Limpopo (Provincial, District and Local). Compliance and enforcement is decreasing due to increases in wildlife crime and staffing issues negatively affecting efficient enforcement. Capacity is decreasing due to insufficient resources being allocated as well as the lack of skills and development at the district and local levels. Environmental governance is a cross-cutting theme that touches on all environmental issues in the province. The need for stronger environmental governance is well recognized, as is the link between a sustainable and

effectively protected environment and the numerous benefits for economic development, social health and well-being.

Some key policies, laws and structures are in place in the Limpopo Province, and a few more are under development. The presence of such frameworks and tools requires urgent and effective implementation. Shortfalls in resources, skills and capacity must be addressed to ensure the alignment and implementation of key policies, plans and laws that pertain to environmental management at the different levels of government within the province. Strengthened institutional structures and capacities and increased staff and resources for essential environmental management functions, collaboration among government sectors, different levels of government and other parties to promote and support cooperative environmental governance, and support for environmental observation, research and monitoring to inform decision-making and improve risk identification and mitigation.

Sub Programme: Integrated Environmental Management

Environmental obligations for South Africa are drawn from section 24 of the Constitution of the Republic of South Africa (1996), which advocate for the protection of people's rights to an environment that is not harmful to their health and well-being, and to have the environment protected, through reasonable legislative and other measures that prevent pollution and ecological degradation. The Constitution of RSA (1996) further provides for promotion of conservation, secure ecologically sustainable development and the use of natural resources, while promoting justifiable socio-economic development.

Various pieces of environmental legislation were developed and implemented to give effect to the constitutional provisions or obligations in specific environmental areas such as integrated environmental management, protected areas, biodiversity, waste management, air quality and pollution. At the provincial level, Limpopo developed the so-called Limpopo Environmental Management Act (No 7 of 2003) to address the province specific environmental issues of critical importance. Legally, the state is responsible for issuing of environmental authorisations for any major developments to the organs of the state, private developers and the public at large.

Environmental Compliance and Enforcement - Furthermore, provincial Environmental Management Inspectors (EMIs) continued to ensure the realization of the constitutional right to an environment that is not harmful to people's health or well-being and to protect the environment. The fight against the increasing poaching of rhinos, lions, pangolins, unsustainable exploitation of fauna and flora, non-compliance to environmental legislation and other environmental crimes remain high on the government agenda. The Department continues to implement compliance and enforcement activities in collaboration with other law enforcement agencies.

Climate Change Management - The President of the Republic of South Africa has on 23 July 2024 in Government Notice 5050 in GG 50966 of 23 July 2024 assented the Climate Change Act 22 of 2024. While the Climate Change Act has been promulgated, it is not yet in force as the President must still proclaim its commencement under section 38.

Air Quality Management - The province is currently implementing the Air Quality Management Plan (AQMP) that was reviewed in the 2023/2024 financial year. This has created a platform for the province to determine its current state of air quality, how it has been changing over recent years, and what should be done to ensure clean air quality in the province. It provides provincial goals and objectives and prescribes short - and long - term policies and controls to improve air quality. This AQMP sets out a plan of action that will attain air quality goals in a specified geographical area. Both government, business, industry, Non-Governmental Organisations (NGO's) and the population, as its success will depend on support from all these sectors and key role players. The goal is to assure that health effects and impact on building materials and the environment will be minimised in the future.

Waste Management - The Department has a responsibility to issue waste management licenses to those facilities that will implement such projects that such. Whilst the mandate for waste management is in the jurisdiction of local municipalities, it continues to support local municipalities through monitoring of the performance of waste disposal sites. Although there is evidence of challenges associated with waste management in Limpopo, the proper functioning and monitoring of solid waste disposal sites, and improved waste collection and recycling efforts, can provide significant improvement to the situation. There are no hazardous waste disposal sites in Limpopo and the department is currently not monitoring hazardous waste generation, or its disposal. The integrated waste management plan for the province has been reviewed and is currently implemented.

Sub Programme: Biodiversity and Conservation - Biodiversity is globally identified as the cornerstone of socio-economic growth and sustainable development in the Limpopo Province. Therefore, the Province has to establish mechanisms in which biodiversity can be sustainably used to contribute towards dealing with socio-economic ills such as unemployment, poverty and inequality, among other things. In the 2026/27 financial year, the department anticipates creating 150 jobs through the Expanded Public Works Program in 25 nature reserves across the province based on the budget allocated. Hunting quotas will issued to those communities the Department signed co-management agreements with. Furthermore, as part of the game reduction programmes, the Department issued game-culling numbers to some nature reserves to also assist with maintenance of the ecological state of the provincial protected areas. The Department also concluded the game census for 2025 in fourteen (14) based on the available

budget, and such guide recommendations will be made in respect of development of a game management plan for implementation in the 2025/2026 financial year.

Provincial Protected Areas Management - The Department has concluded the development of reserve management plans for the twelve (12) provincial protected areas; Man'ombe NR, Tzaneen Dam NR, Witvinger NR, Mantrombi NR, Rust de Winter NR, Percy Fyfe NR, Lillie Flora NR, Leswena NR, Letaba Ranch NR, Makuya NR, Nylsvlei NR, and Doorndraai Dam NR. The review processes for the remaining sixteen (16) has commenced, however, consultation process thereof will be guided by budget available.

Biodiversity Economy -The biodiversity economy initiatives have been identified to be one of the initiatives that contribute to economic growth and development in the province.

Biospheres Reserves - The Department continues to support the three (3) Biosphere Reserves in the province, that is, the Kruger to Canyon, Vhembe and Waterberg Biosphere Reserves. Key projects supported for implementation include the green community, education and awareness, research, and conservation projects. These projects are aimed at improvement of food security, job creation, changing behaviour and conservation and maintenance of natural systems, established networks national and international, and resource mobilization programmes.

Infrastructure Management - The Department conducted joint site visits with Provincial Treasury to determine the infrastructure maintenance needs in the nature reserves. One of the findings are that there is a need for provision of baseline budget to address the infrastructure maintenance needs to ensure sustainable revenue generation, thus the need for budget per nature reserve.

PROGRAM: TOURISM

One of the pillars of the Master Plan focuses on hosting events in Villages, Townships and Small Towns/Dorpias (also known as VTSDs). This is aimed at encouraging geographic spread of activities and events to improve seasonal and regional tourism benefits throughout the country. The province has a host of hidden gems in small towns that the department must capitalize on to boost tourism as an economic driver.

Limpopo Tourism Growth Strategy - Tourism has been positioned as a priority economic driver as echoed in the National Tourism Sector Strategy (NTSS) to which provinces have to align. As a result, there is a need to review the Limpopo Tourism Growth Strategy (TGS) for implementation in the next five years. The focus of the TGS will remain the 6 tourism clusters that are embedded in the mega conservation cluster, and which depicts the comparative advantage of Limpopo as a tourist destination.

Vote 6. Economic development, Environment and Tourism

These tourism clusters are: Family and recreation cluster, Special interest cluster, Sport and wildlife cluster, Culture and heritage cluster, Safari and hunting cluster, and Business and events cluster.

Destination Development - The provincial tourism growth strategy in alignment with the National Tourism Sector Strategy (NTSS) has identified visitor experience and ease of access as some of the strategic pillars that require focus to support the rapid inclusive growth of the rural tourism economy. Destination development is a key function of the tourism mandate of the department. The implementation of signage along the 06 provincial tourism mega-conservation clusters aims to elevate the importance of the province as a tourist destination to all travellers and tourists.

Limpopo Tourism Career Expo - The Limpopo Tourism and Environment Career Expo (LTECE) is an annual provincial expo that is aimed at supporting the education sector to promote tourism and hospitality subjects and fields of study. The program is aimed at raising awareness on career opportunities available in the tourism and hospitality industry and educating learners, students and educators on the various opportunities in the tourism and hospitality industry.

REPRIORITIZATION

Department has aligned its allocation to the policy objectives, especially in supporting the Limpopo Development Plan and the MTDP priorities. The Department reprioritized budget in the 2026/27 financial year from Compensation of Employees to goods & services and payment of capital asset to fund high contractual obligations, replacement of GG vehicles, key accounts and other administration costs.

PROCUREMENT

Department will continue to implement multi-year infrastructure projects with DPWRI and DBSA as our implementing agents. The 2026/27 infrastructure projects will be implemented at Masebe, Mphephu D'nyala, Makuya, Letaba, Nwanedi, Wolkberg and Nylsvlei nature reserves. The department will purchase motor vehicles through a transversal contract, upgrade IT networks and procure computer equipment. In an endeavor to improve procurement processes, the department conducts bi-monthly procurement plan monitoring meetings with programmes and has set timelines to encourage end-users to develop and submit specifications timeously.

Receipts and Financing

Summary of receipts

Table 6.1 below provides a summary of the Departmental receipts per main category over the MTEF period.

Table 1.1 : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	1 658 254	1 664 042	1 754 238	2 283 715	2 097 092	2 099 954	1 810 679	1 809 036	1 529 532
Conditional grants	2 146	1 733	2 116	2 914	2 914	2 914	2 980	-	-
Expanded Public Works Programme Incentive							2 980	-	-
Departmental receipts									
Total receipts	1 660 400	1 665 775	1 756 354	2 286 629	2 100 006	2 102 868	1 813 659	1 809 036	1 529 532

The Department's budget is funded through equitable share allocations and the EPWP incentive grant. Total receipts fall by 20.7 percent, from R2.286 billion in 2025/26 to R1.814 billion in 2026/27, decrease by 0.3 percent and 15.5 percent in 2027/28 and 2028/29 financial years respectively. The sharp drop in 2026/27 is mainly due to the phasing out of LEDA's operational budget as a Schedule 3D public entity.

Departmental receipts collection

Table 6.1(b) below provides a summary of the Departmental own receipts over the seven-year period.

Table 1.1(b) : Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	200 080	264 855	348 467	344 686	339 686	339 686	364 400	379 623	395 480
Casino taxes	74 358	74 438	71 630	70 440	67 500	67 500	74 000	77 064	80 254
Horse racing taxes	121 678	185 970	262 454	254 246	257 186	257 186	274 650	286 021	297 862
Liquor licences	4 044	4 447	14 383	20 000	15 000	15 000	15 750	16 538	17 364
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than	15 626	15 519	20 241	20 662	21 127	21 127	22 183	23 293	24 457
Transfers received	28 461	23 671	13 195	13 815	8 263	8 263	8 676	9 110	9 565
Fines, penalties and forfeits	3 309	2 893	7 431	1 683	500	500	1 683	1 758	1 837
Interest, dividends and rent on land	883	687	546	972	727	727	763	801	842
Sales of capital assets	-	1 568	-	293	500	500	525	551	579
Transactions in financial assets and	1 449	1 084	880	1 600	1 531	1 531	1 608	1 688	1 772
Total departmental receipts	249 808	310 277	390 760	383 711	372 334	372 334	399 838	416 824	434 532

The department main sources of revenue are Tax receipts (such as Casino and Horse-racing taxes and Liquor licence fees), Non Tax Receipts (including Rental Dwellings, Entrance and Camping fees, Angling and Hunting licence fees), Fines, Penalties and Forfeits (from Environmental Authorization Fines), Transfers Received, Interest and Rent on land received, as well as proceeds from the sale of Capital Assets and Financial transactions related to Assets and Liabilities. The revenue target for Tax Receipts is aligned with the projections provided by the Limpopo Gambling Board (LGB). The targeted MTEF growth for liquor licences is dependent on the implementation of the Limpopo Liquor Amendment Regulations, 2015, which take effect on 21 March 2025. For the 2027/28, 2027/28, and 2028/29 financial years, the budget was increased by 4.2 percent in line with CPI in accordance with the technical guidelines.

Donor funding

Vote 6. Economic development, Environment and Tourism

Table 6.1(c) : Details of Donor funding receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Donor funding									
United Nations Office for Project Services (UNOPS) funds	1 640	1 083	782	101	101	101	-	-	-
SANBI	-	-	3 456	-	-	-	-	-	-
Adjusted total payments and estimates	1 640	1 083	4 238	101	101	101	-	-	-

The Department received R3.456 million from South African National Biodiversity Institute (SANBI) to host unemployed graduates in the department to undertake an outcome-based programme of work designed to develop their skills and experience in 2025/26 financial year. The department has a remaining balance of R0.101 million from Small Enterprise Development Agency for the United Nations Office for Project Services (UNOPS) in 2024/25 financial year for projects in LEDET.

Payment summary

Key assumptions

The 2026 MTEF Budget is responding to the current unfavourable economic situation by considering the revised CPI in terms of the 2025 Medium Term Budget Policy Statement (MTBPS) for compilation as follows:

- 2026/27: 3.6 percent.
- 2027/28: 3.3 percent; and
- 2028/29: 3.1 percent.

Programme summary

Table 6.2(a) below provides a summary of payments and estimates per programme over the seven-year period:

Table 6.2(a) : Summary of payments and estimates by programme: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Programmes									
1. ADMINISTRATION	363 674	366 987	376 221	430 627	431 107	431 797	452 369	463 711	474 398
2. INTEGRATED ECONOMIC DEVELOP	843 856	817 693	881 461	1 298 684	1 090 248	1 090 248	743 024	721 281	424 899
3. ENVIRONMENTAL AFFAIRS	352 015	376 255	374 406	419 169	434 038	434 987	451 901	449 258	443 830
4. TOURISM	100 855	104 840	124 266	138 149	144 613	145 836	166 365	174 786	186 405
Total	1 660 400	1 665 775	1 756 354	2 286 629	2 100 006	2 102 868	1 813 659	1 809 036	1 529 532
Direct charge on the Provincial Revenue Fund									
Members remuneration	-	-	-	-	-	-	-	-	-
Other (Specify)									
Total payments and estimates	1 660 400	1 665 775	1 756 354	2 286 629	2 100 006	2 102 868	1 813 659	1 809 036	1 529 532
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund (Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)	249 808	310 277	390 760	383 711	372 334	372 334	399 838	416 825	434 532
Adjusted total payments and estimates	1 410 592	1 355 498	1 365 594	1 902 918	1 727 672	1 730 534	1 413 821	1 392 211	1 095 000

The budget drops by 20.7 percent, from R2.286 billion in 2025/26 to R1.814 billion in 2026/27, then drops by 0.3 percent and 15.5 percent in 2027/28 and 2028/29 financial years, respectively. Overall, this reflects an average decline of 12.1 percent across the MTEF period.

Programme 1: Administration receives 24.9 percent of the budget to cover centralized contractual obligations and operational costs.

Programme 2: Integrated Economic Development Services takes 41.0 percent, including earmarked funds for LEDA's Special Economic Zones and GNT projects.

Programme 3: Environmental Affairs also gets 24.9 percent, with allocations for infrastructure projects, waste management, air quality control, and resort maintenance.

Programme 4: Tourism is allocated 9.2 percent, covering transfers to LTA and the hosting of the annual Marula Festival.

Summary of economic classification

Table 6.2(b) below provides a summary of payments and estimates per economic classification over the seven-year period:

Vote 6. Economic development, Environment and Tourism

Table 6.2(b) : Summary of provincial payments and estimates by economic classification: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	752 013	785 622	753 096	910 390	840 643	842 067	863 086	894 334	921 391
Compensation of employees	531 012	534 738	542 486	608 649	587 717	587 695	626 043	664 318	684 515
Goods and services	220 044	249 805	209 586	300 560	251 745	253 191	235 808	228 725	235 545
Interest and rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Transfers and subsidies to:	862 327	845 118	905 099	1 325 985	1 120 150	1 122 908	790 854	773 368	487 131
Provinces and municipalities	199	206	203	302	302	302	316	330	340
Departmental agencies and accounts	850 998	834 199	891 758	174 262	202 207	202 207	214 283	225 349	242 191
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisation	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	1 144 455	910 675	910 705	568 893	539 133	235 711
Non-profit institutions	810	2 423	2 464	1 007	1 007	1 007	1 553	1 600	1 650
Households	10 320	8 290	10 674	5 959	5 959	8 687	5 809	6 956	7 239
Payments for capital assets	45 398	34 363	98 042	50 254	139 213	137 893	159 719	141 334	121 010
Buildings and other fixed structures	36 499	29 302	89 061	26 000	106 619	106 619	139 048	126 617	108 837
Machinery and equipment	8 893	2 195	5 534	24 254	32 594	31 274	19 671	14 717	12 173
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	6	2 866	3 447	–	–	–	1 000	–	–
Payments for financial assets	662	672	117	–	–	–	–	–	–
Total economic classification	1 660 400	1 665 775	1 756 354	2 286 629	2 100 006	2 102 868	1 813 659	1 809 036	1 529 532
LESS:									
Departmental receipts not surrendered to Provincial Revenue Fund ¹									
(Amount to be financed from revenue collected in terms of Section 13 (2) of the PFMA)	249 808	310 277	390 760	383 711	372 334	372 334	399 838	416 825	434 532
Adjusted total economic classification	1 410 592	1 355 498	1 365 594	1 902 918	1 727 672	1 730 534	1 413 821	1 392 211	1 095 000

Compensation of Employees grows by 2.9 percent in 2026/27, 6.1 percent in 2027/28, and 3.0 percent in 2028/29, averaging 4.0 percent growth between 2025/26 and 2027/28. The dip in 2026/27 reflects budget reductions, mainly from savings anticipated through retirements and the phased rollout of the recruitment plan starting in the second quarter of 2025/26 and 2026/27. The allocation covers remuneration for current staff, pay and grade progression, salary adjustments, and the filling of critical vacant posts.

Goods and Services spending is set to drop by 21.5 percent in 2026/27 and by 3.0 percent in 2027/28, before rising slightly by 3.0 percent in 2028/29. Across the MTEF, this averages out to a 7.2 percent decline. The sharp fall from R300.560 million in 2025/26 to R235.808 million in 2026/27 is mainly due to the reclassification of the head office lease from operating to finance lease. The budget will cover contractual obligations, servicing of key accounts, and essential administrative costs.

Transfers and Subsidies fall sharply by 40.4 percent in 2026/27, mainly due to the phasing out of LEDA and declined by 2.2 percent in 2027/28 and 37.0 percent in 2028/29 financial year respectively averaging a 26.5 percent drop over the MTEF period. These allocations are directed to LGB and LTA as the Department's implementing agencies, and to LEDA as a public corporation.

Payments for Capital Assets rose sharply by 217.8 percent in 2026/27, mainly because the head office building lease was reclassified from operating to finance lease. Then decline by 11.5 percent in 2027/28

and 14.4 percent in 2028/29. The allocation will be used to procure new motor vehicles to replace the aging fleet, which has become costly to repair, and to upgrade ICT systems that are currently hindering service delivery.

Infrastructure Payments

Departmental infrastructure payments

Table 6.2 (c) below provides summary of infrastructure expenditure and estimates by category over the seven-year period.

Table 6.2(c) : Summary of provincial infrastructure payments and estimates by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Existing infrastructure assets	5 500	2 792	15 997	29 669	35 837	35 837	46 000	25 000	25 000
Maintenance and repairs	2 800	–	–	5 000	5 000	5 000	5 000	5 000	5 000
Upgrades and additions	2 200	2 792	15 997	8 669	22 708	22 708	–	–	–
Refurbishment and rehabilitation	500	–	–	16 000	8 129	8 129	41 000	20 000	20 000
New infrastructure assets	21 500	23 608	–	1 331	4 166	4 166	20 000	30 000	10 000
Infrastructure transfers	–	–	–	–	–	–	–	–	–
Current	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Infrastructure payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure leases	–	–	–	–	–	–	–	–	–
Non infrastructure	–	–	–	–	–	–	–	–	–
Total department infrastructure	27 000	26 400	15 997	31 000	40 003	40 003	66 000	55 000	35 000

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

The budget for 2026/27 financial year is allocated for: refurbishment of Nwanedi Resort, Masebe Resort & Mphephu resort, maintenance of various state resorts, construction of Nylsvlei conference hall, staff accommodation & laundry and the installation of electrified game fence at Makuya and Letaba Ranch reserves.

Transfers

Transfers to public entities

Table 6.3 (a) provides summary of Departmental transfers to public entities over the seven-year period.

Table 6.3(a) : Summary of departmental transfers to public entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Limpopo Roads Agency	–	–	–	–	–	–	–	–	–
Gateway Airport Authority Limited	–	–	–	–	–	–	–	–	–
Limpopo Gambling Board	82 652	66 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910
Limpopo Tourism Agency	75 297	80 105	85 364	102 064	107 064	107 064	134 099	141 159	151 425
Limpopo Economic Development Agency	–	–	–	–	–	–	–	–	–
Limpopo Tourism And Parks Board	–	–	–	–	–	–	–	–	–
Total departmental transfers	157 949	146 841	167 056	174 207	202 207	202 207	212 638	223 549	240 335

Transfers to departmental entities grow by 22.1 percent in 2026/27, 5.1 percent in 2027/28, and 7.5 percent in 2028/29. The LTA allocation includes provincial priority funding for collaborative marketing,

Vote 6. Economic development, Environment and Tourism

destination investment, and trade promotion. LEDA has now been reclassified as a public corporation under Schedule 3D.

Transfers to other entities

Table 6.3 (b) provides summary of Departmental transfers to other entities over the seven-year period

Table 6.3(b) : Summary of departmental transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Limpopo Tooling Initiatives	-	1 500	1 500	-	-	-	-	-	-
Kruger to Canyon Biosphere Region	270	308	321	336	336	336	351	367	384
Vhembe Biosphere Reserve	270	307	322	336	336	336	351	367	384
Waterberg Biosphere Reserve	270	308	321	335	335	335	351	366	382
Limpopo Economic Development Agency	667 234	456 226	724 656	937 455	910 620	910 620	568 835	539 072	235 648
Limpopo Jewellery Business Incubator	-	-	-	-	-	-	500	500	500
Total departmental transfers	668 044	458 649	727 120	938 462	911 627	911 627	570 388	540 672	237 298

The department transfers to the three biosphere reserves a grant to facilitate the implementation of UNESCO Biosphere programme in Limpopo to enable them to fulfil their three functions of conservation, development and logistics support. LEDA allocation include earmarked funding for Musina Makhado SEZ, Fetakgomo Tubatse SEZ and GNT to repair buses and for maintenance and depots costs.

Transfers to local government

The department does not make any transfers to local government.

Departmental Public-Private Partnership projects

The department has not entered into any PPP agreement yet.

Programme description

Programme 1: Administration

Programme purpose

To provide strategic direction and support to line function programs to enable the achievement of their respective mandates.

Summary of payments and estimates: Programme 1: Administration

Table 6.5 (a) and 6.5 (b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven the year period.

Table 6.5(a) : Summary of payments and estimates by sub-programme: Programme 1: ADMINISTRATION

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. OFFICE OF THE MEC	10 196	11 397	12 013	11 572	11 480	11 480	12 138	12 839	13 235
2. OFFICE OF THE HOD	5 446	5 050	34 996	40 884	40 222	40 480	43 347	44 890	46 281
3. FINANCIAL MANAGEMENT	80 378	80 443	103 574	121 266	121 450	121 852	126 626	127 579	131 402
4. CORPORATE SERVICES	267 654	270 097	225 638	256 905	257 955	257 985	270 258	278 403	283 480
Total payments and estimates	363 674	366 987	376 221	430 627	431 107	431 797	452 369	463 711	474 398

Table 6.5(b) : Summary of payments and estimates by economic classification: Programme 1: ADMINISTRATION

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	351 068	359 656	309 749	406 416	335 282	336 578	355 854	375 135	386 077
Compensation of employees	183 293	182 220	180 613	205 537	192 601	192 579	208 484	222 689	229 039
Goods and services	167 775	177 436	129 136	200 879	142 681	143 999	147 370	152 446	157 038
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 079	4 882	2 965	2 957	2 957	3 671	4 103	4 317	4 450
Provinces and municipalities	199	206	203	302	302	302	316	330	340
Departmental agencies and accounts	15	32	46	55	-	-	1 645	1 800	1 856
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	55	85	58	61	63
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 865	4 644	2 716	2 600	2 600	3 284	2 084	2 126	2 191
Payments for capital assets	6 865	1 777	63 390	21 254	92 868	91 548	92 412	84 259	83 871
Buildings and other fixed structures	-	-	61 681	-	66 616	66 616	73 048	71 617	73 837
Machinery and equipment	6 859	1 777	1 709	21 254	26 252	24 932	19 364	12 642	10 034
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	6	-	-	-	-	-	-	-	-
Payments for financial assets	662	672	117	-	-	-	-	-	-
Total economic classification	363 674	366 987	376 221	430 627	431 107	431 797	452 369	463 711	474 398

The budget grows by 5.0 percent in 2026/27, 2.5 percent in 2027/28, and 2.3 percent in 2028/29. Operational costs for the Department, including office building leases, fleet maintenance and repairs, municipal services, and security services are managed centrally under Administration.

Compensation of Employees grows by 1.4 percent in 2026/27, 6.8 percent in 2027/28, and 2.9 percent in 2028/29. The dip in 2026/27 is linked to savings expected from retirements and the delayed filling of posts starting in the second quarter. The remaining budget will cover existing staff, pay progression, salary adjustments, and the filling of approved vacant positions.

Goods and Services decline by 26.6 percent in 2026/27, increases by 3.4 percent in 2027/28, and 3.0 percent in 2028/29. The sharp drop in 2026/27 is linked to the reclassification of the head office lease from operating to finance lease. The budget is directed toward meeting high security requirements across various sites to safeguard government assets, covering rising information technology costs, and addressing CPI-driven increases in municipal service expenses. Funds were reprioritized from Compensation of Employees to strengthen security services, pay legal fees, and support fleet services.

Vote 6. Economic development, Environment and Tourism

Transfers and Subsidies rise by 38.8 percent, 5.2 percent and 3.1 percent in 2026/27, 2027/28 and 2028/29 financial years respectively. The allocation is mainly intended for leave gratuities for retiring employees, vehicle licenses, SETA levies and injury-on-duty payments. Part of the budget was shifted to Goods and Services to meet contractual obligations. The department has also discontinued external bursaries, redirecting those funds toward internal bursaries.

Payments for Capital Assets rise from R21.254 million in 2025/26 to R92.412 million in 2026/27, largely because of the correction in how the head office building lease was classified — shifting it from operating to finance lease. The budget is mainly directed toward replacing the aging vehicle fleet and upgrading the IT network to improve efficiency and service delivery.

Programme 2: Integrated Economic Development Services

Programme purpose: To promote economic growth and job creation through economic planning and research, enterprise development, investment promotion and business regulations.

Programme objectives

An industrialised Limpopo province. Upscaled and expanded support to local enterprises (SMMEs & Cooperatives) in Limpopo. Increased ownership and participation by historically disadvantaged individuals in the province. A regulated and compliant Limpopo businesses

Tables below 6.6(a) and 6.6(b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven the year period.

Table 6.6(a) : Summary of payments and estimates by sub-programme: Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. ENTERPRISE DEVELOPMENT & ECC	705 604	683 671	741 242	1 166 432	931 547	931 547	600 892	571 806	266 824
2. TRADE AND SECTOR DEVELOPMEN	14 060	12 460	14 377	17 603	14 878	14 878	17 473	19 276	19 873
3. BUSINESS REGULATION & GOVERN	119 587	117 451	125 842	114 650	143 823	143 823	124 659	130 199	138 202
4. ECONOMIC PLANNING AND RESEAR	4 605	4 111	-	-	-	-	-	-	-
Total payments and estimates	843 856	817 693	881 461	1 298 684	1 090 248	1 090 248	743 024	721 281	424 899

Table 6.6(b) : Summary of payments and estimates by economic classification: Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	66 497	63 389	68 943	82 086	84 485	84 485	95 150	99 319	99 841
Compensation of employees	53 776	53 587	54 879	67 422	62 152	62 152	69 767	73 977	76 269
Goods and services	12 721	9 802	14 064	14 664	22 333	22 333	25 383	25 342	23 572
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	777 060	754 304	809 071	1 216 598	1 005 763	1 005 763	647 874	621 962	325 058
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	775 686	751 962	806 348	72 143	95 143	95 143	78 539	82 390	88 910
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	1 144 455	910 620	910 620	568 835	539 072	235 648
Non-profit institutions	-	1 500	1 500	-	-	-	500	500	500
Households	1 374	842	1 223	-	-	-	-	-	-
Payments for capital assets	299	-	3 447	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	299	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	3 447	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	843 856	817 693	881 461	1 298 684	1 090 248	1 090 248	743 024	721 281	424 899

The allocated budget decrease by 42.8 percent in 2026/27 financial year, decrease by 2.9 percent 2027/28 financial year and decrease by 41.1 percent in 2028/29 financial year.

Compensation of Employees increase by 3.5 percent, 6.0 percent and 3.1 percent in 2026/27, 2026/27 and 2028/29 financial year respectively. The allocation will cover the current employees, pay progression and filling of critical vacant posts.

Goods and Services rise sharply by 73.1 percent in 2026/27, then decline slightly by 0.2 percent in 2027/28 and by 7.0 percent in 2028/29. The budget supports the Liquor License system, as well as programs focused on capacity building, productivity, and competitiveness improvements for small businesses and cooperatives. It also funds national exhibitions showcasing local products. Starting in 2026/27, R10.0 million per year is set aside as a provincial priority for implementing the Reviewed Provincial MSME and Cooperative Strategy.

Transfers and Subsidies – decrease by 46.7 percent in 2026/27 financial year and decrease by 4.0 percent in 2027/28 financial year and decrease by 47.7 percent in 2028/29 financial years. The allocation includes transfers to departmental entity LGB and public corporation LEDA.

Service Delivery Measures

The table 6.6(c) below provide the service delivery measures for the programme.

Vote 6. Economic development, Environment and Tourism

Table 6.6.(c) : Service delivery measures - Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

Programme 2 : Economic Development		2026/27	2027/28	2028/29
Programme Performance Indicators				
2.1	Number of Economic Development reports compiled on economic indicators	4	4	4
2.2	Number of sector master plans developed	1	1	1
2.3	Number of economic development research completed	1	1	1
2.4	Number of BBBEE compliance interventions implemented to improve the level of compliance	2	2	2
2.5	Number of LED interventions implemented in Municipalities	1	1	1
2.6	Number of monitoring and evaluation reports produced on local enterprises supported	2	2	2
2.7	Number of components of the National Exporter Development Programme facilitated	3	3	3
2.8	Number of Manufacturing Support programmes implemented	2	2	2
2.9	Number of programmes implemented to enhance local participation in the mining sector	2	2	2
2.10	Number of monitoring reports produced on implementation of LIBRA	4	4	4
2.11	Number of liquor businesses inspected	7200	7200	7200
2.12	Percentage of liquor applications processed within 90 days of receipt	100%	100%	100%
2.13	Percentage of consumer complaints processed within 90 days of receipt	100%	100%	100%
2.14	Number of local enterprises supported	180	180	180
2.15	Number of municipalities assisted to roll out Red tape reduction programme	2	2	2

Programme 3: Environmental Affairs

Programme purpose: To provide sustainable environment management services in the province.

Programme Objectives

- Provide sustainable environmental management, utilization and regulation in the Province.
- Provide protection and sustainable natural resource management and utilization in the Province.
- Provide environmental empowerment support services in the Province.

Tables below 6.7 (a) and (b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven the year period.

Table 6.7(a) : Summary of payments and estimates by sub-programme: Programme 3: ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. INTEGRATED ENVIRONMENTAL MANAGEMENT	116 852	137 810	137 856	162 701	173 774	174 213	188 691	173 987	159 989
2. BIODIVERSITY & CONSERVATION	193 950	196 711	236 550	256 468	260 264	260 774	263 210	275 271	263 841
3. ENVIRONMENTAL EMPOWERMENT SERVICES	28 532	29 339	-	-	-	-	-	-	-
4. LIMPOPO WILDLIFE RESORTS	12 681	12 395	-	-	-	-	-	-	-
Total payments and estimates	352 015	376 255	374 406	419 169	434 038	434 987	451 901	449 258	443 830

Table 6.7(b) : Summary of payments and estimates by economic classification: Programme 3: ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	309 225	340 005	335 502	385 803	383 327	383 421	379 816	386 253	400 493
Compensation of employees	282 002	287 750	291 260	317 479	314 753	314 753	328 552	347 548	358 322
Goods and services	26 266	51 176	43 218	67 143	67 393	67 487	50 029	37 414	40 840
Interest and rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Transfers and subsidies to:	4 556	3 664	7 699	4 366	4 366	5 221	4 778	5 930	6 198
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	810	923	964	1 007	1 007	1 007	1 053	1 100	1 150
Households	3 746	2 741	6 735	3 359	3 359	4 214	3 725	4 830	5 048
Payments for capital assets	38 234	32 586	31 205	29 000	46 345	46 345	67 307	57 075	37 139
Buildings and other fixed structures	36 499	29 302	27 380	26 000	40 003	40 003	66 000	55 000	35 000
Machinery and equipment	1 735	418	3 825	3 000	6 342	6 342	307	2 075	2 139
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	2 866	-	-	-	-	1 000	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	352 015	376 255	374 406	419 169	434 038	434 987	451 901	449 258	443 830

The allocated budget increased by 7.8 percent in 2026/27 financial year and decreased by 0.6 percent and 1.2 percent in 2027/28 and 2028/29 financial years respectively.

Compensation of Employees has increased by 3.5 percent, 5.8 percent, and 3.1 percent, in 2026/27, 2027/28 and 2028/29 financial years respectively. The allocation will cover the current employees, pay progression, grade progression and filling of critical vacant posts.

Goods and Services fall by 25.5 percent in 2026/27 and by 25.2 percent in 2027/28, before rising by 9.2 percent in 2028/29. The budget allocation includes provincial priorities such as waste management and air quality control projects. The sharp decline in 2026/27 is mainly linked to the shift in provincial priorities.

Transfers and Subsidies rise by 9.4 percent in 2026/27, 24.1 percent in 2027/28, and 4.5 percent in 2028/29. The allocation covers payments such as leave gratuities for employees who have exited the department, as well as grant transfers to the Vhembe Biosphere Reserve, Kruger to Canyon Biosphere Region, and Waterberg Biosphere Reserve.

Payments for Capital Assets rise by 132.1 percent in 2026/27, before declining by 15.2 percent in 2027/28 and 34.9 percent in 2028/29. The sharp increase in 2026/27 reflects provincial priorities, including the refurbishment of Nwanedi Resort (R25 million), Masebe Resort (R9 million), and Mphephu Resort (R7 million). It also covers R5 million for maintenance of state resorts, R10 million for the construction of the Nylsvlei conference hall, staff accommodation, and laundry facilities, as well as R10 million for electrified game fences at Makuya and Letaba Ranch reserves.

Vote 6. Economic development, Environment and Tourism

Service Delivery Measures

The table 6.7(c) below provide the service delivery measures for the programme.

Table 6.7.(c) : Service delivery measures - Programme 3: ENVIRONMENTAL AFFAIRS

Programme 3: Environmental Affairs		2026/27	2027/28	2028/29
Programme Performance Indicators				
3.1	Percentage of complete Environmental Impact Assessment (EIA) applications finalized within legislated timeframes	100%	100%	100%
3.2	Percentage of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	100%	100%	100%
3.3	Percentage of complete Waste License applications finalized within legislated timeframes	100%	100%	100%
3.4	Number of compliance inspections conducted	280	300	300
3.5	Number of completed criminal investigations handed to the NPA for prosecution	05	05	05
3.6	Number of administrative enforcement notices issued for non-compliance with environmental management legislation	50	50	50
3.7	Number of Environmental awareness activities conducted	68	68	68
3.8	Number of Environmental capacity building activities conducted	40	50	50
3.9	Number of inter-governmental sector programmes implemented	1	1	1
3.10	Number of environmental management instruments developed	1	1	1
3.11	Number of statutory reports compiled for the environmental sector	1	1	1
3.12	Number of environmental research activities undertaken	1	1	1
3.13	Number of climate change response interventions implemented	1	1	1
3.14	Percentage of complete biodiversity management permits issued within legislated timeframes	100%	100%	100%
3.15	Number of biodiversity economy initiatives implemented	1	1	1
3.16	Number of hectares under the conservation estate	5000 hectares	5000 hectares	5000 hectares
3.17	Percentage of area of state managed protected areas assessed with a METT score above 67%	1% (2609 of 260890 ha)	1% (2609 of 260890 ha)	1% (2609 of 260890 ha)
3.18	Number of revenue enhancement projects developed	1	1	1
3.19	Number of work opportunities created through environment sector public employment programs	150	160	160

Programme 4: Tourism

Programme purpose: The purpose of this programme is to develop, promote and regulate tourism in the Province.

Programme objective: The strategic objective is tourism contributing to provincial economic growth and development.

Tables below 6.8 (a) and (b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven the year period.

Table 6.8(b) : Summary of payments and estimates by economic classification: Programme 4: TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. TOURISM PLANNING & REGULATIONS	100 855	104 840	109 638	121 517	127 541	127 541	153 678	161 752	172 783
2. TOURISM DESTINATION DEVELOPMENT & TRANS	-	-	14 628	16 632	17 072	18 295	12 687	13 034	13 622
Total payments and estimates	100 855	104 840	124 266	138 149	144 613	145 836	166 365	174 786	186 405

Table 6.8(b) : Summary of payments and estimates by economic classification: Programme 4: TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	25 223	22 572	38 902	36 085	37 549	37 583	32 266	33 627	34 980
Compensation of employees	11 941	11 181	15 734	18 211	18 211	18 211	19 240	20 104	20 885
Goods and services	13 282	11 391	23 168	17 874	19 338	19 372	13 026	13 523	14 095
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	75 632	82 268	85 364	102 064	107 064	108 253	134 099	141 159	151 425
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	75 297	82 205	85 364	102 064	107 064	107 064	134 099	141 159	151 425
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	335	63	-	-	-	1 189	-	-	-
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 economic classification	100 855	104 840	124 266	138 149	144 613	145 836	166 365	174 786	186 405

The allocated budget increased by 20.4 percent, 5.1 percent and 6.6 percent in 2026/27, 2027/28 and 2028/29 financial years respectively. The department hosts Marula festival.

Compensation of Employees grows by 5.6 percent in 2026/27, 4.5 percent in 2027/28, and 3.9 percent in 2028/29, with the allocation covering current staff, pay progression, and the filling of critical vacant posts.

Goods and Services reduces by 27.1 percent in 2026/27 and rises by 3.8 percent and 4.2 percent in 2027/28 and 2028/29 financial years respectively. The budget includes funding to host the annual Marula Festival and, in 2026/27, resources to complete the review of the Limpopo Tourism Growth Strategy (TGS) for rollout over the next five years.

Transfers and Subsidies increase by 31.4 percent in 2026/27, 5.3 percent in 2027/28, and 7.3 percent in 2028/29. This allocation includes funds for the LTA as an implementing agency, with R65.815 million

Vote 6. Economic development, Environment and Tourism

earmarked as provincial priorities for collaborative marketing, destination investment, and trade promotions.

Service Delivery Measures

Table 6.8.(c) : Service delivery measures - Programme 4: TOURISM

Programme 4: Tourism		2026/27	2027/28	2028/29
Programme Performance Indicators				
4.1	Number of tourism planning and regulation instruments developed	1	1	1
4.2	Number of tourism stakeholder engagements conducted	4	4	4
4.3	Number of Tourist Guides registered	200	200	200
4.4	Number of tourist guides compliance inspections conducted	8	8	8
4.5	Number of community tourism owned initiatives supported	5	5	5
4.6	Number of tourism awareness programs facilitated	4	4	4
4.7	Number of tourism capacity building programmes implemented	4	4	4

Other Programme information

Personnel numbers and costs

Table 6.9 (a) and (b) below provide a summary of personnel estimates by programme and personnel estimates breakdown per categories over the seven the year period.

Table 6.9(a) : Summary of departmental personnel numbers and costs by component

	Actual				Revised estimate				Medium-term expenditure estimate				Average annual growth over MTEF						
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29				
R thousands	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 - 7	612	203 396	561	151 720	525	205 993	584	-	584	224 954	584	239 842	584	255 379	584	262 494	-	5.3%	38.4%
8 - 10	234	147 791	224	114 469	209	147 338	229	-	229	157 206	229	165 559	229	178 094	229	183 129	-	5.2%	26.8%
11 - 12	132	120 466	125	214 296	113	139 048	127	-	127	130 179	127	140 317	127	146 281	127	151 409	-	5.2%	22.1%
13 - 16	38	52 773	38	50 723	41	56 939	41	-	41	64 729	41	69 116	41	72 852	41	75 408	-	5.2%	11.0%
Other	-	6 566	-	3 530	-	-	153	-	153	10 627	153	11 209	153	11 712	153	12 075	-	4.4%	1.8%
Total	1 016	531 012	948	534 738	888	549 316	1 134	-	1 134	587 695	1 134	626 043	1 134	664 318	1 134	684 515	-	5.2%	100.0%
Programme																			
1. ADMINISTRATION	323	183 293	296	182 220	277	180 613	346	-	346	192 579	346	208 484	346	222 689	346	229 040	-	6.0%	33.3%
2. INTEGRATED ECONOMIC DEVELOPMENT	76	53 776	74	53 587	68	54 879	76	-	76	62 152	76	69 767	76	73 977	76	76 269	-	7.1%	11.0%
3. ENVIRONMENTAL AFFAIRS	602	282 002	564	287 750	524	291 200	693	-	693	314 753	693	328 552	693	347 545	693	358 321	-	4.4%	52.7%
4. TOURISM	15	11 941	14	11 181	19	15 734	19	-	19	18 211	19	19 240	19	20 104	19	20 885	-	4.7%	3.1%
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1 016	531 012	948	534 738	888	542 486	1 134	-	1 134	587 695	1 134	626 043	1 134	664 318	1 134	684 515	-	5.2%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	864	401 124	799	390 869	751	416 109	825	1	826	446 954	825	476 615	825	503 986	825	516 968	-0.0%	5.0%	75.8%
Public Service Act appointees still to be covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Nurses, Staff Nurses and Nursing Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals	2	2 342	2	2 512	2	2 444	2	-	2	2 514	2	2 665	2	2 785	2	2 910	-	5.0%	0.4%
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations	150	127 546	147	141 336	1	494	149	-	149	136 882	149	145 337	149	156 057	149	163 080	-	6.0%	23.5%
Medical and related professionals	-	-	-	-	134	130 271	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc.	-	-	-	-	-	-	110	-	110	1 346	110	1 426	110	1 490	110	1 557	-	5.0%	0.2%
Total	1 016	531 012	948	534 738	888	549 316	1 086	1	1 087	587 695	1 086	626 043	1 086	664 318	1 086	684 515	-0.0%	5.2%	100.0%

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

Table 6.9(b) : Personnel numbers and costs by programme

Personnel numbers	As at 31 March 2023	As at 31 March 2024	As at 31 March 2025	As at 31 March 2026	As at 31 March 2027	As at 31 March 2028	As at 31 March 2029
1. ADMINISTRATION	323	296	277	346	346	346	346
2. INTEGRATED ECONOMIC DEVELOPMENT SEF	76	74	68	76	76	76	76
3. ENVIRONMENTAL AFFAIRS	602	564	524	693	693	693	693
4. TOURISM	15	14	19	19	19	19	19
Direct charges	-	-	-	-	-	-	-
Total provincial personnel numbers	1 016	948	888	1 134	1 134	1 134	1 134
Total provincial personnel cost (R thousand)	531 012	534 738	542 486	587 695	626 043	664 318	684 515
Unit cost (R thousand)	523	564	611	518	552	586	604

1. Full-time equivalent

The department implemented a new structure in the 2024/25 financial year. Included in the estimates is funding for internships. The department plans to fill all vacant critical positions in the 2026/27 financial year and over the MTEF.

Training

Table 6.10 below provide a summary of payments and information on training per programme over the seven the year period.

Table 6.10 : Information on training: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Number of staff	1 016	948	888	1 134	1 134	1 134	1 134	1 134	1 134
Number of personnel trained	1 549	1 549	751	950	950	923	890	950	950
of which									
Male	938	938	373	521	521	457	451	521	521
Female	611	611	378	429	429	466	439	429	429
Number of training opportunities	1 014	1 135	751	1 400	1 400	752	1 259	1 400	1 400
of which									
Tertiary	533	607	213	765	765	50	688	765	765
Workshops	290	318	230	383	383	452	344	383	383
Seminars	94	104	145	127	127	120	114	127	127
Other	97	106	163	125	125	130	113	125	125
Number of bursaries offered	50	50	50	40	40	40	45	40	40
Number of interns appointed	113	113	-	50	50	50	60	60	60
Number of learnerships appointed	218	218	-	80	80	80	80	80	80
Number of days spent on training	1 685	1 700	1 800	1 770	1 770	1 770	1 650	1 770	1 770
Payments on training by programme									
1. ADMINISTRATION	6 597	7 519	7 857	8 209	8 209	8 209	6 870	8 973	9 377
2. INTEGRATED ECONOMIC DEVELOPMENT SERVICES	-	-	-	-	-	-	-	-	-
3. ENVIRONMENTAL AFFAIRS	-	-	-	-	-	-	-	-	-
4. TOURISM	-	-	-	-	-	-	-	-	-
Total payments on training	6 597	7 519	7 857	8 209	8 209	8 209	6 870	8 973	9 377

The budget for the Department is centralized under Programme 1 for the effective implementation of Workplace Skills Plan. Provision of 1.0 percent is set aside for training and development in terms of National Skills Development act. These include bursaries, training and internships.

Reconciliation of structural changes

Table 6.1 below shows the structural changes to the department.

Vote 6. Economic development, Environment and Tourism

Table 6.11 : Reconciliation of structural changes: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

2025/26		2026/27	
Programmes	R'000	Programmes	R'000
1. ADMINISTRATION	431 029	1. ADMINISTRATION	452 369
1. OFFICE OF THE MEC	11 572	1. OFFICE OF THE MEC	12 138
2. OFFICE OF THE HOD	40 884	2. OFFICE OF THE HOD	43 347
3. FINANCIAL MANAGEMENT	121 668	3. FINANCIAL MANAGEMENT	126 626
4. CORPORATE SERVICES	256 905	4. CORPORATE SERVICES	270 258
2. INTEGRATED ECONOMIC DEVELOPMENT SERVICES	1 299 627	2. INTEGRATED ECONOMIC DEVELOPMENT SERVICES	743 024
1. ENTERPRISE DEVELOPMENT & ECONOMIC EMPOWERM	1 166 431	1. ENTERPRISE DEVELOPMENT & ECONOMIC EMPOWERM	600 892
2. TRADE AND SECTOR DEVELOPMENT	17 603	2. TRADE AND SECTOR DEVELOPMENT	17 473
3. BUSINESS REGULATION & GOVERNANCE	115 593	3. BUSINESS REGULATION & GOVERNANCE	124 659
3. ENVIRONMENTAL AFFAIRS	419 169	3. ENVIRONMENTAL AFFAIRS	451 901
1. INTEGRATED ENVIRONMENTAL MANAGEMENT	162 701	1. INTEGRATED ENVIRONMENTAL MANAGEMENT	188 691
2. BIODIVERSITY & CONSERVATION	256 468	2. BIODIVERSITY & CONSERVATION	263 210
4. TOURISM	139 338	4. TOURISM	166 365
1. TOURISM PLANNING & REGULATIONS	121 517	1. TOURISM PLANNING & REGULATIONS	153 678
2. TOURISM DESTINATION DEVELOPMENT & TRANSFORM	17 821	2. TOURISM DESTINATION DEVELOPMENT & TRANSFORM	12 687
	2 289 163		1 813 659

The new departmental structure was implemented in the 2024/25 financial year that resulted in consolidation of some sub-programmes.

Annexure to Vote:6

Economic Development, Environment, and Tourism

Vote 6. Economic development, Environment and Tourism

Table 6.12: Specification of receipts: Economic Development, Environment and Tourism

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Tax receipts	200 080	264 855	348 467	344 686	339 686	339 686	364 400	379 623	395 480
Casino taxes	74 358	74 438	71 630	70 440	67 500	67 500	74 000	77 064	80 254
Horse racing taxes	121 678	185 970	262 454	254 246	257 186	257 186	274 650	286 021	297 862
Liquor licences	4 044	4 447	14 383	20 000	15 000	15 000	15 750	16 538	17 364
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	15 626	15 519	20 241	20 662	21 127	21 127	22 183	23 293	24 457
Sale of goods and services produced by department (excluding capital assets)	15 626	15 518	20 241	20 662	21 127	21 127	22 183	23 293	24 457
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	11 587	13 104	15 388	18 242	18 707	18 707	19 685	20 670	21 703
Other sales	4 039	2 414	4 853	2 420	2 420	2 420	2 498	2 623	2 754
Of which									
* TELECOM - COUNCIL OF DISTRICTS - FINANCIAL DEPARTMENT FEES (EXCL. - 2026 addition 2026/27)	5 533	2 468	2 880	3 201	2 800	2 800	2 940	3 087	3 241
Entrance fee	5 707	2 355	2 558	2 678	3 678	3 678	3 862	4 055	4 258
Parking Fees	130	91	96	108	96	96	101	106	111
Sale of bird, fish and game	1 960	27	852	892	1 228	1 228	1 289	1 354	1 422
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	1	-	-	-	-	-	-	-
Transfers received from:	28 461	23 671	13 195	13 815	8 263	8 263	8 676	9 110	9 565
Other governmental units	28 461	23 671	13 195	13 815	8 263	8 263	8 676	9 110	9 565
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 309	2 893	7 431	1 683	500	500	1 683	1 758	1 837
Interest, dividends and rent on land	883	687	546	972	727	727	763	802	842
Interest	883	549	324	815	525	525	551	579	608
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	138	222	157	202	202	212	223	234
Sales of capital assets	-	1 568	-	293	500	500	525	551	579
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	1 568	-	293	500	500	525	551	579
Transactions in financial assets and liabilities	1 449	1 084	880	1 600	1 531	1 531	1 608	1 688	1 772
Total departmental receipts	249 808	310 277	390 760	383 711	372 334	372 334	399 838	416 825	434 532

Table 6.13: Payments and estimates by economic classification: ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	752 013	785 622	753 096	910 390	840 643	842 067	863 086	894 334	921 391
Compensation of employees	531 012	534 738	542 486	608 649	587 717	587 695	626 043	664 318	684 515
Salaries and wages	454 723	455 601	461 426	521 939	501 316	501 294	534 137	568 356	585 557
Social contributions	76 289	79 137	81 060	86 710	86 401	86 401	91 906	95 962	98 958
Goods and services	220 044	249 805	209 586	300 560	251 745	253 191	235 808	228 725	235 545
Administrative fees	115	262	396	350	855	855	810	700	721
Advertising	1 104	637	647	1 064	803	803	1 394	1 509	1 555
Minor assets	251	163	436	521	681	681	593	567	585
Audit costs: External	5 401	5 556	5 845	6 264	5 877	5 877	6 580	6 876	7 089
Bursaries: Employees	363	1 633	932	1 540	1 540	1 540	1 611	2 133	2 199
Catering: Departmental activities	1 485	1 073	1 574	1 799	2 541	2 541	3 101	2 909	3 001
Communication (G&S)	9 138	7 778	9 258	10 208	8 861	10 181	9 222	9 454	9 747
Computer services	16 247	15 496	15 869	21 739	21 478	21 478	20 880	21 982	22 663
Consultants: Business and advisory services	10 138	32 841	18 024	25 848	25 961	25 961	16 609	6 604	4 636
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	3 568	2 985	5 962	3 062	2 962	2 962	5 040	3 342	3 446
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	10 967	13 164	21 462	23 731	24 074	24 074	15 982	16 617	19 522
Agency and support/outourced services	3 392	2 985	4 006	5 675	5 045	5 139	5 551	2 743	2 832
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	18 848	17 237	20 979	20 632	21 777	21 777	23 119	26 243	26 924
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	814	894	754	1 119	1 300	1 300	1 370	1 223	1 261
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	234	380	562	403	1 378	1 412	1 100	441	455
Consumable supplies	9 387	9 003	7 857	12 176	14 534	14 534	12 495	12 682	13 078
Consumables: Stationery, printing and office supplies	1 028	770	1 138	1 106	2 744	2 744	1 126	1 242	1 281
Operating leases	62 778	66 015	9 244	74 025	7 239	7 239	9 526	9 986	10 296
Rental and hiring	63	50	2 493	2 949	3 049	3 049	3 124	4 040	4 165
Property payments	38 784	43 941	45 419	54 096	54 136	54 136	55 258	57 245	59 020
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	20 802	22 933	30 450	25 726	34 949	34 947	29 588	28 785	29 310
Training and development	1 424	1 342	1 690	2 227	3 368	3 368	2 681	2 834	2 922
Operating payments	2 307	1 086	2 665	2 049	2 738	2 738	2 012	2 039	2 103
Venues and facilities	1 406	1 581	1 924	2 251	3 855	3 855	7 036	6 529	6 734
Interest and rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Interest (Ind. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Transfers and subsidies	862 327	845 118	905 099	1 325 985	1 120 150	1 122 908	790 854	773 368	487 131
Provinces and municipalities	199	206	203	302	302	302	316	330	340
Provinces	199	206	203	302	302	302	316	330	340
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	199	206	203	302	302	302	316	330	340
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	850 998	834 199	891 758	174 262	202 207	202 207	214 283	225 349	242 191
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	850 998	834 199	891 758	174 262	202 207	202 207	214 283	225 349	242 191
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	1 144 455	910 675	910 705	568 893	539 133	235 711
Public corporations	-	-	-	1 144 455	910 675	910 705	568 893	539 133	235 711
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	1 144 455	910 675	910 705	568 893	539 133	235 711
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	810	2 423	2 464	1 007	1 007	1 007	1 553	1 600	1 650
Households	10 320	8 290	10 674	5 959	5 959	8 687	5 809	6 956	7 239
Social benefits	8 027	7 146	10 551	5 859	5 859	8 587	5 709	6 851	7 131
Other transfers to households	2 293	1 144	123	100	100	100	100	105	108
Payments for capital assets	45 398	34 363	98 042	50 254	139 213	137 893	159 719	141 334	121 010
Buildings and other fixed structures	36 499	29 302	89 061	26 000	106 619	106 619	139 048	126 617	108 837
Buildings	8 919	2 289	77 678	17 331	97 950	97 950	127 948	116 617	98 837
Other fixed structures	27 580	27 013	11 383	8 669	8 669	8 669	11 100	10 000	10 000
Machinery and equipment	8 893	2 195	5 534	24 254	32 594	31 274	19 671	14 717	12 173
Transport equipment	2 271	786	-	11 254	11 207	11 207	10 131	3 220	3 320
Other machinery and equipment	6 622	1 409	5 534	13 000	21 387	20 067	9 540	11 497	8 853
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	6	2 866	3 447	-	-	-	1 000	-	-
Payments for financial assets	662	672	117	-	-	-	-	-	-
Total economic classification	1 660 400	1 665 775	1 756 354	2 286 629	2 100 006	2 102 868	1 813 659	1 809 036	1 529 532

Vote 6. Economic development, Environment and Tourism

Table 6.14: Payments and estimates by economic classification: Programme 1: ADMINISTRATION

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	351 068	359 656	309 749	406 416	335 282	336 578	355 854	375 135	386 077
Compensation of employees	183 293	182 220	180 613	205 537	192 601	192 579	208 484	222 689	229 039
Salaries and wages	156 871	155 106	153 674	175 762	162 888	162 866	176 919	189 779	195 109
Social contributions	26 422	27 114	26 939	29 774	29 713	29 713	31 565	32 910	33 930
Goods and services	167 775	177 436	129 136	200 879	142 681	143 999	147 370	152 446	157 038
Administrative fees	115	262	360	350	845	845	560	400	412
Advertising	719	506	505	695	335	335	606	767	790
Minor assets	120	82	44	52	262	262	103	55	57
Audit costs: External	5 401	5 556	5 845	6 264	5 877	5 877	6 580	6 876	7 089
Bursaries: Employees	363	1 633	932	1 540	1 540	1 540	1 611	2 133	2 199
Catering: Departmental activities	421	368	451	506	846	846	568	593	610
Communication (G&S)	9 138	7 778	9 258	10 208	8 861	10 181	9 222	9 454	9 747
Computer services	13 186	14 415	13 243	16 727	16 406	16 406	15 795	16 778	17 298
Consultants: Business and advisory services	76	50	29	87	217	217	244	254	262
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	3 568	2 985	5 962	3 057	2 957	2 957	5 040	3 342	3 446
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	538	1 919	511	696	208	208	469	680	701
Agency and support/outourced services	-	-	418	792	192	192	500	580	598
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	18 818	17 134	20 841	20 518	21 663	21 663	23 000	26 118	26 795
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	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	234	380	562	403	1 378	1 378	1 100	441	455
Consumable supplies	2 946	2 331	1 107	2 224	1 420	1 420	2 210	1 982	2 043
Consumables: Stationery, printing and office supplies	1 016	758	1 053	1 086	2 188	2 188	1 050	1 165	1 201
Operating leases	62 778	66 015	9 244	74 025	7 239	7 239	9 526	9 986	10 296
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	38 571	43 783	44 991	48 988	54 028	54 028	55 145	57 127	58 898
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	6 929	9 046	10 345	8 726	11 044	11 042	9 375	9 023	9 303
Training and development	1 424	1 205	1 596	2 072	3 213	3 213	2 519	2 615	2 696
Operating payments	1 065	724	1 410	1 213	1 234	1 234	1 369	1 421	1 466
Venues and facilities	349	506	429	650	728	728	778	656	676
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	5 079	4 882	2 965	2 957	2 957	3 671	4 103	4 317	4 450
Provinces and municipalities	199	206	203	302	302	302	316	330	340
Provinces	199	206	203	302	302	302	316	330	340
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	199	206	203	302	302	302	316	330	340
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	15	32	46	55	-	-	1 645	1 800	1 856
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	15	32	46	55	-	-	1 645	1 800	1 856
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	55	85	58	61	63
Public corporations	-	-	-	-	55	85	58	61	63
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	55	85	58	61	63
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	4 865	4 644	2 716	2 600	2 600	3 284	2 084	2 126	2 191
Social benefits	3 235	4 394	2 639	2 500	2 500	3 184	1 984	2 021	2 083
Other transfers to households	1 630	250	77	100	100	100	100	105	108
Payments for capital assets	6 865	1 777	63 390	21 254	92 868	91 548	92 412	84 259	83 871
Buildings and other fixed structures	-	-	61 681	-	66 616	66 616	73 048	71 617	73 837
Buildings	-	-	61 681	-	66 616	66 616	71 948	71 617	73 837
Other fixed structures	-	-	-	-	-	-	1 100	-	-
Machinery and equipment	6 859	1 777	1 709	21 254	26 252	24 932	19 364	12 642	10 034
Transport equipment	2 271	786	-	11 254	11 207	11 207	10 131	3 220	3 320
Other machinery and equipment	4 588	991	1 709	10 000	15 045	13 725	9 233	9 422	6 714
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	6	-	-	-	-	-	-	-	-
Payments for financial assets	662	672	117	-	-	-	-	-	-
Total economic classification	363 674	366 987	376 221	430 627	431 107	431 797	452 369	463 711	474 398

Table 6.15: Payments and estimates by economic classification: Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	66 497	63 389	68 943	82 086	84 485	84 485	95 150	99 319	99 841
Compensation of employees	53 776	53 587	54 879	67 422	62 152	62 152	69 767	73 977	76 269
Salaries and wages	46 894	46 521	47 637	58 939	54 341	54 341	60 755	64 561	66 562
Social contributions	6 882	7 066	7 242	8 483	7 811	7 811	9 012	9 416	9 707
Goods and services	12 721	9 802	14 064	14 664	22 333	22 333	25 383	25 342	23 572
Administrative fees	-	-	34	-	-	-	250	300	309
Advertising	45	-	100	55	304	304	613	612	631
Minor assets	59	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	493	184	422	634	712	712	1 666	1 593	1 643
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	2 191	189	493	1 590	1 690	1 690	1 563	1 522	1 569
Consultants: Business and advisory services	3 317	3 581	3 442	6 227	6 292	6 292	5 381	5 375	3 369
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	5	5	5	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	5	-	-	-	1 550	1 550	1 598
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	380	500	58	-	1 850	1 850	2 100	2 000	2 062
Consumables: Stationery, printing and office supplies	-	-	32	-	406	406	50	50	52
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 379	4 326	7 321	4 675	7 802	7 802	6 455	6 675	6 498
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	1 114	335	1 057	619	1 327	1 327	356	381	393
Venues and facilities	743	687	1 100	859	1 945	1 945	5 399	5 284	5 448
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Ind. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	777 060	754 304	809 071	1 216 598	1 005 763	1 005 763	647 874	621 962	325 058
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	775 686	751 962	806 348	72 143	95 143	95 143	78 539	82 390	88 910
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	775 686	751 962	806 348	72 143	95 143	95 143	78 539	82 390	88 910
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	1 144 455	910 620	910 620	568 835	539 072	235 648
Public corporations	-	-	-	1 144 455	910 620	910 620	568 835	539 072	235 648
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	1 144 455	910 620	910 620	568 835	539 072	235 648
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	1 500	1 500	-	-	-	500	500	500
Households	1 374	842	1 223	-	-	-	-	-	-
Social benefits	740	842	1 223	-	-	-	-	-	-
Other transfers to households	634	-	-	-	-	-	-	-	-
Payments for capital assets	299	-	3 447	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	299	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	299	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	3 447	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	843 856	817 693	881 461	1 298 684	1 090 248	1 090 248	743 024	721 281	424 899

Vote 6. Economic development, Environment and Tourism

Table 6.16: Payments and estimates by economic classification: Programme 3: ENVIRONMENTAL AFFAIRS

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	309 225	340 005	335 502	385 803	383 327	383 421	379 816	386 253	400 493
Compensation of employees	282 002	287 750	291 260	317 479	314 753	314 753	328 552	347 548	358 322
Salaries and wages	240 758	244 452	246 543	271 626	268 512	268 512	279 943	296 753	305 952
Social contributions	41 244	43 298	44 717	45 853	46 241	46 241	48 609	50 795	52 370
Goods and services	26 266	51 176	43 218	67 143	67 393	67 487	50 029	37 414	40 840
Administrative fees	-	-	2	-	-	-	-	-	-
Advertising	340	131	42	314	164	164	175	130	134
Minor assets	72	81	392	469	419	419	490	512	528
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	504	391	521	374	712	712	585	411	423
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	870	892	2 133	3 422	3 382	3 382	3 522	3 682	3 796
Consultants: Business and advisory services	4 237	29 210	14 553	18 734	18 652	18 652	10 984	975	1 005
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	774	1 245	985	9 942	9 942	9 942	5 063	5 290	7 717
Agency and support/outourced services	3 392	2 985	3 588	4 883	4 853	4 947	5 051	2 163	2 234
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	30	103	138	114	114	114	119	125	129
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	814	894	754	1 119	1 300	1 300	1 370	1 223	1 261
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	5 943	5 876	6 603	9 382	10 476	10 476	7 483	7 969	8 216
Consumables: Stationery, printing and office supplies	12	12	53	20	150	150	26	27	28
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	63	50	2 493	2 949	3 049	3 049	3 124	4 040	4 165
Property payments	213	158	428	5 108	108	108	113	118	122
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	8 608	8 689	10 165	9 536	13 203	13 203	10 967	10 069	10 381
Training and development	-	137	94	155	155	155	162	219	226
Operating payments	128	27	198	217	177	177	287	237	244
Venues and facilities	266	295	76	405	537	537	508	224	231
Interest and rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	957	1 079	1 024	1 181	1 181	1 181	1 235	1 291	1 331
Transfers and subsidies	4 556	3 664	7 699	4 366	4 366	5 221	4 778	5 930	6 198
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	810	923	964	1 007	1 007	1 007	1 053	1 100	1 150
Households	3 746	2 741	6 735	3 359	3 359	4 214	3 725	4 830	5 048
Social benefits	3 717	1 847	6 689	3 359	3 359	4 214	3 725	4 830	5 048
Other transfers to households	29	894	46	-	-	-	-	-	-
Payments for capital assets	38 234	32 586	31 205	29 000	46 345	46 345	67 307	57 075	37 139
Buildings and other fixed structures	36 499	29 302	27 380	26 000	40 003	40 003	66 000	55 000	35 000
Buildings	8 919	2 289	15 997	17 331	31 334	31 334	56 000	45 000	25 000
Other fixed structures	27 580	27 013	11 383	8 669	8 669	8 669	10 000	10 000	10 000
Machinery and equipment	1 735	418	3 825	3 000	6 342	6 342	307	2 075	2 139
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 735	418	3 825	3 000	6 342	6 342	307	2 075	2 139
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	2 866	-	-	-	-	1 000	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	352 015	376 255	374 406	419 169	434 038	434 987	451 901	449 258	443 830

Table 6.17: Payments and estimates by economic classification: Programme 4: TOURISM

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	25 223	22 572	38 902	36 085	37 549	37 583	32 266	33 627	34 980
Compensation of employees	11 941	11 181	15 734	18 211	18 211	18 211	19 240	20 104	20 885
Salaries and wages	10 200	9 522	13 572	15 611	15 575	15 575	16 520	17 263	17 934
Social contributions	1 741	1 659	2 162	2 600	2 636	2 636	2 720	2 841	2 951
Goods and services	13 282	11 391	23 168	17 874	19 338	19 372	13 026	13 523	14 095
Administrative fees	-	-	-	-	10	10	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	67	130	180	285	271	271	282	312	325
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	2 508	-	-	800	800	800	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	9 655	10 000	19 961	13 093	13 924	13 924	8 900	9 097	9 506
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	34	-	-	-
Consumable supplies	118	296	89	570	788	788	702	731	757
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	886	872	2 619	2 789	2 900	2 900	2 791	3 018	3 128
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	48	93	319	337	645	645	351	365	379
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Ind. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	75 632	82 268	85 364	102 064	107 064	108 253	134 099	141 159	151 425
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	75 297	82 205	85 364	102 064	107 064	107 064	134 099	141 159	151 425
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	75 297	82 205	85 364	102 064	107 064	107 064	134 099	141 159	151 425
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	335	63	-	-	-	1 189	-	-	-
Social benefits	335	63	-	-	-	1 189	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	100 855	104 840	124 266	138 149	144 613	145 836	166 365	174 786	186 405

Vote 6. Economic development, Environment and Tourism

Table 6.18: Payments and estimates by economic classification: Summary Conditional Grants

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate 2 914	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	2 146	1 733	2 116	2 914	2 914	2 914	2 980	-	-
Compensation of employees	2 146	-	-	100	100	100	50	-	-
Salaries and wages	2 146	-	-	-	-	-	-	-	-
Social contributions	-	-	-	100	100	100	50	-	-
Goods and services	-	1 733	2 116	2 814	2 814	2 814	2 930	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outourced services	-	1 733	2 116	2 814	2 814	2 814	2 930	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	2 146	1 733	2 116	2 914	2 914	2 914	2 980	-	-

Vote 06

Economic Development, Environment, and Tourism

Public Entities

Limpopo Gambling Board

<i>To be appropriated by vote in 2026/27</i>	<i>R78 539 000</i>
<i>Responsible MEC</i>	<i>MEC for Economic Development, Environment, and Tourism</i>
<i>Administrating Department</i>	<i>Economic Development, Environment, and Tourism</i>
<i>Accounting Officer</i>	<i>Chief Executive Officer: Limpopo Gambling Board</i>

Overview

Vision

The innovative and leading gambling regulator in the world.

Mission

To regulate the gambling industry in a responsible and ethical manner for the benefit of the people of the Province by ensuring compliance with the legislation, promoting responsible gambling and facilitating sustainable local economic development.

Values

The Limpopo Gambling Board (LGB) has identified the following values as the principles that will govern behaviour of all employees within the organisation: Integrity, Responsibility, Consultation, Transparency, Diversity and Teamwork

Main Service

- The mandate of the Board is to regulate, control and monitor gambling activities in the province in accordance with the Limpopo Gambling Act, Act No 3 of 2013.
- To contribute towards the upliftment of the disadvantaged communities within the province.
- Promoting responsible gambling.
- Facilitating sustainable local economic development.
- Ensuring compliance with the legislation.

Legislative mandates

- Limpopo Gambling Act, 2013 (Act No. 3 of 2013);
- National Gambling Act (Act no 7 of 2004 as amended);
- Criminal Procedure Act (Act No 51 of 1977);
- National Lotteries Act (Act No. 57 of 1997);
- Prevention of Organized Crime Act (Act No 121 of 1998);

- Prevention, Combating of Fraud and Corruption Act, (Act No 12 of 2004); and
- Public Finance Management Act (Act 1 of 1999 as amended).

Review of the current financial year (2025/26)

The entity has continued to execute its mandate in the 2025/26 financial year through effective leadership and efficient resource allocation. For the year under review, the entity continued with its set priorities of regulating gambling throughout the Limpopo Province. These priorities include responsible gambling awareness which promotes social upliftment, economic growth, and development in the province.

The entity has for the current fiscal year started looking at the matter of expanding the scope of gambling activities in the province to allow and make way for changes in the gambling industry that has expanded to online gambling activities.

Service delivery

The entity anticipates achieving its mandate and strategy for the 2026/27 financial year as outlined in the annual performance plan. At the end of the second quarter of 2025/26, the entity achieved the following targets:

The entity's mandate includes promoting responsible gambling through visibility and awareness, and to ensure that gambling activities are compliant with relevant Legislations. Thirty (30) compliance inspections completed while another thirty (30) were planned for the remainder of the year. These compliance inspections ensure that licensees comply with legislative requirements. Fifty (50) compliance audits have been planned for the year, with twenty-five (25) already undertaken as at the end of the second quarter. The compliance audits ensure that licensees comply with gambling legislation, laws and regulations. Additionally, financial audits are conducted on revenue to ensure accurate tax revenue is declared and paid to Limpopo Gambling Board. The unit also conducted sixty - one (61) responsible gambling campaigns of the hundred (100) planned for the year which aim to educate and create awareness of gambling irregularities and to gamble responsibly. 100% of corporate licenses applied are processed within six months. To combat illegal gambling, the entity has performed hundred and thirty-four (134) illegal gambling investigations of the two hundred and fifty (250) planned for the year with twenty- eight (28) crime awareness campaigns conducted of the fifty (50) planned for the year.

Outlook for the coming financial year (2026/27)

The entity continues to engage the shareholder, LEDET, on possible commission charged for the collection of levies. The funds will assist in implementing new ways of bringing responsible gambling awareness and education to the communities about illegal and responsible gambling in the province through use of technology and different media forms.

Vote 6. Economic development, Environment and Tourism

Additionally, the funding will be used in improving the entity as it works toward the 4th industrial revolution and creating a more streamlined way of operating and matching it against that of the operators and creating a world class regulating platform to ensure working efficiencies and effectiveness between the entity and the operators and improving revenue collection.

The review of the entity’s Limpopo Gambling Regulations will enhance revenue as the tariffs charged on the collection of gambling revenue will increase. Additionally, the revised regulations will assist the entity in curbing illegal gambling.

The entity will continue to implement the 2027 strategy which includes aspects of service delivery that deals with issuing of licences within a period of six months, creating educational awareness through crime awareness campaigns and responsible gambling awareness. Compliance unit will focus on conducting 100 responsible gambling campaigns, complete 100% percent of corporate applications processed within the standard timeframes of 6 months, conduct 60 compliance inspections, and conduct 50 compliance audits.

Reprioritization for 2025/26

In the 2025/26 financial year the entity did not have any reprioritised funds. The entity solely relied on additional funds through retention request.

Procurement

The Supply Chain Unit has been managing the procurement plans regularly and reporting on these on a quarterly basis to the provincial treasury. The entity has implemented the procurement plan as submitted and the business unit has developed demand plans that were shared with the supply chain management unit. The board does have zero procurement for tenders for the current year.

Receipts and Financing

Summary of Receipts

Table 6.19 (a) below provides the entity’s receipts per main category over the MTEF:

Table 6.19(a) Summary of Receipts: Limpopo Gambling Board

	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
R thousand									
Government Grant and Subsidies	82 652	81 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910
Transfers received	82 652	81 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910

The entity is funded by equitable share through government grant received from Limpopo Department of Economic Development, Environment and Tourism. The board receive an allocation of 78 539 million in

2026/27, increase of 82 390 million in 2027/28 and an increase of R88 910 million in the 2028/29 financial year.

Entity's Receipts Collection

Table 6.19 (b) below provides the entity's receipts per main category over the seven-year period:

Table 6.19(b) Entity's Receipt : Limpopo Gambling Board

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Tax revenue	196 036	260 408	334 082	324 686	324 686	324 686	348 650	363 085	378 116
Non-tax revenue	13 120	12 687	12 163	13 362	10 947	11 405	10 980	10 466	10 238
Sales of goods and services other than capital assets	11 976	11 103	0	11 307	9 292	9 750	9 292	8 744	8 482
Of which									
Administration fees									
Sales by market establishments									
Other sales	11 976	11 103	10 561	11 307	9 292	9 750	9 292	8 744	8 482
ANNUAL LICENCE FEES	8 723	8 565	8 275	8 895	8 080	8 080	7 838	7 603	7 375
HORSE RACING FEES, LPM APPLICATION FEES & LPM LICENCE FEES	387	1 230	360	587	368	368	250	250	300
MANUFACTUREE LICENCES, BINGO & CERTIFICATE OF SUITABILITY	122	9	27	307	41	41	221	236	250
INVESTIGATION FEES & SUNDRY INCOME	1 844	548	1 060	465	200	658	383	358	400
EMPLOYEE REGISTRATION FEES	900	751	839	1 053	603	603	600	297	157
Entity revenue other than sales	1 144	1 584	1 602	2 055	1 655	1 655	1 688	1 722	1 756
Fines, penalties and forfeits	101	200	-						
Interest, dividends and rent on land	1 043	1 384	1 602	2 055	1 655	1 655	1 688	1 722	1 756
Interest	1 043	1 384	1 602	2 055	1 655	1 655	1 688	1 722	1 756
Dividends									
Rent on land									
Transfers received	82 652	81 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910
Social contributions received (social security funds only)									
Departmental transfers	82 652	81 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910
GRANT FROM LEDET	82 652	81 736	81 692	72 143	95 143	95 143	78 539	82 390	88 910
Total entity operation receipts	291 808	354 831	427 937	410 191	430 776	431 234	438 169	455 941	477 264

The entity derives its revenue from horseracing, casino and sports betting taxes. The expected collection of revenue grows by 4.1 percent between 2026/27 and 2027/28 financial year; even the outer year. The casino taxes are expected to decline in the medium term as punters have indicated since Covid-19 that they are more inclined to sports betting more than casino betting. The industry is moving towards online betting, the entity is in process of venturing into online gambling platforms and relevant gambling regulations which will increase the revenue base.

Payment summary

Key assumptions

The 2026 MTEF Budget is responding to the current unfavourable economic situation by considering the revised CPI in terms of the 2025 Medium Term Budget Policy Statement (MTBPS) for compilation as follows:

- 2026/27: 3.6 percent.
- 2027/28: 3.3 percent; and
- 2028/29: 3.1 percent.

Programme Summary

Vote 6. Economic development, Environment and Tourism

The services rendered by the entity are categorized under three (3) programmes: Administration, Law Enforcement, and Compliance.

Table 6.20 (a) and 6.15 (b) below provides a summary of payments and estimates per programme and economic classification over the seven-year period:

Table 6.20 (a) : Summary of payments and estimates: Limpopo Gambling Board

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Administration	50 167	42 238	64 520	41 621	57 721	57 721	44 262	46 430	50 106
2. Law Enforcement	7 970	9 812	10 164	8 601	10 601	9 614	7 860	8 245	8 897
3. Compliance	20 683	23 479	28 348	21 921	26 821	26 821	26 417	27 715	29 907
Total	78 820	75 529	103 032	72 143	95 143	94 156	78 539	82 390	88 910

Table 6.20 (b) : Summary of payments and estimates by Economic Classification: Limpopo Gambling Board

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Economic Classification									
Current Payments	77 220	75 529	100 588	72 143	91 993	90 625	77 970	81 795	88 268
Compensation of employees	44 236	52 245	56 875	55 306	57 806	56 830	60 234	66 418	71 672
Goods and services	32 984	23 284	43 713	16 837	34 187	33 795	17 736	15 377	16 596
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international or	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 600	-	2 444	-	3 150	3 531	569	595	642
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 600	-	1 683	-	3 150	3 531	569	595	642
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	761	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	78 820	75 529	103 032	72 143	95 143	94 156	78 539	82 390	88 910

Majority of the budget is allocated to the Administration programme receiving 56% of the budget. Programme 1 deals mostly with contracts and includes five sub programmes which supports the two core programmes. Law Enforcement has the least allocation of 8% and Compliance receiving 33% of the allocation. Programme 2 and 3 respectively require substantial travelling and accommodation to perform their core tasks.

Programme Description

Programme 1: Administration

Purpose of the programme: To ensure that the core units of the entity are able to carry out the mandate.

Objective of the programme:

- To provide strategic support to all programmes;
- To maintain an effective, efficient and transparent system of financial, risk management and internal control;
- To ensure that the right people are employed;
- To ensure that the Board complies with the ICT framework;
- To ensure that the Board procures in line with the various supply chain related legislations.

Table 6.21(a) and 6.21(b) below provides summary of payments and estimates by sub-programme and economic classification over the seven-year period:

Table 6.21 (a) : Summary of payments and estimates : Programme 1 Administration

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub Programmes									
Governance	11 751	12 482	18 279	9 615	17 515	17 515	12 455	13 065	14 101
Finance	9 493	12 859	13 560	11 446	14 296	14 296	10 899	11 433	12 337
Human Resource Management	5 883	7 528	7 887	6 276	7 276	7 276	8 210	8 612	9 293
Information Technology	4 783	3 484	4 901	5 779	8 529	8 529	4 875	5 114	5 519
Supply Chain Management	18 257	5 885	19 893	8 505	10 105	10 105	7 823	8 206	8 855
Total	50 167	42 238	64 520	41 621	57 721	57 721	44 262	46 430	50 106

Table 6.21(b) : Summary of payments and estimates by Economic Classification: Programme 1: Administration

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	48 615	42 238	63 318	41 621	54 721	54 340	43 693	45 835	49 464
Compensation of employees	20 807	26 715	30 018	28 549	29 549	29 549	28 821	33 466	36 113
Goods and services	27 808	15 523	33 300	13 072	25 172	24 791	14 872	12 369	13 350
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:									
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international or	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 552	-	1 202	-	3 000	3 381	569	595	642
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 552	-	1 202	-	3 000	3 381	569	595	642
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	50 167	42 238	64 520	41 621	57 721	57 721	44 262	46 430	50 106

Compensation of Employment – For the 26/27 financial year, the entity has been granted R 78.5 million with the bulk of the allocation going towards salaries. There is a huge increase on the salary line compared to the original allocation of the entity as the entity has had to rework and correct its employee related cost line as some of the computations were not correct. Additionally, the entity had to consider the effect of the additional allocation received during the adjustment to cater for employee related costs and retirement savings of the entity and its employees and the effect of this has been carried through into the MTEF period. Notwithstanding the salary adjustments, in line with the budget guidelines, that

Vote 6. Economic development, Environment and Tourism

needed for be catered for implementation of annual salary adjustments. The salary lines for the outer years are yet to be corrected to take into account the corrections and changes that came though the budget for the 26/27 financial year. The reviewed structure is not catered for in the costs flagged above.

Goods and Services – Operational costs decrease from R16 million of the original allocation to R 14 million for the 26/27 financial year. Amongst other things the decline is contributed by the correction of the employee related costs, and which resulted in the goods and services line declining by R 2,2 million. Notwithstanding that the entity is still engaging the provincial treasury on supplementing the grant allocation of the entity by considering a possible review of the baseline which will assist in the entity with particularly the operational costs of the institution. The figures for the outer years of goods and services are yet to be corrected to take into account possible supplementation of funding.

Payments of capital assets – The entity anticipates spending on capital assets an amount of approximately R 0.500 million on working tools that are due for replacement during the 26/27 financial year. And consequently, the same logic will apply going into the outer years.

Programme 2: Law Enforcement

Purpose of the programme: To promote responsible gambling and contribute towards the upliftment of the disadvantaged communities within the province.

Objective of the programme: Reduced illegal gambling thought the Province.

Table 6.22(a) and 6.22(b) below provides summary of payments and estimates by sub-programme and economic classification over the seven-year period:

Table 6.22 (a): Summary of payments and estimates: Programme 2: Law Enforcement

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Programme									
Law Enforcement	7 970	9 812	10 164	8 601	10 601	9 614	7 860	8 245	8 897
Total	7 970	9 812	10 164	8 601	10 601	9 614	7 860	8 245	8 897

Table 6.22(b) : Summary of payments and estimates by Economic Classification: Programme 2: Law Enforcement

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	7 949	9 812	10 164	8 601	10 451	9 464	7 860	8 245	8 897
Compensation of employees	6 310	7 264	6 737	6 743	6 743	5 767	6 696	7 024	7 580
Goods and services	1 639	2 548	3 427	1 858	3 708	3 697	1 164	1 221	1 318
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	21	-	-	-	150	150	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	21	-	-	-	150	150	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	7 970	9 812	10 164	8 601	10 601	9 614	7 860	8 245	8 897

Compensation of Employees: The employee-related cost decreases slightly by 0.7 percent. This is one element that will need revision going into the 2026/27 financial year to ensure that adequate funding is allocated to the current employees including the salary adjustment and the critical key post of the snr manager.

Goods & Services: Law Enforcement is a core programme of the entity which focuses on eradication of illegal gambling and bringing awareness to the communities around the Limpopo Province about illegal gambling and the dangers thereof. The programme focuses on investigations, arrests, and court appearances throughout the province, and this requires a lot of travel considering the limitlessness of the province. The business unit incurs substantive travel and accommodation expenditure. With the insufficient allocated funds for the MTEF, the business unit anticipates implementing the following activities:

Vote 6. Economic development, Environment and Tourism

Service Delivery Measures:

Programme 2: Law Enforcement		Estimated Annual Targets		
		2026/27	2027/28	2028/29
1.	Number of investigations conducted on illegal gambling activities	240	240	240
2.	Number of crime awareness campaigns conducted	50	50	50

Programme 3: Compliance

Purpose of the programme: To ensure that all gambling activities conducted within the province are compliant with the legislation.

Objective of the programme: Ensured regulated equitable and socially responsible gambling environment.

Table 6.18(a) and 6.18(b) below provides summary of payments and estimates by sub-programme and economic classification over the seven year period:

Table 6.23(a) : Summary of payments and estimates: Programme 3: Compliance

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub Programme									
Compliance	20 683	23 479	28 348	21 921	26 821	26 821	26 417	27 715	29 907
Total	20 683	23 479	28 348	21 921	26 821	26 821	26 417	27 715	29 907

Table 6.23 (b) : Summary of payments and estimates by Economic Classification: Programme 3 : Compliance

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised Estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	20 656	23 479	27 106	21 921	26 821	26 821	26 417	27 715	29 907
Compensation of employees	17 119	18 266	20 120	20 014	21 514	21 514	24 717	25 928	27 979
Goods and services	3 537	5 213	6 986	1 907	5 307	5 307	1 700	1 787	1 928
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international or	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	27	-	1 242	-	-	-	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	27	-	481	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	761	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	20 683	23 479	28 348	21 921	26 821	26 821	26 417	27 715	29 907

Compensation of Employees: Compliance is a core programmes of the entity which focuses on licensing, audit of levies, gaming control and responsible gambling. The entity anticipates expanding to maximize service delivery by increasing its staff complement for audit and licensing based on the revised organizational structure. Although there is an increase in the cost of employees, this does not cater for the revised structure and the expansion of this unit. This is a line item that will have to be considered for possible revision and increase to allow for increased warm bodies for service delivery.

Goods & Services: The unit heavily relies on travel and accommodation costs to travel to operator sites for investigations, site inspections and audits. This requires around R6.500 million for goods and services to enable the unit to fully execute its mandate which can result in increased collection of gambling revenue. The insufficient budget will result in restricting some of the unit's activities. With the allocated funds for the MTEF, the business unit anticipates implementing the following activities:

Service Delivery Measures:

Programme 3: Compliance		Estimated Annual Targets		
		2026/27	2027/28	2028/29
1	Number of responsible gambling campaigns conducted	100	100	100
2	Percentage of corporate applications processed within the standard timeframes of 6 months	100%	100%	100%
3	Number of compliance inspections conducted	60	60	60
4	Number of compliance audits conducted	50	50	50

Other Programme information

Personnel numbers and costs

Table 6.19 below reflects personnel costs over the seven-year period:

Vote 6. Economic development, Environment and Tourism

Limpopo Gambling Board

Detail of approved establishment and personnel numbers per programme

	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
	Audited outcome		Actual outcome	Main budget (Approved)	Adjusted budget (Approved)	Revised estimate	Medium-term estimates		
Headcount									
Board Members									
Personnel cost (R thousand)	1 500	1 500	1 700	1 700	1 700	1 700	1 700	1 700	1 700
Personnel numbers (head count)	9	9	9	9	9	9	9	9	9
Unit cost	167	167	189	189	189	189	189	189	189
Executive Management									
Personnel cost (R thousand)	3 798	4 373	4 285	4 922	4 922	4 922	5 435	5 702	6 158
<i>of which</i>									
Chief Financial Officer remuneration	1 489	1 746	1 700	1 955	1 955	1 955	2 159	2 265	2 446
Chief Executive officer remuneration	2 309	2 627	2 585	2 967	2 967	2 967	3 276	3 437	3 712
Personnel numbers (head count)	2	2	2	2	2	2	2	2	2
Unit cost	1 899	2 187	2 143	2 461	2 461	2 461	2 718	2 851	3 079
Senior Management									
Personnel cost (R thousand)	5 432	7 002	11 369	7 207	7 207	7 207	7 934	8 489	9 168
Personnel numbers (head count)	4	5	6	6	6	6	4	4	4
Unit cost	1 358	1 400	1 895	1 201	1 201	1 201	1 984	2 122	2 292
Middle Management									
Personnel cost (R thousand)	8 271	9 188	8 452	9 547	9 547	9 547	10 535	11 272	12 174
Personnel numbers (head count)	9	8	8	9	9	9	8	8	8
Unit cost	919	1 149	1 057	1 061	1 061	1 061	1 317	1 409	1 522
Professionals									
Personnel cost (R thousand)	16 106	20 550	16 612	21 173	21 173	21 173	25 015	28 811	30 641
Personnel numbers (head count)	25	32	32	30	30	30	30	30	30
Unit cost	644	642	519	706	706	706	834	960	1 021
Semi-skilled									
Personnel cost (R thousand)	9 497	9 720	11 806	10 302	10 302	10 302	10 084	10 790	11 869
Personnel numbers (head count)	15	13	13	19	19	19	18	18	18
Unit cost	633	748	908	542	542	542	560	599	659
Very low skilled									
Personnel cost (R thousand)	1 132	1 412	3 104	2 155	2 155	2 155	1 231	1 354	1 662
Personnel numbers (head count)	6	6	6	6	6	6	4	4	4
Unit cost	189	235	517	359	359	359	308	339	416
Total for entity									
Personnel cost (R thousand)	44 236	52 245	55 628	55 306	55 306	55 306	60 234	66 418	71 672
Personnel numbers (head count)	61	66	67	72	72	72	66	66	66
Unit cost	725	792	830	768	768	768	913	1 006	1 086

The cost of employees has been estimated at R60.2 million for the 2026/27 financial year.

Limpopo Economic Development Agency

To be appropriated by Vote in 2026/27

R 1 525 164 000

*Responsible for MEC
Tourism*

Economic Development, Environment, and

Administrating public entity

Limpopo Development Agency

Accounting Authority

Chief Executive Officer

Overview

Vision

A leader in sustainable, innovative economic growth and development.

Mission

To accelerate economic growth, development, and job creation in Limpopo, through industrialization, Promotion and facilitation of trade, investment & finance, Creation and support of sustainable enterprises, and continued innovation.

Main Services

- To ensure accelerated industrialization through refurbishing and maintaining existing parks;
- Increased access to manufacturing incentives, develop an agro-processing strategy and implementation plan;
- Expedite rollout and implementation, refurbishment of (Special Economic Zones) SEZ and manufacture buses, and increase the black industrialist programme uptake;
- Ensure implementation of innovation, science, and Technology Park and rollout of broadband network telecommunication;
- Target skills development for the economy;
- To ensure enhanced access to innovative products and services;
- Increase the sustainability enterprise in the targeted sector of the economy;
- Increased trade & investment in strategic sector; and
- Ensure sound corporate governance and a high-performance organization.

Legislative mandates

- Limpopo Economic Development Agency Act No.5 of 2016;
- Limpopo Development Corporations Act, Act no 5 of 1994;
- Constitution of the Republic of SA;
- Broad –Based Economic Empowerment Act, 53 of 2003;

Vote 6. Economic development, Environment and Tourism

- Labour Relations Act, 66 of 1995;
- Compensation Act, 89 of 1998;
- Control of Access to Public Premises and Vehicle Act, 53 of 1985;
- Criminal Procedure Act, 51 of 1977;
- Compensation for Occupational Injuries and Diseases Act 130 of 1993;
- Criminal Procedure Act, 51 of 1997;
- Copyright Act, 98 of 1978;
- Employment Equity Act, 55 of 1998;
- Environmental Conservation Act 73 of 1989;
- Financial Markets Act, 19 of 1012;
- Firearms Control Act, 60 of 2000;
- Hazardous Substance Act, 15 of 1973;
- National Road Traffic Act, 93 of 1996;
- Occupational Health and Safety Act, 85 of 1993;
- Prevention and Combating of Corrupt Activities Act, 12 of 2004;
- Prescription Act, 68 of 1969;
- Promotion of Access to Information Act, 2 of 2000;
- Promotion of Administrative Justice Act, 3 of 2000;
- Promotion of Equality and Prevention of Unfair Discrimination Act, 4 of 2000;
- Protected Disclosures Act, 26 of 2000;
- Pension Fund Act, 24 of 1956;
- Public Finance Management Act, 1 of 1999;
- Protection of Personal Information Act, 4 of 2013;
- Skills Development Act, 97 of 1998;
- Skills Development Levies Act, 9 of 1999;
- Unemployment Insurance Contributions Act, 4 of 2002;
- Municipal By-laws;
- Treasury Regulations, March 2005;
- National Qualifications Framework Act, 67 Of 2008; and
- Special Economic Zones (SEZs) Act No. 16 of 2014.

Review of the current financial year (2025/26)

Broadband through Limpopo Connexion - During the current financial year, potential investors were engaged without success. The entity has since restated the process and new bidders are currently being evaluated.

Special Economic Zone (SEZ) - The Musina Makhado SEZ and Fetakgomo-Tubatse Industrial Park did not manage to spend any of their allocated R240 million and R192 million, respectively, of the earmarked funds due to land issues in the north site for MMSEZ, and for FTIP, there were delays in the SANRAL traffic assessment, and the Sekhukhune District Municipality's slow approval on water infrastructure caused significant delays. The grant has been surrendered for reallocation in the 2026/27 financial year.

Enterprise Development Finance - Loan book collection has improved slightly by 1.0 percent from the previous quarter. The EDFD has disbursed funding of R5 million to SMMEs during the period under review. The limited disbursement has negatively impacted the increase in revenue for the Agency.

Great North Transport - GNT has been allocated R206 million in the 2025/26 financial year as the final tranche of the R309 million bus procurement allocation. In line with this allocation, GNT has placed an order for 71 new buses, which are expected to be delivered in tranches starting from May 2026, with the final deliveries anticipated by September 2026. The delivery schedule was slightly delayed due to a quality assurance by the manufacturer, which required corrective action and was resolved at the end of February 2026. The institution is on the right track to financial sustainability turnaround.

New Era Life - The operating license for NEL is currently suspended which has negatively impacted the entity's revenue earning ability.

Outlook for the coming financial year (2026/27)

Risima Housing Finance will continue to provide credit housing loans to Limpopo-based citizens and bridge the finance gap through FLIPS, with a target to move into regions that were less financed within the province.

The Enterprise Development and Finance division will continue to provide business loans to aspiring entrepreneurs in the province, continue to promote funding, and provide skills for the economy through our business and technical sectors throughout the province. Provide an aftercare and incubation program to assist entrepreneurs. Amongst others, the Agency will continue to source funds to ensure it continues to fund SMMEs.

Musina Makhado SEZ and Fetakgomo-Tubatse Industrial Park will fast-track the implementation of critical infrastructure developments on the secured land and promoting for investors to invest in the project.

Great North Transport - The new buses ordered by GNT are expected to arrive late in the 2026 financial year. With the arrival of the new buses, GNT will be in a better position to implement the approved turnaround strategy to increase revenue base and provide reliable and affordable transport with the target to minimise the cost of doing business going forward. In addition, GNT has received R48 million to support the bus refurbishment programme, which will enable the refurbishment of 55 buses. A further R10 million has been allocated for the restoration and rehabilitation of two depots to support the refurbishment and maintenance of the programme. These allocations form part of the five-year sustainability plan aimed at progressively restoring GNTs fleet capacity, improving operational efficiency, and positioning the entity towards long-term operational sustainability.

New Era Life is awaiting a court judgment regarding the renewal of its operating license. If the operating license is restored, the entity will be able to generate revenue going forward.

Entities in the LEDA group continue implementing the sustainability plan to improve revenue and ensure profitability.

Procurement

In 2026/27, the Agency will be embarking on procurement of major items through tendering, such as:

- Infrastructure for Musina/ Makhado SEZ (R100.0 million)
- Infrastructure for Fetakgomo-Tubatse Industrial Park (R100.0 million).
- Major repairs to buses (R47.9 million) and maintenance costs to depots (10.2 million) for Great North Transport (totalling R58.1 million).

Receipts and Financing

Summary of receipts

Table 6.33 (a) provides a summary of receipts over seven years.

Table 6.33(a) Summary of Receipts Limpopo Economic Development Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub-programme									
Government Grants and Subsidies	530 488	526 667	474 656	1 144 455	865 566	865 566	568 835	539 072	235 648
Receipts	854 810	710 303	801 132	713 402	491 530	535 693	956 329	1 035 798	1 082 410
Total	1 385 298	1 236 970	1 275 788	1 857 857	1 357 096	1 401 259	1 525 164	1 574 870	1 318 058

The source of funding for the entity is from the departmental grants received from LEDET and its own revenue. The total grant received has decreased from R1.144 million in 2025/26 to R568.835 million in 2026/27 financial year, which is a negative 50.3 percent. The allocation decreased by 5.2 percent in 2027/28 and decreased by 56.3 percent in the 2028/29 financial year. The decrease is mainly due to significant reductions in capital allocations to MMSEZ, FTIP, and GNT. Over the MTEF period, the reduction in grant resulted from the phasing out of the 3D funding from the fiscus, while the entity's endeavour for more revenue generation through the sustainability turnaround strategy. Thus, the revenue targets indicate a negative rate of 17.9 percent in 2026/27, a positive 3.3 percent, and a negative 16.3 percent over the MTEF. Included in the grant are earmarked funds for Musina-Makhado SEZ and Fetakgomo-Tubatse Industrial Park

Entity's receipts collection

Table 6.33(b) below provides a summary of the entity receipts per main category over the MTEF period.

Table 6.33(b) Summary of Receipts Limpopo Economic Development Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Tax Receiptss									
Sales of goods and services other than capital	634 703	521 425	573 217	487 086	265 214	261 766	719 874	788 466	823 948
Sales of goods and services other than capital	634 703	521 425	573 217	487 086	265 214	261 766	719 874	788 466	823 948
Administration fees									
Other sales	634 703	521 425	573 217	487 086	265 214	261 766	719 874	788 466	823 948
Operating Revenue	632 746	521 425	568 580	477 044	249 330	260 875	719 874	788 466	823 948
Agro Sales	1 957	-	4 637	10 042	15 884	891	-	-	-
Transfers Received from:									
Fines, penalties and forfeits									
Interest, dividends and rent on land	220 107	188 878	227 915	226 316	226 316	273 927	236 455	247 332	258 462
Interest	83 845	40 345	93 779	94 860	94 860	137 288	99 110	103 669	108 334
Dividends	12 214	196	5 830	8 126	8 126	7 328	8 490	8 881	9 281
Rent on land	124 048	148 337	128 306	123 330	123 330	129 310	128 855	134 782	140 847
Total	854 810	710 303	801 132	713 402	491 530	535 693	956 329	1 035 798	1 082 410

Total receipts show fluctuating movement over the years. Own revenue is mainly generated from factory rentals, bus ticket sales, Agri-sales, business, and housing loans. The revenue for the group has increased by 34.1 percent from R0.713 billion in 2025/26 to R0.956 billion in 2026/27 financial year. This is mainly due to the anticipated increase in buses at GNT, increased rental collection for the agency, and implementation of the IBU business unit. The current year's projected own revenue earnings is not sufficient to cover the group day to day operation. This is mainly due to the fact that the group has not been sustainable enough to cover the non-revenue earning development mandate and in the current year, the group did not receive any allocation toward that.

Vote 6. Economic development, Environment and Tourism

Payment summary

Key assumptions

The key assumptions used in the compilation of the budget estimates for the entity are as follows:

The 2026 MTEF Budget is responding to the current unfavourable economic situation by considering the revised CPI in terms of the 2025 Medium Term Budget Policy Statement (MTBPS) for compilation as follows:

- 2026/27: 3.6 percent.
- 2027/28: 3.3 percent; and
- 2028/29: 3.1 percent.

Programme summary

Table 6.34(a) and 6.34 (b) below provide a summary of payments and estimates per programme and economic classification over the seven years.

Table 6.34(a) Summary of Payments and Estimates: Limpopo Economic Development Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
1. Administration (Support)	122 015	221 792	254 090	283 829	332 219	252 329	322 830	295 293	308 553
2. Enterprise Development Finance Division	69 516	76 005	150 785	160 199	187 511	143 024	145 356	137 227	143 388
3. Industrialisation	53 509	81 461	120 734	149 362	174 827	137 698	137 431	72 674	75 938
4. Trade and Investment Promotion	9 361	11 336	40 417	46 275	54 164	43 638	51 249	52 687	55 052
5. Subsidiaries	730 926	773 617	767 237	1 394 180	1 051 288	990 145	836 455	1 060 370	781 505
Total	985 327	1 164 211	1 333 263	2 033 845	1 800 010	1 566 834	1 493 320	1 618 252	1 364 436

Table 6.34(b) Summary of Payments and Estimates by Economic Classification : Limpopo Economic Development Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	983 945	1 100 863	1 113 716	1 175 845	1 374 010	1 119 149	1 192 310	1 131 829	1 182 647
Compensation of employees	567 674	532 565	565 110	577 681	652 729	622 613	564 601	590 008	616 500
Goods and services	413 063	558 206	535 378	580 422	703 539	483 329	619 151	532 870	556 794
Interest and rent on land	3 208	10 092	13 228	17 742	17 742	13 207	8 558	8 951	9 353
Transfer and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 382	63 348	219 547	858 000	426 000	447 685	301 011	486 423	181 789
Building and other fixed structures	-	55 548	118 924	613 903	181 903	333 233	215 000	457 719	151 796
Machinery and equipment	1 224	6 843	90 024	237 771	237 771	112 870	79 394	21 783	22 761
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	158	957	10 599	6 326	6 326	1 582	6 617	6 921	7 232
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	985 327	1 164 211	1 333 263	2 033 845	1 800 010	1 566 834	1 493 320	1 618 252	1 364 436

The budget for the entity has decreased by 26.6 percent from R2.033 billion in 2025/26 to R1.493 billion in 2026/27 financial year. The decrease of the 2026/27 budget is mainly due to reduced allocation of capital conditional grant to GNT (R58 million), MMSEZ (R100 million), and FTIP (R100 million). Both the SEZs struggled to spend their conditional grants in the past financial years, which has led to a reduction in the capital allocations for the 2026/27 financial year. Therefore, these entities are expected to spend over R200 million in the current financial year.

Compensation of Employees – The decrease in compensation of employees is mainly due to VSPs implemented, which have reduced the overall staff complement of the entity.

Goods and Services - shows a positive of 6.7 percent in 2026/27 and an increase of 13.9 percent in 2027/28, while it will increase by 4.5 percent in 2028/29, respectively, as the group continues with its cost-cutting measures.

Interest and rent on land have decreased by 51.8 percent in the 2026/27 financial year, while it has increased by 4.6 percent in 2027/28 and 4.5 percent in 2028/29 financial years. The allocation is utilized to pay the rental of properties by subsidiaries and remote offices for the Agency.

Payments for capital assets have decreased by over 64.9 percent in 2026/27 and are expected to increase by 61.6 percent in 2027/28 and decrease by 62.6 percent in 2028/29 financial year. The allocation is mainly for infrastructure for Musina/Makhado and Tubatse SEZs. These entities have been underspending over the years. In 2026/27, there is a plan to recover on their underspending after they have fixed the land issues and the SEZ license, respectively, in the current year.

Programme 1: Administration

Strategic Objective: *Sound corporate governance and high performing LEDA organization. The objective seeks to direct the efforts of LEDA towards ensuring sound governance and high performance, through a focus on:*

- *Enhanced corporate governance across the Group.*
- *Capacitated and performing human capital contributing to enhanced organisational performance.*

Table 6.35 (a) and 6.35 (b) below provide a summary of payments and estimates per sub-programme and economic classification over a seven-year period.

Vote 6. Economic development, Environment and Tourism

Table 6.35(a) Summary of Payments and Estimates: Programme 1: Administration

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub-programme									
Managing Director's Office	22 307	77 007	67 677	75 809	88 734	76 010	88 714	82 946	86 671
Finance	25 056	56 980	55 080	56 093	65 656	60 103	65 641	61 372	64 128
Corporate Services	74 652	87 805	131 333	151 927	177 829	116 216	168 476	150 975	157 754
Total	122 015	221 792	254 090	283 829	332 219	252 329	322 830	295 293	308 553

Table 6.35(b) Summary of Payments and Estimates by Economic Classification : Programme 1 : Administration

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	121 857	217 292	250 897	266 594	314 984	248 058	304 802	276 436	288 849
Compensation of employees	76 337	121 055	107 016	119 235	132 429	131 449	115 988	121 207	126 650
Goods and services	45 201	88 224	139 123	143 007	178 203	114 504	184 262	150 468	157 224
Interest and rent on land	319	8 013	4 758	4 352	4 352	2 105	4 552	4 761	4 975
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	158	4 500	3 193	17 235	17 235	4 271	18 028	18 857	19 704
Building and other fixed structures	-	1 145	-	-	-	-	-	-	-
Machinery and equipment	-	3 355	3 193	10 909	10 909	2 689	11 411	11 936	12 472
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	158	-	-	6 326	6 326	1 582	6 617	6 921	7 232
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	122 015	221 792	254 090	283 829	332 219	252 329	322 830	295 293	308 553

Compensation of employees - The decrease in compensation of employees by 2.7 percent from R119.235 to R115.988 is due to the agency VSP, which has reduced the overall staff complement of the entity.

Goods & Services increased by 28.8 percent in the 2026/27 financial year due to the inflationary adjustment and the expected implementation of IBU projects, which is a new business unit within the agency. The allocation fund centralized contracts like security services, telecommunication, insurance, maintenance, and repairs, etc.

Payments for Capital Assets increased by 4.6 percent in the 2026/27 financial year, by 4.6 percent in 2027/28, and by 4.5 percent in the 2028/29 financial year. The budget constitutes funds for the purchase of plant, machinery, and equipment, and implementation of systems for support of the group.

Service Delivery Measures

Programme 1: Administration		Estimated Annual Targets		
		2026/27	2027/28	2028/29
1.1	Revenue collection rate	95% revenue collection	95% revenue collection	95% revenue collection
1.2	Debt collection rate of collectable debt	95% of collectable debt	95% of collectable debt	95% of collectable debt
1.3	LEDA Agency Return on Investment percentage	4%	4%	4%

Programme 1: Administration		Estimated Annual Targets		
		2026/27	2027/28	2028/29
1.4	Percentage implementation of the Annual Risk Management Plan	100% monitoring of internal control effectiveness	100% monitoring of internal control effectiveness	100% monitoring of internal control effectiveness

Programme 2: Enterprise Development and Finance

Strategic Objective: An increase in sustainable enterprises in targeted sectors of the economy. The objective seeks to direct the efforts of LEDA towards support (both financial and non-financial) for the establishment and sustainability of SMME and Cooperative enterprises in the province, with the longer-term outcome of the total number of active enterprises supported.

Table 6.36 (a) and 6.36 (b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Table 6.36(a) Summary of Payments and Estimates: Programme 2: Enterprise Development and Finance

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Sub-programme									
Enterprise Development Finance Division	69 516	76 005	150 785	160 199	187 511	143 024	145 356	137 227	143 388
Sub Total	69 516	76 005	150 785	160 199	187 511	143 024	145 356	137 227	143 388

Table 6.36(b) Summary of Payments and Estimates by Economic Classification: Programme 2: Enterprise Development and Finance

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current Payments	69 516	76 005	150 785	160 199	187 511	143 024	145 356	137 227	143 388
Compensation of employees	68 397	64 035	76 273	87 405	94 852	84 213	75 122	78 502	82 028
Goods and services	1 119	11 970	74 512	72 794	92 660	58 811	70 234	58 725	61 360
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	-	-	-	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	69 516	76 005	150 785	160 199	187 511	143 024	145 356	137 227	143 388

Compensation of employees - The decrease in compensation of employees by 14.1 percent from R87.405 to R75.122 is due to the agency VSP, which has reduced the overall staff complement of the entity.

Vote 6. Economic development, Environment and Tourism

Goods and services decrease by 3.5 percent due to cost-cutting measures by the agency. The allocation is mainly for the contract costs relating to training material for students and costs to disburse commercial loans and provide business support.

Payment of Capital Assets: No capital expenditure over the MTEF

Service Delivery Measures

Programme 2: Enterprise Development and Finance		Estimated Annual Targets		
		2026/27	2027/28	2028/29
2.1	Rand value of loans advanced	R25m loans advanced	R25m loans advanced	R30m loans advanced
2.2	Number of SMMEs supported with incubation	120	120	120
2.3	Number of Cooperatives supported with incubation	120	120	120
2.4	Number of students awarded accredited certificates – Business skills	5 500	5 500	5 500

Programme 3: Industrialisation

Strategic Objective: Accelerated industrialization in Limpopo through strategic economic development interventions. The objective seeks to promote greater industrialization in the Limpopo province with longer term outcome of LEDA being:

- An increase in the contribution of the manufacturing/beneficiation/production sector to the Provincial GDP/per region (GCP).
- An increase in the number of jobs created by the manufacturing/beneficiation/production sector in Limpopo

Table 6.37(a) and 6.37(b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Table 6.37(a) Summary of Payments and Estimates: Programme 3: Industrialisation

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Sub-programme									
Industrialisation	53 509	81 461	120 734	149 362	174 827	137 698	137 431	72 674	75 938
Sub Total	53 509	81 461	120 734	149 362	174 827	137 698	137 431	72 674	75 938

Table 6.37(b) Summary of Payments and Estimates by Economic Cassification: Programme 3: Industrialisation

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current Payments	53 509	81 461	110 734	129 362	154 827	131 676	122 431	70 955	74 142
Compensation of employees	24 043	19 481	25 490	31 970	38 913	80 491	25 988	27 157	28 377
Goods and services	29 466	61 980	85 234	97 392	115 914	51 185	96 443	43 798	45 765
Interest and rent on land	-	-	10	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	10 000	20 000	20 000	6 022	15 000	1 719	1 796
Building and other fixed structures	0	-	10 000	20 000	20 000	6 022	15 000	1 719	1 796
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	0	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	53 509	81 461	120 734	149 362	174 827	137 698	137 431	72 674	75 938

Compensation of employees - The decrease in Compensation of Employees by 18.7 percent from R31.970 to R25.988 is due to the agency VSP, which has reduced the overall staff complement of the entity.

Goods and services - decreased from R97.392 million in 2025/26 to R96.443 million in 2026/27 financial year. The allocation is mainly for costs related to key accounts for rates and taxes, and maintenance of the existing properties.

Payment of Capital Assets Capital expenditure expected to be incurred over the MTEF is R15.000 million in 2026/27 and R1.719 million in 2027/28 and R1.796 million in 2028/29.

Service Delivery Measures

Programme 3: Industrialisation		Estimated Annual Targets		
		2026/27	2027/28	2028/29
3.1	Rand value of infrastructure	Infrastructure roll-out	Infrastructure roll-out	Infrastructure roll-out
3.2	Percentage occupancy of total GLA (gross lettable area)	80%	80%	80%
3.3	Number of concepts in the product development process (either of the six stages – ideation generation, product definition, prototyping, initial design, validation and testing, and commercialisation)	40	40	40

Programme 4: Trade and Investment Promotion

Strategic Objective: An increase in trade and investment in targeted sectors in Limpopo

The objective seeks to direct the efforts of LEDA towards the relevant and meaningful facilitation of investment and trade opportunities for the province, as reflected in:

- An increase in investments into the province as a proportion of GDP per Region.
- An increase in the value and volume of exports into key strategic markets, including A.U, BRICS, E.U., and ASEAN.

Table 6.38(a) and 6.38(b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Table 6.38(a) Summary of Payments and Estimates: Programme 4: Trade and Investment Promotion

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub-programme									
Trade and Investment Promotion	9 361	11 336	40 417	46 275	54 164	43 638	51 249	52 687	55 052
Sub Total	9 361	11 336	40 417	46 275	54 164	43 638	51 249	52 687	55 052

Table 6.38(b) Summary of Payments and Estimates Economic Classification : Programme 4: Trade and Investment Promotion

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Current Payments	9 361	11 336	29 818	37 275	45 164	36 888	41 379	42 840	44 763
Compensation of employees	9 305	10 479	11 405	13 141	15 292	18 654	10 491	10 963	11 455
Goods and services	56	857	18 413	24 134	29 872	18 234	30 888	31 876	33 308
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	10 599	9 000	9 000	6 750	9 870	9 847	10 289
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	9 000	9 000	6 750	9 870	9 847	10 289
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	10 599	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	9 361	11 336	40 417	46 275	54 164	43 638	51 249	52 687	55 052

Compensation of employees - The decrease in compensation of employees by 20.2 percent from R13.141 million to R10.491 million is due to the agency VSP, which has reduced the overall staff complement of the entity.

Goods & Services – has increased from R24.134 million in 2025/26 to R30.888 million in 2026/27 financial year. The allocation is mainly funding exhibitions and outward missions to attract investment in the province.

Payment for Capital Assets Capital expenditure budgeted over the MTEF is R9.870 million for the 2026/27 financial year, increases to R9.847 million in 2027/28, and increases to R10.289 million in 28/29.

Service Delivery Measures

Programme 4: Trade and Investment Promotion		Estimated Annual Targets		
		2026/27	2027/28	2028/29
5.1	Produce goods/ products from minerals within the province	R500 million	R1.0 billion	R1.0 billion
5.2	Rand value of investments facilitated	R30 Million	R30 Million	R30 Million
5.3	Rand value of exports facilitated	R450 million	R500 million	R500 Million

Programme 5: Subsidiaries

Strategic Objective: *An increase in access to socio-economic development through innovative products and services offered by the Group's subsidiaries and tertiary divisions.*

The objective seeks to direct the efforts of LEDA and its subsidiaries towards sustainability and a positive return on equity and assets through innovative products and services, by a focus on:

- The proportion of Group income generated by the LEDA Group's subsidiaries and tertiary divisions.*

Table 6.39(a) and 6.39(b) below provide a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Vote 6. Economic development, Environment and Tourism

Table 6.39(a) Summary of Payments and Estimates: Programme 5: Subsidiaries

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Sub-programme									
Subsidiaries	730 926	773 617	767 237	1 394 180	1 051 288	990 145	836 455	1 060 370	781 505
Total	730 926	773 617	767 237	1 394 180	1 051 288	990 145	836 455	1 060 370	781 505

Table 6.39(b) Summary of Payments and Estimates by Economic Classification: Programme 5: Subsidiaries

R thousand	Outcome			Main Appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current Payments	729 702	714 769	571 482	582 415	671 523	559 503	578 342	604 370	631 505
Compensation of employees	389 592	317 515	344 926	325 930	371 243	307 807	337 012	352 177	367 990
Goods and services	337 221	395 175	218 096	243 095	286 890	240 594	237 324	248 003	259 137
Interest and rent on land	2 889	2 079	8 460	13 390	13 390	11 102	4 006	4 190	4 378
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 224	58 848	195 755	811 765	379 765	430 642	258 113	456 000	150 000
Building and other fixed structures	-	54 403	108 924	593 903	161 903	327 211	200 000	456 000	150 000
Machinery and equipment	1 224	3 429	86 831	217 862	217 862	103 431	58 113	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	957	-	-	-	-	-	-	-
Land and subsoil assets	-	59	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	730 926	773 617	767 237	1 394 180	1 051 288	990 145	836 455	1 060 370	781 505

Programme five (Subsidiaries) constitutes over 56 percent of the allocation. The allocation mainly caters to Musina-Makhado SEZ, Fetakgomo-Tubatse Industrial Park, Broadband (Limpopo Connexion), Risima Housing Finance, and Great North Transport (GNT).

Compensation of employees - Cost of employee increases by the CPI, and there are no incentive bonus payments with appointments made for critical positions within the subsidiaries.

Goods & Services decreased from R243.905 million in 2025/26 to R237.324 million in 2026/27 financial year. The allocation is mainly funding operational costs for implementation of Musina-Makhado SEZ, Fetakgomo-Tubatse Industrial Park, repairs of GNT buses, and maintenance of depots for GNT.

Interest and Rent on Land. The interest decreased by 70.1 percent from R13.390 in 2025/26 to R4.006 in 2026/27. It mainly relates to Great North Transport.

Payment of Capital has decreased by 68.2 percent from R811.765 million in 2025/26 to R258.113 million in 2026/27 financial year. This is mainly due to the backlog of approvals, which has delayed progress on SEZ projects and, consequently, significant funding has been held back for later years in the 2026 MTEF period.

Service Delivery Measures

Programme 5: Subsidiaries		Estimated Annual Targets		
		2026/27	2027/28	2028/29
6.1	Subsidiary net profit percentage - Risima	5%	5%	5%
6.2	Rand value of Investment in Infrastructure	R119 Million Invested in FTSEZ Infrastructure	R121 Million Invested in FTSEZ Infrastructure	R121 Million Invested in FTSEZ Infrastructure

Programme 5: Subsidiaries		Estimated Annual Targets		
		2026/27	2027/28	2028/29
6.3	Rand value of Investment on SEZ infrastructure (Own investment)	R477 Million Invested in MMSEZ Infrastructure	R374 Million Invested in MMSEZ Infrastructure	R200 Million Invested in MMSEZ Infrastructure
6.4	Number of passengers transported per annum	6.05m	6.40m	6.40m
6.5	Rand value net profit- Risima	40.5 million	R45.3 million	45.3 million

Limpopo Tourism Agency

<i>To be appropriated by Vote in 2026/27</i>	<i>R 134 099 000</i>
<i>Responsible MEC</i>	<i>MEC of Economic Development, Environment, and Tourism</i>
<i>Administrating Department</i>	<i>Economic Development, Environment, and Tourism</i>
<i>Accounting Officer</i>	<i>Chief Executive Officer Limpopo Tourism Agency</i>

Overview

Vision

To position Limpopo as a preferred sustainable tourism and investment-friendly destination.

Mission

To attract tourist arrivals both domestic, continental and international markets while promoting trade and investment for inclusive economic growth.

Values

Values	Description
Customer Service Tourism	Improve the quality of customer service in the tourism industry through robust compliance with standards, grading systems, and the introduction of incentives to motivate excellence in service delivery.
Information Integrity	Commit to sharing accurate, reliable, and ethical tourism information while fostering respect for the people, places, and cultural heritage of Limpopo.
Ethics	Promote and encourage ethical conduct across all tourism activities and stakeholder interactions.
Respect	Display respect in all interactions with stakeholders, including local communities, visitors, and environmental assets
Accountability	Promote accountability by ensuring all individuals and organizations involved in tourism take responsibility for their actions and decisions.
Professionalism	Demonstrate a high standard of conduct, expertise, and reliability in all tourism-related interactions and operations.
Innovativeness	Embrace new ideas, technologies, and approaches to enhance tourism offerings, experiences, and operational efficiencies.

Main services

- To market the province as a tourist destination.
- To market provincial tourism products and facilities.
- Develop and implement a marketing strategy for tourism that promotes-
- The objects of this Act and
- The provincial tourism strategy
- Advise the MEC on any matter relating to tourism marketing.
- Perform any other function that the MEC may assign or delegate to the Agency.

Legislative and other mandates:

- Limpopo Tourism Act 2009 (repealed by Act of 2018)
- Limpopo Tourism Act 4 of 2018.
- Limpopo Tourism Act 2/2009 (Section 5)
- Public Finance Management Act 1/1999 (as amended)
- Companies Act 71/2008
- The white paper on Development and Promotion of Tourism in South Africa, 1996
- Tourism Act 3/2014

Review of the current financial year 2025-2026

The entity focused on the set priorities, which are the core business of the entity. These priorities are promoting the province in terms of marketing-Destination Marketing, and Destination Investment & Trade Promotion. The activities undertaken in implementing these priorities have a direct impact on growing the provincial economy. The Chief Executive Officer, with the support of the executive management, has during the year under review assisted the Board with the implementation of the mandate and strategy for the Limpopo Tourism Agency.

Service delivery

As at the end of the third quarter, the entity has achieved a total of hundred and thirty-one (131) targets, three (3) under domestic campaigns, three (3) for marketing collaborations, six (6) trade marketing platform activations, sixty-nine (81) SMME's business support. The entity exceeded the target on SMME's supported by thirty-nine (39) due to partnership with municipalities.

Outlook for the coming financial year (2026/27)

The entity will continue to implement its five-year strategy that ends in 2030. The strategy has been aligned to the national and Provincial Development Plan, which seeks to eliminate poverty and sharply reduce inequality and unemployment by 2030. The National Development Plan recognizes tourism as one of the main drivers of employment and economic growth and envisages the promotion of South Africa as a major tourist and business events destination. As the entity is moving into a new financial year 2026/27, it will focus on the following indicators which are set out in the Annual Performance Plan (APP).

Destination Integrated Marketing

Marketing campaigns - The entity will continue to embark on marketing campaigns across the province for awareness of Limpopo as a tourism destination. The aim of the campaigns is to make people aware of Limpopo through Media launches, media tours across the establishments in the province and the influencers. Four (4) domestic campaigns are targeted for 2026/27 financial year.

Marketing collaborations -The entity collaborates with various external stakeholders to enhance consumer and trade perceptions towards the Limpopo tourism brand. Four (4) marketing collaborations are targeted for 2026/27 financial year.

Trade marketing platforms activated - The entity will participate in various marketing platforms to enhance consumer and trade perceptions towards Limpopo Tourism brand. Eight (8) trade marketing campaigns are targeted for 2026/27 financial year.

SMME's support - The entity is supporting the SMME's by taking them to trade shows for exposure and to market their products as well as engaging with other people with similar businesses. Hundreds (100) SMME's are targeted for 2026/27 financial year.

Destination Investment and Trade Promotions

This is the new programme for the entity with the purpose to stimulate economic growth by encouraging business investment and increasing market access for goods and services by:

- **Tracking Investment: Attract foreign and** domestic investment
- **Promoting Exports:** By supporting local businesses in reaching domestic and international markets

- **Facilitating Economic Growth:** Investment and trade promotion initiatives contribute to economic development by creating jobs, fostering innovation, and thereby increasing contribution to GDP. Collaborates with private and public stakeholders to develop key sectors and strengthen the local economy.
- **Building a Positive Image:** Branding the destination as a competitive and attractive place to invest, often through marketing campaigns, trade shows, and direct engagement with potential investors and businesses.
- **Providing Support Services:** Provides resources and support services for investors and trade exporters.

Trade export products promoted - To identify trade export products within the sectors of the economy for export marketing support

Cross-border trade and investment promoted - Strengthening regional collaboration with neighboring countries to develop cross-border packages that include trade opportunities

Successful bids secured -The entity will identify critical meetings, conferences, events and exhibitions for bidding in partnership with the private sector to enhance economic development, job creation and increased number of visitors into the province.

Procurement

The supply chain unit has been managing the procurement plan regularly and reporting on a quarterly basis to the Provincial Treasury, Risk and Audit Committee and to the board. The goods and services to be procured during 2026/27 financial year are outlined in the procurement plan as well as demand plan.

Reprioritization of budget

The entity did not reprioritize any funds.

Receipts and Financing

Table 6.30(a) Summary of receipts: Limpopo Tourism Agency

R thousand	Audited outcomes			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2025/25	2025/26			2026/27	2027/28	2028/29
Government grant & subsidies	75 297	82 205	85 364	102 064	107 064	107 064	134 099	141 159	151 425
Total	75 297	82 205	85 364	102 064	107 064	107 064	134 099	141 159	151 425

Vote 6. Economic development, Environment and Tourism

The entity is funded through equitable share as grant transferred from Limpopo Economic Development, Environment and Tourism. The entity's baseline increased by 31.3 percent from R102.064 million in 2025/26 to R134.099 million in 2026/27. Furthermore, increased by 5.2 percent to R141.159 million and 7.2 percent to R151.425 million over the MTEF periods (i.e. 2027/28 and 2028//29 financial years).

The overall growth of 31.3 percent in 2026/27, 5.2 percent and 7.2 percent in 2027/28 and 2028/29 financial years respectively is caused by the additional allocation made available for Compensation of Employees and Destination Investment and Trade Promotions.

Entity receipts collection

Table 6.30(b) Summary of actual and budgeted own source receipts: Limpopo Tourism Agency

R thousand	Audited outcomes			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Tax receipts									
Sales of goods and services other than capital	-	-	-	-	-	-	-	-	-
Sales of goods and services produces by dt	-	-	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	57	584	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	719	732	496	443	850	850	893	937	984
Interest	719	732	496	443	850	850	893	937	984
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-	-
Total departmental own source receipts	776	1 316	496	443	850	850	893	937	984

The entity's own revenue is mainly generated from credit interest received from the bank.

Payment summary

Key assumptions

The 2026 MTEF Budget is responding to the current unfavourable economic situation by considering the revised CPI in terms of the 2025 Medium Term Budget Policy Statement (MTBPS) for compilation as follows:

- 2026/27: 3.6 percent.
- 2027/28: 3.3 percent; and
- 2028/29: 3.1 percent.

Programme summary

Table 6.31(a) and 6.31(b) below provide summary of estimates, payments and estimates per programme and economic classification.

Table 6.31(a) Summary of payments and estimates: Limpopo Tourism Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Office of the CEO	9 278	11 899	11 988	14 348	14 681	14 580	15 415	16 972	19 398
Corporate Services	17 218	17 134	16 862	17 771	18 071	17 960	19 233	20 131	21 384
Financial Management	10 214	12 132	13 612	14 964	14 964	14 900	14 972	15 864	16 734
Integrated Destination Marketing	34 586	40 518	42 293	38 381	37 748	37 700	46 818	49 018	51 275
Destination Investment and Trade Promotions	-	-	-	16 600	21 600	21 450	37 861	39 174	42 634
baseline available for spending	71 296	81 683	84 755	102 064	107 064	106 590	134 099	141 159	151 425

Table 6.31(b) Summary of payments and estimates by Economic Classification: Limpopo Tourism Agency

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
R thousand	71 296	81 683	84 755	102 064	107 064	106 590	134 099	141 159	151 425
Economic Classification									
Current Payments	69 737	81 493	84 371	99 974	104 570	104 190	133 899	140 950	151 207
Compensation of employees	38 301	41 594	42 720	52 330	47 330	47 070	55 927	59 492	64 617
Goods and services	31 436	39 899	41 651	47 644	57 240	57 120	77 972	81 458	86 590
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 559	190	384	2 090	2 494	2 400	200	209	218
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 559	190	384	2 090	2 494	2 400	200	209	218
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-

The main appropriation is R134.099 million in 2026/27 from the baseline of R102.064 million. The allocation increased in the outer years to R141.159 million and R151.425 million in 2027/28 and 2028/29 respectively.

Allocation by economic classifications is as follows:

Compensation of Employees (CoE) – the entity’s budget for CoE is in line with the guideline from Treasury. The allocation is based on the attached personnel Annexure. The CoE baseline has increased by 6.8 percent in 2026/27 financial year from R52.330 million to R55.927 million in 2026/27 financial year. It further increased by 6.3 percent to R59.492 million and 8.6 percent to R64.617 million in 2027/28 and 2028/29 financial years respectively.

The overall percentage of CoE against total allocation is 41.7 percent in 2026/27 financial year, 42.1 percent and 42.6 percent in 2027/28 and 2028/29 financial years respectively.

When allocating the budget to economic classification, the entity considered therevised CPI guidelines of 3.6 percent, 3.3 percent and 3.1 percent in 2026/27, 2027/28 and 2028/29 financial years respectively in terms of 2025 MTBPS as well as an increase according to the service level agreement on recurring contracts.

Goods and services-The allocation is R77.971 million in 2026/27 financial year which represents 63 percent of the total allocations, and R81,458 million in 2027/28 financial year, which represents 4 percent and R86,590 million which equates to 6 percent in 2028/29. The goods and services allocation include

Vote 6. Economic development, Environment and Tourism

earmarked funding to the amount of R65.815 million in 2026/27; R68.362 million and R70.971 million in 2027/28 and 2028/29 respectively.

Included in the earmarked grant, is an amount of R 4.0 million is for Branding, (i.e. R 2 million from IDM earmarked funding and R 2.0 million from the DTIP earmarked funding). In addition, a total of R2.0 million is for Stakeholder engagement, (i.e. R1.0 million from IDM earmarked funding and R1.0 million from the DTIP earmarked funding).

Furthermore, a total of R1.0 million for PR and Communications for media launches, (i.e. R0.500 million from IDM earmarked funding and R 0.500 million from the DTIP earmarked funding).

The contractual obligations and non-negotiable expenditure items are sufficiently budgeted for throughout the MTEF periods.

Payment for capital assets-The entity's budget for economic classification is R0.200 million in, R0.209 million and R0.218 million in 2026/27 and 2027/28 and 2028/29 financial years respectively. Payment for capital assets is centralized to programme 2(Corporate Services)

Programme 1: Office of the Chief Executive Officer (CEO)

Purpose: *Provide support to the entity to deliver on its mandate through the following sub programmes:*

Corporate Communications and Public Relations-Provide communication services internally and externally with various stakeholders.

Brand Management-Ensures uniformity of the entity's corporate and marketing brand and coordinate brand activations.

Board Support-Ensures the entity's prosperity by collectively directing the entity's affairs, while meeting the appropriate interests of its shareholders and relevant stakeholders. That the Board and its activities are well managed.

Monitoring and Evaluation-Ensures the monitoring of the entity's performance towards the achievement of established objectives.

Risk and Compliance Management-Ensures that the effectiveness of internal controls and risk management systems are monitored and evaluated. Further ensures that the identified strategic risks are mitigated and reviewed regularly.

Internal Audit:

Provide oversight and ensures compliance of the Entity to internal controls.

Table 6.32(a) and 6.32(b) below provides a summary of programme and economic classification over the seven-year period.

Table 6.32(a) Summary of payments and estimates : Programme 1(Office of the CEO)

R thousand	Outcome			Main Appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2025/26	2026/27	2027/28
Sub-programme									
Office of the CEO	9 278	11 899	11 988	14 348	14 681	14 580	15 415	16 972	19 398
Sub Total	9 278	11 899	11 988	14 348	14 681	14 580	15 415	16 972	19 398

Table 6.32(b): Summary of payments and estimates by Economic Classification: Programme 1 :(Office of the CEO)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2027/28
Current Payments	9 221	11 899	11 988	14 348	14 681	14 580	15 415	16 972	19 398
Compensation of employees	5 989	7 895	8 786	10 136	9 636	9 560	13 626	14 511	15 164
Goods and services	3 232	4 004	3 202	4 212	5 045	5 020	1 789	2 461	4 234
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	57	-	-	-	-	-	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	57	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	9 278	11 899	11 988	14 348	14 681	14 580	15 415	16 972	19 398

The programme’ s allocation increased from R14.348 million in 2025/26 financial year to R15.415 million in 2026/27 financial year. Furthermore, it increased to R16.972 million in 2027/28 and R19.398 million in 2028/29 financial years. The huge increase in 2028/29 is due allocation to Stakeholders Public relation and communications.

Table 6.32(c) Service Delivery Measures

Programme 1: Office of the CEO	Estimated Annual Targets		
	2026/27	2027/28	2028/29
Number of tourism stakeholders engaged	8	8	8

Programme 2: Corporate Services

Purpose: Provide effective and efficient human resources and organizational support services in the entity through the following sub-programmes: -

Human Resources-Ensure that human capital assets are recruited, managed, motivated and developed to carry out the mandate.

Vote 6. Economic development, Environment and Tourism

Information Communication Technology (ICT)-Ensure that the entity is enabled to carry out the mandate through advanced, effective and efficient information communication and technological systems.

Legal Services-Provide legal advice (this area covers contracts, vetting of letters and or legal instruments, legal research, legal opinions) and the management of litigation cases for and against the entity.

Facilities management

Provide effective and efficient service of facilities that enables improved work life balance and productivity.

Table 6.33(a) and 6.33(b) below provides a summary of programme and economic classification over the seven-year period.

Table 6.33(a): Summary of payments and estimates: Programme 2:(Corporate Services)

R thousand	2022/23	Outcome		2025/26			Medium-term estimates		
		2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
				2025/26					
Sub-programme									
Corporate Services	17 218	17 134	16 862	17 771	18 071	17 960	19 233	20 131	21 384
Sub Total	17 218	17 134	16 862	17 771	18 071	17 960	19 233	20 131	21 384

Table 6.33(b): Summary of payments and estimates by Economic Classification: Programme 2 :(Corporate Services)

R thousand	2022/23	Outcome		2025/26			Medium-term estimates		
		2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2025/26	2026/27	2027/28
				2025/26					
Current Payments	16 000	16 944	16 478	17 681	17 961	17 850	19 033	19 922	21 166
Compensation of employees	10 058	10 237	10 052	12 135	11 572	11 570	12 680	13 481	14 188
Goods and services	5 942	6 707	6 426	5 546	6 389	6 280	6 353	6 441	6 978
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	1 218	190	384	90	110	110	200	209	218
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 218	190	384	90	110	110	200	209	218
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	17 218	17 134	16 862	17 771	18 071	17 960	19 233	20 131	21 384

The programme allocation has increased from R17.771 million to R19.233 million in 2026/27 financial year. Furthermore, increased to the outer years to R20.131 million and R21.384 million in 2027/28 and 2028/29 financial years respectively. The increase is due to contractual obligations and non-negotiable items.

Table 6.33(c)Service Delivery Measures

Programme 2: Corporate Services	Estimated Annual Targets		
	2026/27	2027/28	2028/29
Number of skill development programmes implemented	5	5	5

Programme 3: Financial Management

Purpose: Provide sound financial management and accountability in the entity through the following sub-programmes:

Budget and Treasury - Administration of the entity’s funds includes budgetary processes, efficient management of resources, and to ensure that adequate internal controls are in place.

Maintain compliance with regulatory and reporting frameworks, as well as safeguarding of assets and effective management potential risks.

Supply Chain Management: Source and procure goods and services in accordance with a system which is fair, equitable, transparent, competitive and cost-effective.

Table 6.34(a) and 6.34(b) below provides a summary of programme and economic classification over the seven-year period.

Table 6.34(a): Summary of payments and estimates: Programme 3:(Financial Management)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
Sub-programme					2025/26				
Financial Management	10 214	12 132	13 612	14 964	14 964	14 900	14 972	15 863	16 734
Sub Total	10 214	12 132	13 612	14 964	14 964	14 900	14 972	15 863	16 734

Table 6.34(a): Summary of payments and estimates by Economic Classification: Programme 3 :(Financial Management)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
Current Payments	10 090	12 132	13 612	14 964	14 964	14 900	14 972	15 863	16 734
Compensation of employees	7 055	8 552	8 853	10 413	9 913	9 860	10 957	11 669	12 328
Goods and services	3 035	3 580	4 759	4 551	5 051	5 040	4 015	4 194	4 406
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	124	-	-	-	-	-	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	124	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	10 214	12 132	13 612	14 964	14 964	14 900	14 972	15 863	16 734

The programme allocation increased from a baseline of R14.964 million to R14.972 million in 2026/27 financial year. Furthermore, it increased in the outer years to R15.863 million in 2027/28 and R16.734 million 2028/29 financial years.

Vote 6. Economic development, Environment and Tourism

Table 6.34(c) Service Delivery Measures

Programme 3: Finance Management	Estimated Annual Targets		
	2026/27	2027/28	2028/29
Improved audit outcome	Unqualified audit outcome without material findings	Unqualified audit outcome without material findings	Unqualified audit outcome without material findings
Percentage of expenditure in relation to budget allocated	99%	99%	99%
Percentage of invoices paid within 30 days of receipt	100%	100%	100%
Percentage of procurement spend on women owned enterprise	40%	40%	40%
Percentage of procurement spend on youth owned enterprise	30%	30%	30%
Percentage of procurement spend on persons with disability owned enterprise	7%	7%	7%
Percentage of procurement spend on black persons own enterprise	65%	65%	65%
Percentage of procurement spend on military veterans owned enterprise	5%	5%	5%

Programme 4: Integrated Destination Marketing

Purpose: To market Limpopo as a leading tourism destination in domestic, regional, and international markets through the following sub-programmes:

Table 6.35(a) and 6.35(b) below provides a summary of programme and economic classification over the seven-year period.

Table 6.35(a): Summary of payments and estimates: Programme 4: (Integrated Destination Marketing)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
Sub-programme									
Integrated Destination Marketing	34 586	40 518	42 293	38 381	37 748	37 700	46 818	49 018	51 275
Sub Total	34 586	40 518	42 293	38 381	37 748	37 700	46 818	49 018	51 275

Table 6.35(b): Summary of payments and estimates by Economic Classification: Programme 4: (Integrated Destination Marketing)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
Current Payments	34 426	40 518	42 293	38 381	37 748	37 700	46 818	49 018	51 275
Compensation of employees	15 199	14 910	15 029	17 292	16 209	16 200	13 503	14 381	15 316
Goods and services(Marketing Collaborative)	19 227	25 608	27 264	21 089	21 539	21 500	33 315	34 637	35 959
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	160	-	-	-	-	-	-	-	-
Building and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	160	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	34 586	40 518	42 293	38 381	37 748	37 700	46 818	49 018	51 275

The programme allocation has increased from a baseline of R38.381 million (2025/26) to R46.818 million in 2026/27 financial year. Furthermore, it increased to R49.018 million and R51.275 million in 2027/28 and 2028/29 financial years respectively. Included in the total allocation is earmarked funding for collaborative marketing to the amount of R33.315 million, R34.637 million and R35,959 million in 2027/28 and 2028/29 respectively.

Included in the earmarked grant for **Integrated Destination Marketing**, a total of R 2.0 million is for Branding. In addition, a total of R1.0 million is for Stakeholder engagement related to destination marketing. Furthermore, a total of R0.500 million is allocated for PR and Communications for media launches.

Table 6.35(c) Service Delivery Measures

Programme 4: Integrated Destination Marketing	Estimated Annual Targets		
	2026/27	2027/28	2028/29
Marketing campaigns implemented	4	4	4
Marketing collaborations implemented	4	4	4
Trade platforms activated	8	8	8
Market access to SMMEs	100	100	100

Programme 5: Destination Investment and Trade Promotions

Purpose: To stimulate economic growth by encouraging business investment, trade and increasing market access for goods and services, by effecting the following sub programmes:

- *MICE- Successful bids secured*
- *Trade and Exports-Trade export platforms activated*
- *Investment Promotion-Cross-border market access promoting Investment: Attract foreign and domestic investment. Promoting Export products: By supporting local businesses in reaching domestic and international markets. Building a Positive Image: Branding the destination as a competitive and attractive place to invest, often through marketing campaigns, trade shows, and direct engagement with potential investors and businesses.*
- *Providing Support Services: Provides resources and support services for investors and trade exporters.:*

Table 6.36(a) and 6.36(b) below provides a summary of programme and economic classification over the seven-year period.

Vote 6. Economic development, Environment and Tourism

Table 6.36(a) Summary of payments and estimates : Programme 5 (Destination Investment and Trade Promotions)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2028/29
					2025/26				
Sub-programme									
Destination Investment and Trade Promotions	-	-	-	16 600	21 600	21 450	37 661	39 173	42 633
Sub Total	-	-	-	16 600	21 600	21 450	37 661	39 173	42 633

Table 6.36(b): Summary of payments and estimates by Economic Classification: Programme 5 : (Destination Investment and Trade Promotions)

R thousand	Outcome			2025/26			Medium-term estimates		
	2022/23	2023/24	2024/25	Main Appropriation	Adjusted appropriation	Revised estimate	2026/27	2027/28	2027/28
					2025/26				
Current Payments	-	-	-	14 600	19 216	19 150	37 661	39 173	42 633
Compensation of employees	-	-	-	2 354	-	-	5 161	5 448	7 621
Goods and services	-	-	-	12 246	19 216	19 150	32 500	33 725	35 012
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfer and subsidies to:	-	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-	-	-
Public corporations & private enterprises	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Non-profit making institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Payment for capital assets	-	-	-	2 000	2 384	2 300	-	-	-
Building and other fixed structures	-	-	-	2 000	2 384	2 300	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	-	-	-	16 600	21 600	21 450	37 661	39 173	42 633

The programme allocation has increased from a baseline of R16.600 million (2025/26) to R37.661 million in 2026/27. Furthermore, it increased to R39.173 million and R42.633 million in 2027/28 and 2028/29 financial years respectively. Included in the total allocation is earmarked funding for Destination Investment and Trade Promotions to the amount of R37.661 million, R39.173 million and R42.633 million in 2027/28 and 2028/29 financial years, respectively.

Included in the earmarked grant for **Destination Investment and Trade Promotions**, a total of R 2.0 million is for Branding. In addition, a total of R1.0 million is for Stakeholder engagement related to destination marketing. Furthermore, a total of R0.500 million is allocated for PR and Communications for media launches.

Table 6.36(c) Service Delivery Measures

Programme 5: Destination Investment and Trade Promotions	Estimated Annual Targets		
	2025/26	2026/27	2027/28
Number of trade export products promoted	4	4	4
Number of Cross-border trade and investment promoted	4	4	4
Number of successful bids secured (MICE)	6	6	6

Detail of approved establishment and personnel numbers per programme

	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
	Audited outcome		Actual outcome	Main budget (Approved)	Adjusted budget (Approved)	Revised estimate	Medium-term estimates		
Headcount									
Board Members									
Personnel cost (R thousand)	1 617	1 335	900	663	663	663	703	746	790
Personnel numbers (head count)	7	7	7	7	7	7	7	7	7
Unit cost	231	191	129	95	95	95	100	107	113
Executive Management									
Personnel cost (R thousand)	1 197	3 217	3 524	3 836	3 836	3 836	4 085	4 351	4 633
of which									
Chief Financial Officer remuneration (R thousand)	1 465	1 573	1 634	1 778	1 778	1 778	1 894	2 017	2 148
Chief Executive officer remuneration (R thousand)	1 102	1 776	1 890	2 058	2 058	2 058	2 191	2 334	2 485
Personnel numbers (head count)	2	2	2	2	2	2	2	2	2
Unit cost	599	1 609	1 762	1 918	1 918	1 918	2 043	2 176	2 317
Senior Management									
Personnel cost (R thousand)	4 108	4 751	4 438	5 242	5 242	5 242	5 583	5 946	6 333
Personnel numbers (head count)	2	3	3	3	3	3	3	3	3
Unit cost	2 054	1 584	1 479	1 747	1 747	1 747	1 861	1 982	2 111
Middle Management									
Personnel cost (R thousand)	16 413	17 479	18 937	20 072	20 072	20 072	25 713	27 384	30 449
Personnel numbers (head count)	14	15	15	17	17	17	19	19	20
Unit cost	1 172	1 100	1 165	1 181	1 181	1 181	1 353	1 441	1 522
Professionals									
Personnel cost (R thousand)	8 987	10 430	11 527	11 052	11 052	11 052	13 017	13 863	14 764
Personnel numbers (head count)	19	17	17	16	16	16	18	18	18
Unit cost	473	424	522	691	691	691	723	770	820
Semi-skilled									
Personnel cost (R thousand)	4 311	4 699	5 285	5 921	5 921	5 921	5 763	6 138	6 537
Personnel numbers (head count)	8	11	11	12	12	12	12	12	12
Unit cost	539	390	385	493	370	351	480	512	545
Very low skilled									
Personnel cost (R thousand)	1 133	1 050	1 092	1 207	1 207	1 207	1 766	1 757	1 847
Personnel numbers (head count)	6	6	5	5	5	5	5	5	5
Unit cost	189	251	167	241	241	241	353	351	369
Total for entity									
Personnel cost (R thousand)	36 149	41 626	44 803	47 330	47 330	47 330	55 927	59 492	64 617
Personnel numbers (head count)	51	53	51	55	55	55	59	59	60
Unit cost	709	785	878	861	861	861	948	1 008	1 077