

# Vote 4

## Economic Development, Tourism and Environmental Affairs

R thousand	2025/26			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Operational budget	3 604 783	3 874 983		270 200
MEC remuneration	2 215	2 215		
<b>Total amount to be appropriated</b>	<b>3 606 998</b>	<b>3 877 198</b>		<b>270 200</b>
<i>of which:</i>				
Current payments	1 138 576	1 096 059	(42 517)	
Transfers and subsidies	2 453 755	2 762 336		308 581
Payments for capital assets	14 667	18 803		4 136
Payments for financial assets	-	-		
Responsible MEC	MEC for Economic Development, Tourism and Environmental Affairs			
Administering department	Economic Development, Tourism and Environmental Affairs			
Accounting Officer	Head: Economic Development, Tourism and Environmental Affairs			

### 1. Vision and mission

#### Vision

The vision of the Department of Economic Development, Tourism and Environmental Affairs (EDTEA) is: *A dynamic and resilient ecosystem that champions inclusive economic growth, fosters vibrant tourism and nurtures a sustainable environment.*

#### Mission

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

### 2. Strategic outcomes

The outcomes of the department are as follows:

- More decent jobs created and sustained, with youth, women and persons with disabilities prioritised.
- Investing for accelerated inclusive growth.
- Industrialisation, localisation and exports.
- Improve competitiveness through Information Communications Technology (ICT) adoption.
- Reduce concentration and monopolies and expand the small business sector.
- Increased economic participation, ownership, access to resources, opportunities and wage equality for women, youth and persons with disabilities.
- Greenhouse gas emission reduction (mitigation).
- State of ecological infrastructure improved.
- Equal opportunities, inclusion and redress.
- Increased Foreign Direct Investment (FDI).
- Growth in the tourism sector, resulting in economic growth.

### 3. Summary of the adjustments estimate for 2025/26

The main appropriation of EDTEA was R3.607 billion as per the 2025/26 *EPRE*. The baseline was increased by a net allocation of R270.200 million resulting in an adjusted appropriation of R3.877 billion. The main reasons for the net increase, as well as other adjustments, are summarised below, and are explained in detail in Section 4.

It should be noted that the department was not allocated funding in respect of the 2025 wage agreement which was implemented from 1 April 2025, as the department is able to absorb the full costs in its current budget due to savings from slower than anticipated filling of budgeted critical vacant posts within each programme.

- *Virement between programmes*: The department undertook various virements across programmes, as follows:
  - o Programme 1: Administration was increased by R13.754 million in respect of savings identified from Programmes 2, 4, 5 and 6 as follows:
    - R12.723 million was identified from Programme 2: Integrated Economic Development Services (R5.022 million), Programme 4 (R2 million), Programme 5 (R1.200 million) and Programme 6: Tourism (R4.501 million) under *Compensation of employees* due to delays in filling vacant posts.
    - R1 million was identified from Programme 5: Economic Planning under *Goods and services* due to the implementation of internal control measures on travel and subsistence costs.
    - R31 000 was identified from Programme 6 under *Machinery and equipment* due to minor over-budgeting identified.

These savings were moved to this programme against *Goods and services* (R13.648 million) to cater for spending pressures on items such as legal costs and computer services costs and *Machinery and equipment* (R106 000) to cater for the purchase of office equipment which was under-budgeted for.

- o Programme 2 was decreased by R5.022 million in respect of savings identified against *Compensation of employees* due to delays in filling vacant posts, and these funds were moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- o Programme 3 was increased by R169 000 in respect of savings identified from Programme 6 under *Machinery and equipment* and was moved to this programme within the same category to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.
- o Programme 4 was decreased by R2 million in respect of savings identified against *Compensation of employees* due to delays in filling vacant posts, and these funds were moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- o Programme 5 was decreased by R2.200 million in respect of savings identified under *Compensation of employees* (R1.200 million) due to delays in filling vacant posts and *Goods and services* (R1 million) due to enforced savings on travel and subsistence costs, and these funds were moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- o Programme 6 was decreased by R4.701 million in respect of savings identified under *Compensation of employees* (R4.501 million) due to delays in filling vacant posts and *Machinery and equipment* (R200 000) which was over-budgeted for. Of these savings, R4.532 million was moved to Programme 1, against *Goods and services* (R4.426 million) to cater for spending pressures on items such as legal costs and computer services costs and *Machinery and equipment* (R106 000) to cater for the purchase of office equipment which was under-budgeted for. The balance of R169 000 was moved to Programme 3 against *Machinery and equipment* to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.

In addition to the above virements, the department undertook virements across sub-programmes and economic categories within programmes, and these are discussed in detail in Section 4. All of these virements are permissible in terms of the PFMA and Treasury Regulations.

Legislature approval is required for the reductions within *Transfers and subsidies to: Provinces and municipalities* in respect of transfers to the iMpendle Municipality (R100 000) for the iMpendle Municipal Employment Initiative (MEI) and the Johannes Phumani Phungula Municipality for the Refurbishment of the Jolivet Taxi Rank and New Stalls (R1 million), as well as R2.500 million from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to Trade and Investment KwaZulu-Natal (TIKZN) in terms of Section 43(4)(b) of the PFMA. These reductions are evident in Table 4.28 in Section 9.

- *Shifts*: The department undertook shifting of funds between programmes where the original purpose of the funds remains unchanged, as follows:
  - R1.500 million was shifted from Programme 1 where the funds were originally budgeted for to Programme 4 within *Goods and services* to cater for the development of a call center to be utilised by the public to report consumer related issues. This was initially planned to be procured utilising a service provider but the department later realised that the software under the case management project could be utilised to set up the call center and this explains the shift undertaken to Programme 4. The purpose of the funds remains unchanged.
  - R1 million was shifted from Programme 2 under *Goods and services* where the funds were originally budgeted for to Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to the Moses Kotane Research Institute (MKRI) to cater for the Town and Rural Economies Revitalisation Strategy (TRERS) Digitisation Support Programme where support is provided to enterprises in the digital space through equipment and connectivity. This support will now be provided by the MKRI. The purpose of the funds remains unchanged.
  - R2 million was shifted from Programme 2 against *Goods and services* where the funds were originally budgeted for to Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to the KZN Tourism and Film Authority (KZNTAFA) to cater for the Film Sector Transformation Initiative which will be implemented by this entity. The purpose of the funds remains unchanged.
  - R2.203 million was shifted from Programme 1 (R1.500 million), as explained and 6 (R703 000) to Programme 4 within *Goods and services* to cater for the development of a call center to be utilised by the public to report consumer related issues, as mentioned, as well as a tourist guide registration system. These were initially budgeted for under Programmes 1 and 6, but will now be rolled out under Programme 4.

In addition to the above shifts, the department undertook shifts across sub-programmes and economic categories within programmes, and these are discussed in detail in Section 4.

- *Other adjustments*: The department's budget allocation was increased by a net amount of R270.200 million as explained below:
  - The Provincial Executive Council (PEC) resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the Ithala Development Finance Corporation (IDFC) who will in turn process the payments for operational costs of Ithala SOC Limited. This is a specific and exclusive appropriation, and the funds can only be used for the operational costs of Ithala SOC Limited. These funds were allocated to Programme 2 against *Transfers and subsidies to: Public corporations and private enterprises*.
  - Funds totaling R29.800 million were suspended for re-allocation towards budget pressures in Vote 7: Health. Of these funds, R17.500 million was pledged by the department against Programme 2 (R13.259 million), Programme 4 (R866 000) and Programme 5 (R3.375 million)

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from *Compensation of employees* (R2.669 million), *Goods and services* (R8.842 million), *Transfers and subsidies to: Provinces and municipalities* (R4.689 million) and *Transfers and subsidies to: Public corporations and private enterprises* (R1 million).

The balance of R12.300 million was pledged by the department's public entities where budget cuts were thus undertaken in respect of transfers to the public entities where R1 million was cut from TIKZN under Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts*, R7.700 million from the Dube TradePort Corporation (DTPC) under Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts*, R2.100 million from the Richards Bay Industrial Development Zone (RBIDZ) under Programme 3 against *Transfers and subsidies to: Public corporations and private enterprises* and R1.500 million from the KZNTAFA under Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts*. Further details are provided in Section 4 of this chapter.

A further amount of R90 million was surrendered by the KZN Growth Fund Agency (KZNGFA) into the Provincial Revenue Fund and this will also be allocated Vote 7: Health. This transaction does not affect EDTEA's budget.

Also, the KZNGFA paid R24.339 million back to Vote 1: Office of the Premier relating to an unspent KZN Youth Empowerment Fund balance. This amount was appropriated to the Office of the Premier and it is noted that this transaction does not affect EDTEA's budget.

Tables 4.1 and 4.2 reflect a summary of the 2025/26 adjusted appropriation of the department, summarised according to programme and economic classification. Details of the economic classification are given in *Annexure – Vote 4: Economic Development, Tourism and Environmental Affairs*.

**Table 4.1 : Summary by programmes**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Administration	368 473	-	-	13 754	(1 500)	-	12 254	380 727
2. Integrated Economic Development Services	350 170	-	-	(5 022)	(3 000)	286 741	278 719	628 889
3. Trade and Sector Development	939 362	-	-	169	1 000	(10 800)	(9 631)	929 731
4. Business Regulation and Governance	230 284	-	-	(2 000)	2 203	(866)	(663)	229 621
5. Economic Planning	47 705	-	-	(2 200)	-	(3 375)	(5 575)	42 130
6. Tourism	384 008	-	-	(4 701)	1 297	(1 500)	(4 904)	379 104
7. Environmental Affairs	1 286 996	-	-	-	-	-	-	1 286 996
<b>Total</b>	<b>3 606 998</b>	-	-	-	-	<b>270 200</b>	<b>270 200</b>	<b>3 877 198</b>
<b>Amount to be voted</b>								<b>270 200</b>

**Table 4.2 : Summary by economic classification**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>1 138 576</b>	-	-	<b>(16 966)</b>	<b>(14 040)</b>	<b>(11 511)</b>	<b>(42 517)</b>	<b>1 096 059</b>
Compensation of employees	609 311	-	-	(22 884)	-	(2 669)	(25 553)	583 758
Goods and services	529 265	-	-	5 860	(14 040)	(8 842)	(17 022)	512 243
Interest and rent on land	-	-	-	58	-	-	58	58
<b>Transfers and subsidies to:</b>	<b>2 453 755</b>	-	-	<b>11 307</b>	<b>15 563</b>	<b>281 711</b>	<b>308 581</b>	<b>2 762 336</b>
Provinces and municipalities	28 369	-	-	1 000	2 500	(4 689)	(1 189)	27 180
Departmental agencies and accounts	2 179 638	-	-	(2 500)	800	(10 500)	(12 200)	2 167 438
Higher education institutions	4 000	-	-	-	-	-	-	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	230 940	-	-	12 000	7 705	296 900	316 605	547 545
Non-profit institutions	9 208	-	-	-	4 558	-	4 558	13 766
Households	1 600	-	-	807	-	-	807	2 407
<b>Payments for capital assets</b>	<b>14 667</b>	-	-	<b>5 659</b>	<b>(1 523)</b>	-	<b>4 136</b>	<b>18 803</b>
Buildings and other fixed structures	-	-	-	339	-	-	339	339
Machinery and equipment	14 667	-	-	5 320	(1 523)	-	3 797	18 464
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 606 998</b>	-	-	-	-	<b>270 200</b>	<b>270 200</b>	<b>3 877 198</b>
<b>Amount to be voted</b>								<b>270 200</b>

#### 4. Changes to programme purposes and service delivery measures

The department revised their 2025/26 APP programme structure which comprises of five programmes and thus differs from the department's financial structure comprising of seven programmes. There were changes made to some of the service delivery measures and targets originally published in the 2025/26 EPRE to align with the department's 2025/26 APP, which was published after the 2025/26 EPRE. As such, the non-financial data differs from the tabled 2025/26 EPRE in some instances, and any amendments made are reflected in the service delivery tables per programme below.

##### 4.1 Programme 1: Administration

The main purpose of Programme 1 is to provide for the overall management of the department, and to render a support service to the other programmes in respect of transversal functions. Tables 4.3 and 4.4 reflect a summary of the 2025/26 adjusted appropriation of Programme 1, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in a net increase of R12.254 million, are given in the paragraphs after the tables.

Table 4.3 : Programme 1: Administration

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Office of the MEC	24 123			(3 249)	(500)		(3 749)	20 374
2. Office of the HOD	23 811			(2 658)			(2 658)	21 153
3. Financial Management	56 469						-	56 469
4. Corporate Services	264 070			19 661	(1 000)		18 661	282 731
<b>Total</b>	<b>368 473</b>	<b>-</b>	<b>-</b>	<b>13 754</b>	<b>(1 500)</b>	<b>-</b>	<b>12 254</b>	<b>380 727</b>
<b>Amount to be voted</b>								<b>12 254</b>

Table 4.4 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>357 886</b>	<b>-</b>	<b>-</b>	<b>10 697</b>	<b>23</b>	<b>-</b>	<b>10 720</b>	<b>368 606</b>
Compensation of employees	146 666			(3 009)			(3 009)	143 657
Goods and services	211 220			13 648	23		13 671	224 891
Interest and rent on land				58			58	58
<b>Transfers and subsidies to:</b>	<b>328</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>440</b>
Provinces and municipalities	328						-	328
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households				112			112	112
<b>Payments for capital assets</b>	<b>10 259</b>	<b>-</b>	<b>-</b>	<b>2 945</b>	<b>(1 523)</b>	<b>-</b>	<b>1 422</b>	<b>11 681</b>
Buildings and other fixed structures				339			339	339
Machinery and equipment	10 259			2 606	(1 523)		1 083	11 342
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>								
<b>Total</b>	<b>368 473</b>	<b>-</b>	<b>-</b>	<b>13 754</b>	<b>(1 500)</b>	<b>-</b>	<b>12 254</b>	<b>380 727</b>
<b>Amount to be voted</b>								<b>12 254</b>

##### Virement – Programme 1: Administration: R13.754 million

The main appropriation of Programme 1 increased by R13.754 million due to various virements which largely affected the Corporate Services sub-programme.

Savings totalling R13.754 million were identified from Programmes 2, 4, 5 and 6 as follows:

- R12.723 million was identified from Programme 2 (R5.022 million), Programme 4 (R2 million), Programme 5 (R1.200 million) and Programme 6 (R4.501 million) under *Compensation of employees* due to delays in filling vacant posts.
- R1 million was identified from Programme 5 under *Goods and services* due to the implementation of internal control measures on travel and subsistence costs.

- R31 000 was identified from Programme 6 under *Machinery and equipment* as a result of minor over-budgeting.

These savings were moved to this programme against *Goods and services* (R13.648 million) to cater for spending pressures on items such as legal costs and computer services costs and *Machinery and equipment* (R106 000) to cater for the purchase of office equipment which was under-budgeted for.

The department undertook further virements within the programme across the various sub-programmes and economic categories as follows:

- R3.009 million was identified from *Compensation of employees* due to delays in filling vacant posts, and these funds were moved within the programme as follows:
  - R58 000 was moved to *Interest and rent on land* in respect of interest on overdue payments to the South African Revenue Services (SARS).
  - R112 000 was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs.
  - R339 000 was moved to *Buildings and other fixed structures* to cater for expenditure arising from the previous year in respect of unplanned but necessary upgrades undertaken at the Cascades office which entails the conversion of the boardroom into office spaces, as well as the installation of an awning shelter for park homes at the Inkosi uMtubatuba district office.
  - R2.500 million was moved to *Machinery and equipment* to mitigate some of the cost in respect of the procurement of motor vehicles, as well as to cater for the purchase of office equipment which was under-budgeted for.

These virements are permissible in terms of the PFMA and Treasury Regulations.

#### Shifts – Programme 1: Administration: (R1.500 million)

The department undertook shifts where the purpose of the funds remains unchanged between programmes and economic classification categories, resulting in a decrease of R1.500 million in the appropriation of Programme 1, as follows:

- R1.500 million was shifted from Programme 1 where the funds were originally budgeted for to Programme 4 within *Goods and services* to cater for the development of a call centre to be utilised by the public to report consumer related issues. This was initially planned to be procured utilising a service provider, but the department later realised that the software under the case management project could be utilised to set up the call centre and this explains the shift undertaken to Programme 4. The purpose of the funds remains unchanged.
- An amount of R1.523 million was shifted within Programme 1 from *Machinery and equipment* to *Goods and services* in respect of Vodacom finance leases. This was budgeted for under the incorrect category when the main budget was set. The purpose of the funds remains unchanged.

#### Service delivery measures – Programme 1: Administration

Table 4.5 shows the service delivery information for Programme 1. The change in the programme's outputs indicated by a strike-through is in line with the department's revised APP. One target is not reported on at mid-year, as the department projects to undertake it in the fourth quarter.

Table 4.5 : Service delivery measures – Programme 1: Administration

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
1. Office of the CFO				
1.1 Payment of suppliers within 30 days	• % compliance when processing invoices	100%	100%	
4.2 30% spend on PDIs	• % compliance when procuring goods and services	100%	-	

Table 4.5 : Service delivery measures – Programme 1: Administration

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>2. Human Resource Management</b>				
2.1 Mandatory compliance reporting undertaken	• % of mandatory compliance reporting	100%	3%	
2.2 Recruitment of females at SMS level	• % of females recruited at SMS level	50%	40%	
2.3 Recruitment of Persons with Disabilities (PWDs)	• % of Persons with Disabilities recruited	2%	2%	
2.4 Vacancy rate	• % of vacancy rate	10%	3%	
2.5 Compliance with Performance Management Procedure	• % of signed Performance Agreements submitted	100%	100%	
2.6 Implementation of Health and Wellness initiatives in accordance with DPSA's requirements	• No. of Health and Wellness initiatives implemented	16	4	

## 4.2 Programme 2: Integrated Economic Development Services

The main purpose of this programme is the provision of strategic leadership, direction and co-ordination of economic empowerment initiatives in KZN. Tables 4.6 and 4.7 reflect a summary of the 2025/26 adjusted appropriation of Programme 2, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall increase of R278.719 million, are given in the paragraphs after the tables.

Table 4.6 : Programme 2: Integrated Economic Development Services

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Enterprise Development	222 138			4 175	2 760	291 730	298 665	520 803
2. Regional and Local Economic Development	40 883			(2 060)	3 500	(4 689)	(3 249)	37 634
3. Economic Empowerment	87 149			(7 137)	(9 260)	(300)	(16 697)	70 452
<b>Total</b>	<b>350 170</b>	<b>-</b>	<b>-</b>	<b>(5 022)</b>	<b>(3 000)</b>	<b>286 741</b>	<b>278 719</b>	<b>628 889</b>
<b>Amount to be voted</b>								<b>278 719</b>

Table 4.7 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>197 808</b>	<b>-</b>	<b>-</b>	<b>(15 630)</b>	<b>(12 590)</b>	<b>(7 270)</b>	<b>(35 490)</b>	<b>162 318</b>
Compensation of employees	114 453			(12 416)			(12 416)	102 037
Goods and services	83 355			(3 214)	(12 590)	(7 270)	(23 074)	60 281
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>152 092</b>	<b>-</b>	<b>-</b>	<b>10 025</b>	<b>9 590</b>	<b>294 011</b>	<b>313 626</b>	<b>465 718</b>
Provinces and municipalities	19 241				2 500	(4 689)	(2 189)	17 052
Departmental agencies and accounts	41 947					(300)	(300)	41 647
Higher education institutions	4 000						-	4 000
Foreign governments and international organisations							-	-
Public corporations and private enterprises	86 904			10 000	2 760	299 000	311 760	398 664
Non-profit institutions					4 330		4 330	4 330
Households				25			25	25
<b>Payments for capital assets</b>	<b>270</b>	<b>-</b>	<b>-</b>	<b>583</b>	<b>-</b>	<b>-</b>	<b>583</b>	<b>853</b>
Buildings and other fixed structures							-	-
Machinery and equipment	270			583			583	853
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>							-	-
<b>Total</b>	<b>350 170</b>	<b>-</b>	<b>-</b>	<b>(5 022)</b>	<b>(3 000)</b>	<b>286 741</b>	<b>278 719</b>	<b>628 889</b>
<b>Amount to be voted</b>								<b>278 719</b>

### Virement – Programme 2: Integrated Economic Development Services: (R5.022 million)

The department undertook virements from this programme to Programme 1, resulting in a decrease of R5.022 million in the appropriation of Programme 2, as well as movements within the programme, as follows:

- Savings of R5.022 million were identified against *Compensation of employees* due to delays in filling vacant posts, and these funds were moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- R10.608 million was identified within the programme under *Compensation of employees* (R7.394 million) due to delays in filling vacant posts and *Goods and services* (R3.214 million) due to enforced savings on travel and subsistence costs, and these funds were moved within the programme as follows:
  - R10 million was moved to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the IDFC to support the Ithala SOC Limited operational requirements.
  - R25 000 was moved to *Transfers and subsidies to: Households* for unanticipated staff exit costs.
  - R583 000 was moved to *Machinery and equipment* to cater for office furniture in respect of the Ugu and uMgungundlovu district offices that was procured in 2024/25 but delivered and paid for in 2025/26.

These virements are permissible in terms of the PFMA and Treasury Regulations. Where applicable, Provincial Treasury approval was obtained in respect of the increase in *Transfers and subsidies*.

### **Shifts – Programme 2: Integrated Economic Development Services: (R3 million)**

The department undertook shifts where the purpose of the funds remains unchanged between programmes and economic categories, resulting in a decrease of R3 million in the appropriation of Programme 2, as follows:

- R830 000 was shifted within the programme from *Goods and services* to *Transfers and subsidies to: Non-profit institutions* for transfer to the eThekweni Disability Business Chamber to establish ten District Disability Business Chambers across the province and to launch the KZN Disability Business Chamber. The purpose of the funds remains unchanged.
- R1 million was shifted from Programme 2 from *Goods and services* where the funds were originally budgeted for to Programme 3 against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to the MKRI to cater for the TRERS implementation with regard to the Digitisation Support Programme, as mentioned. The purpose of the funds remains unchanged.
- R2 million was shifted from Programme 2 from *Goods and services* where the funds were originally budgeted for to Programme 6 against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to KZNTAFA to cater for the Film Sector Transformation Initiative. The purpose of the funds remains unchanged.
- R2.500 million was shifted within the programme from *Goods and services* where the funds were originally budgeted for to *Transfers and subsidies to: Provinces and municipalities* for transfer to the eThekweni Municipality in respect of the Informal Economy Support Programme as part of the TRERS implementation. The purpose of the funds remains unchanged.
- R2.760 million was moved within the programme from *Goods and services* to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the IDFC where provision was made for the Maphitha Butchery Agri-business to establish ten butcheries across the province as part of the TRERS implementation. The purpose of the funds remains unchanged.
- R3.500 million was moved within the programme from *Goods and services* to *Transfers and subsidies to: Non-profit institutions* for transfer to the South African Farmers Development Association (SAFDA) in support of the construction of a 500-ton maize silo for the Amahlubi Community Property Trust to store their maize and be able to sell at a premium price at the appropriate time, as well as the refurbishment of the existing silo with a capacity of 1 500 tons in line with the TRERS agriculture pillar of the strategy. The purpose of the funds remains unchanged.

## Other adjustments – Programme 2: Integrated Economic Development Services: R286.741 million

Programme 2's budget was increased by a net amount of R286.741 million, as follows:

- The PEC resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the IDFC who will in turn process the payments for operational costs of Ithala SOC Limited. These funds were allocated against *Transfers and subsidies to: Public corporations and private enterprises* for transfer. This is a specific and exclusive appropriation and the funds can only be used for the operational costs of Ithala SOC Limited.
- Funds totalling R13.259 million were suspended from this programme towards budget pressures in Vote 7: Health as follows:
  - R7.270 million was moved from *Goods and services* with regard to provision made for consultants' costs to assist the IDFC with various interventions, but this was no longer required due to the additional funding received by the IDFC.
  - R4.689 million was moved from *Transfers and subsidies to: Provinces and municipalities* in respect of various Municipal Infrastructure projects (iMpendle Infrastructure, iMpendle MEI, Informal Infrastructure Projects, Msunduzi Municipal Infrastructure) and other unallocated funds in respect of the Informal Infrastructure projects due to a needs assessment undertaken by the department.
  - R300 000 was moved from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to Productivity SA for the Competitiveness Improvement Programme where these funds were identified as a saving due to the budget for this being higher than required.
  - R1 million was moved from *Transfers and subsidies to: Public corporations and private enterprises* in respect of transfers to the IDFC for the Edendale Auto Hub project due to delays in securing a 30-year lease for land with the Msunduzi Municipality where the project is anticipated to continue in 2026/27.

## Service delivery measures – Programme 2: Integrated Economic Development Services

Table 4.8 shows the service delivery information for Programme 2. The information reflected in the 2025/26 EPRE is aligned to the tabled APP thus there are no changes to the service delivery information under this programme. Some of the targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter.

**Table 4.8 : Service delivery measures – Programme 2: Trade and Sector Development**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Enterprise Development – SMMEs and Co-operatives</b>				
1.1	Market access opportunities facilitated for small enterprises in priority commodities	• No. of market access opportunities facilitated for small enterprises in priority commodities	10	16
1.2	Small enterprises incubated in priority sectors	• No. of small enterprises incubated in priority sectors	80	106
1.3	Business infrastructure provided for small enterprises	• No. of business infrastructure provided for small enterprises	1	1
<b>2. Regional and Local Economic Development</b>				
2.1	Municipal informal infrastructure projects funded	• No. of municipal informal infrastructure projects funded	15	5
2.2	Social and informal entrepreneurs capacitated	• No. of social and informal entrepreneurs capacitated	150	408
2.3	Municipal redtape reduction interventions implemented	• No. of municipal redtape interventions implemented	6	-
2.4	Municipal employment initiatives (MEI) funded	• No. of municipal employment initiatives (MEI) funded	9	-

**Table 4.8 : Service delivery measures – Programme 2: Trade and Sector Development**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>3. Economic Empowerment</b>				
3.1 Jobs facilitated for the trained priority groups individuals	• No. of jobs facilitated for the trained priority groups individuals	900	20	
3.2 Women business empowerment initiatives facilitated in priority sectors	• No. of women business empowerment initiatives facilitated in priority sectors	8	6	
3.3 Youth & women business empowerment initiatives facilitated in priority sectors	• No. of youth business empowerment initiatives facilitated in priority sectors	8	7	
3.4 Businesses supported to graduate to Black Industrialists (BI) programme	• No. of businesses supported to graduate to BI programme	2	-	
3.5 Black industrialists' companies provided with business operational support	• No. of black industrialists' companies provided with business operational support	4	-	
3.6 Black owned businesses supported to access markets; funding and investment opportunities business operational support	• No. of black owned businesses supported to access markets, funding and investment opportunities	80	255	
3.7 Platforms provided for B-BBEE compliance engagements and analysis	• No. of platforms provided for B-BBEE compliance engagements and analysis	8	8	
3.8 B-BBEE enforcement partnerships established	• No. of B-BBEE enforcement partnerships established	2	2	
3.9 Empowerment initiatives to mainstream persons with disability	• No. of empowerment initiatives to mainstream persons with disability	1	1	

### 4.3 Programme 3: Trade and Sector Development

The main purpose of this programme is to stimulate economic growth through industry development, trade and investment promotion. Tables 4.9 and 4.10 reflect the 2025/26 adjusted appropriation of Programme 3, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R9.631 million, are given in the paragraphs after the tables.

**Table 4.9 : Programme 3: Trade and Sector Development**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Trade and Investment Promotion	637 161			(5 187)	(2 200)	(8 700)	(16 087)	621 074
2. Sector Development	127 783			6 158	3 200		9 358	137 141
3. Strategic Initiatives	174 418			(802)		(2 100)	(2 902)	171 516
<b>Total</b>	<b>939 362</b>	<b>-</b>	<b>-</b>	<b>169</b>	<b>1 000</b>	<b>(10 800)</b>	<b>(9 631)</b>	<b>929 731</b>
<b>Amount to be voted</b>								<b>(9 631)</b>

**Table 4.10 : Summary by economic classification**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>106 764</b>	<b>-</b>	<b>-</b>	<b>(579)</b>	<b>(2 973)</b>	<b>-</b>	<b>(3 552)</b>	<b>103 212</b>
Compensation of employees	58 866			(3 041)			(3 041)	55 825
Goods and services	47 898			2 462	(2 973)		(511)	47 387
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>832 488</b>	<b>-</b>	<b>-</b>	<b>(406)</b>	<b>3 973</b>	<b>(10 800)</b>	<b>(7 233)</b>	<b>825 255</b>
Provinces and municipalities	5 500						-	5 500
Departmental agencies and accounts	684 952			(2 500)	(1 200)	(8 700)	(12 400)	672 552
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises	140 436			2 000	5 000	(2 100)	4 900	145 336
Non-profit institutions					173		173	173
Households	1 600			94			94	1 694
<b>Payments for capital assets</b>	<b>110</b>	<b>-</b>	<b>-</b>	<b>1 154</b>	<b>-</b>	<b>-</b>	<b>1 154</b>	<b>1 264</b>
Buildings and other fixed structures							-	-
Machinery and equipment	110			1 154			1 154	1 264
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>							-	-
<b>Total</b>	<b>939 362</b>	<b>-</b>	<b>-</b>	<b>169</b>	<b>1 000</b>	<b>(10 800)</b>	<b>(9 631)</b>	<b>929 731</b>
<b>Amount to be voted</b>								<b>(9 631)</b>

### Virement – Programme 3: Trade and Sector Development: R169 000

The department undertook virements to this programme and within the programme, resulting in an increase of R169 000 in the appropriation of Programme 3. These virements were undertaken, as follows:

- Savings of R169 000 were identified from Programme 6 under *Machinery and equipment* and were moved to this programme within the same category to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.

In addition to the above, various virements were undertaken within the programme as follows:

- R1 million was moved within the programme, of which R500 000 was moved from *Goods and services* due to enforced savings on event promotor costs and the balance of R500 000 was moved from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to the MKRI due to savings realised from the KZN Tourism Master Plan. These funds totalling R1 million were moved to *Transfers and subsidies to: Departmental agencies and accounts* for transfer to the MKRI to cater for the purpose of completing and operationalising the eDumbe Innovation Hub and Digital Skills Centre. This resulted in a net increase of R500 000 in respect of the increase in transfers to the MKRI.
- Mitigating the increase in transfer to the MKRI, R500 000 was moved within the programme within *Transfers and subsidies to: Departmental agencies and accounts* where funds were identified under the MKRI from the Black Industrialist Portal project which has been discontinued due to the project cost exceeding the allocated budget. These funds were moved for transfer to TIKZN for the implementation of the Global Entrepreneurship Activation which was not budgeted for. This resulted in a nil net effect in respect of adjustments undertaken under the MKRI.
- R3 million was identified from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to TIKZN where provision was made to cater for phase two of the Clothing and Textile uThukela Special Economic Zone (SEZ), however, due to delays in the completion of phase one where the service provider requested for an extension to complete this phase in December 2025, phase two was then anticipated to commence in the first quarter of 2026/27. These funds were moved within the programme as follows:
  - R2 million was moved to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the RBIDZ to cater for the technology innovation programme which was under-budgeted for.
  - R1 million was moved to *Goods and services* to cater for the solar Photovoltaic (PV) panel installation which was not budgeted for.
- R1.962 million was moved within the programme from *Compensation of employees* due to delays in filling vacant posts to *Goods and services* to cater for spending pressures on advertising costs, travel and subsistence costs, as well as training and development costs which was under-budgeted for.
- R94 000 was moved within the programme from *Compensation of employees* due to delays in filling vacant posts to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs.
- R985 000 was moved within the programme from *Compensation of employees* due to delays in filling vacant posts to *Machinery and equipment* to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.

These virements are permissible in terms of the PFMA and Treasury Regulations. Where necessary, Provincial Treasury approval was obtained for the increase in *Transfers and subsidies*.

The reduction in transfers with respect to the virement of R3 million from *Transfers and subsidies to: Departmental agencies and accounts* relating to transfers to TIKZN requires Legislature approval in terms of Section 43(4)(b) of the PFMA.

### Shifts – Programme 3: Trade and Sector Development: R1 million

The department shifted funds into the programme, between programmes and within the programme where the purpose of the funds remains unchanged. The shifts are detailed, as follows:

- R5 million was shifted within the programme from *Transfers and subsidies to: Provinces and municipalities* where the funds were budgeted for to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the Council for Science and Industrial Research (CSIR) in respect of the Cannabis/Hemp commercialisation project. The department had initially intended to transfer funds in respect of the Cannabis/Hemp Commercialisation project to the Okhahlamba Local Municipality, however, due to the municipality being unable to undertake the project, the department identified CSIR as a suitable implementing agent for the project based on proven technical expertise, extensive experience in managing similar complex scientific and industrial initiatives, and their public mandate to support national and provincial development priorities. The purpose of the funds remains unchanged.
- R5 million was shifted within the programme from *Goods and services* where the funds were originally budgeted for to *Transfers and subsidies to: Provinces and municipalities* in respect of implementing the livestock products processing project as part of the rural industrialisation and enterprise development strategy. The focus of the project is upgrading the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district.
- R2.200 million was shifted within the programme from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to TIKZN where the funds were originally erroneously budgeted for to *Goods and services* to cater for the Crafters Hub Programme (R1 million) and the Market Access Programme (R1.200 million). The purpose of the funds remains unchanged.
- R1 million was shifted from Programme 2 from *Goods and services* where the funds were originally budgeted for to *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to MKRI to cater for the TRERS Digitisation Support Programme where support is provided to enterprises in the digital space through equipment and connectivity. The purpose of the funds remains unchanged.
- R173 000 was shifted within the programme from *Goods and services* to *Transfers and subsidies to: Non-profit institutions* for transfer to the Pietermaritzburg and Midlands Chamber of Business (PMCB) to support interventions aimed at growing the economy of the province. One key intervention is the Investment and Trade Missions deliverable, with the output indicator being the number of inward missions supported. The KZN Lean Conference 2025 was identified as a strategic inward mission to be supported. The purpose of the funds remains unchanged.

### Other adjustments – Programme 3: Trade and Sector Development: (R10.800 million)

Funds totalling to R10.800 million were suspended towards budget pressures in Vote 7: Health. These funds were cut from *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to TIKZN (R1 million) and the DTPC (R7.700 million) and from the RBIDZ (R2.100 million) under *Transfers and subsidies to: Public corporations and private enterprises*.

### Service delivery measures – Programme 3: Trade and Sector Development

Table 4.11 shows the service delivery information for Programme 3. The information reflected in the 2025/26 EPRE is aligned to the tabled APP thus there are no changes to the service delivery information under this programme. Some of the targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter.

Table 4.11 : Service delivery measures – Programme 3: Trade and Sector Development

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Trade and Investment Promotion</b>				
1.1 To stimulate inclusive growth through trade and investment promotion	• No. of trade and investment coordinating structures funded	2	-	
	• No. of companies supported for exports	15	58	
	• No. of Business Environment Index Studies conducted	2	-	
	• No. of inward missions supported	2	1	
	• No. of District One-Stop shops funded	2	1	
<b>2. Sector Development</b>				
2.1 Increased economic growth that supports decent jobs, HDIs, SMMEs and social enterprises	• No. of cannabis processing facilities developed and operationalised	1	-	
	• No. of clusters funded to enhance sectoral competitiveness	2	-	
<b>3. Strategic Initiatives</b>				
3.1 To facilitate the development of strategic industrial interventions	• No. of infrastructural projects funded to stimulate job creation	3	-	
	• No. of infrastructural projects funded to drive sectoral transformation	5	-	
3.2 Industrial interventions implemented and specialist studies completed	• No. of strategic interventions frameworks developed	2	-	

#### 4.4 Programme 4: Business Regulation and Governance

The aim of this programme is to enable an equitable and socially responsible business environment. Tables 4.12 and 4.13 reflect a summary of the 2025/26 adjusted appropriation of Programme 4, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in a net decrease of R663 000, are given in the paragraphs following the tables.

Table 4.12 : Programme 4: Business Regulation and Governance

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Regulation Services	19 192			(1 000)	703	(714)	(1 011)	18 181
2. Consumer Protection	59 024			(1 000)	1 500	(110)	390	59 414
3. Liquor Regulation	149 626						-	149 626
4. Gaming and Betting	2 442					(42)	(42)	2 400
<b>Total</b>	<b>230 284</b>	<b>-</b>	<b>-</b>	<b>(2 000)</b>	<b>2 203</b>	<b>(866)</b>	<b>(663)</b>	<b>229 621</b>
<b>Amount to be voted</b>								<b>(663)</b>

Table 4.13 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>80 658</b>	<b>-</b>	<b>-</b>	<b>(2 287)</b>	<b>2 203</b>	<b>(866)</b>	<b>(950)</b>	<b>79 708</b>
Compensation of employees	45 601			(4 221)		(690)	(4 911)	40 690
Goods and services	35 057			1 934	2 203	(176)	3 961	39 018
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>149 626</b>	<b>-</b>	<b>-</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>261</b>	<b>149 887</b>
Provinces and municipalities							-	-
Departmental agencies and accounts	149 626						-	149 626
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households				261			261	261
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>
Buildings and other fixed structures							-	-
Machinery and equipment				26			26	26
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>230 284</b>	<b>-</b>	<b>-</b>	<b>(2 000)</b>	<b>2 203</b>	<b>(866)</b>	<b>(663)</b>	<b>229 621</b>
<b>Amount to be voted</b>								<b>(663)</b>

### Virement – Programme 4: Business Regulation and Governance: (R2 million)

The department undertook virements from this programme and within the programme, resulting in a decrease of R2 million in the appropriation of Programme 4. These virements were undertaken, as follows:

- R4.221 million was identified from *Compensation of employees* due to delays in filling vacant posts. Of these funds, R2 million was moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs, R1.934 million was moved within the programme against *Goods and services* to cater for spending pressures in respect of MEC outreach programmes, R261 000 was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and R26 000 was moved to *Machinery and equipment* to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.

### Shifts – Programme 4: Business Regulation and Governance: R2.203 million

The department undertook the following shifts from Programmes 1 and 6 to this programme within *Goods and services*. The purpose of the funds remains unchanged.

- R1.500 million was shifted from Programme 1 from *Goods and services* where the funds were originally budgeted for to this programme within the same category to cater for the development of a call center to be utilised by the public to report consumer related issues, as mentioned. The purpose of the funds remains unchanged.
- R703 000 was shifted from Programme 6 from *Goods and services* where the funds were originally budgeted for to this programme within the same category to cater for the tourist guide registration system. The purpose of the funds remains unchanged.

### Other adjustments – Programme 4: Business Regulation and Governance (R866 000)

Funds totalling R866 000 were suspended towards budget pressures in Vote 7: Health. Of these funds, R690 000 was identified under *Compensation of employees* due to delays in filling vacant posts and R176 000 under *Goods and services* due to the implementation of cost containment measures against various items.

### Service delivery measures – Programme 4: Business Regulation and Governance

Table 4.14 shows the service delivery information for Programme 4. The information reflected in the 2025/26 EPRE is aligned to the tabled APP thus there are no changes to the service delivery information under this programme.

**Table 4.14 : Service delivery measures – Programme 4: Business Regulation and Governance**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Regulation Services</b>				
1.1 To create a conducive regulatory environment for sustained development and support to the formal and informal business sectors	<ul style="list-style-type: none"> <li>• No. of municipalities provided with technical support on business licensing/trading function</li> <li>• % of regulatory gaming and liquor appeals finalised</li> <li>• No. of business inspections conducted</li> <li>• No. of programmes facilitated to support the informal economy</li> </ul>	42 90% 1 000 15	11 100% 367 10	
1.2 Various initiatives identified and implemented to ensure business compliance which in turn encourages economic transformation	<ul style="list-style-type: none"> <li>• No. of catalytic initiatives implemented</li> </ul>	7	7	
<b>2. Consumer Protection</b>				
2.1 To promote, protect and further the rights of consumers in the province	<ul style="list-style-type: none"> <li>• No. of consumer educational programmes implemented</li> <li>• No. of businesses enrolled on the compliance programmes on the province</li> </ul>	1 400 24	428 6	

## 4.5 Programme 5: Economic Planning

The main purpose of this programme is to develop provincial economic policies and strategies to achieve and measure sustainable economic development. The purpose is also to conduct research proposals relating to changing global trends, and to provide a wide range of information and knowledge that serve as key drivers and to regularly assess the performance of the economy. Tables 4.15 and 4.16 summarise the 2025/26 adjusted appropriation of Programme 5, summarised according to sub-programme and economic classification. Details of the main adjustments, which resulted in an overall decrease of R5.575 million, are given in the paragraphs following the tables.

**Table 4.15 : Programme 5: Economic Planning**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts			Other adjustments
1. Policy and Planning	9 649			(2 100)		(1 355)	(3 455)	6 194
2. Research and Development	8 426			400			400	8 826
3. Knowledge Management	12 327						-	12 327
4. Monitoring and Evaluation	17 303			(500)		(2 020)	(2 520)	14 783
<b>Total</b>	<b>47 705</b>	<b>-</b>	<b>-</b>	<b>(2 200)</b>	<b>-</b>	<b>(3 375)</b>	<b>(5 575)</b>	<b>42 130</b>
<b>Amount to be voted</b>							<b>(5 575)</b>	

**Table 4.16 : Summary by economic classification**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts			Other adjustments
<b>Current payments</b>	<b>47 634</b>	<b>-</b>	<b>-</b>	<b>(3 794)</b>	<b>-</b>	<b>(3 375)</b>	<b>(7 169)</b>	<b>40 465</b>
Compensation of employees	35 306			(1 694)		(1 979)	(3 673)	31 633
Goods and services	12 328			(2 100)		(1 396)	(3 496)	8 832
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 201</b>	<b>-</b>	<b>-</b>	<b>1 201</b>	<b>1 201</b>
Provinces and municipalities				1 000			1 000	1 000
Departmental agencies and accounts							-	-
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households				201			201	201
<b>Payments for capital assets</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>393</b>	<b>-</b>	<b>-</b>	<b>393</b>	<b>464</b>
Buildings and other fixed structures							-	-
Machinery and equipment	71			393			393	464
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>47 705</b>	<b>-</b>	<b>-</b>	<b>(2 200)</b>	<b>-</b>	<b>(3 375)</b>	<b>(5 575)</b>	<b>42 130</b>
<b>Amount to be voted</b>							<b>(5 575)</b>	

### Virement – Programme 5: Economic Planning: (R2.200 million)

Various virements were undertaken from the programme and sub-programmes, mainly from the Policy and Planning sub-programme. The virements undertaken are detailed as follows:

- R1.200 million was identified from *Compensation of employees* due to delays in filling vacant posts, and these funds were moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- R2.100 million was identified from *Goods and services* in respect of the Eastern Sea Board and District Investment Symposiums projects, as well as enforced savings on travel and subsistence costs. These funds were moved as follows:
  - o R1 million was moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
  - o R1 million was moved within the programme to *Transfers and subsidies to: Provinces and municipalities* for transfer to the uMzinyathi Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project).
  - o R100 000 was moved within the programme to *Machinery and equipment* to cater for the purchase of office furniture ordered in the prior year.

- R494 000 was moved within the programme from *Compensation of employees* due to budgeted posts which have not been filled yet. Of these funds, R201 000 was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs and R293 000 was moved to *Machinery and equipment* to cater for the purchase of office furniture.

These virements are permissible in terms of the PFMA and Treasury Regulations.

#### Other adjustments – Programme 5: Economic Planning: (R3.375 million)

Funds totalling R3.375 million were suspended towards budget pressures in Vote 7: Health. Of these funds, R1.979 million was identified under *Compensation of employees* due to delays in filling vacant posts, as well as R1.396 million from *Goods and services* in respect of consultants' costs where provision was made for the Monitoring and Evaluation End-Term Assessment Report and this was suspended due to the department appointing a Deputy Director: Policy Monitoring and Evaluation who will undertake this process.

#### Service delivery measures – Programme 5: Economic Planning

Table 4.17 shows the service delivery information for Programme 5. The information reflected in the 2025/26 EPRE is aligned to the tabled APP thus there are no changes to the service delivery information under this programme. Some of the targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter.

**Table 4.17 : Service delivery measures – Programme 5: Economic Planning**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Policy and Planning</b>				
1.1 Strategies formulated for economic development	• No. of strategies formulated for economic development	3	-	
<b>2. Research and Development</b>				
2.1 Economic research projects funded	• No. of research reports produced	3	1	
<b>3. Statistics and Knowledge Management</b>				
3.1 Up-to-date Social Accounting Matrix database for the province	• No. of Social Accounting Matrix databases for the province	1	-	
3.2 Maintained project management database	• No. of maintained project databases	1	-	
3.3 Quarterly economic publications issued	• No. of quarterly economic publications issued	4	1	

#### 4.6 Programme 6: Tourism

The main purpose of this programme is to stimulate economic growth through tourism development.

The objectives are to create an enabling tourism environment through legislation, policy and strategy development, to create demand and supply tourism, as well as to ensure sustainability and tourism sector transformation.

Tables 4.18 and 4.19 reflect a summary of the 2025/26 adjusted appropriation of Programme 6, according to sub-programme and economic classification.

Details of the main adjustments, which resulted in an overall decrease of R4.904 million mainly against the Tourism Growth and Development sub-programme, are given in the paragraphs following the tables.

Table 4.18 : Programme 6: Tourism

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Tourism Sector Transformation	17 262			(1 204)			(1 204)	16 058
2. Tourism Planning	11 179			500			500	11 679
3. Tourism Growth and Development	355 567			(3 997)	1 297	(1 500)	(4 200)	351 367
<b>Total</b>	<b>384 008</b>	<b>-</b>	<b>-</b>	<b>(4 701)</b>	<b>1 297</b>	<b>(1 500)</b>	<b>(4 904)</b>	<b>379 104</b>
<b>Amount to be voted</b>								<b>(4 904)</b>

Table 4.19 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>48 601</b>	<b>-</b>	<b>-</b>	<b>(4 525)</b>	<b>(703)</b>	<b>-</b>	<b>(5 228)</b>	<b>43 373</b>
Compensation of employees	29 573			(4 639)			(4 639)	24 934
Goods and services	19 028			114	(703)		(589)	18 439
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>334 957</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>2 000</b>	<b>(1 500)</b>	<b>524</b>	<b>335 481</b>
Provinces and municipalities							-	-
Departmental agencies and accounts	334 957				2 000	(1 500)	500	335 457
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises							-	-
Non-profit institutions							-	-
Households				24			24	24
<b>Payments for capital assets</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>250</b>
Buildings and other fixed structures							-	-
Machinery and equipment	450			(200)			(200)	250
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>							-	-
<b>Total</b>	<b>384 008</b>	<b>-</b>	<b>-</b>	<b>(4 701)</b>	<b>1 297</b>	<b>(1 500)</b>	<b>(4 904)</b>	<b>379 104</b>
<b>Amount to be voted</b>								<b>(4 904)</b>

### Virement – Programme 6: Tourism: (R4.701 million)

The main appropriation of Programme 6 was decreased by R4.701 million as a result of the movement of funds to Programmes 1 and 3, as detailed below:

- R4.701 million was identified within the programme under *Compensation of employees* (R4.501 million) due to delays in filling vacant posts and from *Machinery and equipment* (R200 000) and these funds were moved to Programmes 1 and 3 as follows:
  - R169 000 was moved to Programme 3 against *Machinery and equipment* to cater for office furniture procured in 2024/25 but delivered and paid for in 2025/26.
  - R106 000 was moved to Programme 1 against *Machinery and equipment* to cater for the purchase of office equipment which was under-budgeted for.
  - R4.426 million was moved to Programme 1 against *Goods and services* to cater for spending pressures on items such as legal costs and computer services costs.
- R138 000 was moved within the programme from *Compensation of employees* due to budgeted posts which have not been filled yet, and these funds were moved to *Goods and services* (R114 000) to cater for training and development costs which were under-budgeted for and to *Transfers and subsidies to: Households* (R24 000) to cater for unanticipated staff exit costs.

These virements are permissible in terms of the PFMA and Treasury Regulations.

### Shifts – Programme 6: Tourism: R1.297 million

The department undertook shifts to the programme, between programmes and within the programme where the purpose of the funds remains unchanged. The shifts are detailed, as follows:

- R703 000 was shifted from this programme where the funds were originally budgeted for to Programme 4 within *Goods and services* to cater for the tourist guide registration system. The purpose of the funds remains unchanged.
- R2 million was shifted from Programme 2 against *Goods and services* where the funds were originally budgeted for to this programme against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to KZNTAFA to cater for Film Sector Transformation Initiative. The purpose of the funds remains unchanged.

#### Other adjustments – Programme 6: Tourism: (R1.500 million)

Funds amounting to R1.500 million were suspended against *Transfers and subsidies to: Departmental agencies and accounts* in respect of transfers to KZNTAFA. These funds were re-allocated to Vote 7: Health towards their budget pressures.

#### Service delivery measures – Programme 6: Tourism

Table 4.20 shows the service delivery information for Programme 6. Some of the targets are not reported on at mid-year, as the department projects to undertake them in the fourth quarter.

The information reflected in the 2025/26 *EPRE* is aligned to the tabled APP thus there are no changes to the service delivery information under this programme.

**Table 4.20 : Service delivery measures – Programme 6: Tourism**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Tourism Planning</b>				
1.1 Tourism structures supported	• No. of tourism structures supported	14	4	
1.2 Tourism frameworks developed	• No. of tourism frameworks developed	3	-	
<b>2. Tourism Growth and Development</b>				
2.1 To ensure increased and diversified exports	• No. of tourism attractions and products implemented	5	-	
2.2 Thriving tourism sector	• No. interventions implemented to support tourism sector compliance	16	4	
<b>3. Tourism Sector Transformation</b>				
3.1 To ensure that initiatives are implemented to support tourism enterprises and empower initiatives implemented	• No. of initiatives implemented to support tourism enterprises	4	1	
	• No. of empowerment initiatives implemented	9	2	

#### 4.7 Programme 7: Environmental Affairs

This programme aims to ensure effective compliance and governance in respect of environmental management.

Tables 4.21 and 4.22 reflect a summary of the 2025/26 adjusted appropriation of Programme 7, according to sub-programme, sub-sub-programme and economic classification.

Details of the main adjustments, which had no effect on the overall main allocation, are given in the paragraphs following the tables.

Table 4.21 : Programme 7: Environmental Affairs

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>1. Environmental Policy Planning and Co-ordination</b>	<b>29 943</b>	-	-	2 373	-	-	2 373	32 316
Intergovt. Co-ordination, Spatial and Dev Planning	22 333			3 031			3 031	25 364
Climate Change Management	7 610			(658)			(658)	6 952
<b>2. Compliance and Enforcement</b>	<b>28 506</b>	-	-	1 511	-	-	1 511	30 017
Enviro. Quality Managemt Compliance and Enforcemt	28 506			1 511			1 511	30 017
<b>3. Environmental Quality Management</b>	<b>67 659</b>	-	-	-	-	-	-	67 659
Impact Management	31 536			380			380	31 916
Air Quality Management	4 308			270			270	4 578
Pollution and Waste Management	31 815			(650)			(650)	31 165
<b>4. Biodiversity Management</b>	<b>1 099 633</b>	-	-	(721)	-	-	(721)	1 098 912
Biodiversity and Protected Area Plan. and Managemt	115 372						-	115 372
Conservation Agencies and Services	968 156						-	968 156
Coastal Management	16 105			(721)			(721)	15 384
<b>5. Environmental Empowerment Services</b>	<b>43 048</b>	-	-	(1 073)	-	-	(1 073)	41 975
Environmental Capacity Development and Support	43 048			(1 073)			(1 073)	41 975
<b>6. Environmental Services Support</b>	<b>18 207</b>	-	-	(2 090)	-	-	(2 090)	16 117
Environmental Services Administrative Support	18 207			(2 090)			(2 090)	16 117
<b>Total</b>	<b>1 286 996</b>	-	-	-	-	-	-	1 286 996
Amount to be voted								-

Table 4.22 : Summary by economic classification

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>299 225</b>	-	-	(848)	-	-	(848)	298 377
Compensation of employees	178 846			6 136			6 136	184 982
Goods and services	120 379			(6 984)			(6 984)	113 395
Interest and rent on land							-	-
<b>Transfers and subsidies to:</b>	<b>984 264</b>	-	-	90	-	-	90	984 354
Provinces and municipalities	3 300						-	3 300
Departmental agencies and accounts	968 156						-	968 156
Higher education institutions							-	-
Foreign governments and international organisations							-	-
Public corporations and private enterprises	3 600				(55)		(55)	3 545
Non-profit institutions	9 208				55		55	9 263
Households				90			90	90
<b>Payments for capital assets</b>	<b>3 507</b>	-	-	758	-	-	758	4 265
Buildings and other fixed structures							-	-
Machinery and equipment	3 507			758			758	4 265
Heritage assets							-	-
Specialised military assets							-	-
Biological assets							-	-
Land and subsoil assets							-	-
Software and other intangible assets							-	-
<b>Payments for financial assets</b>								
<b>Total</b>	<b>1 286 996</b>	-	-	-	-	-	-	1 286 996
Amount to be voted								-

### Virement – Programme 7: Environmental Affairs

Virements were undertaken within the programme, across sub-programmes and between economic categories as follows:

- R6.984 million was identified from *Goods and services* due to enforced savings on travel and subsistence costs, contractors costs and venues and facilities. These funds were moved within the programme as follows:
  - R6.136 million was moved to *Compensation of employees* to cater for the unanticipated Occupation Specific Dispensation (OSD) employees grade progression payments which were not budgeted for. The grade progression is an incentive to progress to the next pay grade for OSD employees who have obtained a certain number of years with satisfactory performance.
  - R90 000 was moved to *Transfers and subsidies to: Households* to cater for unanticipated staff exit costs.
  - R758 000 was moved to *Machinery and equipment* to cater for the purchase of office furniture which was under-budgeted for.

These virements are permissible in terms of the PFMA and Treasury Regulations.

**Shifts – Programme 7: Environmental Affairs**

An amount of R55 000 was shifted within the programme from *Transfers and subsidies to: Public corporations and private enterprises* where the funds were originally budgeted for until the beneficiaries are identified, to *Transfers and subsidies to: Non-profit institutions* in respect of the Waste Economy Support Programme (WESP). The programme entails the supporting of small and emerging waste entrepreneurs to accelerate waste diversion in the province. The budget is originally catered for under *Transfers and subsidies to: Public corporations and private enterprises*, however, once the beneficiaries are identified the funds are shifted to the category where the beneficiaries are classified under. In respect of the R55 000, the beneficiary was a non-profit organisation hence the shift was undertaken to this item. The purpose of the funds remains unchanged.

**Service delivery measures – Programme 7: Environmental Affairs**

Table 4.23 shows the service delivery information for Programme 7. The information reflected in the 2025/26 EPRE is aligned to the tabled APP thus there are no changes to the service delivery information under this programme. Some of the mid-year actuals do not show an achievement by mid-year due to the respective targets being measured annually.

**Table 4.23 : Service delivery measures – Programme 7: Environmental Affairs**

Outputs	Performance indicators	Performance targets		
		2025/26 Original target	2025/26 Mid-year actual	2025/26 Revised target
<b>1. Environmental Governance, Planning and Climate Change</b>				
1.1	To ensure the implementation of environmental management tools to support economic development through enhanced governance systems and capacity	<ul style="list-style-type: none"> <li>No. of inter-governmental sector programmes implemented</li> <li>No. of environmental legislated tools developed</li> <li>No. of environmental research projects completed</li> <li>No. of functional environmental information management systems maintained</li> <li>No. of climate change response interventions implemented</li> </ul>	1 2 1 1 2	- - - - 1
<b>2. Compliance and Enforcement</b>				
2.1	To achieve effective, integrated and co-ordinated compliance monitoring and enforcement of environmental legislation in the province	<ul style="list-style-type: none"> <li>No. of administrative enforcement notices issued for non-compliance with environmental legislation</li> <li>No. of completed criminal investigations handed to NPA for prosecution</li> <li>No. of compliance inspections conducted</li> <li>No. of permitted landfill sites monitored for compliance</li> </ul>	125 2 600 10	64 - 227 3
<b>3. Environmental Quality Management</b>				
3.1	To improve integrated environmental management through regulation and impact mitigation management to promote and regulate environmental quality management through environmental impact mitigation management	<ul style="list-style-type: none"> <li>% of complete EIA applications finalised within legislated timeframes</li> <li>% of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes</li> <li>% of complete waste license applications finalized within legislated timeframes</li> </ul>	100% 95% 100%	95% - 100%
<b>4. Biodiversity Management</b>				
4.1	To control and manage the spread of invasive alien species	<ul style="list-style-type: none"> <li>No. of estuarine management plans developed</li> <li>No. of work opportunities created through environment sector public employment programmes</li> <li>No. of hectares cleared of invasive alien species</li> <li>No. of fulltime equivalents (FTEs) created</li> <li>No. of beneficiaries trained on IASP eradication</li> </ul>	1 7 725 100 000 2 183 1 000	- 4 362 39 117 - 1 000
<b>5. Environmental Empowerment Services</b>				
5.1	To improve community empowerment through environmental awareness and educational programmes	<ul style="list-style-type: none"> <li>No. of environmental capacity building activities conducted</li> <li>No. of environmental awareness activities conducted</li> </ul>	60 1 000	27 341

## 5. Specifically, and exclusively appropriated allocations

Table 4.24 shows the amounts that are specifically and exclusively appropriated for specific purposes in terms of the KZN Adjustments Appropriation Act, 2025. Note that conditional grants, as well as transfers to public entities and local government (which are also specifically and exclusively appropriated funds) are not included here, as these are discussed in Sections 8, 9 and 10 below. Note also that the amount in respect of the Invasive Alien Species Programme (IASP) relates to departmental funding for this programme, and excludes the funding transferred to EKZNW in this regard, which is specified in Table 4.24 below.

**Table 4.24 : Summary of specifically and exclusively appropriated funding**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
1. Prog. 1: District champion of OSS/DDM responsibilities	2 000						-	2 000
2. Prog. 2: IDFC: Ithala SOC Ltd						300 000	300 000	300 000
3. Prog. 7: Invasive Alien Species prog.	60 000						-	60 000
<b>Total</b>	<b>62 000</b>	-	-	-	-	300 000	300 000	362 000
<b>Amount to be voted</b>								<b>300 000</b>

- *Other adjustments:* The specifically and exclusively appropriated allocation was increased by R300 million. The PEC resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the IDFC who will in turn process the payments for operational costs of Ithala SOC Limited. This is a specific and exclusive appropriation, and the funds can only be used for the operational costs of Ithala SOC Limited.

## 6. Gifts, donations and sponsorships

The department and its public entities made no gifts, donations and sponsorships exceeding R100 000, nor are they envisaging to do so by year-end.

## 7. Infrastructure

Table 4.25 shows the summary of infrastructure payments per main category. Details of the main adjustments, which resulted in an overall increase of R22.741 million, are provided after the table.

**Table 4.25 : Summary of infrastructure payments by category**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Existing infrastructure assets</b>	-	-	-	241	-	-	241	241
Maintenance and repair: Current							-	-
Upgrades and additions: Capital				241			241	241
Refurbishment and rehabilitation: Capital							-	-
<b>New infrastructure assets: Capital</b>				98			98	98
<b>Infrastructure transfers</b>	-	-	-	1 200	21 202	-	22 402	22 402
Infrastructure transfers: Capital				1 200	21 202		22 402	22 402
Infrastructure transfers: Current							-	-
<b>Infrastructure: Payments for financial assets</b>							-	-
<b>Infrastructure: Leases</b>	42 035						-	42 035
<b>Non infrastructure</b>							-	-
Capital infrastructure	-	-	-	1 539	21 202	-	22 741	22 741
Current infrastructure	42 035	-	-	-	-	-	-	42 035
<b>Total</b>	<b>42 035</b>	-	-	1 539	21 202	-	22 741	64 776
<b>Amount to be voted</b>								<b>22 741</b>

- *Virement:* The department undertook the following virements affecting the infrastructure allocation:
  - *Upgrades and additions: Capital* reflects a virement of R241 000 due to expenditure arising from the previous year in respect of unplanned but necessary upgrades undertaken at the Cascades office which entails the conversion of the boardroom into office spaces. These funds were moved within Programme 1 from *Compensation of employees* to *Buildings and other fixed structures* to offset this pressure.

- o *New infrastructure assets: Capital* reflects a virement of R98 000 due to expenditure arising from the previous year in respect of the installation of an awning shelter for park homes at the Inkosi uMtubatuba district office. These funds were moved within Programme 1 from *Compensation of employees to Buildings and other fixed structures* to offset this pressure.
- o *Infrastructure transfers: Capital* reflects a virement of R1.200 million in respect of transfers to the DTPC. The department had initially budgeted this amount to conduct a feasibility study in respect of the Maintenance Repair and Overhaul (MRO) facility under the DTPC to advance Aerotropolis development, however, the DTPC requested for this funding to be redirected towards infrastructure improvements in respect of the Cut-Flower project to cater for the installation of tunnels. This movement is only visible in this table.

These virements are permissible in terms of the PFMA and Treasury Regulations. The increase in transfers was approved by Provincial Treasury in line with Treasury Regulation 6.3.1(a).

- *Shifts*: The department undertook the following shifts affecting the infrastructure allocation:
  - o *Infrastructure transfers: Capital* reflects a shift of R21.202 million undertaken to correctly reflect the infrastructure portion of infrastructure projects which were erroneously omitted and classified as non-infrastructure transfers when the *EPRE* was prepared. Of these funds, R9.702 million relates to informal infrastructure projects which were identified in Programme 2 to be transferred to various municipalities, R3 million in respect of transfers to the KZNTAFA for the KwaXolo Caves and Somkhanda project, R4 million in respect of transfers to the KZN Amafa and Research Institute (Amafa) to cater for the upgrade and refurbishment of various tourism sites in the province, as well as R4.500 million in respect of transfers to the IDFC for the Thokazi Royal lodge project. The purpose of the funds remains unchanged. This movement is only visible in this table as it relates to correctly showing a part of the transfers as capital, whereas the total amount to be transferred to these organisations does not change.

## 8. Conditional grants

Tables 4.26 and 4.27 provides a summary of the conditional grant budget of the department, which relates to the EPWP Integrated Grant for Provinces. The conditional grant budget remains unchanged and is allocated under *Goods and services* in Programme 7.

**Table 4.26 : Summary of changes to conditional grants**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Programme 7: Environmental Affairs	6 161	-	-	-	-	-	-	6 161
EPWP Integrated Grant for Provinces	6 161						-	6 161
<b>Total</b>	<b>6 161</b>	-	-	-	-	-	-	<b>6 161</b>
Amount to be voted								-

**Table 4.27 : Summary of conditional grants by economic classification**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
Current payments	6 161	-	-	-	-	-	-	6 161
Goods and services	6 161						-	6 161
<b>Total</b>	<b>6 161</b>	-	-	-	-	-	-	<b>6 161</b>
Amount to be voted								-

## 9. Transfers and subsidies

Table 4.28 shows the summary of transfers and subsidies by programme and main category.

The table includes transfers made to the department's public entities, namely IDFC, KZNGFA, DTPC, TIKZN, RBIDZ, MKRI, KZN Economic Regulatory Authority (KZNERA), KZNTAFA, KwaZulu-Natal Sharks Board (KZNSB), Amafa and Ezemvelo KZN Wildlife (EKZNW) which are specifically and exclusively appropriated in terms of the KZN Adjustments Appropriation Act, 2025.

Details of the main adjustments, which resulted in an overall net increase of R308.581 million in the transfers and subsidies allocation, are provided in the paragraphs after the table.

Table 4.28 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Other adjustments		
<b>1. Administration</b>	<b>328</b>	-	-	112	-	112	440
Provinces and municipalities	328	-	-	-	-	-	328
Motor vehicle licences	328	-	-	-	-	-	328
Households	-	-	-	112	-	112	112
Staff exit costs	-	-	-	112	-	112	112
<b>2. Integrated Economic Development Services</b>	<b>152 092</b>	-	-	10 025	9 590	294 011	313 626
Provinces and municipalities	19 241	-	-	-	2 500	(4 689)	313 626
uMzombe Kwa Smith	700	-	-	100	-	100	800
iMpindle Infrastructure	900	-	-	-	-	(900)	-
Richmond CBD Trading Stores	1 391	-	-	-	-	-	1 391
uMngeni MEI	1 000	-	-	-	-	-	1 000
Dannhauser MEI	500	-	-	-	-	-	500
iMpindle MEI	500	-	-	(100)	-	(400)	-
iNkosi Langaibalele: MEI for Informal Enterprises	500	-	-	-	-	-	500
iNkosi uMtabatuba: MEI for Manufacturing Sector	1 000	-	-	-	-	-	1 000
Refurb of Jolivet Taxi Rank and New Stalls	1 000	-	-	(1 000)	-	(1 000)	-
Umzinto Bus Rank Upgrade and Mechanic Workshop	-	-	-	1 000	-	1 000	1 000
Informal Infrastructure Projects	10 000	-	-	-	(6 611)	(3 389)	-
King Dinuzulu Suburb Trading Facility	-	-	-	-	426	426	426
Greater Kokstad: Collapsible Pop Up Carts	-	-	-	-	2 185	2 185	2 185
Mandeni Municipality: Mini Factory Project	-	-	-	-	1 000	1 000	1 000
Development of Esikhaleni Flea Market	-	-	-	-	3 000	3 000	3 000
uMuziwabantu MEI	750	-	-	-	-	-	750
uMdoni SMME and Co-operative Support Programme	1 000	-	-	-	-	-	1 000
Informal Economy Support Programme	-	-	-	-	2 500	2 500	2 500
Departmental agencies and accounts	41 947	-	-	-	-	(300)	41 647
KZN Growth Fund Agency (KZNGFA)	39 947	-	-	-	-	-	39 947
Productivity SA	2 000	-	-	-	-	(300)	1 700
Higher education institutions	4 000	-	-	-	-	-	4 000
UKZN RLED Initiative	4 000	-	-	-	-	-	4 000
Public corporations and private enterprises	86 904	-	-	10 000	2 760	299 000	311 760
Ithala Development Finance Corporation (IDFC)	86 904	-	-	10 000	2 760	299 000	311 760
Of which							
Ithala SOC Ltd	51 904	-	-	10 000	-	300 000	310 000
Clothing and Textile Hub	5 000	-	-	-	-	-	5 000
Detergents and Chemicals Shared Prod.	10 000	-	-	-	-	-	10 000
Edendale Auto Hub	1 000	-	-	-	-	(1 000)	-
Thokazi Royal Lodge	4 500	-	-	-	-	-	4 500
Enterprise Development Fund	2 000	-	-	-	-	-	2 000
Bakery Incubation	2 000	-	-	-	-	-	2 000
Pulp and Paper Manufacturing	10 500	-	-	-	-	-	10 500
TRERS - Maphitha Butchery	-	-	-	-	2 760	2 760	2 760
Non-profit institutions	-	-	-	-	4 330	-	4 330
eThekweni Disability Business Chamber	-	-	-	-	830	830	830
SAFDA	-	-	-	-	3 500	3 500	3 500
Households	-	-	-	25	-	-	25
Staff exit costs	-	-	-	25	-	-	25
<b>3. Trade and Sector Development</b>	<b>832 488</b>	-	-	(406)	3 973	(10 800)	825 255
Provinces and municipalities	5 500	-	-	-	-	-	5 500
Cannabis/Hemp Commercialisation	5 000	-	-	-	(5 000)	(5 000)	-
Balele Game Park Abattoir	-	-	-	-	5 000	5 000	5 000
Prince Mangosuthu Buthelezi Airport	500	-	-	-	-	-	500
Departmental agencies and accounts	684 952	-	-	(2 500)	(1 200)	(8 700)	672 552
Dube TradePort Corporation (DTPC)	513 101	-	-	-	-	(7 700)	505 401
Trade and Investment KwaZulu-Natal (TIKZN)	111 305	-	-	(2 500)	(2 200)	(1 000)	105 605
Moses Kotane Research Institute (MKRI)	60 546	-	-	-	1 000	1 000	61 546
Public corporations and private enterprises	140 436	-	-	2 000	5 000	(2 100)	145 336
KZN Music Cluster (KUMISA)	4 000	-	-	-	5 000	5 000	4 000
CSIR - Cannabis/Hemp Commercialisation	-	-	-	-	-	(100)	5 000
Richards Bay Industrial Development Zone (RBIDZ)	136 436	-	-	2 000	-	(100)	136 336
Non-profit institutions	-	-	-	-	173	-	173
uMgungundlovu Business Chamber	-	-	-	-	173	173	173
Households	1 600	-	-	94	-	-	94
Bursaries (Dura Learnership)	1 600	-	-	-	-	-	1 600
Staff exit costs	-	-	-	94	-	-	94
<b>4. Business Regulation and Governance</b>	<b>149 626</b>	-	-	261	-	-	261
Departmental agencies and accounts	149 626	-	-	-	-	-	149 626
KZN Economic Regulatory Authority (KZNERA)	149 626	-	-	-	-	-	149 626
Households	-	-	-	261	-	-	261
Staff exit costs	-	-	-	261	-	-	261
<b>5. Economic Planning</b>	<b>-</b>	-	-	1 201	-	-	1 201
Provinces and municipalities	-	-	-	1 000	-	-	1 000
uMzinyathi Development Agency	-	-	-	1 000	-	-	1 000
Households	-	-	-	201	-	-	201
Staff exit costs	-	-	-	201	-	-	201

Table 4.28 : Summary of transfers and subsidies by programme and main category

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>6. Tourism</b>	<b>334 957</b>	-	-	<b>24</b>	<b>2 000</b>	<b>(1 500)</b>	<b>524</b>	<b>335 481</b>
Departmental agencies and accounts	334 957	-	-	-	2 000	(1 500)	500	335 457
KwaZulu-Natal Tourism and Film Authority (KZNTAFA)	257 515	-	-	-	2 000	(1 500)	500	258 015
KwaZulu-Natal Amafa and Heritage Institute (Amafa)	4 000	-	-	-	-	-	-	4 000
KwaZulu-Natal Sharks Board (KZNSB)	73 442	-	-	-	-	-	-	73 442
Households	-	-	-	24	-	-	24	24
Staff exit costs	-	-	-	24	-	-	24	24
<b>7. Environmental Affairs</b>	<b>984 264</b>	-	-	<b>90</b>	-	-	<b>90</b>	<b>984 354</b>
Provinces and municipalities	3 300	-	-	-	-	-	-	3 300
Integrated Environmental Management Tool	2 000	-	-	-	-	-	-	2 000
Transformative River Management Programme	1 300	-	-	-	-	-	-	1 300
Departmental agencies and accounts	968 156	-	-	-	-	-	-	968 156
Ezemvelo KZN Wildlife (EKZNW)	968 156	-	-	-	-	-	-	968 156
Of which								
Invasive Alien Species Programme	55 897	-	-	-	-	-	-	55 897
TRERS	7 000	-	-	-	-	-	-	7 000
Maloti Drakensburg Transfrontier	515	-	-	-	-	-	-	515
Subsidy from Vote 4	904 744	-	-	-	-	-	-	904 744
Public corporations and private enterprises	3 600	-	-	-	(55)	-	(55)	3 545
Waste Economy Support Programme (WESP)	3 600	-	-	-	(55)	-	(55)	3 545
Non-profit institutions	9 208	-	-	-	55	-	55	9 263
SAAMBR	9 208	-	-	-	-	-	-	9 208
Waste Economy Support Programme (WESP)	-	-	-	-	55	-	55	55
Households	-	-	-	90	-	-	90	90
Staff exit costs	-	-	-	90	-	-	90	90
<b>Total</b>	<b>2 453 755</b>	<b>-</b>	<b>-</b>	<b>11 307</b>	<b>15 563</b>	<b>281 711</b>	<b>308 581</b>	<b>2 762 336</b>
<b>Amount to be voted</b>								<b>308 581</b>

- *Virement*: The department undertook the following virements affecting *Transfers and subsidies*:
  - o Programme 1 was increased by R112 000 under *Households* to cater for unanticipated staff exit costs.
  - o Programme 2 reflects a net increase of R10.025 million explained as follows:
    - The department undertook virements within *Provinces and municipalities* from the iMpendle MEI (R100 000) due to savings realised as a result of outstanding documents from the municipalities, as well as the non-completion of pre-contract meetings in respect of the implementation of the project and these funds were moved to cater for the uMzumbe Kwa Smith Informal Economy Infrastructure project which was under-budgeted for. Virements were also undertaken from the Refurbishment of the Jolivet Taxi Rank and New Stalls project (R1 million) due to project implementation delays and these funds were moved to cater for the Umzinto Bus Rank Upgrade and Mechanic Workshop project.
    - R10 million was moved within the programme to *Public corporations and private enterprises* for transfer to the IDFC to support the Ithala SOC Limited operational requirements.
    - R25 000 was moved within the programme to *Households* for unanticipated staff exit costs.
  - o Programme 3 shows a net decrease of R406 000, explained as follows:
    - An amount of R1 million was moved within the programme, of which R500 000 was moved from *Goods and services* due to enforced savings on travel and subsistence costs and the balance of R500 000 was moved from *Departmental agencies and accounts* in respect of transfers to the MKRI due to savings realised from the KZN Tourism Master Plan. These funds totalling R1 million were moved to *Departmental agencies and accounts* for transfer to the MKRI to cater for the purpose of completing and operationalising the eDumbe Innovation Hub and Digital Skills Centre. This resulted in a net increase of R500 000 in respect of the increase in transfers to the MKRI.
    - Mitigating the increase in transfer to the MKRI, R500 000 was moved within the programme within *Departmental agencies and accounts* where funds were identified under the MKRI from the Black Industrialist Portal project which has been discontinued due to the project cost exceeding the allocated budget. These funds were moved to increase the transfer to TIKZN for the implementation of the Global Entrepreneurship Activation which was under-budgeted for. This resulted in a nil net effect in respect of adjustments undertaken under the MKRI.

- R3 million identified from *Departmental agencies and accounts* in respect of transfers to TIKZN where provision was made to cater for phase two of the Clothing and Textile uThukela SEZ, however, due to delays in the completion of phase one where the service provider requested for an extension to complete this phase in December 2025, phase two was then anticipated to commence in the first quarter of 2026/27. These funds were moved within the programme where R2 million was moved to *Public corporations and private enterprises* for transfer to the RBIDZ to cater for the technology innovation programme and R1 million was moved to *Goods and services* to cater for the solar PV panel installation, both of which were not budgeted for.
- R94 000 was moved within the programme to *Households* to cater for unanticipated staff exit costs.
- o Programme 4 shows an increase of R261 000 against *Households* to cater for unanticipated staff exit costs.
- o Programme 5 shows an increase of R1.201 million, as follows:
  - R1 million was moved within the programme to *Provinces and municipalities* for transfer to the uMzinyathi Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project).
  - R201 000 was moved within the programme to *Households* to cater for unanticipated staff exit costs.
- o Programme 6 shows an increase of R24 000 to *Households* to cater for unanticipated staff exit costs.
- o Programme 7 shows an increase of R90 000 to *Households* to cater for staff exit costs.

The increases in transfers and subsidies were approved by Provincial Treasury, where applicable.

Legislature approval is required for the reductions within Provinces and municipalities in respect of transfers to the iMpendle Municipality (R100 000) for the iMpendle MEI and the Johannes Phumani Phungula Municipality for the Refurbishment of the Jolivet Taxi Rank and New Stalls (R1 million), as well as R2.500 million from Departmental agencies and accounts in respect of transfers to TIKZN in terms of Section 43(4)(b) of the PFMA. These are shaded in grey in the table.

- *Shifts*: The department undertook the following shifts affecting *Transfers and subsidies* resulting in a net increase of R15.563 million and the purpose of these funds remain unchanged:
  - o Programme 2 reflects an increase of R9.590 million as follows:
    - R2.500 million was shifted within the programme from *Goods and services* to *Provinces and municipalities* for transfer to the eThekweni Municipality in respect of the Informal Economy Support Programme as part of the TRERS implementation. The department undertook further shifts within the programme where unallocated funds within the Informal Infrastructure allocation were allocated to specific projects, following a needs assessment undertaken by the department resulting in a nil net effect. The purpose of the funds remains unchanged.
    - R2.760 million was shifted within the programme to *Public corporations and private enterprises* for transfer to the IDFC where provision was made for the Maphitha Butchery Agri-business to establish ten butcheries across the province as part of the TRERS implementation. The purpose of the funds remains unchanged.
    - R830 000 was shifted within the programme from *Goods and services* to *Non-profit institutions* for transfer to the eThekweni Disability Business Chamber to establish ten District Disability Business Chambers across the province and to launch the KZN Disability Business Chamber. The purpose of the funds remains unchanged.
    - R3.500 million was shifted within the programme from *Goods and services* to *Non-profit institutions* for transfer to SAFDA in support of the construction of a 500-ton maize silo for the Amahlubi Community Property Trust to store their maize and be able to sell at a premium

price at the appropriate time, as well as the refurbishment of the existing silo with a capacity of 1 500 tons in line with the TRERS agriculture pillar of the strategy. The purpose of the funds remains unchanged.

- o Programme 3 shows a net increase of R3.973 million as follows:
  - R5 million was shifted within the programme from *Provinces and municipalities* where the funds were budgeted for to *Public corporations and private enterprises* for transfer to the CSIR in respect of the Cannabis/Hemp commercialisation project. The department had initially intended to transfer funds in respect of the Cannabis/Hemp Commercialisation project to the Okhahlamba Local Municipality under *Provinces and municipalities*, however, due to the municipality being unable to undertake the project, the department identified CSIR as a suitable implementing agent for the project based on proven technical expertise, extensive experience in managing similar complex scientific and industrial initiatives, and their public mandate to support national and provincial development priorities. The purpose of the funds remains unchanged.
  - R5 million was shifted within the programme from *Goods and services* where the funds were originally budgeted for to *Provinces and municipalities* in respect of implementing the livestock products processing project as part of the rural industrialisation and enterprise development strategy. The focus of the project is upgrading the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district. The purpose of the funds remains unchanged.
  - R2.200 million was shifted within the programme from *Departmental agencies and accounts* in respect of transfers to TIKZN where the funds were originally erroneously budgeted for to *Goods and services* to cater for the Crafters Hub Programme (R1 million) and the Market Access Programme (R1.200 million). The purpose of the funds remains unchanged.
  - R173 000 was shifted within the programme from *Goods and services* to *Non-profit institutions* for transfer to the PMCB to support interventions aimed at growing the economy of the province. One key intervention is the Investment and Trade Missions deliverable, with the output indicator being the number of inward missions supported. The KZN Lean Conference 2025 was identified as a strategic inward mission to be supported. The purpose of the funds remains unchanged.
  - R1 million was shifted from Programme 2 under *Goods and services* where the funds were originally erroneously budgeted for to Programme 3 under *Departmental agencies and accounts* in respect of transfers to the MKRI to cater for the TRERS Digitisation Support Programme where support is provided to enterprises in the digital space through equipment and connectivity. The purpose of the funds remains unchanged.
- o Programme 6 reflects an increase of R2 million in respect of a shift undertaken from Programme 2 from *Goods and services* where the funds were originally erroneously budgeted for to *Departmental agencies and accounts* in respect of transfers to KZNTAFA to cater for Film Sector Transformation Initiative. The purpose of the funds remains unchanged.
- o Programme 7 reflects a nil effect after an amount of R55 000 was shifted within the programme from *Public corporations and private enterprises* where the funds were originally budgeted for until the beneficiaries are identified, to *Non-profit institutions* in respect of the WESP. The programme entails the supporting of small and emerging waste entrepreneurs to accelerate waste diversion in the province, as mentioned. The budget is originally catered for under *Public corporations and private enterprises*, however, once the beneficiaries are identified the funds are shifted to the category where the beneficiaries are classified under. In respect of the R55 000, the beneficiary was a non-profit organisation hence the shift was undertaken to this item. The purpose of the funds remains unchanged.
- *Other adjustments:* The *Transfers and subsidies* allocation shows a net increase of R281.711 million as follows:

- o Programme 2 reflects a net increase of R294.011 million as follows:
  - R5.989 million was suspended to Vote 7: Health, as mentioned, where, R4.689 million was identified from *Provinces and municipalities* in respect of the Municipal Infrastructure projects (iMpendle Infrastructure and iMpendle MEI) and other unallocated Informal Infrastructure Projects following a needs assessment undertaken by the department, R300 000 under *Departmental agencies and accounts* in respect of the transfer to Productivity SA for the Competitiveness Improvement Programme where these funds were identified as a saving due to the budget for this being higher than required and R1 million under *Public corporations and private enterprises* in respect of transfers to the IDFC for the Edendale Auto Hub project due to delays in securing a 30-year lease for land with the Msunduzi Municipality where the project is anticipated to continue in 2026/27.
  - The PEC resolved that a special allocation be made to EDTEA to enable the funding of operational costs for Ithala SOC Limited. The PEC resolution stipulated that an amount of R300 million be approved for allocation to EDTEA for transfer to the IDFC who will in turn process the payments for operational costs of Ithala SOC Limited. This is a specific and exclusive appropriation, and the funds can only be used for the operational costs of Ithala SOC Limited.
- o Programme 3 reflects a decrease of R10.800 million with regard to funds suspended by the department's public entities to Vote 7: Health, as mentioned. Of these funds, R8.700 million was identified under *Departmental agencies and accounts* in respect of transfers to the DTFC (R7.700 million) and TIKZN (R1 million), as well as under *Public corporations and private enterprises* where R2.100 million will be reduced from the transfer to the RBIDZ.
- o Programme 6 reflects a decrease of R1.500 million in respect of funds suspended to Vote 7: Health, as mentioned, where a reduction was undertaken under *Departmental agencies and accounts* in respect of transfers to KZNTAFA.

## 10. Transfers to local government

Tables 4.29 to 4.37 shows the details of transfers to local government, which are specifically and exclusively appropriated in terms of the KZN Adjustments Appropriation Act 2025. It is noted that the amount against *Provinces and municipalities* in Table 4.2 includes provision for motor vehicle licences and a transfer of R1 million to the uMzinyathi Economic Development Agency for the purpose of operationalising the uMzinyathi Legacy Project (Sethembe Wheelbarrow Manufacturing Project). These amounts are excluded from the transfers to local government table, as these funds will be transferred to a municipal agency and not to the municipality.

It is further noted that allocations to specific municipalities will be gazetted following the tabling of the Adjustments Estimate, in line with DORA requirements. Details of the main adjustments, which resulted in an overall decrease of R2.189 million, are provided in the paragraphs below and after the tables.

- *Virement*: The department undertook a virements within *Provinces and municipalities* from the iMpendle MEI (R100 000) due to savings realised as a result of outstanding documents from the municipality, as well as the non-completion of pre-contract meetings in respect of the implementation of the project and these funds were moved to cater for the uMzumbe Kwa Smith Informal Economy Infrastructure project which was under-budgeted for. Virements were also undertaken from the Refurbishment of the Jolivet Taxi Rank and New Stalls project (R1 million) against the Johannes Phumani Phungula Municipality due to project implementation delays and these funds were moved to cater for the Umzinto Bus Rank Upgrade and Mechanic Workshop project under the Informal Economy Infrastructure.

Legislature approval is required for the reductions within *Provinces and municipalities* in respect of transfers to the iMpendle Municipality (R100 000) for the iMpendle MEI and the Johannes Phumani Phungula Municipality for the Refurbishment of the Jolivet Taxi Rank and New Stalls (R1 million) in terms of Section 43(4)(b) of the PFMA.

- *Shifts*: The department undertook the following shifts:
  - R5 million was shifted within the programme from *Provinces and municipalities* where the funds were budgeted for to *Transfers and subsidies to: Public corporations and private enterprises* for transfer to the CSIR in respect of the Cannabis/Hemp commercialisation project. The department had initially intended to transfer funds in respect of the Cannabis/Hemp Commercialisation project to the Okhahlamba Local Municipality under *Provinces and municipalities*, however, due to the municipality being unable to undertake the project, the department identified CSIR as a suitable implementing agent for the project based on proven technical expertise, extensive experience in managing similar complex scientific and industrial initiatives, and their public mandate to support national and provincial development priorities. The purpose of the funds remains unchanged.
  - R5 million was shifted within the programme from *Goods and services* where the funds were originally budgeted for to *Provinces and municipalities* in respect of implementing the livestock products processing project as part of the rural industrialisation and enterprise development strategy. The focus of the project is upgrading the already existing Balele Game Park Abattoir in the eMadlangeni Municipality by expanding its capacity to include a livestock processing component aimed at boosting the red meat value chain and promoting economic activity and job creation in the Amajuba district.
  - R2.500 million was shifted within Programme 2 from *Goods and services* to *Provinces and municipalities* for transfer to the eThekweni Municipality in respect of the Informal Economy Support Programme as part of the TRERS implementation.
  - R6.611 million which was budgeted for under Informal Infrastructure project as unallocated. The department undertook a needs assessment and these funds were allocated as follows:
    - R426 000 was moved to the uMlalazi Municipality to cater for the King Dinuzulu Suburb Trading Facility.
    - R2.185 million was moved to the Greater Kokstad Municipality to cater for the Collapsible pop-up carts project.
    - R1 million was moved to the Mandeni Municipality to cater for the Mini factory project.
    - R3 million was moved to the uMhlathuze Municipality to cater for the Development of the Esikhaleni Flea Market project.

Table 4.29 : Summary of transfers to local government

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
A KZN2000 eThekweni	-	-	-	-	2 500	-	2 500	2 500
<b>Total: Ugu Municipalities</b>	<b>2 450</b>	-	-	1 100	-	-	1 100	3 550
B KZN212 uMdoni	1 000	-	-	1 000	-	-	1 000	2 000
B KZN213 uMzambe	700	-	-	100	-	-	100	800
B KZN214 uMuzwabantu	750	-	-	-	-	-	-	750
<b>Total: uMgungundlovu Municipalities</b>	<b>3 791</b>	-	-	(100)	-	(1 300)	(1 400)	2 391
B KZN222 uMngeni	1 000	-	-	-	-	-	-	1 000
B KZN223 Mpofana	-	-	-	-	-	-	-	-
B KZN224 iMpindle	1 400	-	-	(100)	-	(1 300)	(1 400)	-
B KZN227 Richmond	1 391	-	-	-	-	-	-	1 391
<b>Total: uThukela Municipalities</b>	<b>5 500</b>	-	-	-	(5 000)	-	(5 000)	500
B KZN235 Okhahlamba	5 000	-	-	-	(5 000)	-	(5 000)	-
B KZN237 iNkosi Langalibalele	500	-	-	-	-	-	-	500
<b>Total: Amajuba Municipalities</b>	<b>500</b>	-	-	-	5 000	-	5 000	5 500
B KZN253 eMadiangeni	-	-	-	-	5 000	-	5 000	5 000
B KZN254 Dannhauser	500	-	-	-	-	-	-	500
<b>Total: Zululand Municipalities</b>	<b>500</b>	-	-	-	-	-	-	500
C DC26 Zululand District Municipality	500	-	-	-	-	-	-	500
<b>Total: uMkhanyakude Municipalities</b>	<b>1 000</b>	-	-	-	-	-	-	1 000
B KZN275 Inkosi uMtubatuba	1 000	-	-	-	-	-	-	1 000
<b>Total: King Cetshwayo Municipalities</b>	<b>-</b>	-	-	-	3 426	-	3 426	3 426
B KZN282 uMhlathuze	-	-	-	-	3 000	-	3 000	3 000
B KZN284 uMlalazi	-	-	-	-	426	-	426	426
<b>Total: iLembe Municipalities</b>	<b>-</b>	-	-	-	1 000	-	1 000	1 000
B KZN291 Mandeni	-	-	-	-	1 000	-	1 000	1 000
<b>Total: Harry Gwala Municipalities</b>	<b>1 000</b>	-	-	(1 000)	2 185	-	1 185	2 185
B KZN433 Greater Kokstad	-	-	-	-	2 185	-	2 185	2 185
B KZN434 Johannes Phumani Phungula	1 000	-	-	(1 000)	-	-	(1 000)	-
<b>Unallocated</b>	<b>13 300</b>	-	-	-	(6 611)	(3 389)	(10 000)	3 300
<b>Total</b>	<b>28 041</b>	-	-	-	2 500	(4 689)	(2 189)	25 852
<b>Amount to be voted</b>								<b>(2 189)</b>

Table 4.30 : Transfers to local government - Informal Economy Infrastructure

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Total: Ugu Municipalities</b>	<b>700</b>	-	-	1 100	-	-	1 100	1 800
B KZN212 uMdoni	-	-	-	1 000	-	-	1 000	1 000
B KZN213 uMzambe	700	-	-	100	-	-	100	800
<b>Total: uMgungundlovu Municipalities</b>	<b>2 291</b>	-	-	-	-	(800)	(800)	1 491
B KZN224 iMpindle	900	-	-	-	-	(800)	(800)	100
B KZN227 Richmond	1 391	-	-	-	-	-	-	1 391
<b>Total: King Cetshwayo Municipalities</b>	<b>-</b>	-	-	-	3 426	-	3 426	3 426
B KZN282 uMhlathuze	-	-	-	-	3 000	-	3 000	3 000
B KZN284 uMlalazi	-	-	-	-	426	-	426	426
<b>Total: iLembe Municipalities</b>	<b>-</b>	-	-	-	1 000	-	1 000	1 000
B KZN291 Mandeni	-	-	-	-	1 000	-	1 000	1 000
<b>Total: Harry Gwala Municipalities</b>	<b>-</b>	-	-	-	2 185	-	2 185	2 185
B KZN433 Greater Kokstad	-	-	-	-	2 185	-	2 185	2 185
<b>Unallocated</b>	<b>10 000</b>	-	-	-	(6 611)	(3 389)	(10 000)	-
<b>Total</b>	<b>12 991</b>	-	-	1 100	-	(4 189)	(3 089)	9 902
<b>Amount to be voted</b>								<b>(3 089)</b>

Table 4.31 : Transfers to local government - Municipal Employment Initiative

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
<b>Total: Ugu Municipalities</b>	<b>1 750</b>	-	-	-	-	-	-	1 750
B KZN212 uMdoni	1 000	-	-	-	-	-	-	1 000
B KZN214 uMuzwabantu	750	-	-	-	-	-	-	750
<b>Total: uMgungundlovu Municipalities</b>	<b>1 500</b>	-	-	(100)	-	(500)	(600)	900
B KZN222 uMngeni	1 000	-	-	-	-	-	-	1 000
B KZN224 iMpindle	500	-	-	(100)	-	(500)	(600)	(100)
<b>Total: uThukela Municipalities</b>	<b>500</b>	-	-	-	-	-	-	500
B KZN237 iNkosi Langalibalele	500	-	-	-	-	-	-	500
<b>Total: Amajuba Municipalities</b>	<b>500</b>	-	-	-	-	-	-	500
B KZN254 Dannhauser	500	-	-	-	-	-	-	500
<b>Total: uMkhanyakude Municipalities</b>	<b>1 000</b>	-	-	-	-	-	-	1 000
B KZN275 Inkosi uMtubatuba	1 000	-	-	-	-	-	-	1 000
<b>Total: Harry Gwala Municipalities</b>	<b>1 000</b>	-	-	(1 000)	-	-	(1 000)	-
B KZN434 Johannes Phumani Phungula	1 000	-	-	(1 000)	-	-	(1 000)	-
<b>Total</b>	<b>6 250</b>	-	-	(1 100)	-	(500)	(1 600)	4 650
<b>Amount to be voted</b>								<b>(1 600)</b>

Vote 4: Economic Development, Tourism and Environmental Affairs

Table 4.32 : Transfers to local government - Informal Economy Support Programme

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
A	KZN2000 eThekweni				2 500		2 500	2 500
<b>Total</b>	-	-	-	-	2 500	-	2 500	2 500
Amount to be voted								2 500

Table 4.33 : Transfers to local government - Cannabis/Hemp Commercialisation

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Total: uThukela Municipalities	5 000	-	-	-	(5 000)	-	(5 000)	-
B	KZN235 Okhahlamba				(5 000)		(5 000)	-
<b>Total</b>	5 000	-	-	-	(5 000)	-	(5 000)	-
Amount to be voted								(5 000)

Table 4.34 : Transfers to local government - Balele Game Park Abattoir

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Total: Amajuba Municipalities	-	-	-	-	5 000	-	5 000	5 000
B	KZN253 eMadlangeni				5 000		5 000	5 000
<b>Total</b>	-	-	-	-	5 000	-	5 000	5 000
Amount to be voted								5 000

Table 4.35 : Transfers to local government - Prince Mangosuthu Buthelezi Airport

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Total: Zululand Municipalities	500	-	-	-	-	-	-	500
C	DC26 Zululand District Municipality							500
<b>Total</b>	500	-	-	-	-	-	-	500
Amount to be voted								-

Table 4.36 : Transfers to local government - Integrated Environmental Management Tool

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Unallocated	2 000						-	2 000
<b>Total</b>	2 000	-	-	-	-	-	-	2 000
Amount to be voted								-

Table 4.37 : Transfers to local government - Transformative River Management Programme

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement	Shifts	Other adjustments		
Unallocated	1 300						-	1 300
<b>Total</b>	1 300	-	-	-	-	-	-	1 300
Amount to be voted								-

- *Other adjustments:* The transfers to municipalities allocation was decreased as follows:
  - R4.689 million was suspended towards budget pressures in Vote 7: Health from *Provinces and municipalities* in respect of the Municipal Infrastructure projects (iMpendle Infrastructure, iMpendle MEI and other unallocated funds) due to the non-completion of pre-contract meetings in respect of the implementation of the projects, as mentioned.

## 11. Actual payments and revised spending projections for the rest of 2025/26

Tables 4.38 and 4.39 reflect actual payments as at the end of September 2025, the projected payments for the remainder of the financial year and the total revised spending in Rand value and as a percentage of the Adjusted Appropriation per programme and economic classification. The tables also show the 2024/25 Audited outcome.

The department spent 49.5 per cent based on actual payments as at mid-year and this is marginally below the 50 per cent straight-line benchmark. The department is projecting to fully spend its adjusted appropriation by year-end.

**Table 4.38 : Actual payments and revised spending projections by programme**

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
1. Administration	356 179	380 727	225 468	59.2	155 259	40.8	380 727
2. Integrated Economic Development Services	365 908	628 889	297 709	47.3	331 180	52.7	628 889
3. Trade and Sector Development	872 431	929 731	457 478	49.2	472 253	50.8	929 731
4. Business Regulation and Governance	211 305	229 621	122 070	53.2	107 551	46.8	229 621
5. Economic Planning	29 647	42 130	18 369	43.6	23 761	56.4	42 130
6. Tourism	379 394	379 104	193 207	51.0	185 897	49.0	379 104
7. Environmental Affairs	1 225 141	1 286 996	603 574	46.9	683 422	53.1	1 286 996
<b>Total</b>	<b>3 440 005</b>	<b>3 877 198</b>	<b>1 917 875</b>	<b>49.5</b>	<b>1 959 323</b>	<b>50.5</b>	<b>3 877 198</b>

**Table 4.39 : Actual payments and revised spending projections by economic classification**

R thousand	2024/25 Audited outcome	Adjusted appropriation	Actual payments		Projected payments		Projected actual
			April 2025 - September 2025	% of budget	October 2025 - March 2026	% of budget	
<b>Current payments</b>	<b>959 587</b>	<b>1 096 059</b>	<b>509 063</b>	<b>46.4</b>	<b>586 996</b>	<b>53.6</b>	<b>1 096 059</b>
Compensation of employees	523 412	583 758	287 879	49.3	295 879	50.7	583 758
Goods and services	436 175	512 243	221 126	43.2	291 117	56.8	512 243
Interest and rent on land		58	58	100.0	-	-	58
<b>Transfers and subsidies to:</b>	<b>2 458 718</b>	<b>2 762 336</b>	<b>1 394 859</b>	<b>50.5</b>	<b>1 367 477</b>	<b>49.5</b>	<b>2 762 336</b>
Provinces and municipalities	35 840	27 180	3 937	14.5	23 243	85.5	27 180
Departmental agencies and accounts	2 142 777	2 167 438	1 083 435	50.0	1 084 003	50.0	2 167 438
Higher education institutions	3 000	4 000	-	-	4 000	100.0	4 000
Foreign governments and international organisations		-	-	-	-	-	-
Public corporations and private enterprises	260 036	547 545	305 528	55.8	242 017	44.2	547 545
Non-profit institutions	13 546	13 766	55	0.4	13 711	99.6	13 766
Households	3 519	2 407	1 904	79.1	503	20.9	2 407
<b>Payments for capital assets</b>	<b>21 676</b>	<b>18 803</b>	<b>13 953</b>	<b>74.2</b>	<b>4 850</b>	<b>25.8</b>	<b>18 803</b>
Buildings and other fixed structures	2 646	339	339	100.0	-	-	339
Machinery and equipment	18 175	18 464	13 614	73.7	4 850	26.3	18 464
Heritage assets		-	-	-	-	-	-
Specialised military assets		-	-	-	-	-	-
Biological assets		-	-	-	-	-	-
Land and subsoil assets		-	-	-	-	-	-
Software and other intangible assets	855	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>3 440 005</b>	<b>3 877 198</b>	<b>1 917 875</b>	<b>49.5</b>	<b>1 959 323</b>	<b>50.5</b>	<b>3 877 198</b>



Table 4.A : Summary by economic classification : Economic Development, Tourism and Environmental Affairs

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts			Other adjustments
<b>Current payments</b>	<b>1 138 576</b>	-	-	<b>(17 139)</b>	<b>(13 867)</b>	<b>(11 511)</b>	<b>(42 517)</b>	<b>1 096 059</b>
Compensation of employees	609 311	-	-	(22 884)	-	(2 669)	(25 553)	583 758
Salaries and wages	534 700	-	-	(25 953)	-	(2 669)	(28 622)	506 078
Social contributions	74 611	-	-	3 069	-	-	3 069	77 680
Goods and services	529 265	-	-	5 687	(13 867)	(8 842)	(17 022)	512 243
Administrative fees	2 429	-	-	(1 261)	-	(2)	(1 263)	1 166
Advertising	16 480	-	-	6 476	-	(40)	6 436	22 916
Minor assets	3 454	-	-	8	-	-	8	3 462
Audit cost: External	6 500	-	-	224	-	-	224	6 724
Bursaries: Employees	750	-	-	(250)	-	-	(250)	500
Catering: Departmental activities	5 493	-	-	1 412	-	-	1 412	6 905
Communication (G&S)	8 138	-	-	56	1 523	-	1 579	9 717
Computer services	47 281	-	-	10 924	703	-	11 627	58 908
Cons. and prof. serv.: Bus. and advisory serv.	100 780	-	-	(6 111)	(16 093)	(8 776)	(30 980)	69 800
Infrastructure and planning	-	-	-	-	-	-	-	-
Laboratory services	150	-	-	-	-	-	-	150
Legal services	9 341	-	-	4 748	-	(24)	4 724	14 065
Scientific and technological services	-	-	-	-	-	-	-	-
Contractors	40 370	-	-	(9 160)	-	-	(9 160)	31 210
Agency and support / outsourced services	69 037	-	-	684	-	-	684	69 721
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	11 300	-	-	(2 894)	-	-	(2 894)	8 406
Housing	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	8 823	-	-	(727)	-	-	(727)	8 096
Inventory: Farming supplies	8 350	-	-	708	-	-	708	9 058
Inventory: Food and food supplies	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	1 400	-	-	829	-	-	829	2 229
Inventory: Medical supplies	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-
Inventory: Other supplies	14 500	-	-	752	-	-	752	15 252
Consumable supplies	3 005	-	-	2 693	-	-	2 693	5 698
Consumable: Stationery, printing and office supplies	3 766	-	-	268	-	-	268	4 034
Operating leases	50 000	-	-	803	-	-	803	50 803
Rental and hiring	630	-	-	833	-	-	833	1 463
Property payments	38 593	-	-	1 878	-	-	1 878	40 471
Transport provided: Departmental activity	1 124	-	-	614	-	-	614	1 738
Travel and subsistence	48 460	-	-	(6 980)	-	-	(6 980)	41 480
Training and development	18 006	-	-	560	-	-	560	18 566
Operating payments	6 345	-	-	(2 783)	-	-	(2 783)	3 562
Venues and facilities	4 760	-	-	1 383	-	-	1 383	6 143
Interest and rent on land	-	-	-	58	-	-	58	58
Interest	-	-	-	58	-	-	58	58
Rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to</b>	<b>2 453 755</b>	-	-	<b>11 480</b>	<b>15 390</b>	<b>281 711</b>	<b>308 581</b>	<b>2 762 336</b>
Provinces and municipalities	28 369	-	-	1 000	2 500	(4 689)	(1 189)	27 180
Provinces	328	-	-	-	-	-	-	328
Provincial Revenue Funds	328	-	-	-	-	-	-	328
Provincial agencies and funds	-	-	-	-	-	-	-	-
Municipalities	28 041	-	-	1 000	2 500	(4 689)	(1 189)	26 852
Municipalities	28 041	-	-	-	2 500	(4 689)	(2 189)	25 852
Municipal agencies and funds	-	-	-	1 000	-	-	1 000	1 000
Departmental agencies and accounts	2 179 638	-	-	(2 500)	800	(10 500)	(12 200)	2 167 438
Social security funds	-	-	-	-	-	-	-	-
Entities receiving funds	2 179 638	-	-	(2 500)	800	(10 500)	(12 200)	2 167 438
Higher education institutions	4 000	-	-	-	-	-	-	4 000
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	230 940	-	-	12 000	7 705	296 900	316 605	547 545
Public corporations	223 340	-	-	12 000	7 760	296 900	316 660	540 000
Subsidies on production	-	-	-	-	-	-	-	-
Other transfers	223 340	-	-	12 000	7 760	296 900	316 660	540 000
Private enterprises	7 600	-	-	-	(55)	-	(55)	7 545
Subsidies on production	-	-	-	-	(55)	-	(55)	-
Other transfers	7 600	-	-	-	(55)	-	(55)	7 545
Non-profit institutions	9 208	-	-	173	4 385	-	4 558	13 766
Households	1 600	-	-	807	-	-	807	2 407
Social benefits	-	-	-	807	-	-	807	807
Other transfers to households	1 600	-	-	-	-	-	-	1 600
<b>Payments for capital assets</b>	<b>14 667</b>	-	-	<b>5 659</b>	<b>(1 523)</b>	-	<b>4 136</b>	<b>18 803</b>
Buildings and other fixed structures	-	-	-	339	-	-	339	339
Buildings	-	-	-	339	-	-	339	339
Other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	14 667	-	-	5 320	(1 523)	-	3 797	18 464
Transport equipment	-	-	-	1 361	-	-	1 361	1 361
Other machinery and equipment	14 667	-	-	3 959	(1 523)	-	2 436	17 103
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3 606 998</b>	-	-	-	-	<b>270 200</b>	<b>270 200</b>	<b>3 877 198</b>
<b>Amount to be voted</b>	-	-	-	-	-	-	-	<b>270 200</b>

**Table 4.B : Details of provincial own receipts - Ezemvelo KZN Wildlife (EKZNW)**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	<b>941</b>	-	-	-	-	-	-	<b>941</b>
<b>Non-tax revenue</b>	<b>1 186 207</b>	<b>27 151</b>	-	-	-	<b>6 225</b>	<b>33 376</b>	<b>1 219 583</b>
Sale of goods and services other than capital assets	207 862	-	-	-	-	-	-	207 862
Entity revenue other than sales	6 427	-	-	-	-	-	-	6 427
Transfers received	968 156	27 151	-	-	-	6 225	33 376	1 001 532
<i>of which:</i>								
<i>Departmental transfer: EDTEA</i>	904 744	-	-	-	-	-	-	904 744
<i>Roll-over: EDTEA</i>	-	27 151	-	-	-	-	27 151	27 151
<i>EDTEA Specific projects</i>	63 412	-	-	-	-	-	-	63 412
<i>Non-EDTEA projects</i>	-	-	-	-	-	4 837	4 837	4 837
<i>Donations</i>	-	-	-	-	-	1 388	1 388	1 388
Sale of capital assets	682	-	-	-	-	-	-	682
Financial transactions in assets and liabilities	3 080	-	-	-	-	-	-	3 080
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 187 148</b>	<b>27 151</b>	-	-	-	<b>6 225</b>	<b>33 376</b>	<b>1 220 524</b>

**Table 4.C : Summary by programme - EKZNW**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
1. Office of the CEO	64 522	11 000	-	5 000	-	-	16 000	80 522
2. Financial Services	156 666	675	-	(15 000)	-	-	(14 325)	142 341
3. Corporate Support Services	72 671	6 576	-	5 000	-	-	11 576	84 247
4. Projects and Partnerships	112 628	-	-	-	-	4 837	4 837	117 465
5. Conservation Operations	546 729	-	-	5 000	-	1 388	6 388	553 117
6. Commercial Services	233 932	8 900	-	-	-	-	8 900	242 832
<b>Total</b>	<b>1 187 148</b>	<b>27 151</b>	-	-	-	<b>6 225</b>	<b>33 376</b>	<b>1 220 524</b>

**Table 4.D : Summary by economic classification - EKZNW**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>1 162 406</b>	<b>24 521</b>	-	-	-	<b>6 106</b>	<b>30 627</b>	<b>1 193 033</b>
Compensation of employees	889 012	-	-	(33 000)	-	-	(33 000)	856 012
Goods and services	272 603	24 521	-	33 000	-	6 106	63 627	336 230
Interest and rent on land	791	-	-	-	-	-	-	791
<b>Transfers and subsidies to:</b>	<b>7 460</b>	-	-	-	-	-	-	<b>7 460</b>
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	7 460	-	-	-	-	-	-	7 460
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>17 282</b>	<b>2 630</b>	-	-	-	<b>119</b>	<b>2 749</b>	<b>20 031</b>
Buildings and other fixed structures	116	-	-	-	-	119	119	235
Machinery and equipment	15 631	2 630	-	-	-	-	2 630	18 261
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	1 535	-	-	-	-	-	-	1 535
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 187 148</b>	<b>27 151</b>	-	-	-	<b>6 225</b>	<b>33 376</b>	<b>1 220 524</b>

Table 4.E : Details of provincial own receipts - Dube TradePort Corporation (DTPC)

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Tax revenue</b>	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>806 176</b>	<b>55 322</b>	-	-	-	<b>(7 700)</b>	<b>853 798</b>
Sale of goods and services other than capital assets	220 779	-	-	12 000	-	-	232 779
Entity revenue other than sales	72 296	(1 771)	-	(12 000)	-	-	58 525
Transfers received	513 101	57 093	-	-	-	(7 700)	562 494
of which:							
Departmental transfer: EDTEA	513 101	-	-	-	-	(7 700)	505 401
Roll-over: EDTEA	-	57 093	-	-	-	-	57 093
Sale of capital assets	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
<b>Total</b>	<b>806 176</b>	<b>55 322</b>	-	-	-	<b>(7 700)</b>	<b>853 798</b>

Table 4.F : Summary by programme - DTPC

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
1. Administration	185 068	13 337	-	(5 440)	-	(2 940)	190 025
2. Cargo	76 783	4 486	-	(12 565)	-	(425)	68 279
3. Property and SEZ Administration	226 246	9 936	-	(35 028)	-	(2 707)	198 447
4. AgriZone	66 371	10 068	-	(1 524)	-	(146)	74 769
5. Dube iConnect	28 960	3 500	-	-	-	(266)	32 194
6. Development Planning and Infrastructure	222 748	13 995	-	54 557	-	(1 216)	290 084
<b>Total</b>	<b>806 176</b>	<b>55 322</b>	-	-	-	<b>(7 700)</b>	<b>853 798</b>

Table 4.G : Summary by economic classification - DTPC

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Current payments</b>	<b>571 476</b>	<b>45 775</b>	-	<b>(48 344)</b>	-	<b>(7 700)</b>	<b>561 207</b>
Compensation of employees	219 492	12 231	-	-	-	(7 700)	224 023
Goods and services	351 984	33 544	-	(48 344)	-	-	337 184
Interest and rent on land	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>234 700</b>	<b>9 547</b>	-	<b>48 344</b>	-	-	<b>292 591</b>
Buildings and other fixed structures	36 800	4 574	-	37 709	-	-	79 083
Machinery and equipment	47 619	2 914	-	(7 400)	-	-	43 133
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	138 518	-	-	25 300	-	-	163 818
Software and other intangible assets	11 763	2 059	-	(7 265)	-	-	6 557
<b>Payments for financial assets</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>806 176</b>	<b>55 322</b>	-	-	-	<b>(7 700)</b>	<b>853 798</b>

Table 4.H : Details of provincial own receipts - KZN Sharks Board (KZNSB)

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>120 873</b>	<b>8 722</b>	-	-	-	-	<b>8 722</b>	<b>129 595</b>
Sale of goods and services other than capital assets	46 656	-	-	300	-	-	300	46 956
Entity revenue other than sales	775	-	-	(300)	-	-	(300)	475
Transfers received	73 442	8 722	-	-	-	-	8 722	82 164
<i>of which:</i>								
Departmental transfer: EDTEA	73 442	-	-	-	-	-	-	73 442
Roll-over: EDTEA	-	8 722	-	-	-	-	8 722	8 722
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>120 873</b>	<b>8 722</b>	-	-	-	-	<b>8 722</b>	<b>129 595</b>

Table 4.I : Summary by programme - KZNSB

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
1. Administration	47 447	3 636	-	6 074	-	-	9 710	57 157
2. Bather Protection	54 258	4 627	-	(3 834)	-	-	793	55 051
3. Research	10 268	186	-	(3 146)	-	-	(2 960)	7 308
4. Business Development	8 900	273	-	906	-	-	1 179	10 079
<b>Total</b>	<b>120 873</b>	<b>8 722</b>	-	-	-	-	<b>8 722</b>	<b>129 595</b>

Table 4.J : Summary by economic classification - KZNSB

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>118 873</b>	<b>3 164</b>	-	<b>(1 015)</b>	-	-	<b>2 149</b>	<b>121 022</b>
Compensation of employees	93 121	-	-	(23 948)	-	-	(23 948)	69 173
Goods and services	25 752	3 164	-	22 933	-	-	26 097	51 849
Interest and rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 000</b>	<b>5 558</b>	-	<b>1 015</b>	-	-	<b>6 573</b>	<b>8 573</b>
Buildings and other fixed structures	1 000	1 195	-	153	-	-	1 348	2 348
Machinery and equipment	1 000	4 363	-	862	-	-	5 225	6 225
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>120 873</b>	<b>8 722</b>	-	-	-	-	<b>8 722</b>	<b>129 595</b>

Table 4.K: Details of provincial own receipts - Trade and Investment KZN (TIKZN)

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>111 955</b>	<b>20 362</b>	-	-	-	<b>(5 700)</b>	<b>14 662</b>	<b>126 617</b>
Sale of goods and services other than capital assets	-	-	-	-	-	-	-	-
Entity revenue other than sales	650	-	-	-	-	-	-	650
Transfers received	111 305	20 362	-	-	-	(5 700)	14 662	125 967
<i>of which:</i>								
<i>Departmental transfer: EDTEA</i>	95 005	-	-	-	-	500	500	95 505
<i>Roll-over: EDTEA</i>	-	20 362	-	-	-	-	20 362	20 362
<i>EDTEA projects</i>	16 300	-	-	-	-	(6 200)	(6 200)	10 100
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>111 955</b>	<b>20 362</b>	-	-	-	<b>(5 700)</b>	<b>14 662</b>	<b>126 617</b>

Table 4.L : Summary by programme - TIKZN

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
1. Corporate Services	58 941	1 347	-	-	-	(1 000)	347	59 288
2. Investment Promotion and Facilitation	22 547	-	-	-	-	(1 000)	(1 000)	21 547
3. Export Development and Promotions	9 484	-	-	-	-	(700)	(700)	8 784
4. Knowledge Management	20 983	19 015	-	-	-	(3 000)	16 015	36 998
<b>Total</b>	<b>111 955</b>	<b>20 362</b>	-	-	-	<b>(5 700)</b>	<b>14 662</b>	<b>126 617</b>

Table 4.M : Summary by economic classification - TIKZN

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>110 934</b>	<b>20 362</b>	-	-	-	<b>(5 700)</b>	<b>14 662</b>	<b>125 596</b>
Compensation of employees	70 246	-	-	-	-	-	-	70 246
Goods and services	40 688	20 362	-	-	-	(5 700)	14 662	55 350
Interest and rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1 021</b>	-	-	-	-	-	-	<b>1 021</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	1 021	-	-	-	-	-	-	1 021
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>111 955</b>	<b>20 362</b>	-	-	-	<b>(5 700)</b>	<b>14 662</b>	<b>126 617</b>

**Table 4.N : Details of provincial own receipts - KwaZulu-Natal Tourism and Film Authority (KZNTAFA)**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Tax revenue</b>	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>257 515</b>	<b>64 446</b>	-	-	-	<b>6 400</b>	<b>328 361</b>
Sale of goods and services other than capital assets	-	-	-	-	-	-	-
Entity revenue other than sales	-	-	-	-	-	2 000	2 000
Transfers received	257 515	64 446	-	-	-	4 400	326 361
of which:							
Department transfer: EDTEA	252 015	-	-	-	-	(1 500)	250 515
Project Income: EDTEA	5 500	-	-	-	-	2 000	7 500
Roll-over: EDTEA	-	64 446	-	-	-	-	64 446
MICT SETA Partnership	-	-	-	-	-	3 900	3 900
Sale of capital assets	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
<b>Total</b>	<b>257 515</b>	<b>64 446</b>	-	-	-	<b>6 400</b>	<b>328 361</b>

**Table 4.O : Summary by programme - KZNTAFA**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
1. Office of the CEO	56 439	7 878	-	-	-	-	64 317
2. Film and Tourism Development	129 728	40 538	-	-	-	-	170 266
3. Corporate Services	48 483	9 302	-	-	-	5 900	63 685
4. Finance and Administration	22 865	6 728	-	-	-	500	30 093
<b>Total</b>	<b>257 515</b>	<b>64 446</b>	-	-	-	<b>6 400</b>	<b>328 361</b>

**Table 4.P : Summary by economic classification - KZNTAFA**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Current payments</b>	<b>254 405</b>	<b>63 846</b>	-	-	-	<b>7 900</b>	<b>326 151</b>
Compensation of employees	96 965	-	-	-	-	-	96 965
Goods and services	157 440	63 846	-	-	-	7 900	229 186
Interest and rent on land	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>3 110</b>	<b>600</b>	-	-	-	<b>(1 500)</b>	<b>2 210</b>
Buildings and other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	3 110	600	-	-	-	(1 500)	2 210
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>257 515</b>	<b>64 446</b>	-	-	-	<b>6 400</b>	<b>328 361</b>

Table 4.Q : Details of provincial own receipts - Richards Bay Industrial Development Zone (RBIDZ)

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>442 070</b>	-	-	-	-	<b>15 683</b>	<b>15 683</b>	<b>457 753</b>
Sale of goods and services other than capital assets	148	-	-	-	-	2 910	2 910	3 058
Entity revenue other than sales	59 703	-	-	-	-	(2 910)	(2 910)	56 793
Transfers received	382 219	-	-	-	-	15 683	15 683	397 902
<i>of which:</i>								
<i>Departmental transfer: EDTEA</i>	136 436	-	-	-	-	(100)	(100)	136 336
<i>Roll-over: EDTEA</i>	56 008	-	-	-	-	7 383	7 383	63 391
<i>Roll-over: the dtic</i>	167 570	-	-	-	-	-	-	167 570
<i>Roll-overs: DARD agri-hub</i>	-	-	-	-	-	8 400	8 400	8 400
<i>Adjustment for VAT on transfers</i>	22 205	-	-	-	-	-	-	22 205
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>442 070</b>	-	-	-	-	<b>15 683</b>	<b>15 683</b>	<b>457 753</b>

Table 4.R : Summary by programme - RBIDZ

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
1. Office of the CEO	35 209	-	-	6 715	-	(700)	6 015	41 224
2. Finance	98 554	-	-	(14 388)	-	-	(14 388)	84 166
3. Corporate Services	52 437	-	-	(1 549)	-	(350)	(1 899)	50 538
4. Zone Development and Operation	235 828	-	-	1 253	-	15 043	16 296	252 124
5. Business Development and Support	20 042	-	-	7 969	-	1 690	9 659	29 701
<b>Total</b>	<b>442 070</b>	-	-	-	-	<b>15 683</b>	<b>15 683</b>	<b>457 753</b>

Table 4.S : Summary by economic classification - RBIDZ

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>260 295</b>	-	-	<b>7 620</b>	-	<b>15 683</b>	<b>23 303</b>	<b>283 598</b>
Compensation of employees	98 108	-	-	7 641	-	(250)	7 391	105 499
Goods and services	162 187	-	-	(21)	-	15 933	15 912	178 099
Interest and rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>181 775</b>	-	-	<b>(7 620)</b>	-	-	<b>(7 620)</b>	<b>174 155</b>
Buildings and other fixed structures	178 890	-	-	(7 620)	-	-	(7 620)	171 270
Machinery and equipment	2 885	-	-	-	-	-	-	2 885
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>442 070</b>	-	-	-	-	<b>15 683</b>	<b>15 683</b>	<b>457 753</b>

**Table 4.T : Details of provincial own receipts - Ithala Development Finance Corporation (IDFC)**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>1 777 353</b>	-	-	-	-	<b>(397 619)</b>	<b>(397 619)</b>	<b>1 379 734</b>
Sale of goods and services other than capital assets	761 419	-	-	-	-	(325 359)	(325 359)	436 060
Entity revenue other than sales	929 030	-	-	-	-	(384 020)	(384 020)	545 010
Transfers received	86 904	-	-	-	-	311 760	311 760	398 664
of which:								
Ithala SOC Limited	51 904	-	-	-	-	310 000	310 000	361 904
EDTEA Projects	35 000	-	-	-	-	1 760	1 760	36 760
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 777 353</b>	-	-	-	-	<b>(397 619)</b>	<b>(397 619)</b>	<b>1 379 734</b>

**Table 4.U : Summary by programme - IDFC**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
1. Properties Business	697 177	-	-	-	-	(18 348)	(18 348)	678 829
2. Business Finance	72 224	-	-	-	-	(17 094)	(17 094)	55 130
3. Support Services	356 509	-	-	-	-	(53 831)	(53 831)	302 678
4. Ithala SOC Limited	936 409	-	-	-	-	(936 409)	(936 409)	-
<b>Total</b>	<b>2 062 319</b>	-	-	-	-	<b>(1 025 682)</b>	<b>(1 025 682)</b>	<b>1 036 637</b>

**Table 4.V : Summary by economic classification - IDFC**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>1 608 547</b>	-	-	-	-	<b>(789 526)</b>	<b>(789 526)</b>	<b>819 021</b>
Compensation of employees	629 019	-	-	-	-	(291 749)	(291 749)	337 270
Goods and services	590 637	-	-	-	-	(312 034)	(312 034)	278 603
Interest and rent on land	388 891	-	-	-	-	(185 743)	(185 743)	203 148
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>453 772</b>	-	-	-	-	<b>(236 156)</b>	<b>(236 156)</b>	<b>217 616</b>
Buildings and other fixed structures	214 708	-	-	-	-	(150)	(150)	214 558
Machinery and equipment	239 064	-	-	-	-	(236 006)	(236 006)	3 058
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 062 319</b>	-	-	-	-	<b>(1 025 682)</b>	<b>(1 025 682)</b>	<b>1 036 637</b>

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

**Table 4.W : Details of provincial own receipts - KwaZulu-Natal Economic Regulatory Authority (KZNERA)**

R thousand	Main appropriation *	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>186 945</b>	<b>7 050</b>	-	-	-	<b>(6 055)</b>	<b>995</b>	<b>187 940</b>
Sale of goods and services other than capital assets	23 981	-	-	-	-	-	-	23 981
Entity revenue other than sales	7 283	-	-	-	-	-	-	7 283
Transfers received	149 626	7 050	-	-	-	-	7 050	156 676
<i>of which:</i>								
<i>Departmental transfer: EDTEA</i>	149 626	-	-	-	-	-	-	149 626
<i>Roll-over: EDTEA</i>	-	7 050	-	-	-	-	7 050	7 050
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	6 055	-	-	-	-	(6 055)	(6 055)	-
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>186 945</b>	<b>7 050</b>	-	-	-	<b>(6 055)</b>	<b>995</b>	<b>187 940</b>

**Table 4.X : Summary by programme - KZNERA**

R thousand	Main appropriation *	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
1. Administration	23 220	-	-	-	-	-	-	23 220
2. Corporate Services	52 919	7 050	-	-	-	(6 055)	995	53 914
3. Finance	15 614	-	-	-	-	-	-	15 614
4. Operations	81 938	-	-	-	-	-	-	81 938
5. Economic Development and Transformation	13 254	-	-	-	-	-	-	13 254
<b>Total</b>	<b>186 945</b>	<b>7 050</b>	-	-	-	<b>(6 055)</b>	<b>995</b>	<b>187 940</b>

**Table 4.Y : Summary by economic classification - KZNERA**

R thousand	Main appropriation *	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable, unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>181 549</b>	<b>7 050</b>	-	-	-	<b>(5 155)</b>	<b>1 895</b>	<b>183 444</b>
Compensation of employees	129 376	-	-	-	-	-	-	129 376
Goods and services	52 173	7 050	-	-	-	(5 155)	1 895	54 068
Interest and rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>5 396</b>	-	-	-	-	<b>(900)</b>	<b>(900)</b>	<b>4 496</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	2 896	-	-	-	-	-	-	2 896
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	2 500	-	-	-	-	(900)	(900)	1 600
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>186 945</b>	<b>7 050</b>	-	-	-	<b>(6 055)</b>	<b>995</b>	<b>187 940</b>

\*Note: The Main Appropriation incorporates the budgets of the former KwaZulu-Natal Gaming and Betting Board and the KwaZulu-Natal Liquor Authority

**Table 4.Z : Details of provincial own receipts - KZN Growth Fund Agency (KZNGFA)**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Tax revenue</b>	-	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	159 127	-	-	-	-	(3 500)	(3 500)	155 627
Sale of goods and services other than capital assets	-	-	-	-	-	-	-	-
Entity revenue other than sales	110 680	-	-	-	-	(3 500)	(3 500)	107 180
Transfers received	39 947	-	-	-	-	-	-	39 947
of which:								
Departmental transfer: EDTEA	39 947	-	-	-	-	-	-	39 947
Sale of capital assets	-	-	-	-	-	-	-	-
Financial transactions in assets and liability	8 500	-	-	-	-	-	-	8 500
Other non-tax revenue	-	-	-	-	-	-	-	-
<b>Total</b>	<b>159 127</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 500)</b>	<b>(3 500)</b>	<b>155 627</b>

**Table 4.AA : Summary by programme - KZNGFA**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
1. Finance and Administration	58 527	-	-	-	-	(2 173)	(2 173)	56 354
2. Project Investments	59 317	-	-	-	-	(2 203)	(2 203)	57 114
<b>Total</b>	<b>117 844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 376)</b>	<b>(4 376)</b>	<b>113 468</b>

**Table 4.BB : Summary by economic classification - KZNGFA**

R thousand	Main appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement	Shifts	Other adjustments		
<b>Current payments</b>	<b>110 594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 376)</b>	<b>(4 376)</b>	<b>106 218</b>
Compensation of employees	58 799	-	-	(4 620)	-	(4 376)	(8 996)	49 803
Goods and services	51 795	-	-	4 620	-	-	4 620	56 415
Interest and rent on land	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>7 250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 250</b>
Buildings and other fixed structures	4 750	-	-	-	-	-	-	4 750
Machinery and equipment	500	-	-	-	-	-	-	500
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	2 000	-	-	-	-	-	-	2 000
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>117 844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4 376)</b>	<b>(4 376)</b>	<b>113 468</b>

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

**Table 4.CC : Details of provincial own receipts - Moses Kotane Research Institute (MKRI)**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Tax revenue</b>	-	-	-	-	-	-	-
<b>Non-tax revenue</b>	<b>62 485</b>	<b>11 009</b>	-	-	-	<b>64 666</b>	<b>138 160</b>
Sale of goods and services other than capital assets	1 939	-	-	-	-	2 411	4 350
Entity revenue other than sales	-	-	-	-	-	1 939	1 939
Transfers received	60 546	11 009	-	-	-	60 316	131 871
<i>of which:</i>							
<i>Departmental transfer: EDTEA</i>	58 796	-	-	-	-	-	58 796
<i>Roll-over: EDTEA</i>	-	9 297	-	-	-	-	9 297
<i>MERSETA</i>	-	1 712	-	-	-	59 316	61 028
<i>KZN BI Portal</i>	500	-	-	-	-	(500)	(500)
<i>eDumbe Innovation Hub</i>	-	-	-	-	-	1 000	1 000
<i>TRERS - Digitisation support</i>	750	-	-	-	-	1 000	1 750
<i>Tourism Master Plan</i>	500	-	-	-	-	(500)	(500)
Sale of capital assets	-	-	-	-	-	-	-
Financial transactions in assets and liabilities	-	-	-	-	-	-	-
Other non-tax revenue	-	-	-	-	-	-	-
<b>Total</b>	<b>62 485</b>	<b>11 009</b>	-	-	-	<b>64 666</b>	<b>138 160</b>

**Table 4.DD : Summary by programme - MKRI**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
1. Corporate Services	46 173	1 293	-	-	-	2 745	4 038
2. Research Services*	5 810	1 500	-	-	-	-	1 500
3. Development Services	10 502	8 216	-	-	-	61 921	70 137
<b>Total</b>	<b>62 485</b>	<b>11 009</b>	-	-	-	<b>64 666</b>	<b>138 160</b>

\*Programme name amended from 2025/26 EPRE to align to tabled APP.

**Table 4.EE : Summary by economic classification - MKRI**

R thousand	Main appropriation	Adjustments appropriation				Total adjustments appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable unavoidable	Virement	Shifts		
<b>Current payments</b>	<b>62 485</b>	<b>11 009</b>	-	-	-	<b>64 666</b>	<b>138 160</b>
Compensation of employees	33 266	-	-	6 416	-	2 090	41 772
Goods and services	29 219	11 009	-	(6 416)	-	62 576	96 388
Interest and rent on land	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-
<b>Total</b>	<b>62 485</b>	<b>11 009</b>	-	-	-	<b>64 666</b>	<b>138 160</b>