

Vote 10**Sport, Arts and Culture**

<i>To be appropriated</i>	<i>R852 902 000</i>
<i>Responsible MEC</i>	<i>MEC of Sport, Arts and Culture</i>
<i>Administrating department</i>	<i>Department of Sport, Arts and Culture</i>
<i>Accounting officer</i>	<i>Head of Department for Sport, Arts and Culture</i>

Overview**Vision**

A socially cohesive and active citizenry for sustainable economic growth.

Mission

To champion a socially cohesive and active citizenry through sport, arts, culture and heritage services for sustainable economic growth and development.

Main Services

The department intends to deliver the following services:

Sport and Recreation Services: Develop, implement and monitor sport and recreation policies, norms and standards. Facilitate and support provincial sport confederations and academies. Develop sport and recreation at provincial and grassroots levels. Host provincial, national and international sport and recreation events. Facilitate community-based recreation programmes.

Arts and Culture Services: Promote social cohesion and Nation-building. Promote arts and culture. Preserve, protect, promote and develop artistic and cultural diversity. Assist organizations with the conservation, promotion, and development of culture in accordance with the Limpopo Arts and Culture Act. Provide cultural management support services.

Museums and Heritage Resource Services: Provide and support provincial, province-aided, and local museums in accordance with Ordinance 8 of 1975. Promote and safeguard heritage through managing museums, heritage sites and geographical names. Assist the Heritage Council with heritage

resource management in the province, in line with the National Heritage Resources Act. Assist Geographic names Committee with the conservation, promotion, and development of culture in accordance with the in line with the South African Geographical Names Act.

Language Services - Promote multilingualism across all official provincial languages; Support development and revitalisation of marginalised indigenous languages; Assist in promoting multilingualism and supporting language development initiatives. Library and Information Services Provide library and information services.

Archives Services: Provide archival and records management services. Enhance provincial records management structures and systems.

The demands for and expected changes in the services

The Limpopo Department of Sport, Arts and Culture (LDSAC) is implementing its strategic plan for 2025-2030 in line with constitutional values and Batho Pele principles, guiding the delivery of sport, arts, and culture services over the next five years. The Department aims to promote social cohesion and nation-building by celebrating the province's diverse cultures, supporting cultural and heritage initiatives, and preserving previously marginalised indigenous languages through multilingual campaigns, translation and interpreting services, and bilingual education in partnership with the Department of Education.

Access to knowledge and information will be expanded through the construction, upgrading, and digitisation of libraries, the introduction of E-Library services, and partnerships with municipalities and the private sector, ensuring equitable access for all communities. LDSAC is also focused on developing the creative industries by supporting both emerging and established artists, promoting local, national, and international visibility, and creating economic opportunities through arts, culture, and creative sector programmes.

In sport and recreation, the Department seeks to improve health and well-being by increasing access to grassroots and competitive sport, community-based recreation programmes, and inclusive initiatives for youth, women, and people with disabilities.

Collectively, these initiatives aim to unlock the economic potential of the sport, arts, and culture sector, foster inclusive participation, enhance social cohesion, and contribute meaningfully to the sustainable development and nation-building objectives of the 7th administration. Central to this plan is strengthening governance to ensure an effective, compliant, and accountable system that enhances service delivery across all departmental programmes.

Legislations

- Northern Province Arts and Culture Council Act, No. 6 of 2000
- Northern Province Languages Act, No. 7 of 2000
- South African Geographical Names Council Act, No. 118 of 1998
- National Heritage Resources Act, 1999
- National Archives Act, No. 43 of 1996 (as amended)
- Provincial Archive Services Act, No. 5 of 2001
- National Sport and Recreation Act, 1998
- National Film and Video Foundation Act, No. 73 of 1997
- National Arts Council Act, No. 56 of 1997
- Culture and Cultural Council Act, 1983
- Culture Promotion Act, No. 35 of 1983
- Performers' Protection Amendment Act, 2002
- Safety at Sports and Recreational Events Act, 2010
- Limpopo Provincial Library Information Services Act, No. 7 of 2001
- South African Library for the Blind Act, 1998 (Act No. 91 of 1998)
 - Film and Publications Act, No. 65 of 1996 (as amended)
 - Use of Official Languages Act, No. 12 of 2012
 - Skills Development Act, 1998
 - Public Finance Management Act, 1999
 - Public Procurement Act, 28 of 2024
 - Preferential Procurement Policy Framework Act, 2000
 - Employment Equity Act, No. 55 of 1998
 - Basic Conditions of Employment Act, No. 75 of 1997
 - South African Schools Act, 1996
 - Provincial Sport Academies Bill, 2016
 - Division of Revenue Act, 2 of 2025
 - National Language Policy Framework, 2003
 - White Paper on Arts, Culture, and Heritage Services, 1996
 - White Paper on Sport and Recreation, 2013
 - White Paper on Integrated National Disability Strategy, 1997
 - National Sport and Recreation Plan (NSRP), 2014

Activities and events relevant to the budget decisions

An amount of R216.372 million was allocated to render management and administrative support services to render human resource management services, financial and supply chain management services, administrative auxiliary services, facilitate and manage skills development, provide an internal and external communication strategy, manage and coordinate the implementation of strategic management, monitoring and evaluation services, render labour relations and advice services, provide IT support services to the department, manage a transport system, all of these being the support base of the different line functions.

An amount of R221.946 million was allocated to render and manage arts, cultural, heritage and language services, promote and co-ordinate performing arts services to ensure people development, promote and co-ordinate visual and creative arts services to ensure skills development, job creation and contribute towards poverty alleviation, render museum and heritage services to ensure people development and social cohesion, and render language development services to ensure that the constitutional rights of the people are met by the utilization of the main languages of the province.

An amount of R278.718 million was allocated to render and manage library and archive services, provide library and information services to communities, render record management services and manage archival materials.

A budget of R135.866 million was allocated to promote sport and recreation development, oversee effective management, coordination, efficient delivery of sport and recreation and facilitate the development of sport and recreation facilities in the province, support the Academy of Sport and Sport Confederation, provide support to accredited sport focus schools, provide sustainable recreation and mass participation programs that assist with the establishment of structures, thereby creating opportunities for all sport communities, facilitate proper team delivery to school sport competitions by promoting mass participation of all learners that will lead to the identification and development of talented athletes for a sustainable sport and recreation environment.

Aligning departmental budgets to achieve government's prescribed outcomes

The budget is aligned to ensure the achievement of departmental targets and the State of the Province's address and due consideration is given to all the national imperatives and standardised indicators. Through the Sport, Arts and Culture programmes, the department will continue to pursue the mandate entrusted upon by the National Development Plan (NDP) . Vision 2030 "Transforming Society and

Uniting the Country “and to ensure the realization of social cohesion and nation building in our communities.

The delivery of sport, recreation, arts, culture, and heritage services is closely aligned with the Medium Term Development Plan (MTDP) Strategic Priority 2, which aims to reduce poverty and tackle the high cost of living. Key interventions include promoting and protecting South Africa’s diverse languages and cultures, implementing national civic education campaigns on the Constitution in both public and private schools, and providing schools and clubs with essential sporting equipment.

MTDP Outcomes

The Department contributes to the Medium-Term Development Plan (MTDP) 2024–2029 Outcome two (2) focused on . The outcome is linked to the NDP goal of ensuring a Cohesive and United Nation. The Department contributes indirectly to the other four (4) goals of Government focused on a more equal society where no person lives in poverty, a dynamic, growing economy, a safe and secure environment and a capable state delivering basic services to all citizens.

Outcomes

The achievement of the Department’s outcomes depends on the availability of adequate financial resources, access to well-maintained and functional infrastructure and facilities and the active willingness of communities and individuals to participate in programmes and initiatives.

Strategic Priority 1: Drive inclusive growth and job creation

The Department will create employment opportunities through the continued implementation of the Expanded Public Works Programme (EPWP), Mass Sport Participation, and Community Library programmes, with a focus on prioritising work opportunities for youth, women, and people with disabilities.

Through the implementation of social cohesion and nation-building programmes, the Department will also indirectly contribute to domestic tourism by encouraging travel to sports and cultural festivals, supporting the LDP outcome: Increased Investment in Tourism, and advancing the priority of transforming and modernising the provincial economy.

By developing and maintaining sport, arts, and culture infrastructure, the Department will contribute to the LDP priority: Integrated and Sustainable Socio-Economic Infrastructure Development, enhancing access to economic nodes, social services, and ICT, while also accelerating social change and improving the quality of life for Limpopo citizens. Key interventions include implementing the Limpopo

Social Cohesion and Nation Building Strategy, increasing participation in sport and recreation programmes, expanding learner involvement in School Sport and Arts-in-Schools programmes, and promoting active engagement in social cohesion initiatives, thereby fostering a diverse and socially cohesive society with a common national identity.

Strategic Priority 2: Reduce poverty and tackle the high cost of living

The Department will strengthen social cohesion and nation building by promoting and protecting Limpopo's diverse languages and cultures, implementing a provincial civic education campaign on the Constitution in public and private schools, and investing in shared public spaces such as parks and cultural institutions. It will also implement school sports programmes and initiatives that foster social cohesion and nation building. These interventions contribute directly to the LDP outcome: "A Diverse, Socially Cohesive Society with a Common National Identity."

Additionally, the Department will support the transformation and modernization of the provincial economy by expanding access to creative industry markets at local, national, and international levels. Key interventions include establishing creative industry hubs, supporting entrepreneurs to access markets, providing skills development in the creative sector, and conducting research to strengthen the province's creative economy.

Strategic Priority 3: Build a capable, ethical and developmental state

The Department, guided by the National Framework towards the Professionalisation of the Public Sector, implements measures to improve efficiency, strengthen skills development, and ensure compliance with laws and regulations, contributing to the Limpopo Development Plan (LDP) priorities. To transform the public service for effective and efficient service delivery, the Department implements the Operation Clean Audit Strategy, strengthens public procurement, reduces red tape, and curbs unauthorized and irregular expenditure. Budgets are strategically allocated to priority provincial projects and growth points, while the National Anti-Corruption Strategy and responsive APPs and IDPs promote ethical and accountable governance.

The department provides services through the following programmes as aligned to the budget structure:

Programme 1: Administration - provides overall financial and strategic management and administrative support for the Department of Sport, Arts and Culture.

Programme 2: Cultural Affairs - provides arts and culture, museum, heritage and language related services to the inhabitants of the Limpopo province.

Programme 3: Library and Archive Services - provides comprehensive library and archive services in the province.

Programme 4: Sport and Recreation - provides sport and recreation activities for the inhabitants of the province.

Review of the current financial year (2025/26)

During the 2025/26 financial year, the Department planned forty-five (45) indicators across its programmes, as outlined in the Annual Performance Plan (APP). As of 31 December 2025, forty-two (42) indicators were scheduled for reporting. Of these, thirty-one (31) indicators, or 73.0 percent, were achieved, while eleven (11) indicators, representing 27.0 percent, were not achieved.

Programme 1: Administration

Performance targets		Annual target 2025/26	Actual as at 31 December 2025	Actual %
1.1	Percentage of valid invoices paid within 30 days	100%	99.6%	99.6%
1.2	Percentage preferential procurement spent by sex/gender, age and disability	Minimum 40% target Women, 30% for Youth and 7% for person with disabilities	Women: 61.44%, Youth: 36.06%; Person with disabilities: 9.12%	Women: 61.44%, Youth: 36.06%, PWD: 9.12%
1.3	Number of skills development interventions implemented	20	20	100%
1.4	Number of capacity building programmes implemented	2	2	100%
1.5	Number of employee health and wellness programmes implemented	6	7	116.7%
1.6	Number of GBVF workshops conducted	12	9	75%

As at 31 December 2025, the Administration programme achieved strong overall performance, meeting or exceeding most of its six planned performance targets. The Department demonstrated compliance in preferential procurement, surpassing targets for women (61.4 percent), youth (36.1 percent), and persons with disabilities (9.1 percent). Invoice payments within 30 days reached 99.6 percent, slightly below the 100.0 percent target. Both capacity-building programmes were fully implemented, while all planned skills development interventions were successfully delivered. Employee health and wellness programmes exceeded the target, with seven programmes implemented against a target of six. However, only 75.0 percent of planned GBVF workshops were conducted. The programme is on target

in terms of achieving set targets for the period under review, as the only outstanding targets are those planned for Quarter 4.

PROGRAMME - 2: CULTURAL AFFAIRS

Performance targets		Annual target 2025/26	Actual as at 30 September 2025	Actual %
	Sub-programme : Arts and Culture			
2.1	Number of community conversations / dialogues implemented to foster social interaction	30	28	93
2.2	Number of provincial flagship projects financially supported	3	2	67
2.3	Number of provincial community arts development programmes supported	1	1	100
2.4	Number of national days hosted	3	4	133
2.5	Number of statutory and non–statutory bodies supported	7	6	86
2.6	Number of capacity building programmes for Arts and Culture practitioners implemented	5	5	100
2.7	Number of GBV&F awareness campaigns implemented	15	14	93
2.8	Number of creative industry entrepreneurs supported to access markets	60	61	102
2.9	Number of creative digital hubs established	1	0	0
2.10	Percentage Provincial Theatre construction	66% Construction	53%	-13
2.11	Number of Creative Industry projects implemented	10	8	80
2.12	Number of Arts in Schools programmes implemented	5	5	100
	Sub-programme: Museums			
2.13	Number of job opportunities created through arts, culture and Heritage.	166	178	107
	Sub-programme: Heritage Resource Services			
2.14	Number of initiatives implemented to raise awareness of the national symbols	35	30	86
2.15	Number of heritage educational initiatives implemented	20	15	75
	Sub-programme: Language Services			
2.16	Percentage of documents received for translation and editing	100%	100%	100

Performance targets		Annual target 2025/26	Actual as at 30 September 2025	Actual %
2.17	Number of Terminology lists developed	2	-	
2.18	Number of Multilingualism promotion campaigns conducted.	15	12	80

As at 31 December 2025, the Arts and Culture sub-programme recorded substantial progress against its planned performance targets. A total of 28 community conversations and dialogues were implemented to foster social interaction, achieving 93.0 percent of the annual target. Two of the three (3) planned provincial flagship projects were financially supported, representing 67.0 percent achievement. The planned provincial community arts development programme was fully supported, while the hosting of national days exceeded the target, with four events hosted against a target of three, achieving 133.0 percent. Support to statutory and non-statutory bodies reached 86 percent, with six of the seven planned bodies supported.

PROGRAMME - 3: LIBRARY AND ARCHIVES

Performance targets		Annual target 2025/26	Actual as at 31 December 2025	Actual %
	Sub-programme : Library Services			
3.1	Number of libraries established	2 achieving practical completion (Tshaulu, and Mampane)	Mampane library - 98% progress Tshaulu library - 42% progress of Bungeni library - 67% progress Matlerekeng/ Moutse West library - 45% progress	Mampane library - 98% progress Tshaulu library - 42% progress of Bungeni library - 67% progress Matlerekeng/ Moutse West library - 45% progress
3.2	Number of library materials procured	30 000	15 707	52
3.3	Number of people accessing libraries	250 000	181 466	73
	Sub-programme : Archives			
3.4	Number of public awareness programmes conducted about archival services	10	8	80
3.5	Number of record classification systems approved	10	8	80
3.6	Number of archive and records training conducted	10	8	80
3.6	Number of oral history projects undertaken	20	15	75

The sub-programme Library Services has made notable progress during the period under review. On the target for the establishment of new libraries were the practical completion of two libraries at Tshaulu

and Mampane is anticipated by end of the financial year. As of 31 December 2025, the Mampane Library is almost complete, with 98.0 percent progress achieved, positioning it for handover. Tshaulu Library has reached 42.0 percent completion, while Bungeni Library and Matlerekeng/Moutse West Library are at 67.0 percent and 45.0 percent progress, respectively. These figures indicate steady advancement in expanding library infrastructure, although Tshaulu and Matlerekeng/Moutse West will require continued monitoring to ensure timely completion.

PROGRAMME - 4: SPORT AND RECREATION

Performance targets		Annual target 2025/26	Actual as at 31 December 2025	Actual %
	Sub-programme :Sport			
4.1	Number of athlete development programmes supported.	5	5	100
4.2	Number of sport academies supported	6	6	100
4.3	Number of people trained to support sport academy programmes.	100	50	50
4.4	Number of local leagues supported.	50	88	176
4.5	Number of people trained in club development.	500	500	100
4.6	Number of professional women boxing bout supported through the sport confederation	1	1	100
4.7	Number of provincial programmes implemented.	2	1	50
	Sub-programme :Recreation			
4.8	Number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and recreation	950	569	60
4.9	Number Sport and Recreation programmes in communities supported.	20	16	80
4.10	Number of Indigenous Games clubs supported per code.	243	173	71
	Sub-programme: School Sport			
4.11	Number of people trained to deliver school sport.	230	75	33
4.12	Number of school sport programmes supported at a district and local level.	100	93	93
4.13	Number of schools participating in the school sport programmes	1500	1 212	81
4.14	Number of learners supported participating in the National School Sport Championships.	473	662	140

The Sub-programme Sport has made significant progress in several key areas. All five planned athlete development programmes and six sport academies were fully supported, achieving 100.0 percent of the set targets. Local leagues significantly exceeded expectations, with 88 leagues supported against a target of 50, representing 176.0 percent achievement. In addition, a professional women's boxing bout was successfully supported through the sport confederation.

However, some targets under the Sport sub-programme remain underachieved. Only 50 of the targeted 100 people were trained to support sport academy programmes, resulting in 50.0 percent achievement. Furthermore, only one of the two planned provincial programmes was implemented, achieving 50.0 percent of the target.

Outlook for the coming financial year (2026/27)

In 2026/27, the Department of Sport, Arts, and Culture will consolidate gains in heritage preservation, cultural promotion, social cohesion, sport development, and library services. With continued investment in infrastructure, human capital, and strategic programmes, the province is set to strengthen economic participation, foster inclusive cultural and sporting environments, and enhance its profile as a hub for heritage tourism, creative industries, and social development.

Cultural Affairs - The Department will continue to advance social cohesion and nation-building by increasing participation in cultural programmes. Flagship initiatives such as the Mapungubwe Arts and Culture Festival and Kuluma Vukanyi will remain central, with ongoing exploration of innovative and diversified implementation approaches.

Support will be provided to statutory and non-statutory bodies to promote and protect heritage, national symbols, languages, arts, and culture. Each body is tasked with developing business plans aligned with their legislative mandates, focusing on active participation of women, people with disabilities, and the protection of children to foster cohesive communities.

Library and Archive Services - The Department will continue to improve access to library and information services through the delivery of library infrastructure, with 3 new libraries achieving practical completion in 2026/27. Efforts will focus on increasing library usage, with 450,000 people projected to access services. The Department will also enhance access to resources through digital platforms, including e-books and online information services.

Archives services will be strengthened through public awareness programmes, approved record classification systems, archival and records training, and oral history projects. These initiatives aim to ensure the preservation, accessibility, and utilisation of provincial records and history.

Sport and Recreation - The Department will continue to promote the health and well-being of citizens by expanding access to sport and recreation opportunities across the province. In 2026/27, five athlete development programmes will be supported through six sport academies, with 100 individuals trained to deliver high-performance programmes. Club development initiatives will continue, training 500 individuals to enhance capacity at the grassroots level, while professional women's boxing will receive ongoing support.

Community recreation programmes will benefit 384,156 participants, with 950 schools, hubs, and clubs provided with equipment and attire to enable participation, and 25 community-based sport programmes supported. Indigenous Games clubs will also be promoted across 261 codes. In school sport, 230 individuals will be trained to deliver programmes, 50 district and local leagues will be supported, and participation is expected to grow to 2,500 schools, with 473 learners competing at the National School Sport Championship. These initiatives will strengthen pathways for talent development, encourage active lifestyles, foster inclusivity for people with disabilities, and support provincial teams in national competitions, contributing to the development of an active, healthy, and winning citizenry.

Reprioritisation

The overall budget for 2026/27 was reprioritised to absorb the budget pressures within the vote and compensation of employees was revised to ensure that all the posts are fully funded. The goods and services were reprioritised to cater for compensation of employees under library services as a result of posts for librarians and assistant librarians which were evaluated and moved from level 4 to 5 and level 7 to 8 and more posts were added. Goods and services were also reprioritised within other items to ensure that preference is given to contractual obligations such as security services, rental of office building, maintenance and repair of government vehicles, audit fees and some of the key accounts in the 2026/27 financial year budget.

Programme 2: Cultural Affairs

An average amount of R2.397 million is reprioritised in 2026/27 from Programme 3 from different economic classifications to cater for the pressure realised within compensation of employees for salaries and goods and services items.

Programme 3: Library and Archive Services

An average amount of R2.358 million is reprioritised in 2026/27 to Programme 3 from goods and services economic classifications due to the savings realised after the new contract for personnel security services for libraries and offices was appointed to cater for the pressures realised to Programme 2 across different economic classifications for salaries and leave gratuities for early retirements within the equitable share.

Programme 4: Sport and Recreation

A total amount of R0.558 million is reprioritised in 2026/27 from Programme 1 across different economic classifications to augment for the shortfall on salaries and leave gratuities for early retirements within the equitable share.

Procurement

The Supply Chain function will continue to serve as an integral service delivery vehicle of the department. The Supply Chain function of the department forms part of the Administration Programme which render strategic administrative support to the core programmes and the department is looking forward to strengthening Supply Chain function. The department developed its own Supply Chain Management Policy for procurement in line with the Public Finance Management Act (PFMA), Preferential Procurement Policy Framework Act (PPPFA) and other instruction notes issued by Provincial Treasury. The department's Supply Chain Management Policy has been aligned with the 2022 Preferential Procurement Regulations, focusing on specific goals such as empowering woman, youth, people with disabilities and military veterans.

The department will continue to intensify its efforts to pay the supplier within 30 days of receiving invoices in line with Treasury Regulation 8.2.3 and will continue to make use of the Central Supplier Database (CSD) to select vendors/suppliers when sourcing quotations for goods and services and has embarked in ensuring that local suppliers are empowered and participate in the growth of the local economy. The main aim is to ensure that the process is fair, transparent, competitive and equitable, while also ensuring empowerment of vulnerable groups through public procurement. The following projects are planned for procurement for the 2026/27 financial year, which are included in the procurement plan:

- 3-year Term contract for personnel suitability check.

- 3-year Term contract for transport services for all districts.
- 3-year Term Contract: Tuck-shop Rental at Schoemansdal Museum.
- 3-year Term Contract: Events Management (Catering, Toilets, Jumping Castles, Tables, Chairs, PA System, Tents)
- 3-year Term Contract: Internet Connections
- 3-year Term Contract: Installation of new Library Security Systems
- Once off Supply and delivery of Computers and Laptops
- 3-year Term Contract: Supply and delivery of Cartridges
- 3-year Term Contract: Subscription of e-Periodicals
- Supply, delivery, installation of Facial Counting System in Capricorn District Libraries, including 3-year support and maintenance
- 3-year Term Contract: Supply and delivery of New Library and Office Furniture
- 3-year Term Contract: Personal Protective Clothing
- 3-year Term Contract: Auctioneering Services
- Once off Supply and delivery of Digitization Equipment
- Once off Supply and delivery of Conservation Equipment

Other projects planned 2026/27 financial year and throughout the MTEF period:

- Provincial Heritage Day Celebration;
- Provincial Freedom Day Celebration;
- Provincial Africa Day Celebration;
- Provincial Youth Camp and Big Walk;
- Sport awards;
- Accommodation and meals for learners to National Championships;
- Sport equipment and attire for schools, hubs and clubs;
- Other ICT services;
- Cleaning Materials; and
- Stationery.

While contract management remains a challenge, efforts are underway to build capacity during the review of the structure. The department remains committed to aligning its procurement plans with the government's supply chain management guidelines, policies, and regulations to ensure effective and ethical procurement of goods and services following the five pillars of procurement.

The Procurement plan has been developed and aligned to the Annual Performance Plan, the allocated budget and the business plans of various programmes.

The Departments' major procurement activities are centered around services related to its various cultural, sport and recreation events, such as catering, transport, medical assistance, and training/facilitation. Furthermore, library material, Information Communication Technology (ICT) services and equipment, sport attire and equipment for schools and sport clubs that the department supports which also form a major part of the department's procurement activities. This requires a strategic approach to ensure efficiency gains, value for money and the streamlining of processes to ensure that services are rendered on time and within budget.

Measures to be put in place to minimise delays in the procurement processes especially for major projects.

The department will ensure that the procurement plan is in place with envisaged dates.

Ensure that the procurement processes are followed as per the envisaged dates that are on the procurement plan;

The department will arrange term contracts.

The procurement will be done in line with the procurement and demand management plan of the 2026/27 financial year.

Receipts and financing

Summary of receipts

The table below illustrates the department's summary of receipts per source of funding over the 2025 MTEF.

Table 10.1 (a): Summary of receipts: Sport, Arts and Culture

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	325 201	411 699	501 957	643 637	518 637	518 637	605 371	548 325	478 648
Conditional grants	224 628	229 850	242 379	233 855	233 855	233 855	247 531	253 380	264 429
<i>EPWP Intergrated Grant for Provinces</i>	2 106	1 769	2 049	3 531	3 531	3 531	3 442	–	–
<i>Social Sector EPWP Incentive Grant for Community Library Services Grant</i>	–	–	873	–	–	–	–	–	–
<i>Mass Participation & Sport Development Grant</i>	157 544	166 685	168 969	161 431	161 431	161 431	169 153	175 036	183 618
<i>Mass Participation & Sport Development Grant</i>	64 978	61 396	70 488	68 893	68 893	68 893	74 936	78 344	80 811
Departmental receipts	–	–	–	–	–	–	–	–	–
Total receipts	549 829	641 549	744 336	877 492	752 492	752 492	852 902	801 705	743 077

The department receives a provincial allocation in the form of an equitable share, and national conditional grants allocation in respect of the Community Library Services and Mass Participation and Sport Development.

The departmental receipts shows an increasing trend from R549.829 million in 2022/23, R641.549 million in 2023/24, R744.336 million in 2024/25 to an estimate of R877.492 million in 2025/26 financial year. Over the MTEF the receipts is estimated to decrease by 2.8 percent in 2026/27 to R852.902 million, a further decreases of 5.5 percent in 2027/28 to R801.705 million and 7.3 percent to R743.077 million in 2028/29 financial year.

The equitable share allocation amounts to R605.371 million in 2026/27 which represents 71.0 percent of the overall budget whilst conditional grants amounts to R247.189 million or 29.0 percent. The equitable share increased from R325.201 million in 2022/23 to an estimate of R643.637 million in 2025/26. The allocation decreased from R643.647 million in 2025/26 by 5.9 percent to R605.371 million in 2026/27 financial year as a result of reduction to the baseline which affected the provincial priorities allocations for the Maintenance of Provincial Archives and upgrading and the Construction of the Provincial Theater.

Total conditional grants increased from R224.628 million in 2022/23 to an estimate of R233.855 million in 2025/26, increased by 5.7 percent to R247.531 million in 2026/27 and increased by 4.0 percent to R253.380 million in 2027/28 and 4.3 percent to R264.429 million in 2028/29 financial years.

The Community Library Grant's allocation amounts to R169.153 million in 2026/27, R175.036 million in 2027/28 and R183.618 million in 2028/29 and this grant is meant for increasing access to libraries in the communities through building more libraries and resourcing them with books, library material, equipments, furniture and competent personnel.

The Mass Participation and Sport Development Grant's allocation of R74.936 million in 2026/27, R78.344 million in 2027/28 and R80.811 million in 2028/29 is aimed to engage communities in mass sport participation to improve the health profile of communities in the province.

An allocation of R3.100 million in 2026/27 for the Expanded Public Works Programme (EPWP) Grant which is meant for engaging the unemployed youth in different jobs to acquire work related experience and skills which will also stimulate the economy.

Departmental own receipts collection

Table 10.1(b) provides summary of total departmental own receipts collection over the seven-year period.

Table 10.1 (b): Summary of departmental receipts collection: Sport, Arts and Culture

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	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	1 723	2 418	3 624	2 532	2 532	2 556	2 580	2 609	2 863
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	137	-	-	-	-	-	108	-
Transactions in financial assets and liabilities	1 343	54	406	111	111	350	119	115	96
Total departmental receipts	3 066	2 609	4 030	2 643	2 643	2 906	2 699	2 832	2 959

The overall revenue estimates of the department increased from R2.643 million in 2025/26 to R2.699 million in 2026/27 which translates to 2.1 percent increase and by 4.9 percent to R2.832 million in 2027/28 million and R2.959 million or 4.5 percent in 2028/29 financial year respectively.

The main source of revenue for the department is derived from entrance fees item for hosting of the annual Mapungubwe Arts festivals. This item accounts for almost 86.3 percent of the total departmental own revenue budget.

Sale of goods and services other than capital assets: This includes parking fees, commission received on insurance premiums and entrance fees for Mapungubwe Arts Festival. The marginal budget increase over the 2026/27 MTEF is due to the unpredictable nature of these revenue sources. The item is estimated to collect R2.580 million in 2026/27, R2.609 million in 2027/28 and R2.863 million in 2028/29 financial year.

Revenue from Transactions in financial assets and liabilities relates to the recovery of prior years' expenditure such as salary overpayments, over-paid suppliers, breached bursary contracts, etc. The department is very conservative in terms of budgeting for this source due to its uncertain nature and estimated at R0.119 million in 2026/7, R0.115 million in 2027/28 and R0.096 million in 2028/29 which decreases over the MTEF.

Strategies to increase revenue collection

The department is looking at the possibilities of renting out the Kiosk at the Schoemansdal museum and to have other recreational facilities at the museum that would make it attractive for patrons, and this will ultimately increase revenue collection in the MTEF period. The process is the developmental stage and it will unfold in phases until it is fully functional.

Donor Funding

The department does not receive any donations.

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 10.2(a) and 10.2(b) below provide a summary of payments and estimates per programme and economic classification over the seven-year period.

Table 10.2 (a): Summary of payments and estimates by programme: Sport, Arts and Culture

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	202 608	181 218	186 331	210 507	207 220	207 220	216 372	226 110	234 161
2. Cultural Affairs	69 838	111 145	173 535	292 682	158 109	158 109	221 946	161 196	84 148
3. Library and Archives	158 382	231 954	262 591	263 258	276 118	276 118	278 718	289 911	299 671
4. Sport and Recreation	81 139	101 451	109 038	111 045	111 045	111 045	135 866	124 488	125 097
Total	511 967	625 768	731 495	877 492	752 492	752 492	852 902	801 705	743 077
Direct charge on the Provincial Revenue Fund									
Members remuneration	-	-	-	-	-	-	-	-	-
Other (Specify)									
Total payments and estimates	511 967	625 768	731 495	877 492	752 492	752 492	852 902	801 705	743 077

The tables above shows the departmental expenditure trend during the past three years and the budget growth over the MTEF. The department's expenditure increased from R511.967 million in 2022/23 by 22.2 percent to R625.768 million in 2023/24 and increases by 16.9 percent to R731.495 million in 2024/25 financial years and estimated at R877.492 million in 2025/26, decrease over the MTEF period by 2.8 percent in 2026/27 to R852.902 million, a further decrease of 6.0 percent in 2027/28 to R801.705 million and 7.3 percent to R743.077 million in 2028/29 financial year. The decrease between medium term estimates is due to provincial priorities allocations under equitable reflecting the anticipated completion of the provincial theatre by February 2027.

The equitable share decreases from R643.637 million in 2025/26 by 5.9 percent to R605.371 million in 2026/27 as a result of reduction in the allocation for the Provincial Theater which decreased from R216.000 million to R125.000 million. The total equitable share budget is inclusive of the following provincial priorities over the MTEF period amounting to R171.279 million in 2026/27, R95.400 million in 2027/28 million and R13.200 million in 2028/29 as follows: Provincial Theater amounting to R125.000 million in 2026/27 and R70.000 million in 2027/27; A once off allocation of R4.800 million in 2026/27 for the Digitalization of the Provincial Archives; Operationalisation of the Provincial Theatre amounting to R18.100 million in 2026/27 and R12.600 million in 2027/28; Maintenance of 22 libraries allocated R8.000 million in 2026/27, R12.800 million in 2027/28 and R13.200 million in 2028/29; and Sport High Performance Centre amounting to R15.379 million. **Summary of economic classification**

Table 10.2(b) provides a summary of payments and estimates by economic classification.

Vote 10. Sports, Arts and Culture

Table 10.2 (b): Summary of payments and estimates by economic classification: Sport, Arts and Culture

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	445 222	518 592	554 886	596 774	596 588	596 588	623 710	644 666	662 850
Compensation of employees	197 276	212 401	250 103	269 874	272 334	272 334	293 166	302 802	312 188
Goods and services	247 946	306 191	304 783	326 900	324 254	324 254	330 544	341 864	350 662
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	10 308	14 495	19 126	18 417	18 365	18 365	21 505	21 990	22 223
Provinces and municipalities	250	398	657	715	715	715	867	896	924
Departmental agencies and accounts	–	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	8 394	12 177	15 654	15 802	15 067	15 067	16 376	17 381	18 621
Households	1 664	920	1 715	750	1 433	1 433	3 071	2 483	1 410
Payments for capital assets	56 437	92 681	157 463	262 301	137 539	137 539	207 687	135 049	58 004
Buildings and other fixed structures	43 801	74 489	144 881	250 494	125 494	125 494	179 229	115 990	48 152
Machinery and equipment	10 465	18 033	12 582	11 807	12 045	12 045	28 458	19 059	9 852
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	2 171	159	–	–	–	–	–	–	–
Payments for financial assets	–	–	20	–	–	–	–	–	–
Total economic classification	511 967	625 768	731 495	877 492	752 492	752 492	852 902	801 705	743 077

Compensation of employees shows an increasing trend over the seven-year period from R197.276 million in 2022/23 and increases to R212.401 million in 2023/24 and R250.103 million in 2024/25 to an estimate of R269.874 million in 2025/26. The increase over the MTEF is in respect of inflationary related increases, the improvement of the conditions of service and additional allocation to cover the carry-through costs of wage increases. The increase is also driven by the filling of vacant posts over the years.

The allocation for 2026/27 of R293.166 million which shows an increase of 8.6 percent from the 2025/26 was mainly as a result of the increase on Community Library Conditional grant's compensation of employees which will cover for the cost of evaluation results for librarians and library assistants posts which will be moved to the higher levels, e.g. from level 4 to 5 and 7 to 8 and 2027/28 amounts to R302.802 million which represent an increase of 3.3 percent and 2028/29 amounts to R312.188 million which increases by 3.1 percent.

Goods and services expenditure trend shows an increase from R247.946 million in 2022/23 to an estimate of R326.900 million in 2025/26. Goods and Services is allocated R330.544 million in 2026/27 financial year which shows a slight increase of 1.1 percent as a result of reprioritisation to compensation of employees to cover for the evaluation of posts under library services and increase by 3.4 percent to R341.864 million in 2027/28 and in 2028/29 increases by 2.6 percent to R350.661 million. Included in

the goods and services allocations, an amount of R3.076 is allocated towards the planning and feasibility studies for Sport High Performance Centre.

The goods and services allocation for 2026/27 represent 38.3 percent of the total budget. The goods and services allocated for equitable share is allocated for contractual obligations, key accounts, core projects such as Mapungubwe Arts Festival build ups and the main festival, Ku Luma Vukanyi, maintenance of museums, language services programmes, archives services programmes, support to active recreation, support to people living with disabilities, support to provincial teams for national championships, support to hubs and also for the earmarked funds allocated for National Historic days, Creative Industry, Security services, Promotion and Development of artists.

Transfers and subsidies show an expenditure trend from R10.308 million in the 2022/23, R14.496 million in 2023/24, R19.126 million in 2024/25 to an estimate of R18.417 million in 2025/26. The allocation for 2026/27 shows an increase from the 2025/26 of 16.8 percent to R21.505 million which is allocated mainly for transfers to statutory bodies and payments of leave gratuities for retirements of employees amounting to R3.019 million, increased by 2.3 percent to R21.990 million in 2027/28 and increased by 1.1 percent to R22.223 million in 2028/29 respectively. The allocations for 2026/27 constitutes 2.5 percent of the total budget. Transfers and Subsidies funded from equitable share is allocated R11.691 million which represents 1.9 percent of the equitable share budget.

An amount of R0.867 million is allocated towards Provinces and Municipalities to cover for rates and taxes and the renewal of licensing of government vehicles, R1.191 million allocated under Departmental agencies and Accounts to pay for transfers to Heritage Authority.

Included in the 2026/27 allocation, an amount of R16.376 million under Non-Profit Institutions is the transfer to Arts and Culture Council, Geographical Names Committee, Provincial Language Committee, Library Board, Archives Council, Sport Academy and Sport Federations, and R3.019 million allocated for payments for leave gratuities for those employees who will exit the public service through the Early Retirement and Voluntary Exit programmes and R0.052 million for injury on duties.

Payments for capital assets show an expenditure increase from R56.437 million in the 2022/23 financial year to an estimate of R262.301 million in 2025/26. The budget is projected to decrease by 20.8 percent to R207.687 million in 2026/27, decreases again by 35.0 percent to R135.049 million in 2027/28 and by 57.0 percent to in 2028/29 to R58.004 million.

Included in the allocation for 2026/27 under the payment for capital assets an amount of R125.000 million is allocated for the construction of the Provincial Theater and R41.926 million is directed towards

the construction of libraries, R12.303 million for the planning of the Sport High Performance Centre and R28.458 million is allocated for the procurement of IT equipments and office furniture in libraries and towards the operationalization of the theater and the digitalization of the provincial archives.

Infrastructure payments

Departmental infrastructure payments

Table 10.2(c) table below provides a summary of infrastructure expenditure and estimates by category, the details are outlined in the Table B5 annexure.

Table 10.2 (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	27 264	36 276	19 291	21 070	21 187	21 187	9 650	14 500	14 954
Maintenance and repairs	12 482	27 447	15 394	16 570	16 687	16 687	9 650	14 500	14 954
Upgrades and additions	14 782	8 829	3 897	4 500	4 500	4 500	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	26 184	65 660	140 984	245 994	120 994	120 994	179 229	118 633	48 152
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Current	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure leases	-	-	-	-	-	-	-	-	-
Non infrastructure	-	-	-	-	-	-	-	-	-
Total department infrastructure	53 448	101 936	160 275	267 064	142 181	142 181	188 879	133 133	63 106

The table above shows the summary of payments and estimates on infrastructure by the department.

The department's overall infrastructure, which constitutes of both equitable share and conditional grants shows an increasing expenditure trends by 90.7 percent from R58.006 million in 2022/23 to R101.936 million in 2023/24 and further increased by 57.2 percent to R160.275 million in 2024/25 to an estimate of R267.064 million in the 2025/26 financial year which was revised to R142.181 million during the adjustment budget as a result of slow progress on the construction of the provincial theatre.

Over the 2026 Medium-Term Expenditure Framework (MTEF) period, the overall infrastructure expenditure is projected to decrease by 29.3 percent to R188.879 million in 2026/27, 29.5 percent to R133.133 million in 2027/28 and by 52.6 percent to R63.106 million in 2028/29. During the 2026/27 financial year, the bulk of the allocation is for the construction of the Provincial theatre which takes 66.2 percent of the overall budget and is funded from the equitable share budget. The decline in the outer years is mainly attributable to the completion of major capital projects, particularly the provincial theatre.

Expenditure on existing infrastructure assets increased by 33.1 percent from R27.264 million in 2022/23 to R36.276 million in 2023/24, before decreasing by 46.8 percent to R19.291 million in 2024/25. The allocation increased by 9.2 percent to an estimate of R21.070 million in the 2025/26 financial year.

Over the MTEF period, expenditure on existing infrastructure assets is projected to decline by 54.2 percent to R9.680 million in 2026/27, increase by 50.3 percent to R14.500 million in 2027/28, and increase slightly by 3.1 percent to R14.964 million in 2028/29. These movements reflect shifting priorities between refurbishment and new infrastructure development.

Source of funding

Equitable Share allocation is projected to fluctuate significantly over the medium term. It is expected to decrease by 35.6 percent from R228.270 million in 2025/26 to R146.953 million in 2026/27, declining further by 37.2 percent to R84.500 million in 2027/28. A further substantial decrease of 82.3 percent to R14.964 million in 2028/29 is anticipated, primarily due to the completion of the provincial theatre project.

Conditional Grants is expected to grow steadily. It rises to R41.926 million in 2026/27 by 8.1 percent, increase by 16.0 percent to R48.633 million in 2027/28, and decreases by 1.0 percent to R48.152 million in 2028/29, reflecting continued targeted funding support.

Maintenance and repairs:

Maintenance and repairs expenditure increased by 119.9 percent from R12.482 million in 2022/23 to R27.447 million in 2023/24, before declining by 43.9 percent to R15.394 million in 2024/25. The allocation decreased marginally by 0.9 percent to an estimate of R15.858 million in 2025/26.

Over the MTEF period, expenditure on maintenance and repairs is projected to decrease by 41.8 percent to R9.650 million in 2026/27, increase by 50.3 percent to R14.500 million in 2027/28, and further increase by 3.1 percent to R14.954 million in 2028/29. The initial decline reflects the reprioritisation of resources towards major capital projects, while the subsequent increases support asset preservation and sustainability.

The maintenance and repairs budget over the 2026/27 MTEF is allocated for the maintenance and repairs of seven (22) libraries, head office building (1) and three (3) museums through the equitable share provincial priorities.

Upgrade and Additions

Expenditure on upgrades and additions declined by 40.3 percent from R14.782 million in 2022/23 to R8.829 million in 2023/24 and further declined by 55.9 percent to R3.897 million in 2024/25. The allocation increased by 15.5 percent to R4.500 million in the 2025/26 estimate.

Over the Medium-Term Expenditure Framework (MTEF) period, no allocations are provided for upgrades and additions in 2026/27, 2027/28 and 2028/29, reflecting a 100.0 percent decrease from the 2025/26 revised estimate. The constrained growth reflects limited fiscal space and prioritization of new infrastructure delivery.

New infrastructure assets:

Spending on new infrastructure assets increased by 150.8 percent from R26.184 million in 2022/23 to R65.660 million in 2023/24 and further increased by 114.7 percent to R140.984 million in 2024/25. This substantial growth is driven mainly by the construction of the provincial theatre. The allocation is projected to increase by 74.5 percent to R245.994 million in 2025/26.

Over the MTEF period, expenditure is expected to decline by 27.1 percent to R179.229 million in 2026/27, by 33.8 percent to R118.633 million in 2027/28 and by 59.4 percent to R48.152 million in 2028/29, reflecting the anticipated completion of the provincial theatre by February 2027 which takes the bulk of the budget.

Included in the allocation for 2026/27 of R179.229 million, R125.000 million is allocated towards the construction of provincial theatre, R41.926 million for the construction of libraries and R12.303 million towards the planning of the Sport High Performance Centre.

Departmental Public-Private Partnership (PPP) projects

The department does not have registered PPP projects.

Transfers

Transfers to Public Entities

The department does not have Public Entities.

Transfers to other entities

The department transfers funds to ten (10) statutory bodies and their functions are as follows:

- Arts and Culture Council facilitate District and Local Arts and Culture Councils established, develop Database for artists per District, support Arts Structures in promoting arts and culture, implement Arts and Culture programmes in Community Arts Centers, support and capacitate artists.
- Geographical Names Committee assist the department in promoting LPGNC through public awareness campaigns, recommendations of names for approval and gazetting by the SAGNC and Minister of Sport, Arts and Culture, implement community consultations and establishing of District LPGNC.
- Heritage Resource Authority identify and grade heritage sites, recommend heritage sites for national and local grading, implement community consultations, develop and maintain heritage and monument sites database.
- Provincial Language Committee monitor the use of the official languages of Limpopo (Afrikaans, English, IsiNdebele, Sepedi, Tshivenda and Xitsonga), monitoring the provision of the Limpopo Language Act regarding the use of languages and make recommendations to the MEC and Legislature regarding any proposed or existing language legislation, practice or policy.
- Library Board assist in norms and standards consultative meetings, approve Library and Information Services norms and standards and monitoring visits on the functionality, efficiency, and accessibility of libraries.
- Library for the Blind assist the department to establish and maintain the number of existing libraries providing a service for the visually impaired.
- Archives Council facilitate in Oral History Conference hosting, development of Archives policies and awareness programmes in schools.
- Sport Academy support athletes in sports academies and assist in training people to deliver academy programmes.
- Sport Confederations facilitates in training, implementing youth programmes, women empowerment programmes, disability sport and active recreation development programmes, support athletes and implementation of sport and recreation projects.

Table 10.2 (d) provides information on transfers to other entities.

Table 10.2 (d): Summary Departmental transfers to other entities (excluding municipalities and 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
Geographical Names Committee	300	1 000	1 100	1 150	1 150	1 150	1 191	1 231	1 269
Moral Regenerations Movement	200	250	–	–	–	–	–	–	634
Limpopo Sport Academy	5 848	6 526	7 444	6 750	6 750	6 750	7 030	7 640	7 880
Limpopo Sport Federations	1 300	2 351	2 510	2 617	2 617	2 617	2 724	2 939	3 031
LIHRA	–	1 000	1 100	1 150	1 150	1 150	1 191	1 231	1 269
Arts and Culture Council	300	1 000	2 300	1 150	1 150	1 150	1 190	1 231	1 269
Library Board	–	200	300	1 100	1 100	1 100	1 140	1 177	1 214
Library for the Blind	446	600	1 000	1 200	1 200	1 200	1 200	1 200	1 300
Archives Council	–	250	300	1 100	1 100	1 100	1 140	1 177	1 213
Provincial Language Committee	–	–	700	735	–	–	760	786	811
Total departmental transfers	8 394	13 177	16 754	16 952	16 217	16 217	17 566	18 612	19 890

The table above shows the transfers to statutory bodies and the expenditure shows an increasing trend throughout the years with R8.394 million in 2022/23, increased by 57.0 percent to R13.177 million in 2023/24 and increased further by 27.1 percent to R16.754 million in 2024/25 financial year to an estimate of R16.952 million in 2025/26 financial year. The allocation for transfers increases to R16.566 million which is represented by 3.6 percent in 2026/27.

In 2027/28 the allocation increased by 6.0 percent to R18.612 million and increases by 6.9 percent in 2028/29 to R19.890 million. The reason for the increase above the CPI was also as a result of allocations for the conditional grants which are allocated as per the framework percentages and number of employees who applied for retirements which fluctuates.

The department enters into MOUs with institutions and detailed business plans are provided. The department receives business plans from these organisations and based on these plans, funds are allocated for transfer payments. The agreement will stipulate how funds will be utilized and accounted for by the organisations. The transfers will be guided by the submission of the audited financial statements and business plans prior to the transfers.

7.6.3. Transfers to local government

Table 10.2(e) provides for transfers to municipalities by transfer type and category (A, B and C).

Table 10.2 (e): Summary of Transfers to Local Government by category

R thousand	Audited outcome		Preliminary Outcome	Main appropriation	Adjusted appropriation	Revised estimate	Medium-term receipts estimate		
	2022/23	2023/24	2024/25	2025/26			2026/27	2027/28	2028/29
Category A	-	-	-	-	-	-	-	-	-
Category B	222	365	622	660	660	660	810	837	863
Category C	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total transfers to municipalities	222	365	622	660	660	660	810	837	863

The table above shows transfers to municipalities for the payment of rates and taxes in which the expenditure increased from R0.222 million in 2022/23, R0.365 million in 2023/24 and R0.622 million in 2024/25 to an estimate of R0.660 million in 2025/26. Transfers to municipalities shows an increase of 22.7 percent in 2026/27 to R0.810 million, 3.3 percent to R0.837 million in 2027/28 and 3.1 percent to R0.863 million in 2028/29. The increase in the 2026/27 which is above the CPI is due to the abnormal fluctuation by the municipality which is unpredictable.

Receipts and retentions

Receipts and retentions is not applicable to the department.

Programme Description

Descriptions and Outputs

Programme 1: Administration

Description and objectives

The Administration programme is the main support function to the department and aims to offer political and strategic direction while supporting the department through corporate management services. It primarily contributes to the department's strategic outcome: An effective, compliant, and accountable governance system enhancing service delivery.

Programme purpose: To conduct the overall management and administrative support of the department.

Programme Outcome: An effective, compliant, and accountable governance system enhancing service delivery.

Programme outputs:

Established robust financial management and compliance system;
Implement skills development interventions ; and
Ensure Operations Management Framework is fully implemented.

Programme objectives: Provide innovative and integrated strategic support services.

The programme consists of the following sub-programmes:

Office of the MEC - To provide administrative, client liaison and support service to the Member of the Executive Council (MEC).

Corporate Services - Rendering of an internal and external communication and marketing service, managing the overall administration of the Department which includes financial management human resource management and development, registry, messenger services, legal administration and transport services.

9.2. Programme expenditure analysis

The Administration programme is the main support function to the department and the contractual obligations are centralized within the Administration programme such as, office rentals, audit fees, telephone expenditure, municipal services, cellular phones and data, computer services, IT equipments and office furniture as well as finance leases for photocopy machines.

Table 10.3(a) and 10.3(b) below provides a summary of payments and estimates by sub-programme and economic classification over the seven-year period.

Table 10.3 (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. MEC's Office	8 921	9 527	9 899	11 974	11 974	11 974	11 885	12 279	12 659
2. Corporate services	193 687	171 691	176 432	198 533	195 246	195 246	204 487	213 831	221 502
Total payments and estimates	202 608	181 218	186 331	210 507	207 220	207 220	216 372	226 110	234 161

Table 10.3 (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	197 312	171 579	182 974	207 728	203 662	203 662	213 266	222 681	231 803
Compensation of employees	95 292	91 801	95 951	109 829	107 071	107 071	110 876	114 535	118 085
Goods and services	102 020	79 778	87 023	97 899	96 591	96 591	102 390	108 146	113 718
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	555	998	1 694	1 112	1 653	1 653	1 721	1 581	1 948
Provinces and municipalities	250	398	657	715	715	715	867	896	924
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	305	600	1 037	397	938	938	854	685	1 024
Payments for capital assets	4 741	8 641	1 643	1 667	1 905	1 905	1 385	1 848	410
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 570	8 482	1 643	1 667	1 905	1 905	1 385	1 848	410
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 171	159	-	-	-	-	-	-	-
Payments for financial assets	-	-	20	-	-	-	-	-	-
Total economic classification	202 608	181 218	186 331	210 507	207 220	207 220	216 372	226 110	234 161

The programme's expenditure reflects an amount of R202.608 million in 2022/23, R181.218 million in 2023/24, R186.331 million in 2024/25. Over the MTEF the budget is estimated to increase from R210.507 million in 2025/26 by 2.8 percent to R216.372 million in 2026/27 and R226.110 million or 4.5 percent in 2027/28 and increase by 3.6 percent in the outer year of the MTEF.

Compensation of Employees increases from R95.292 million in 2022/23 to R109.829 million in 2025/26 which will cater for salaries as well as the filling of vacant posts. The allocation for 2026/27 amounts to

R110.876 million which represents 1.0 percent increment, increases by 3.3 percent in 2027/28 amounts to R114.535 million and R118.085 million in 2028/29 or 3.1 percent increase which will cover the carry-through costs of wage increases and improvement in the conditions of service of staff.

Expenditure on Goods and services decreased from R102.020 million in 2022/23 to R97.899 million in 2025/26. The allocation for 2026/27 increases by 4.6 percent to R102.390 million, increases by 5.6 percent to R108.146 million in 2027/28 and further increase of 5.2 percent in 2028/29 to R113.718 million. Included in the goods and services allocations for 2026/27 are contractual obligations, running costs and key accounts that are allocated within this programme.

Transfers and subsidies shows an increase from R0.555 million in the 2022/23 financial year to an estimate of R1.112 million in 2025/26, increased by 54.8 percent to R1.721 million in 2026/27 as a result of the increased number of employees retiring due to early retirement, decreased by 8.1 percent to R1.581 million in 2027/28 and increased by 23.2 percent to R1.948 in 2028/29 as a result of number of employees who will be retiring.

An allocation for 2026/27 amounting to R0.867 million is allocated to Provinces and Municipalities to cover for rates and taxes and the license renewal for government vehicles and R0.854 million allocated under households for the payment of leave gratuities and injury on duties.

Payments for capital assets show an expenditure of R4.741 million in the 2022/23, R8.641 million in 2023/24, R1.643 million in 2024/25 and an estimate of R1.667 million in 2025/26 financial year. Over the MTEF, the budget is projected to decrease by 16.9 percent to R1.385 million in 2026/27, increases by 33.4 percent to R1.848 million in 2027/28 and decreases by 77.8 percent in the outer year of the MTEF.

The allocation for 2026/27 for the payment for capital assets of R1.725 million is directed towards the payment for lease of machinery and equipment and the procurement of IT equipment and office furniture.

Service delivery measures

Tables 10.3(c) below provide service delivery measures over a seven-year period.

Table 10.3 (c): Service Delivery Measures: Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Unqualified audit opinion with no material findings	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion
Percentage of valid invoices paid within 30 days	1	1	1	1
Percentage preferential procurement spend by sex/gender, age and disability target Women, 30% for Youth and 7% for person with disabilities	Not measured	5	5	5
Number of people reached through skills development interventions	Not measured	1	1	1
% of Operations Management Framework implemented	Not measured	1	1	1

Table 10.3(c) above shows the service delivery measures for Programme 1 – Administration. The Administration programme will continue to offer political and strategic direction while supporting the department through corporate management services. It primarily contributes to the department’s strategic goal: A capable and activist administration which contributes to a modern developmental state, promoting good governance.

The outputs outlined above are aligned with the Medium-Term Development Plan (MTDP) and the Department’s Strategic Plan, reflecting a commitment to compliant, accountable, and responsive governance. These interventions support national priorities under the National Development Plan (NDP), Limpopo Development Plan (LDP), and the STI Decadal Plan (2022–2032), particularly Goal 3 on increasing and future-proofing human capabilities.

The Department’s outputs are strategically designed to strengthen governance, promote job creation, and enhance skills development, thereby contributing to broader outcomes. By ensuring efficient and transparent processes, the Department builds a capable and accountable workforce, fostering public trust and institutional integrity. Initiatives focused on equitable access and inclusion empower women, youth, persons with disabilities and Military veterans, promoting social cohesion and economic participation.

Programme 2 - Cultural Affairs

Description and objectives

- To promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.
- To promote culture, conserve and manage cultural and historical assets of the province by rendering various services such as: Promote, conserve, and develop culture, heritage, and the arts.

- Provide support and management for museums, heritage resources, and cultural organizations.
- Advance multilingualism and support previously marginalized languages.
- Ensure equitable access to library and information services.
- Enhance health and well-being through sport and recreation.
- Foster respect for cultural diversity and develop artistic disciplines into viable industries.
- Transform and strengthen the province's heritage landscape

Programme purpose: To promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.

Programme outcomes: Increased social cohesion and nation building within the diverse cultures of the province Increased access to markets and enhancing the visibility of Limpopo creative industry locally, nationally and internationally.

Programme objectives: Hosting of National Historic days and other cultural events; Increased social cohesion and nation building within the diverse cultures of the province; Accelerate transformation of the provincial heritage landscape; and Promoting and fostering multilingualism.

The programme is comprised of the following sub-programmes:

- Management: Provide strategic managerial direction to Cultural Affairs.
- Arts and Culture: Assistance to organisations for the conservation, promotion and development of culture in terms of the cultural commission and cultural councils Act and the South African Geographical Names Act and, Cultural management support services.
- Museum and Heritage Resource Services: Provincial Museum Service, Provincial Museums in terms of Ordinance 8 of 1975 Province-Aided museums in terms of ordinance 8 of 1975, Local Museums in terms of Ordinance 8 of 1975 and providing assistance to Heritage Council for heritage resource management in the province in terms of the National Resources Act. No. 25 of 1999.
- Language Services: Assistance to the Provincial Language Committee in terms of the Languages Act.

Programme expenditure analysis

With the budgeting process, the programme is committed to demonstrate that its expenditure promotes the full range of arts and cultural activities, widens access to arts, culture and heritage promotion,

promotes the full range of heritage resources, promotion and development of artists, and promotes the language and heritage of the people of Limpopo.

Tables 10.4(a) and 10.4(b) below provide a summary of payments and estimates by sub-programme and economic classification over a seven-year period.

Table 10.4 (a): Summary of payments and estimates by sub-programme: Programme 2: Cultural 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. Management	1 860	2 052	2 151	2 660	2 634	2 634	1 645	1 699	1 749
2. Arts and Culture	33 616	74 555	142 511	257 821	122 821	122 821	187 779	127 974	49 767
3. Museum and Heritage Resource St	24 730	21 503	16 735	17 060	17 513	17 513	17 862	16 645	17 052
4. Language Services	9 632	13 035	12 138	15 141	15 141	15 141	14 660	14 878	15 580
Total payments and estimates	69 838	111 145	173 535	292 682	158 109	158 109	221 946	161 196	84 148

Table 10.4 (b): Summary of payments and estimates by economic classification: Programme 2: Culutral 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	49 886	60 879	64 120	72 174	73 313	73 313	80 615	78 562	78 658
Compensation of employees	28 864	30 460	29 416	35 613	35 590	35 590	35 504	36 656	37 792
Goods and services	21 022	30 419	34 704	36 561	37 723	37 723	45 111	41 906	40 866
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 613	3 354	5 285	4 508	3 796	3 796	5 431	4 581	5 490
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisati	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	800	2 250	4 100	3 035	2 300	2 300	3 142	3 246	3 980
Households	813	104	85	323	346	346	1 098	105	242
Payments for capital assets	18 339	46 912	104 130	216 000	81 000	81 000	135 900	78 053	-
Buildings and other fixed structures	18 339	46 149	104 130	216 000	81 000	81 000	125 000	70 000	-
Machinery and equipment	-	763	-	-	-	-	10 900	8 053	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	69 838	111 145	173 535	292 682	158 109	158 109	221 946	161 196	84 148

Expenditure for the programme increased by 59.1 percent from R69.838 million in 2022/23 to R111.415 million in 2023.24, increased by 56.1 percent R175.535 million in 2024/25 to an estimate of R292.684 million in 2025/26 due to the construction of the provincial theatre allocations. The programme's total budget allocated for 2026/27 amounts to R237.326 million as compared to the main appropriation of R292.682 million in 2025/26 which represent a decrease over the 2026 MTEF period by 24.2 percent in 2026/27, 27.4 percent in 2027/28 and 47.8 percent in 2028/29 as a result of the provincial theatre which will be completed by February 2027.

Compensation of Employees expenditure has increased from R28.864 million in 2022/23 to R35.613 million in 2025/26 revised estimates. Over the MTEF, the item is estimated to decrease by 0.3 percent to R35.504 million in 2026/27, increased by CPI of 3.2 percent to R36.656 million in 2027/28 and 3.1

percent to R37.792 million in the outer year of the MTEF which will cover the carry-through costs of wage increases.

Goods and services expenditure show an increasing trend from R21.022 million in 2022/23, R30.460 million in 2023/24, R34.704 million in 2024/25 to an estimate of R36.561 million in 2025/26. Over the MTEF, the item is estimated to increase by 23.4 percent to an estimate of R45.111 million in 2026/27, estimated to decrease by 7.1 percent to R41.906 million in 2027/28 and a further decrease of 2.5 percent to R40.866 million in the outer year of the MTEF.

Included in the allocation for 2026/27 are costs related to Mapungubwe Arts festival, Kuluma Vukanyi, maintenance and repairs of three (3) museums, Sign language, International translation, International mother language, Authorship workshop, Terminology Development, Literary competitions, Adjudication of manuscripts and earmarked funds for the Promotion and Development of Artists, National and Historic days and Support of Creative industry and other projects within the programme.

Transfers and Subsidies expenditure have increased from R1.613 million in the 2022/23, R3.354 million in 2023/24, R5.285 million in 2024/25 financial year to R4.508 million in 2025/26 estimate, increased by 20.5 percent to R5.431 million for transfers to statutory bodies and leave gratuities in 2026/27, decreased by 15.7 percent to R4.581 million in 2027/28 and increased by 19.8 percent to R5.490 million in 2028/29 financial year.

Expenditure for Payments for capital assets has increased from R18.339 million in 2022/23, increased to R47.182 million in 2023/24, increased to R101.130 million in 2024/25 to an estimate of R216.000 million in 2025/26 which only relates to the construction of the theatre. Payments for Capital Assets decreased by 37.1 percent in the 2026/27 MTEF period as a result of the provincial theatre which be going towards the completion in February 2027.

Service delivery measures

Tables 10.4(c) below provide service delivery measures over a seven-year period.

Vote 10. Sports, Arts and Culture

Table 10.4 (c): Service Delivery Measures: Programme 2: Culutral Affairs

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of people participating in social cohesion and nation building programmes	192 078	384 156	768 311	1 152 467	
Number of initiatives implemented to promote social cohesion and nation building	Not measured	56	57	60	
Number of provincial flagship projects financially supported	3	3	3	3	
Number of provincial community arts development programmes supported	1	1	1	1	
Number of statutory and non-statutory bodies supported*	7	7	7	7	
Number of capacity building programmes implemented	5	6	6	6	
Number of GBV&F awareness campaigns implemented	15	20	25	25	
Number of creative industry entrepreneurs supported to access markets locally, nationally and internationally	60	70	75	80	
Number of creative industry hubs established	0	1	1	1	
Percentage Provincial Theatre construction	66% construction	100% construction	Final Completion	Provincial Theare	
Number of creative industry projects supported	10	10	10	10	
Number of jobs created through creative industry programmes	166	290	350	400	
Number of museum visitors	Not measured	1 000	1 200	1 600	
Number of initiatives implemented to raise awareness of the national symbols**	0	1	1	1	
Number of heritage educational initiatives implemented	0	0	0	1	
Percentage of documents received that are translated and edited	1	1	1	1	
Number of Terminology lists developed	2	1	1	1	

Table 10.4(c) above shows the service delivery measures for Programme 2 – Cultural Affairs. The department will continue to create job opportunities through arts, culture and heritage and to provide an environment conducive to the celebration, nourishment and growth of these sectors.

All outputs within the Arts and Culture sub-programme contribute to the overarching goal of increasing participation in Social Cohesion and Nation Building initiatives, ultimately fostering a socially cohesive society. These outputs also align with the STI Decadal Plan’s Goal 4, which focuses on enabling an innovative environment. Hosting social cohesion dialogues across districts will encourage active community involvement, enhance citizens' livelihoods, and create safer spaces. Additionally, the promotion of the creative and cultural industries will be facilitated through community art Centres, which serve as hubs for arts and culture.

Through the implementation of the Expanded Public Works Programme (EPWP) and investment in the Creative and Cultural Industries (CCIs), the Department supports Strategic Priority 2 by creating an enabling environment for investment, improving competitiveness through structural reforms, increasing infrastructure investment, enhancing the value contribution of domestic tourism, and expanding employment and work opportunities—particularly for young people—through public employment programmes. These efforts also include finalising sectoral plans for the Culture and Creative Industry and strengthening investment in infrastructure development, all of which contribute to economic growth, social cohesion, and sustainable development.

Programme 3: Library and Archives Services

Description and objectives

The purpose of this programme is to provide library and information services, as well as archive services, to provide library infrastructure and services to all communities in the province and provide archives services throughout the province.

Programme outcomes: Improved access to library and information services.

Programme objectives:

- Provide library and information services;
- Modernise libraries in terms of technological transformation;
- Introduce a culture of reading to enhance knowledge;
- Provide archive support services and access to the province's archival records.

Programme purpose: Assist local authorities in rendering public library services and providing an archive service in the province. The priorities set for this programme include the improvement of access to facilities and the promotion of a sustainable reading culture.

Sub programme objectives:

The programme consists of the following two sub-programmes:

- Library Services: To provides Library and Information Services in line with relevant applicable legislation and constitutional mandates.
- Archives Services: To provide Archive support services in terms of the National Archives Act and any other relevant legislation.

Programme expenditure analysis

The budget for the programme is responsible for supporting libraries by providing stationery, cleaning material etc. to ensure that library facilities are conducive to service delivery. The core functions of library services are library materials in the form of books, educational toys and e-books and libraries are tasked to provide access to reading for communities.

Tables 10.5(a) and 10.5(b) below provides a summary of payments and estimates by sub-programmes and economic classification.

Table 10.5 (a): Summary of payments and estimates by sub-programme: Programme 3: Library and Archives

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. Library services	152 071	223 290	254 343	245 935	258 795	258 795	265 872	281 579	291 080
2. Archives services	6 311	8 664	8 248	17 323	17 323	17 323	12 846	8 332	8 591
Total payments and estimates	158 382	231 954	262 591	263 258	276 118	276 118	278 718	289 911	299 671

Vote 10. Sports, Arts and Culture

Table 10.5 (b): Summary of payments and estimates by economic classification: Programme 3: Library and Archives

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	125 187	193 560	208 746	215 394	218 209	218 209	216 999	229 790	238 347
Compensation of employees	53 168	66 159	98 273	91 847	97 162	97 162	112 601	116 299	119 905
Goods and services	72 019	127 401	110 473	123 547	121 047	121 047	104 398	113 491	118 442
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	577	1 266	2 155	3 430	3 475	3 475	3 620	4 973	3 730
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	446	1 050	1 600	3 400	3 400	3 400	3 480	3 556	3 730
Households	131	216	555	30	75	75	140	1 417	-
Payments for capital assets	32 618	37 128	51 690	44 434	54 434	54 434	58 099	55 148	57 594
Buildings and other fixed structures	25 462	28 340	40 751	34 494	44 494	44 494	41 926	45 990	48 152
Machinery and equipment	7 156	8 788	10 939	9 940	9 940	9 940	16 173	9 158	9 442
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	158 382	231 954	262 591	263 258	276 118	276 118	278 718	289 911	299 671

The programme's expenditure trend increased from R158.382 million in 2022/23, R231.954 million in 2023/24, R262.591 million in 2024/25 to R263.258 million in 2025/26 estimate. The programme's total budget allocated for 2026/27 amounts to R278.718 million as compared to the main appropriation of R263.258 million in 2025/26 which represent an increase of 5.9 percent, increased to R289.911 million by 4.0 percent in 2027/28 and increased by 3.4 percent to R299.671 million in 2028/29 as a result of the slight increase on the Community Library Services grant in the outer year.

Over the past 4 years expenditure on Compensation of employees has increased from R53.168 million in 2022/23 to R91.847 million in 2025/26 estimates. Compensation of employees increases by 22.6 percent in 2026/27 as a result of an increase on conditional grant's compensation of employees which will cover for the cost of evaluation results for librarians and library assistants posts which will be moved to the higher levels, 3.3 percent in 2027/28 and by 3.1 percent in the outer year of the MTEF. The allocation will cover the carry-through costs of wage increases and improvement on condition of service.

Goods and services expenditure have increased from R72.019 million in 2022/23 to an estimate of R123.547 million in 2025/26. Goods and Services decreased by 15.5 percent to R104.398 million in 2026/27 as a result of reprioritization to compensation of employees, increased by 8.7 percent to R114.973 million in 2027/28 and in 2028/29 increases by 4.4 percent to R118.442 million as a result of priorities allocated for the maintenance of libraries.

The allocation of R104.398 million in 2026/27 financial year will be used for major projects to be implemented such as, security personnel for all libraries, provision of ICT infrastructure, procurement

of books, periodicals, repairs, maintenance of libraries, networking, cabling, EPWP model and free internet access for the libraries.

Transfers and Subsidies expenditure shows an increase from R0.577 million in 2022/23 to R2.155 million in 2025/26. The allocation for the MTEF amounts to R3.620 million in 2026/27 which shows an increase of 5.5 percent as a result of reprioritization to compensation of employees, increased by 37.4 percent to R4.973 million in 2027/28 and decreased by 25.0 percent to R3.730 million in 2028/29. The fluctuation is caused by the leave gratuities which differs over the MTEF. Included in the allocations for 2026/27 are transfers to Library for The Blind, Library Board and Archives Council of R3.480 million and payment for leave gratuities of R0.140 million.

Payments for capital assets shows an increase from R32.618 million in 2022/23, R37.128 million in 2023/24, R51.690 million in 2024/25 and decreased by 14.0 percent to R44.434 million in 2025/26 estimate. The increase relates to various infrastructure projects that were undertaken by the department over the period and the procurement of machinery and equipment. Over the MTEF, the budget is projected to increase by 30.8 percent to R58.099 million in 2026/27, decreases by 5.1 percent to R55.148 million in 2027/28 and increases by 4.4 percent to R57.594 million in the outer year of the MTEF.

The allocation for 2026/27 for the payment for capital assets of R41.926 million is directed towards the construction of libraries and R16.173 million is allocated for the procurement of IT equipment and office furniture for libraries and the digitalization of the provincial theater.

Service delivery measures

Tables 10.5(c) below provide service delivery measures over a seven-year period.

Table 10.5 (c): Service Delivery Measures: Programme 3: Library and Archives

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of libraries established	2 achieving practical completion (Tshaulu, and Mampane) and Moutse West), Mamaila, Khubvji elabela Township)			
Number of people accessing libraries	250 000	350 000	450 000	450 000
Number of public awareness programmes conducted about archival services	10	10	10	10
Number of record classification systems approved	10	12	12	12
Number of archive and records training conducted	10	12	12	12
Number of oral history projects undertaken	20	20	20	20

Table 10.5(c) above shows the service delivery measures for Programme 3 – Library and Archives Services. The department will focus more on the community members accessing library services as

well as community members accessing the archives services. The priorities set for this programme include the improvement of access to facilities and the promotion of a sustainable reading culture.

The outputs of the Library Services and Archives sub-programmes directly contribute to achieving the Strategic Plan's outcomes by enhancing access to information, promoting social cohesion, and empowering marginalized groups, including women, children, and people with disabilities. These efforts align with NDP priority of promoting social cohesion, MTDP Strategic Priority 2 (Reduce poverty and tackle the high cost of living) outcome on improved education outcomes and skills.

The programme contributes as well to Outcome: Improved education outcomes and skills -outcome target "Reading Above evolving level: 40.0 percent" and strategic intervention "Provide Mother tongue-based Home Language workbooks to schools offering the foundation phase (NB. Within the framework of the National Reading Literacy Strategy 2024-2030) linked to the Department of Basic Education.

By establishing libraries and providing indigenous language materials, the Department enhances literacy and learning, particularly in disadvantaged communities. Public awareness campaigns and archival services further promote access to knowledge, ensuring marginalized groups can actively participate in society. Additionally, these initiatives align with the National Spatial Development Framework, promoting the equitable distribution of resources to address regional disparities and drive sustainable development.

Programme 4: Sport and Recreation

Programme purpose: The programme provides assistance to provincial sport federations and other relevant bodies in order to:

- Stimulate the development of sport in the province.
- Formulate inputs regarding sport policy and to promote sport programmes.
- Stimulate and present capacity building projects.
- Control, promote and develop the provincial sport academy.
- Develop and contribute towards sport marketing strategies.
- Facilitate the development of facilities with a view to improving the lives of the disadvantaged.
- Promote and develop sport tourism through major events.

Programme outcomes: Improved Health and Well-being of citizens through increased access to Sport and Recreation opportunities

Programme objectives:

- Stimulate and support the development of sport through assistance to provincial sport associations and relevant bodies, policy formulation, capacity building programmes, management of the Provincial Sport Academy, sport marketing strategies, development of facilities for disadvantaged communities, and promotion of sport tourism through major events.
- Provide financial assistance and support to sport federations and recreation bodies for development programmes, special incentives for athletes, and initiatives that promote an active, healthy lifestyle, including using sport and recreation to address the HIV/AIDS pandemic.
- Develop policies and conduct research on school sport, monitor and evaluate school sport programmes, promote adequate facilities, and ensure that all learners have access to sport activities and associated benefits.

The programme consists of the following sub-programmes:

- **Management:** Provide sport management functions, transport, and administrative functions to the Directorate
- **Sport:** Provide assistance to provincial sport associations and other relevant bodies to stimulate the development of sport, formulate inputs regarding sport policy and promote sport programmes, stimulate and present capacity building programmes, control, promote, and develop the provincial sport academy, develop and contribute towards sport marketing strategies, facilitate development of facilities with a view to improving life of the disadvantaged and promote and develop sport tourism through major events
- **School Sport:** Provide financial assistance to sport federations for development programmes and special incentives to sport people from the province; manage and present specific development programmes; provide assistance to recreation bodies for specific development purposes; use sport and recreation to address the HIV/AIDS pandemic, introduce activities to promote and encourage an active and healthy lifestyle; develop policies and conduct research regarding school sport; monitor and evaluate all programmes pertaining to school sport and promote adequate facilities and ensure that all learners have access to sport activities, benefits associated with school sports accrue to learners, monitor and evaluate all programmes pertaining to school Sport and promote adequate facilities and ensure that all learners have access to sport activities, benefits associated with school sports accrue to all learners.

Programme expenditure analysis

Vote 10. Sports, Arts and Culture

The expenditure relating to this programme is to facilitate sport and active recreation participation programmes and empowerment in partnership with relevant stakeholders. The programme's main goal is to increase citizen's access to sport and recreation activities.

Tables 10.6(a) and 10.6(b) below provide a summary of payments and estimates by sub- programme and economic classification.

Table 10.6(a): Summary of payments and estimates by sub-programme: Programme 4: Sport and Recreation

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. Management	–	286	14	1 985	1 985	1 985	1 546	1 593	1 643
2. Sports	6 896	12 931	13 071	15 341	15 341	15 341	32 579	16 118	15 132
3. School Sports	74 243	88 234	95 953	93 719	93 719	93 719	101 741	106 777	108 322
Total payments and estimates	81 139	101 451	109 038	111 045	111 045	111 045	135 866	124 488	125 097

Table 10.6 (b): Summary of payments and estimates by economic classification: Programme 4: Sport and Recreation

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	72 837	92 574	99 046	101 478	101 404	101 404	112 830	113 633	114 042
Compensation of employees	19 952	23 981	26 463	32 585	32 511	32 511	34 185	35 312	36 406
Goods and services	52 885	68 593	72 583	68 893	68 893	68 893	78 645	78 321	77 636
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	7 563	8 877	9 992	9 367	9 441	9 441	10 733	10 855	11 055
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	7 148	8 877	9 954	9 367	9 367	9 367	9 754	10 579	10 911
Households	415	–	38	–	74	74	979	276	144
Payments for capital assets	739	–	–	200	200	200	12 303	–	–
Buildings and other fixed structures	–	–	–	–	–	–	12 303	–	–
Machinery and equipment	739	–	–	200	200	200	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	81 139	101 451	109 038	111 045	111 045	111 045	135 866	124 488	125 097

The programme's expenditure shows an increasing trend from R81.139 million in 2022/23 of 25.0 percent to R101.451 million in 2023/24, increased by 7.5 percent to R109.038 million in 2024/25 to an estimate of R111.045 million in 2025/26 which increased by 1.8 percent. Over the MTEF period the budget estimates increased by 22.4 percent to R135.866 million in 2026/27, decreased by 8.4 percent to R124.488 million in 2027/28 and increase slightly in the outer year by 0.5 percent in 2028/29 to R125.097 million as a result of the Mass Participation and Sport Development grant which increased slightly.

Compensation of Employees expenditure over the years shows an increase from R19.952 million in 2022/23, R23.981 million in 2023/24, R26.463 million in 2024/25 to an estimate of R32.585 million in

2025/26 to cater for salaries. The allocation increases to R34.185 million in 2026/27 by 4.9 percent, increases by 3.3 percent in 2027/28 to R35.312 million and further increases by 3.1 percent in 2028/29 to R36.406 million which will cover the carry-through costs of wage increases. .

Goods and services expenditure has increased from R52.885 million in 2022/23 to an estimate of R68.893 million in 2025/26. Over the MTEF, the item is estimated to increase to R75.569 million in 2026/27 by 9.7 percent as a result of conditional grant posts for hubs and clubs coordinators which are now appointed as EPWP's on PERSAL system which is classified under goods and services. The allocation for 2027/28 increases to R78.321 million by 3.6 percent and decreases in the outer year of the MTEF by 0.9 percent to R77.636 million as a result of reprioritisation across programmes and economic classifications.

The allocation of R78.645 million in 2026/27 financial year will assist in support to active recreation, support to people living with disabilities, support to provincial teams for national championships, support to hubs, sporting equipment, apparel/attire, transport, accommodation and meals, the hosting of Golden Games, Youth Camp, Indigenous games through Sport and Recreation programmes and planning for the construction of the Sport High Performance Centre.

Transfers and subsidies have increased from R7.563 million in the 2022/23 financial year to R9.367 million in 2025/26 estimate. Over the MTEF, the budget is projected to increase by 14.6 percent to R10.733 million in 2026/27 as a result of leave gratuities for retirements of employees, increases to R10.855 million in 2027/28 by 1.1 percent and to R11.055 million or by 1.8 percent in the outer year of the MTEF .

The allocations for the Transfers and Subsidies of R9.754 million in 2026/27 financial year is mainly for the transfer to Limpopo Academy of Sport and Sport Federations and R0.979 million for the payment of leave gratuities.

Payments for capital assets show a decrease expenditure from R0.739 million in 2022/23 to R0.200 million in 2025/26 estimate and over the MTEF allocated a once off payment for the planning of the Sport High Performance Centre.

Service delivery measures

Tables 10.6(c) below provide service delivery measures over a seven-year period.

Vote 10. Sports, Arts and Culture

Table 10.6 (c): Service Delivery Measures: Programme 4: Sport and Recreation

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of athlete development programmes supported by sport academies	5	5	5	5
Number of sport academies supported	6	6	6	6
Number of people trained to support sport academy programmes	100	100	100	100
Number of people trained in Club Development	500	500	500	500
Number of Professional women boxing bout supported through the sport confederation	1	1	1	1
Number of provincial programmes implemented	2	2	2	2
Number of schools, hubs and clubs provided with equipment and/or attire to enable participation in sport and recreation	950	950	1 000	1 000
Number of people actively participating in organised sport and recreation programs	192 078	384 156	1 768 311	1 024 415
Number Sport and Recreation programmes in communities supported	20	22	25	28
Number of Indigenous Games clubs supported per code	243	243	261	220
Number of people trained to deliver school sport	230	230	250	250
Number of school sport programmes supported at a district and local level	100	50	50	50
Number of schools participating in the school sport programmes	1 500	1 900	2 500	2 600
Number of learners competing at the national school sport championship	473	473	473	473

Table 10.6(c) above shows the selected service delivery measures for Programme 4 – Sport and Recreation. The department will continue to create job opportunities through participation in sport and recreation. The key service delivery policy areas are skewed to the number of people actively participating in organised sport and active recreation events, learners supported to participate in school sport, volunteers capacitated in coaching, technical officiating, and administration.

9.4. Other programme information

9.4.1. Personnel numbers and costs

Tables 10.7(a) and 10.7(b) reflects the personnel numbers and costs by programme over the seven-year period.

Table 10.7(a): Personnel numbers and costs by programme

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2023	31 March 2024	31 March 2025	31 March 2026	31 March 2027	31 March 2028	31 March 2029
1. Administration	140	139	139	161	161	161	161
2. Cultural Affairs	52	50	48	54	54	54	54
3. Library and Archives	160	342	344	249	267	267	267
4. Sport and Recreation	52	27	45	44	44	44	44
Direct charges	1	1	1	1	1	1	1
Total provincial personnel numbers	404	558	576	508	526	526	526
Total provincial personnel cost (R thousand)	197 276	212 401	250 103	272 334	293 166	302 802	312 188
Unit cost (R thousand)	488	381	434	536	557	576	594

1. Full-time equivalent

2026 Estimates of Provincial Revenue and Expenditure

Table 10.7(b) : Summary of departmental personnel numbers and costs by component

R thousands	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		
	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	242	77 607	352	90 533	312	123 144	367	-	367	132 479	385	144 176	385	148 898	385	153 518	1,6%	5,0%	49,0%
8 – 10	71	49 184	77	48 488	79	53 757	84	-	84	55 496	84	60 222	84	62 189	84	64 112	-	4,9%	20,5%
11 – 12	41	40 514	39	39 594	38	44 502	45	-	45	48 731	45	51 225	45	52 933	45	54 574	-	3,8%	17,6%
13 – 16	22	27 485	22	29 823	20	26 739	13	-	13	35 628	13	37 543	13	38 782	13	39 984	-	3,9%	12,9%
Other	29	2 486	69	3 963	128	1 961	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	405	197 276	559	212 401	577	250 103	509	-	509	272 334	527	293 166	527	302 802	527	312 188	1,2%	4,7%	100,0%
Programme																			
1. Administration	140	95 292	139	91 801	139	95 951	161	-	161	104 856	161	108 569	161	112 152	161	115 628	-	3,3%	37,5%
2. Cultural Affairs	52	28 864	50	30 460	48	29 416	54	-	54	35 590	54	35 504	54	36 656	54	37 792	-	2,0%	12,4%
3. Library and Archives	160	53 168	342	66 159	344	98 273	249	-	249	97 162	267	112 601	267	116 299	267	119 905	2,4%	7,3%	37,6%
4. Sport and Recreation	52	19 952	27	23 981	45	26 463	44	-	44	32 511	44	34 185	44	35 312	44	36 406	-	3,8%	11,7%
Direct charges	1	-	1	-	1	-	1	-	1	2 215	1	2 307	1	2 383	1	2 457	-	3,5%	0,8%
Total	405	197 276	559	212 401	577	250 103	509	-	509	272 334	527	293 166	527	302 802	527	312 188	1,2%	4,7%	100,0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	405	197 276	559	212 401	577	250 103	509	-	509	269 874	527	293 166	527	302 802	527	312 188	1,2%	5,0%	100,0%
Public Service Act appointees still to be covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Nurses, Staff Nurses and Nursing Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	405	197 276	559	212 401	577	250 103	509	-	509	269 874	527	293 166	527	302 802	527	312 188	1,2%	5,0%	100,0%

The personnel information reflected on the two tables above is the actual personnel numbers and actual costs from 2022/23 to 2024/25 per programme and estimates from 2025/26 and over the 2026 MTEF period. The personnel numbers over the MTEF are based on the warm bodies in the system and vacancies as per recruitment plan.

The table shows that the number of personnel decreased from 405 in 2022/23 to 559 in 2023/24, decreases to 509 in 2024/25 and 2025/26 to an estimated of 527 in 2026/27 and throughout the MTEF period.

The personnel costs shows an actual increase of R197.276 million in 2022/23, R212.401 million in 2023/24, R250.103 million in 2024/25 to an estimate of R269.874 million in 2025/26. The increase over the MTEF is in respect of inflationary related increases and additional allocation to cover the carry-through costs of wage increases. The allocation for 2026/27 amounts to R293.166 million which shows an increment of 8.6 percent in as a result of evaluation for posts under library conditional grants, 2027/28 amounts to R302.802 million and 2028/29 amounts to R312.188 million and shows an increment of 3.3 and 3.1 percent respectively.

Vote 10. Sports, Arts and Culture

Compensation of employees as contributed by the adjustment in conditions of service of staff as anticipated by agreements in the Public Service Co-ordinating Bargaining Council (PSCBC). However due to fiscal consolidation, very minimal growth will take place around expenditure on compensation of employees as this will only be for replacements in critical vacancies.

Training

Tables 10.8(a) and 10.8(b) reflects departmental payments on training over the seven-year period.

Table 10.8(a) : Payments on training by programme

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. Administration	490	560	591	618	618	618	600	620	639
2. Cultural Affairs	286	350	351	366	366	366	379	392	404
3. Library and Archives	458	485	488	501	501	501	530	547	564
4. Sport and Recreation	346	400	407	421	421	421	440	454	468
Total payments on training	1 580	1 795	1 837	1 906	1 906	1 906	1 949	2 013	2 075

Table 10.8(b) : Information on training: Sport, Arts and Culture

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	405	559	577	509	509	509	527	527	527
Number of personnel trained	44	165	200	240	240	240	240	240	240
of which									
Male	20	60	73	85	85	85	85	85	85
Female	24	105	127	155	155	155	155	155	155
Number of training opportunities	10	22	22	22	22	22	22	22	22
of which									
Tertiary	-	-	-	-	-	-	-	-	-
Workshops	9	20	19	19	19	19	19	19	19
Seminars	1	2	3	3	3	3	3	3	3
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	6	18	18	20	10	10	10	10	10
Number of interns appointed	5	2	5	10	10	10	10	10	10
Number of learnerships appointed	-	-	-	-	-	-	-	-	-
Number of days spent on training	3	3	1	2	2	2	2	2	2
Payments on training by programme									
1. Administration	490	560	591	618	618	618	600	620	639
2. Cultural Affairs	286	350	351	366	366	366	379	392	404
3. Library and Archives	458	485	488	501	501	501	530	547	564
4. Sport and Recreation	346	400	407	421	421	421	440	454	468
Total payments on training	1 580	1 795	1 837	1 906	1 906	1 906	1 949	2 013	2 075

The table above reflects the actual payments on training for the period of 2022/23 to 2024/25 financial year. The budgeted payments on training for the MTEF period amount to R1.949 million in 2026/27, R2.013 million in 2027/28 and R2.075 million in 2028/29 financial years which is determined by the equitable share personnel budget.

Training provided over the 2026/27 MTEF period will mainly focus on the following compulsory training programmes, which form part of professionalization of the public service: Compulsory Induction Programme, for newly appointed employees (salary levels 1 – 14); Executive Induction Programme

Annexures to Vote 10:

Sport, Arts and Culture

2026 Estimates of Provincial Revenue and Expenditure

Table 10.10: Specification of receipts: Sport, Arts and Culture

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 receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	1 723	2 418	3 624	2 532	2 532	2 556	2 580	2 609	2 863
Sale of goods and services produced by department (excluding capital assets)	1 723	2 403	3 621	2 531	2 531	2 555	2 578	2 608	2 862
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	1 723	2 403	3 621	2 531	2 531	2 555	2 578	2 608	2 862
<i>Of which</i>									
<i>Parking fees</i>	111	116	106	114	114	114	114	114	115
<i>Commission on insurance</i>	137	132	148	134	134	134	134	145	145
<i>Sales of tender documents</i>	1	-	879	-	-	-	-	-	-
<i>Entrance fees</i>	1 474	2 155	2 488	2 283	2 283	2 308	2 330	2 349	2 602
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	15	3	1	1	1	2	1	1
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	-	137	-	-	-	-	-	108	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	137	-	-	-	-	-	108	-
Transactions in financial assets and liabilities	1 343	54	406	111	111	350	119	115	96
Total departmental receipts	3 066	2 609	4 030	2 643	2 643	2 906	2 699	2 832	2 959

Vote 10. Sports, Arts and Culture

Table 10.11(a): Payments and estimates by economic classification: Sport, Arts and Culture

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	445 222	518 592	554 886	596 774	596 588	596 588	623 710	644 666	662 850
Compensation of employees	197 276	212 401	250 103	269 874	272 334	272 334	293 166	302 802	312 188
Salaries and wages	174 713	187 459	214 883	235 283	233 883	233 883	247 828	255 993	263 928
Social contributions	22 563	24 942	35 220	34 591	38 451	38 451	45 338	46 809	48 260
Goods and services	247 946	306 191	304 783	326 900	324 254	324 254	330 544	341 864	350 662
Administrative fees	–	–	1 327	1 339	1 396	1 396	1 400	1 446	1 491
Advertising	233	2 118	3 008	4 423	3 474	3 474	4 992	5 151	4 997
Minor assets	8 805	6 081	3 716	10 930	9 207	9 207	5 082	5 249	6 212
Audit costs: External	6 974	7 143	7 176	7 885	7 685	7 685	8 063	8 313	8 571
Bursaries: Employees	53	448	291	650	650	650	500	515	531
Catering: Departmental activities	5 729	10 868	15 543	10 429	12 685	12 685	11 477	11 855	11 615
Communication (G&S)	3 177	3 396	1 964	4 012	3 822	3 822	4 094	4 222	4 353
Computer services	25 223	33 353	26 350	26 044	26 094	26 094	24 753	25 551	26 943
Consultants: Business and advisory services	410	268	261	492	459	459	1 695	1 749	1 503
Infrastructure and planning services	–	–	–	–	–	–	3 076	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	1 100	2 546	2 223	2 900	2 050	2 050	1 800	1 857	1 915
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	19 932	23 714	31 543	31 192	30 307	30 307	36 658	34 925	35 804
Agency and support/outsourced services	3 882	4 693	6 623	6 440	7 190	7 190	7 921	4 456	4 594
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	2 597	2 366	2 545	3 315	3 215	3 215	2 985	3 078	3 172
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	10 149	12 801	13 373	11 654	13 060	13 060	10 045	10 477	10 391
Inventory: Farming supplies	–	307	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	4 991	7 282	11 672	7 475	6 565	6 565	11 032	11 396	11 695
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medcas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	4 348	5 428	2 807	3 224	2 398	2 398	2 976	3 073	3 118
Consumables: Stationery, printing and office supplies	10 475	4 978	2 950	5 691	4 349	4 349	4 027	4 155	4 283
Operating leases	38 453	45 078	45 136	48 747	48 748	48 748	52 647	56 859	61 407
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	59 042	82 007	81 738	84 656	84 801	84 801	78 968	89 152	91 949
Transport provided: Departmental activity	8 626	12 815	10 416	16 052	13 286	13 286	13 031	13 622	13 111
Travel and subsistence	28 130	31 010	26 108	28 459	32 194	32 194	31 550	32 611	30 898
Training and development	1 053	1 243	2 173	2 315	2 975	2 975	3 260	3 365	3 470
Operating payments	489	2 175	1 011	2 179	2 109	2 109	2 570	2 652	2 734
Venues and facilities	4 075	4 073	4 829	6 397	5 535	5 535	5 942	6 135	5 905
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	10 308	14 495	19 126	18 417	18 365	18 365	21 505	21 990	22 223
Provinces and municipalities	250	398	657	715	715	715	867	896	924
Provinces	28	33	35	55	55	55	57	59	61
Provincial Revenue Funds	28	33	35	55	55	55	57	59	61
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	222	365	622	660	660	660	810	837	863
Municipal bank accounts	222	365	622	660	660	660	810	837	863
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	–	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
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	8 394	12 177	15 654	15 802	15 067	15 067	16 376	17 381	18 621
Households	1 664	920	1 715	750	1 433	1 433	3 071	2 483	1 410
Social benefits	1 664	920	1 278	750	1 033	1 033	3 071	2 483	1 410
Other transfers to households	–	–	437	–	400	400	–	–	–
Payments for capital assets	56 437	92 681	157 463	262 301	137 539	137 539	207 687	135 049	58 004
Buildings and other fixed structures	43 801	74 489	144 881	250 494	125 494	125 494	179 229	115 990	48 152
Buildings	43 801	74 489	144 881	250 494	125 494	125 494	179 229	115 990	48 152
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	10 465	18 033	12 582	11 807	12 045	12 045	28 458	19 059	9 852
Transport equipment	3 327	2 958	800	–	–	–	–	–	–
Other machinery and equipment	7 138	15 075	11 782	11 807	12 045	12 045	28 458	19 059	9 852
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	2 171	159	–	–	–	–	–	–	–
Payments for financial assets	–	–	20	–	–	–	–	–	–
Total economic classification	511 967	625 768	731 495	877 492	752 492	752 492	852 902	801 705	743 077

2026 Estimates of Provincial Revenue and Expenditure

Table 10.11(b): 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	197 312	171 579	182 974	207 728	203 662	203 662	213 266	222 681	231 803
Compensation of employees	95 292	91 801	95 951	109 829	107 071	107 071	110 876	114 535	118 085
Salaries and wages	82 446	79 234	82 961	95 822	92 862	92 862	95 133	98 274	101 320
Social contributions	12 846	12 567	12 990	14 007	14 209	14 209	15 743	16 261	16 765
Goods and services	102 020	79 778	87 023	97 899	96 591	96 591	102 390	108 146	113 718
Administrative fees	-	-	11	-	57	57	-	-	-
Advertising	28	1 269	1 084	2 500	2 442	2 442	2 650	2 732	2 816
Minor assets	144	1 224	389	80	117	117	80	82	85
Audit costs: External	6 974	7 143	7 176	7 885	7 685	7 685	8 063	8 313	8 571
Bursaries: Employees	53	448	291	650	650	650	500	515	531
Catering: Departmental activities	206	357	150	274	409	409	341	352	362
Communication (G&S)	3 152	3 388	1 910	3 742	3 742	3 742	3 889	4 010	4 134
Computer services	5 053	4 530	10 268	9 774	9 774	9 774	9 553	9 849	10 154
Consultants: Business and advisory services	44	170	198	432	382	382	445	459	473
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	1 100	2 546	2 223	2 900	2 050	2 050	1 800	1 857	1 915
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	240	70	8	165	168	168	155	160	165
Agency and support/outourced services	-	-	1 192	-	800	800	1 513	1 560	1 608
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 225	1 945	1 901	2 615	2 515	2 515	2 485	2 562	2 641
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	140	100	100	150	155	160
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	144	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 825	1 620	568	895	1 195	1 195	1 068	1 102	1 137
Consumables: Stationery, printing and office supplies	1 916	1 085	1 540	2 200	1 904	1 904	2 260	2 330	2 402
Operating leases	38 453	45 078	45 136	48 747	48 748	48 748	52 647	56 859	61 407
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	34 152	2 846	4 492	5 028	4 358	4 358	4 848	4 998	5 153
Transport provided: Departmental activity	88	47	-	-	9	9	2	-	-
Travel and subsistence	5 284	4 282	6 080	7 271	7 269	7 269	7 091	7 315	6 977
Training and development	240	773	708	347	747	747	1 125	1 159	1 195
Operating payments	407	803	560	1 164	775	775	985	1 015	1 046
Venues and facilities	436	10	1 138	1 090	695	695	740	762	786
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	555	998	1 694	1 112	1 653	1 653	1 721	1 581	1 948
Provinces and municipalities	250	398	657	715	715	715	867	896	924
Provinces	28	33	35	55	55	55	57	59	61
Provincial Revenue Funds	28	33	35	55	55	55	57	59	61
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	222	365	622	660	660	660	810	837	863
Municipal bank accounts	222	365	622	660	660	660	810	837	863
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	305	600	1 037	397	938	938	854	685	1 024
Social benefits	305	600	600	397	538	538	854	685	1 024
Other transfers to households	-	-	437	-	400	400	-	-	-
Payments for capital assets	4 741	8 641	1 643	1 667	1 905	1 905	1 385	1 848	410
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 570	8 482	1 643	1 667	1 905	1 905	1 385	1 848	410
Transport equipment	786	2 958	800	-	-	-	-	-	-
Other machinery and equipment	1 784	5 524	843	1 667	1 905	1 905	1 385	1 848	410
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 171	159	-	-	-	-	-	-	-
Payments for financial assets	-	-	20	-	-	-	-	-	-
Total economic classification	202 608	181 218	186 331	210 507	207 220	207 220	216 372	226 110	234 161

Vote 10. Sports, Arts and Culture

Table 10.11(c): Payments and estimates by economic classification: Programme 2: Cultural 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	49 886	60 879	64 120	72 174	73 313	73 313	80 615	78 562	78 658
Compensation of employees	28 864	30 460	29 416	35 613	35 590	35 590	35 504	36 656	37 792
Salaries and wages	24 759	26 050	25 024	31 001	30 458	30 458	30 511	31 518	32 495
Social contributions	4 105	4 410	4 392	4 612	5 132	5 132	4 993	5 138	5 297
Goods and services	21 022	30 419	34 704	36 561	37 723	37 723	45 111	41 906	40 866
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	25	94	635	1 556	590	590	2 342	2 419	2 181
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	982	2 123	2 557	2 025	2 264	2 264	3 244	3 351	2 941
Communication (G&S)	13	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	27	90	54	40	76	76	1 250	1 290	1 030
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	15 114	19 250	22 349	21 920	22 697	22 697	26 047	23 964	24 603
Agency and support/outsourced services	1 932	1 764	2 013	2 033	1 983	1 983	1 782	-	-
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	92	816	100	410	371	371	140	145	153
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	529	2 802	1 500	1 927	1 927	1 550	1 658	1 709
Transport provided: Departmental activity	454	712	1 048	1 355	1 546	1 546	1 518	1 568	1 317
Travel and subsistence	1 170	2 557	1 914	2 818	3 701	3 701	3 082	3 218	2 805
Training and development	-	-	-	-	-	-	300	310	320
Operating payments	80	1 372	355	1 005	1 270	1 270	1 571	1 623	1 674
Venues and facilities	1 133	1 112	877	1 899	1 298	1 298	2 285	2 360	2 133
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 613	3 354	5 285	4 508	3 796	3 796	5 431	4 581	5 490
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	1 000	1 100	1 150	1 150	1 150	1 191	1 230	1 268
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	800	2 250	4 100	3 035	2 300	2 300	3 142	3 246	3 980
Households	813	104	85	323	346	346	1 098	105	242
Social benefits	813	104	85	323	346	346	1 098	105	242
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	18 339	46 912	104 130	216 000	81 000	81 000	135 900	78 053	-
Buildings and other fixed structures	18 339	46 149	104 130	216 000	81 000	81 000	125 000	70 000	-
Buildings	18 339	46 149	104 130	216 000	81 000	81 000	125 000	70 000	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	763	-	-	-	-	10 900	8 053	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	763	-	-	-	-	10 900	8 053	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	69 838	111 145	173 535	292 682	158 109	158 109	221 946	161 196	84 148

2026 Estimates of Provincial Revenue and Expenditure

Table 10.11(d): Payments and estimates by economic classification: Programme 3: Library and Archives

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	125 187	193 560	208 746	215 394	218 209	218 209	216 999	229 790	238 347
Compensation of employees	53 168	66 159	98 273	91 847	97 162	97 162	112 601	116 299	119 905
Salaries and wages	49 964	60 990	83 384	78 918	81 327	81 327	91 355	94 356	97 282
Social contributions	3 204	5 169	14 889	12 929	15 835	15 835	21 246	21 943	22 623
Goods and services	72 019	127 401	110 473	123 547	121 047	121 047	104 398	113 491	118 442
Administrative fees	-	-	1 316	1 339	1 339	1 339	1 400	1 446	1 491
Advertising	180	369	691	367	442	442	-	-	-
Minor assets	8 661	4 857	3 327	10 850	9 090	9 090	5 002	5 167	6 127
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	227	326	407	555	555	555	120	124	128
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	20 170	28 823	16 082	16 270	16 320	16 320	15 200	15 702	16 789
Consultants: Business and advisory services	339	8	9	20	1	1	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 125	2 084	4 057	3 160	2 365	2 365	1 360	1 405	1 449
Agency and support/outsourced services	1 950	2 929	3 418	4 407	4 407	4 407	4 626	2 896	2 986
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	372	421	644	700	700	700	500	516	531
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	307	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Leamer and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 705	1 558	2 107	790	832	832	250	258	266
Consumables: Stationery, printing and office supplies	8 479	3 865	1 390	3 100	2 415	2 415	1 447	1 495	1 541
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	24 890	78 632	74 444	78 128	78 516	78 516	72 570	82 496	85 087
Transport provided: Departmental activity	142	147	153	350	1	1	30	31	32
Travel and subsistence	1 912	2 394	1 482	1 851	2 643	2 643	1 572	1 623	1 673
Training and development	372	182	409	780	780	780	307	318	328
Operating payments	-	-	96	10	16	16	14	14	14
Venues and facilities	495	499	441	870	625	625	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	577	1 266	2 155	3 430	3 475	3 475	3 620	4 973	3 730
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	446	1 050	1 600	3 400	3 400	3 400	3 480	3 556	3 730
Households	131	216	555	30	75	75	140	1 417	-
Social benefits	131	216	555	30	75	75	140	1 417	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	32 618	37 128	51 690	44 434	54 434	54 434	58 099	55 148	57 594
Buildings and other fixed structures	25 462	28 340	40 751	34 494	44 494	44 494	41 926	45 990	48 152
Buildings	25 462	28 340	40 751	34 494	44 494	44 494	41 926	45 990	48 152
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 156	8 788	10 939	9 940	9 940	9 940	16 173	9 158	9 442
Transport equipment	2 541	-	-	-	-	-	-	-	-
Other machinery and equipment	4 615	8 788	10 939	9 940	9 940	9 940	16 173	9 158	9 442
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	158 382	231 954	262 591	263 258	276 118	276 118	278 718	289 911	299 671

Vote 10. Sports, Arts and Culture

Table 10.11(e): Payments and estimates by economic classification: Programme 4: Sport and Recreation

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	72 837	92 574	99 046	101 478	101 404	101 404	112 830	113 633	114 042
Compensation of employees	19 952	23 981	26 463	32 585	32 511	32 511	34 185	35 312	36 406
Salaries and wages	17 544	21 185	23 514	29 542	29 236	29 236	30 829	31 845	32 831
Social contributions	2 408	2 796	2 949	3 043	3 275	3 275	3 356	3 467	3 575
Goods and services	52 885	68 593	72 583	68 893	68 893	68 893	78 645	78 321	77 636
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	386	598	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4 314	8 062	12 429	7 575	9 457	9 457	7 772	8 028	8 184
Communication (G&S)	12	8	54	270	80	80	205	212	219
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	3 076	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 453	2 310	5 129	5 947	5 077	5 077	9 096	9 396	9 587
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	10 149	12 801	13 373	11 514	12 960	12 960	9 895	10 322	10 231
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	4 991	7 138	11 672	7 475	6 565	6 565	11 032	11 396	11 695
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	726	1 434	32	1 129	-	-	1 518	1 568	1 562
Consumables: Stationery, printing and office supplies	80	28	20	391	30	30	320	330	340
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	7 942	11 909	9 215	14 347	11 730	11 730	11 481	12 023	11 762
Travel and subsistence	19 764	21 777	16 632	16 519	18 581	18 581	19 805	20 455	19 443
Training and development	441	288	1 056	1 188	1 448	1 448	1 528	1 578	1 627
Operating payments	2	-	-	-	48	48	-	-	-
Venues and facilities	2 011	2 452	2 373	2 538	2 917	2 917	2 917	3 013	2 986
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	7 563	8 877	9 992	9 367	9 441	9 441	10 733	10 855	11 055
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	7 148	8 877	9 954	9 367	9 367	9 367	9 754	10 579	10 911
Households	415	-	38	-	74	74	979	276	144
Social benefits	415	-	38	-	74	74	979	276	144
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	739	-	-	200	200	200	12 303	-	-
Buildings and other fixed structures	-	-	-	-	-	-	12 303	-	-
Buildings	-	-	-	-	-	-	12 303	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	739	-	-	200	200	200	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	739	-	-	200	200	200	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	81 139	101 451	109 038	111 045	111 045	111 045	135 866	124 488	125 097

2026 Estimates of Provincial Revenue and Expenditure

Table 10.12(a): Payments and estimates by economic classification: Summary Conditional Grants

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	152 239	173 354	177 371	179 754	179 754	179 754	184 398	187 631	195 838
Compensation of employees	36 887	51 271	76 833	79 284	82 144	82 144	98 302	101 511	104 657
Salaries and wages	36 803	49 251	66 063	69 049	69 003	69 003	80 956	83 628	86 220
Social contributions	84	2 020	10 770	10 235	13 141	13 141	17 346	17 883	18 437
Goods and services	115 352	122 083	100 538	100 470	97 610	97 610	86 096	86 120	91 181
Administrative fees	—	—	1 316	1 339	1 339	1 339	1 400	1 446	1 491
Advertising	180	390	996	367	442	442	—	—	—
Minor assets	8 661	4 875	3 328	10 850	9 170	9 170	5 002	5 398	7 629
Audit costs: External	—	—	—	—	—	—	—	—	—
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	4 541	6 295	7 254	4 895	6 352	6 352	4 972	5 136	5 348
Communication (G&S)	12	8	42	270	80	80	205	212	222
Computer services	20 170	28 823	16 082	16 270	16 320	16 320	15 200	15 700	16 413
Consultants: Business and advisory services	340	—	10	—	—	—	—	—	—
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	—	—	—	—	—	—	—	—	—
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	4 577	3 441	7 931	7 513	6 779	6 779	6 273	6 611	6 903
Agency and support/outourced services	1 932	1 756	2 821	3 446	3 446	3 446	3 408	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including government motor transport)	372	421	644	700	700	700	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	10 149	8 961	12 424	9 214	10 496	10 496	8 208	8 679	9 069
Inventory: Farming supplies	—	307	—	—	—	—	—	—	—
Inventory: Food and food supplies	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	4 991	5 273	10 218	5 134	4 094	4 094	9 032	9 530	9 958
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Medsas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	2 500	1 826	2 107	1 599	762	762	1 218	1 293	1 351
Consumables: Stationery, printing and office supplies	8 559	3 893	1 409	3 451	2 445	2 445	1 767	1 825	1 907
Operating leases	—	—	—	—	—	—	—	—	—
Rental and hiring	—	—	—	—	—	—	—	—	—
Property payments	15 542	26 021	11 519	6 500	6 500	6 500	2 000	2 066	2 159
Transport provided: Departmental activity	8 084	8 916	7 537	10 667	10 433	10 433	8 730	9 018	9 257
Travel and subsistence	21 475	18 566	11 772	13 669	13 706	13 706	14 959	15 362	15 461
Training and development	758	418	1 180	1 928	2 177	2 177	1 805	1 864	1 944
Operating payments	2	—	73	—	—	—	—	—	—
Venues and facilities	2 507	1 893	1 875	2 658	2 369	2 369	1 917	1 980	2 069
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on unitary payments (PPP))	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	8 148	7 477	8 758	9 467	9 467	9 467	9 814	10 601	10 997
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	8 148	7 477	8 754	9 467	9 467	9 467	9 814	10 601	10 997
Households	—	—	4	—	—	—	—	—	—
Social benefits	—	—	4	—	—	—	—	—	—
Other transfers to households	—	—	—	—	—	—	—	—	—
Payments for capital assets	33 057	36 796	51 689	44 634	44 634	44 634	53 319	55 148	57 594
Buildings and other fixed structures	25 462	27 716	40 751	34 494	34 494	34 494	41 926	45 990	48 152
Buildings	25 462	27 716	40 751	34 494	34 494	34 494	41 926	45 990	48 152
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	7 595	9 080	10 938	10 140	10 140	10 140	11 393	9 158	9 442
Transport equipment	2 541	—	—	—	—	—	—	—	—
Other machinery and equipment	5 054	9 080	10 938	10 140	10 140	10 140	11 393	9 158	9 442
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	193 444	217 627	237 818	233 855	233 855	233 855	247 531	253 380	264 429

Vote 10. Sports, Arts and Culture

Table 10.12(b): Payments and estimates by economic classification: EPWP Intergrated Grant to Provinces

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	2 000	1 769	2 013	3 531	3 531	3 531	3 442	-	-
Compensation of employees	-	-	-	35	35	35	34	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	35	35	35	34	-	-
Goods and services	2 000	1 769	2 013	3 496	3 496	3 496	3 408	-	-
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	1 932	1 756	2 013	3 446	3 446	3 446	3 408	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	68	13	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	-	50	50	50	-	-	-
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	2 000	1 769	2 013	3 531	3 531	3 531	3 442	-	-

2026 Estimates of Provincial Revenue and Expenditure

Table 10.12(c): Payments and estimates by economic classification: Community Library Services Grant

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	93 323	117 076	113 161	115 797	115 797	115 797	114 634	118 688	124 724
Compensation of employees	32 856	45 755	69 722	68 860	71 720	71 720	87 508	90 396	93 198
Salaries and wages	32 845	43 821	59 051	58 741	58 695	58 695	70 294	72 614	74 865
Social contributions	11	1 934	10 671	10 119	13 025	13 025	17 214	17 782	18 333
Goods and services	60 467	71 321	43 439	46 937	44 077	44 077	27 126	28 292	31 526
Administrative fees	-	-	1 316	1 339	1 339	1 339	1 400	1 446	1 491
Advertising	180	291	398	367	442	442	-	-	-
Minor assets	8 661	4 875	3 328	10 850	9 170	9 170	5 002	5 398	7 629
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	227	248	356	470	470	470	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	20 170	28 823	16 082	16 270	16 320	16 320	15 200	15 700	16 413
Consultants: Business and advisory services	340	-	10	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 124	2 059	4 058	3 130	2 236	2 236	1 000	1 130	1 181
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	372	421	644	700	700	700	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	307	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 706	1 530	2 107	750	762	762	-	35	37
Consumables: Stationery, printing and office supplies	8 479	3 865	1 389	3 100	2 415	2 415	1 447	1 495	1 562
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	15 542	26 021	11 519	6 500	6 500	6 500	2 000	2 066	2 159
Transport provided: Departmental activity	142	132	151	300	-	-	-	-	-
Travel and subsistence	1 711	2 135	1 348	1 701	2 413	2 413	800	736	759
Training and development	317	146	219	690	690	690	277	286	295
Operating payments	-	-	73	-	-	-	-	-	-
Venues and facilities	496	468	441	770	620	620	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 000	600	1 004	1 200	1 200	1 200	1 200	1 200	1 300
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	1 000	600	1 000	1 200	1 200	1 200	1 200	1 200	1 300
Households	-	-	4	-	-	-	-	-	-
Social benefits	-	-	4	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	32 318	36 796	51 689	44 434	44 434	44 434	53 319	55 148	57 594
Buildings and other fixed structures	25 462	27 716	40 751	34 494	34 494	34 494	41 926	45 990	48 152
Buildings	25 462	27 716	40 751	34 494	34 494	34 494	41 926	45 990	48 152
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	6 856	9 080	10 938	9 940	9 940	9 940	11 393	9 158	9 442
Transport equipment	2 541	-	-	-	-	-	-	-	-
Other machinery and equipment	4 315	9 080	10 938	9 940	9 940	9 940	11 393	9 158	9 442
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	126 641	154 472	165 854	161 431	161 431	161 431	169 153	175 036	183 618

Vote 10. Sports, Arts and Culture

Table 10.12(d): Payments and estimates by economic classification: Mass Part&Sport Development Grant

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	56 916	54 509	61 325	60 426	60 426	60 426	66 322	68 943	71 114
Compensation of employees	4 031	5 516	7 111	10 389	10 389	10 389	10 760	11 115	11 459
Salaries and wages	3 958	5 430	7 012	10 308	10 308	10 308	10 662	11 014	11 355
Social contributions	73	86	99	81	81	81	98	101	104
Goods and services	52 885	48 993	54 214	50 037	50 037	50 037	55 562	57 828	59 655
Administrative fees	-	-	-	-	-	-	-	-	-
Advertising	-	99	598	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4 314	6 047	6 898	4 425	5 882	5 882	4 972	5 136	5 348
Communication (G&S)	12	8	42	270	80	80	205	212	222
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2 453	1 382	3 873	4 383	4 543	4 543	5 273	5 481	5 722
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	10 149	8 961	12 424	9 214	10 496	10 496	8 208	8 679	9 069
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	4 991	5 273	10 218	5 134	4 094	4 094	9 032	9 530	9 958
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	726	283	-	849	-	-	1 218	1 258	1 314
Consumables: Stationery, printing and office supplies	80	28	20	351	30	30	320	330	345
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	7 942	8 784	7 386	10 367	10 433	10 433	8 730	9 018	9 257
Travel and subsistence	19 764	16 431	10 424	11 968	11 293	11 293	14 159	14 626	14 702
Training and development	441	272	897	1 188	1 437	1 437	1 528	1 578	1 649
Operating payments	2	-	-	-	-	-	-	-	-
Venues and facilities	2 011	1 425	1 434	1 888	1 749	1 749	1 917	1 980	2 069
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	7 148	6 877	7 754	8 267	8 267	8 267	8 614	9 401	9 697
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	7 148	6 877	7 754	8 267	8 267	8 267	8 614	9 401	9 697
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	739	-	-	200	200	200	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	739	-	-	200	200	200	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	739	-	-	200	200	200	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	64 803	61 386	69 079	68 893	68 893	68 893	74 936	78 344	80 811

2026 Estimates of Provincial Revenue and Expenditure

Table 10.12(e): Payments and estimates by economic classification: EPWP Social Sector Grant

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	-	-	872	-	-	-	-	-	-
Compensation of employees	-	-	-	-	-	-	-	-	-
Salaries and wages	-	-	-	-	-	-	-	-	-
Social contributions	-	-	-	-	-	-	-	-	-
Goods and services	-	-	872	-	-	-	-	-	-
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	-	-	808	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	-	-	-	-	-	-	-	-	-
Training and development	-	-	64	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
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	-	-	872	-	-	-	-	-	-