



GAUTENG PROVINCE

OFFICE OF THE PREMIER
REPUBLIC OF SOUTH AFRICA

Ms Ncumisa Mnyani
Head of Department
Gauteng Provincial Treasury
Imbumba House
75 Fox Street
Marshalltown
Johannesburg
2107

Dear Ms Mnyani

RE: CERTIFICATION OF GAUTENG PROVINCIAL APPROPRIATION BILL, 2026

1. Kindly find attached hereto the above-mentioned Bill, the Schedule thereto and the Explanatory Memorandum on the Objects of the Bill, as duly certified by the State Law Advisory Services, for your further action.
2. The State Law Advisory Services classify the Bill as a money Bill envisaged in Rule 192(2) of the Standing Rules of the Gauteng Provincial Legislature, read with section 120 of the Constitution of the Republic of South Africa, 1996.
3. Kindly note that no changes may be made to the certified Bill, Schedule and the Memorandum without the prior approval of the State Law Advisory Services. Any unauthorised change will nullify the certification of the Bill, together with the Schedule and the Memorandum thereto.
4. Kindly further note that the State Law Advisory Services does not certify the correctness of the amounts reflected in the Schedule and the Memorandum, as these are the responsibility of the Gauteng Provincial Treasury.
5. Kindly ensure that this certificate accompanies the Bill, together with the Schedule and the Memorandum thereto, when they are introduced in the Gauteng Provincial Legislature.

Enquiries may be directed to Ateeqa Persotam, State Law Advisor: Legislative Drafting at telephone number: 072 706 9930 or e-mail address: Ateeqa.Persotam@gauteng.gov.za.

Yours sincerely,

Adv. Geert Kuit
Chief Director: State Law Advisory Services

Date: 10/03/2026

GAUTENG PROVINCIAL LEGISLATURE

GAUTENG PROVINCIAL APPROPRIATION BILL, 2026

(As introduced in the Gauteng Provincial Legislature in terms of rule 192(2) of the Standing Rules of the Gauteng Provincial Legislature read with section 119 of the Constitution of the Republic of South Africa, 1996)

(proposed section 120 Bill)

(The English text is the official text of the Bill)

(Member of the Executive Council responsible for finance in the Province of Gauteng)

[B —2026]



BILL

To provide for the appropriation of money from the Gauteng Provincial Revenue Fund for the requirements of the Province in respect of the financial year ending 31 March 2027; and to provide for matters incidental thereto.

PREAMBLE

WHEREAS section 226(2)(a) of the Constitution of the Republic of South Africa, 1996, provides that money may be withdrawn from the Gauteng Provincial Revenue Fund only in terms of an appropriation by a provincial Act, or as a direct charge against the Fund, when it is provided for in the Constitution or a provincial Act;

AND WHEREAS section 26 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), provides that the Provincial Legislature must appropriate money for each financial year for the requirements of the Province,

BE IT THEREFORE ENACTED by the Provincial Legislature of the Province of Gauteng, as follows:—

Definitions

1. In this Act, unless the context indicates otherwise, a word or an expression to which a meaning has been assigned in the Public Finance Management Act, 1999, has the meaning assigned to it in that Act, and—

“conditional grants” means allocations to provinces, local government or municipalities from the national government’s share of revenue raised nationally, provided for under section 214(1)(c) of the Constitution of the Republic of South Africa, 1996;



“**current payments**” means any payment made by a provincial department in respect of the operational requirements of that department, and includes, among other things, payments for the compensation of employees, goods and services, interest, rental of immovable property and financial transactions relating to assets and liabilities, but excludes transfers and subsidies, payments for capital assets and payments made under section 73 of the Public Finance Management Act, 1999;

“**payments for capital assets**” means any payment made by a provincial department—

- (a) for assets that can be used continuously or repeatedly in production for more than one year, and from which future economic benefits or service potential is expected to flow directly to the provincial department making the payment; and
- (b) that must be classified as or deemed to be payments for capital assets in accordance with the “*Reference Guide to the Economic Reporting Format*” (September 2009) and the “*Asset Management Framework*” (April 2004, Version 3.3), issued by the National Treasury under section 76 of the Public Finance Management Act, 1999;

“**Province**” means the Province of Gauteng referred to in section 103(c) of the Constitution of the Republic of South Africa, 1996;

“**Provincial Legislature**” means the Provincial Legislature of the Province of Gauteng;

“**Public Finance Management Act, 1999**” means the Public Finance Management Act, 1999 (Act No. 1 of 1999);

“**this Act**” includes the Schedule; and

“**transfers and subsidies**” means any payment made by a provincial department to another organ of state or any other person in respect of which the provincial department does not receive anything of similar value directly in return and includes the payment of conditional grants.

Appropriation of money for the requirements of the Province

2. (1) Appropriations by the Provincial Legislature of money from the Gauteng Provincial Revenue Fund for the requirements of the Province in the 2026/27 financial year, to votes and main divisions within a vote, and for the specific listed purposes, is set out in the Schedule.



(2) Subject to section 3, spending of appropriations referred to in subsection (1) is subject to the Public Finance Management Act, 1999, and, to the extent that the Provincial Legislature is concerned, the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009).

Amounts listed as specifically and exclusively appropriated

3. Despite anything contained in any other law, an amount within a vote or main division within a vote that are listed as specifically and exclusively appropriated may only be utilised for the purpose indicated and may not be used for any other purpose, unless an Act of the Provincial Legislature amends or changes the purpose for which it was allocated.

Short title

4. This Act is called the Gauteng Provincial Appropriation Act, 2026.



SCHEDULE

(As a charge to the Provincial Revenue Fund)

Details of appropriated amount

Vote	Total per vote and main division	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1. Office of the Premier	1 557 402	501 827	307 025		729 543	19 007		
Vision: Leadership for an integrated city-region, characterised by social cohesion and economic inclusion; the leading economy on the continent, underpinned by sustainable socio-economic development.								
1.1 Administration	189 495	86 557	89 169			13 769		
The programme is responsible for the overall strategic management and support of the Premier and the Director General in fulfilling their statutory and political mandates. It is also responsible for providing financial management and other corporate support services including security management services to the Office of the Premier ("OoP").								
1.2 Institutional Development	279 718	216 465	58 952			4 301		
The Institutional Development Programme is responsible for leading, facilitating, coordinating and supporting a skilled, ethical and performance oriented Gauteng City Region ("GCR"); Information and Communication Technology ("ICT") leadership and guidance across the Gauteng Provincial Government ("GPG"); ICT-related auxiliary support to the OoP towards modernising the public service; support to the Premier and the Executive Council ("EXCO") with legal advice and support; and promoting and facilitating effective communication between government and the people of Gauteng.								
1.3 Policy and Governance	332 333	120 072	55 171		157 090			
The purpose of the Policy and Governance Programme is to support the Premier and EXCO with policy advice, research support, international and inter-governmental relations, integrated cooperative governance, and effective management of the Executive Council Cluster System. The programme drives the province-wide outcomes-based planning, performance monitoring and evaluation to improve government performance towards enhanced service delivery and GCR development impacts/outcomes. The programme is responsible for developing, implementing and monitoring the customer-centric service-delivery response system across the GCR. It is also responsible for leading the planning for sustainable development in the GCR. It is responsible for leading, facilitating, coordinating and supporting the active advancement of gender equality, women's empowerment, youth development and the rights of people with disabilities, older persons and military veterans. It is also responsible for leading, facilitating, coordinating and supporting the implementation of the Integrity Management Programme in the GCR.								
<i>of which</i>								
<i>Transfers to Provinces and Municipalities</i>	<i>117 301</i>							<i>117 301</i>
<i>Transfers to Higher education institutions-GCRO</i>	<i>27 973</i>							<i>27 973</i>
<i>Transfers to Non-Profit Institutions</i>	<i>11 816</i>							<i>11 816</i>
1.4 Gauteng City Region Academy ("GCRA")	755 856	78 733	103 733		572 453	937		
The programme is responsible for the coordination and implementation of the Gauteng master skills plan to produce a skilled workforce, enhance employability and job creation.								
<i>of which</i>								
<i>Transfers to GCRA</i>	<i>572 453</i>							<i>572 453</i>
2. Gauteng Provincial Legislature	1 443 605	533 884	509 164		241 557	159 000		

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<p>Vision: A legislature that fosters confidence in the Constitution, upholds and champions democratic governance and empowers the people of Gauteng.</p>								
<p>2.1 Leadership and Governance</p> <p>The purpose of the programme is to provide overall strategic leadership and direction to the institution. The core function of the programme is to ensure the alignment of legislature processes as outlined in the Gauteng Provincial Legislature ("GPL") five-year strategy and to monitor and oversee the execution of institutional obligations. In addition, the programme provides leadership and direction to the advisory board and safeguards the strategic political management of presiding officers and office bearers, including the strategic management of committees to ensure political outcomes.</p>	189 539	39 802	149 737					
<p>2.2 Office of the Secretary</p> <p>The Office of the Secretary serves as the custodian of the development and implementation of the GPL strategy and provides strategic, tactical, and operational leadership to the GPL administration for the achievement of the institutional mandate of oversight and scrutiny, law-making, public participation and cooperative governance. The office is established to enable the Secretary to the Legislature to fulfil administrative and financial obligations in line with applicable legislation and legal directives. The office is also accountable for the institutional strategic planning, reporting, budgeting, monitoring, contract management, transversal mainstreaming, evaluation and project governance.</p>	31 968	18 259	13 709					
<p>2.3 Corporate Support Services</p> <p>The purpose of Corporate Support Services is to give support to all internal stakeholders. This includes the provision of enabling facilities and benefits for members and their political parties, rendering human resource and capacity development to the GPL employees, Members and their political support staff. The Programme further provides for Members' facilities management services; providing household, security, and logistical services, including the facilitation of occupational health and safety services; rendering administrative and user support services, as well as enhancing and maintaining information technology infrastructure.</p>	745 391	179 645	165 589	241 557	158 600			
<p>2.4 Core Business</p> <p>The purpose of the programme is to provide comprehensive support to the House and its committees to be able to advance the constitutional mandates of law-making, oversight and scrutiny over the work of the Executive, public participation and cooperative governance. Core Business ensures the involvement by the people of Gauteng in the business of the legislature through the provision of adequate support to different public participation initiatives and the creation of platforms that ensure effective participation.</p>	403 505	243 832	159 673					
<p>2.5 Office of the CFO</p> <p>The purpose of the programme is to provide professional financial, risk and supply chain management services to the stakeholders for the realisation of the GPL's strategic goals and objectives. The office strives to provide financial resources equitably to ensure adequate funding for the implementation of the institution's strategic plan while promoting effective</p>	73 202	52 346	20 456			400		

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
financial management in respect of revenue, expenditure, assets and liabilities.								
3. Economic Development	1 798 522	272 045	171 540		1 340 415	14 522		
Vision: A radically transformed, modernised and re-industrialised economy in Gauteng, manifesting decent work, economic inclusion and equity								
3.1 Administration	255 855	153 021	88 312			14 522		
To provide strategic leadership, support and transversal business solutions to enable the Member of the Executive Council ("MEC"), Head of Department ("HOD") and the Gauteng Department of Economic Development group to effectively deliver on the mandate of the Department.								
3.2 Integrated Economic Development Services	196 963				196 963			
To ensure radical economic transformation that addresses the triple policy imperatives of decent work, an inclusive economy and equality.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	<i>196 963</i>							<i>196 963</i>
<i>Gauteng Enterprise Propeller</i>	<i>196 963</i>							<i>196 963</i>
3.3 Trade and Sector Development	867 788				867 788			
To ensure re-industrialisation that addresses the triple policy imperatives of decent work, an inclusive economy and equality.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	<i>867 788</i>							<i>867 788</i>
<i>Gauteng Growth and Development Agency</i>	<i>777 348</i>							<i>777 348</i>
<i>Gauteng Tourism Authority</i>	<i>90 440</i>							<i>90 440</i>
3.4 Business Regulation and Governance	139 350	54 373	4 374		80 603			
To create a seamless business regulation and good governance environment that promotes ethical conduct, transforms industry, realises sustainable revenue generation and contributes towards achievement of Transformation, Modernisation and Re-Industrialisation goals.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	<i>80 603</i>							<i>80 603</i>
<i>Gauteng Liquor Board</i>	<i>80 137</i>							<i>80 137</i>
<i>Gauteng Gambling Board</i>	<i>466</i>							<i>466</i>
3.5 Economic Planning	338 566	64 651	78 854		195 061			
To provide thought leadership to transform and re-industrialise the GCR through policy and strategy development.								
<i>of which</i>								
<i>Transfers to Public corporations and private enterprise</i>	<i>195 061</i>							<i>195 061</i>
4. Health	70 321 124	45 001 578	21 493 425		1 942 272	1 883 849		
Vision: A responsive, innovative, and sustainable healthcare system delivering people-centered quality care.								
4.1 Administration	2 354 283	658 456	1 029 606		330 679	335 542		
The purpose of this programme is to conduct strategic management and overall administration of the Gauteng Department of Health through the sub-programmes Office of the MEC and Management.								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<i>of which</i>								
<i>National conditional grants</i>								
<i>National Tertiary Services Grant</i>	294 086							294 086
4.2 District Health Services	23 791 461	14 392 615	8 314 072		924 133	160 641		
The purpose of the programme is to render primary health care services, district hospital services, comprehensive HIV and AIDS care and nutrition. It includes the delivery of priority health programmes.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>District Health Programmes Grant</i>	6 358 455							6 358 455
<i>Human Resources and Training Grant</i>	120 982							120 982
<i>EPWP Integrated Grant</i>	15 223							15 223
<i>National Health Insurance Grant</i>	99 248							99 248
<i>Transfers to Municipalities</i>	470 440							470 440
<i>Transfers to Non-profit institutions</i>	419 537							419 537
4.3 Emergency Medical Services ("EMS")	2 103 089	1 390 075	532 761		2 000	178 253		
The purpose of the programme is to render pre-hospital emergency medical services, including interhospital transfers and planned patient transport services, rendering of pre-hospital EMS including inter-hospital transfers and planned patient transport.								
4.4 Provincial Hospital Services	14 049 934	10 472 907	3 358 234		17 723	201 070		
Delivery of hospital services, which are accessible, appropriate, effective and provide general specialist services, including specialised rehabilitation services, as well as a platform for training health professionals and research.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>National Tertiary Services Grant</i>	157 235							157 235
<i>Human Resources and Training Grant</i>	541 392							541 392
4.5 Central Hospital Services	24 306 706	17 148 623	6 174 941		434 592	548 550		
Provide a highly specialised health care service, a platform for training health workers and a place of research, and to enable these hospitals to serve as specialist referral centres for regional hospitals and neighbouring provinces.								
<i>of which</i>								
<i>Transfers to Non-Profit Institutions</i>	389 000							389 000
<i>National conditional grants</i>								
<i>National Tertiary Services grant</i>	5 360 609							5 360 609
<i>Human Resources and Training Grant</i>	1 344 338							1 344 338
4.6 Health Sciences and Training	996 044	621 095	130 450		232 855	11 644		
Rendering of training and development opportunities for clinical and non-clinical employees of the Department of Health through sub-programmes Nurse training college, Emergency medical services training college, Bursaries, and Other Training.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	28 612							28 612
4.7 Health Care Support Services	514 231	257 236	254 838		290	1 867		
The purpose of this programme is to render support services required by the department to realise its aims through sub-programmes Laundry Services, Food Supply Services and Medical Trading Account (Medical Supplies Depot)								
4.8 Health Facilities Management	2 205 376	60 571	1 698 523			446 282		

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
The purpose of this programme is to plan, provide and equip new facilities and assets, upgrade and rehabilitate community health centres, clinics, district, provincial, specialised and academic hospitals, and other health-related facilities, and also to undertake life cycle management of immovable assets through the maintenance of all health facilities. <i>of which</i> National conditional grants Health Facility Revitalisation	1 203 468							1 203 468
5. Education Vision: Every learner feels valued and inspired by our innovative education system.	70 951 955	54 684 036	6 138 783		8 204 156	1 924 980		
5.1 Administration To provide overall management of the education system in accordance with the National Education and Information Policy.	5 230 345	4 232 804	954 683		7 350	35 508		
5.2 Public Ordinary School Education To provide public ordinary education from Grades 1 to 12, in accordance with the South African Schools Act, 1996 (Act No. 84 of 1996). <i>of which</i> National conditional grants HIV/AIDS (Life Skills Education) National School Nutrition Maths, Science and Technology Transfers to Non-Profit Institutions	49 758 256	44 205 957	1 810 285		3 736 220	5 794		
5.3 Independent School Subsidies To provide independent ordinary education from Grades 1 to 12, in accordance with the South African Schools Act, 1996. <i>of which</i> Transfers to Non-Profit Institutions	1 129 604				1 129 604			1 129 604
5.4 Public Special School Education To provide compulsory public education in special schools in accordance with the South African Schools Act, 1996 and White Paper 6 on inclusive education. <i>of which</i> National conditional grants Learners with Profound Intellectual Disabilities Transfers to Non-Profit Institutions	5 271 750	4 234 762	33 508		1 003 417	63		
5.5 Early Childhood Development To provide early childhood education at Grade R and earlier levels in accordance with White Paper 5. <i>of which</i> Transfers to Non-Profit Institutions National conditional grants Early Childhood Development Grant	2 982 992	1 471 989	151 355		1 357 699	1 949		
5.6 Infrastructure Development To provide and maintain infrastructure facilities for the administration and schools <i>of which</i> Transfers to Non-Profit Institutions National conditional grants Education Infrastructure	2 742 059	54 800	746 232		209 224	1 731 803		

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<i>Early Childhood Development Grant</i>	48 748							48 748
5.7 Examination and Education Related Services	3 836 949	483 724	2 442 720		760 642	149 863		
To provide training and support to all education institutions.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>EPWP Integrated Grant</i>	7 071							7 071
<i>Transfers to Non-Profit Institutions</i>	598 450							598 450
<i>Transfers to Departmental Agencies and Accounts</i>	162 192							162 192
6. Social Development	5 638 349	2 480 663	1 024 575		1 997 756	135 355		
Vision: A caring and self-reliant society								
6.1 Administration	834 388	421 318	388 019		11 195	13 856		
To provide political and strategic direction and leadership, and to guide and support the development of policy frameworks and guidelines for the implementation of priority programmes.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	7 182							7 182
<i>Transfers to Public corporations and private enterprise</i>	65							65
6.2 Social Welfare Services	898 826	105 921	59 938		717 867	15 100		
To provide integrated developmental social welfare services to the poor and vulnerable beneficiaries in partnership with stakeholders and civil society.								
<i>of which</i>								
<i>Transfers to Non-Profit Institutions</i>	717 320							717 320
<i>National conditional grants</i>								
<i>EPWP Integrated Grant</i>	13 769							13 769
6.3 Children and Families	2 098 823	1 414 993	113 714		497 625	72 491		
To provide comprehensive child and family care and support services to communities in partnership with stakeholders and civil society organisations.								
<i>of which</i>								
<i>Transfers to Non-Profit Institutions</i>	496 644							496 644
6.4 Restorative Services	865 834	237 644	98 728		498 554	30 908		
To provide integrated developmental social crime prevention and anti-substance abuse services and victim empowerment programmes to the most vulnerable in partnership with stakeholders and civil society organisations.								
<i>of which</i>								
<i>Transfers to Non-Profit Institutions</i>	498 294							498 294
6.5 Development and Research	940 478	300 787	364 176		272 515	3 000		
To provide sustainable development programmes which facilitate the empowerment of communities based on empirical research and demographic information.								
<i>of which</i>								
<i>Transfers to Non-Profit Institutions</i>	272 202							272 202
7. Co-operative Governance and Traditional Affairs	680 525	406 892	258 280		11 467	3 886		
Vision: Building smart municipalities of the future today.								

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
7.1 Administration The programme aim is staff capacitation for the department to conduct the pivotal role that it has to play. This will involve capacity building in technical, professional and leadership skills. The assumption is that once staff are adequately skilled, they will implement the interventions as conceptualised. An effective, efficient and responsive Co-operative Governance and Traditional Affairs ("COGTA") can be easily determined by establishing the number of effective core business applications, systems and processes developed and automated during the last five years. The major assumption made is that the correct business applications, systems and processes will be developed and automated so that these will jointly contribute to the effectiveness, efficiency and responsiveness of COGTA in meeting the needs of its stakeholders.	165 587	104 129	56 430		1 142	3 886		
7.2 Local Governance The Local Governance Programme seeks to strengthen the developmental state by enhancing participatory governance and institutional stability as well as by building the capacity and capability of local government to achieve its constitutional mandate. Sustained performance on the Back to Basics ("B2B") pillars will serve as an indicator as to whether municipalities are functional and ethical which will further illustrate whether there is effective service delivery. In terms of the B2B pillars, municipalities that achieve a minimum of 80% satisfaction levels in stakeholder surveys will further reflect functionality and sustainability.	295 913	221 761	74 152					
7.3 Development and Planning The purpose of the programme is to coordinate, facilitate and promote integrated development and planning in municipalities to ensure that services are delivered in an integrated and sustainable manner in line with the transformation of the state and governance. <i>of which</i> <i>Transfers to Municipalities</i> <i>EPWP Integrated Grant for Provinces</i>	197 394	65 354	121 715		10 325			
7.4 Traditional Institutional Development The programme promotes and facilitates viable and sustainable traditional institutions by enhancing the capacity of traditional leadership and local governance institutions in line with Pillar 4: Transformation of the State and Governance.	21 631	15 648	5 983					10 325 2 325
8. Human Settlements Vision: Spatially transformed and sustainable human settlements that prioritise security of tenure within the GCR.	5 521 017	559 863	643 154		4 253 431	64 569		
8.1. Administration The main goal of this Programme is to strengthen and align the department's ability to deliver on its mandate. It enables the department's business units to perform efficiently by providing corporate support (human resources, financial management, supply chain, ICT, risk management, and facilities management and support). The Programme ensures effective leadership, management and administrative support of the core business divisions through continuous refinement of organisational strategy and structure, in compliance with appropriate legislation and practice. The Programme's outputs are in line with government's Outcome 12, which seeks to	533 399	199 594	324 350		1 773	7 682		

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
achieve "An efficient, effective and developmental-oriented public service and an empowered, fair and inclusive citizenship".								
8.2 Housing Needs, Research and Planning	381 983	119 476	262 407		100			
The purpose of this Programme is to facilitate and undertake housing delivery planning; identify housing needs; provide a regulatory framework for housing delivery; develop policy guidelines; provide provincial inputs on housing legislation and any amendments to these; develop provincial multi-year housing delivery plans; ensure alignment of housing plans with IDPs, and conduct research into the demand for housing. The Programme promotes the effective and efficient delivery of provincial and local government housing programmes; integrated redevelopment of urban communities at scale, and sustainable local economies. It performs a number of transversal functions, including quality assurance, research and development and inputs into policy development, and planning and housing support.								
8.3. Housing Development	4 389 875	179 638	1 632		4 151 718	56 887		
The core focus of the Housing Development Programme is to build integrated, cohesive, and sustainable communities by ensuring that innovative services and infrastructure are provided to create sustainable human settlements. The Programme's emphasis is on the provision of individual subsidies and housing opportunities for beneficiaries, in accordance with the National Housing Policy. This programme promotes the effective and efficient delivery of provincial and local housing programmes. It concentrates on the integrated redevelopment of urban communities at scale and cultivating sustainable local economies. The Programme's outputs are reflected in government's Outcome 8, which seeks to achieve "Sustainable human settlements and improved quality of household life".								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Informal Settlements Upgrading Partnership Grant for Provinces</i>	548 942							548 942
<i>Human Settlements Development Grant</i>	3 756 112							3 756 112
<i>Expanded Public Works Programme Integrated Grant</i>	3 191							3 191
8.4. Housing Assets and Property Management	215 760	61 155	54 765		99 840			
The purpose of the Programme is to promote home ownership in historically disadvantaged communities. It coordinates, manages and oversees the maintenance of departmental immovable assets in the form of flats, hostels and vacant stands, and encourages and supports the provision of tools and personnel to maintain these departmental immovable assets. The department motivates, guides and manages the provision of tenure for occupants, and promotes home ownership through the sectionalisation of flats. It disposes of the department's commercial properties.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Human Settlements Development Grant</i>	24 493							24 493
9. Roads and Transport	10 203 388	903 792	1 790 194		5 785 890	1 723 512		
Vision: Integrated, innovative, sustainable, affordable, safe and reliable mobility which delivers equitable access to opportunities								

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Details of appropriated amount

Vote	Total per vote and main division	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
which enhances the quality of life for the people of Gauteng								
9.1 Administration	375 340	254 071	100 567			20 702		
To provide the Department with overall management and administrative, strategic, financial and corporate support services in order to ensure that it delivers on its mandate in an integrated, efficient, effective and sustainable manner.								
9.2 Transport Infrastructure	3 564 072	384 295	1 609 671		64 735	1 505 371		
To promote accessibility and the safe, affordable movement of people, goods and services through the delivery and maintenance of transport infrastructure that is sustainable, integrated and environmentally sensitive, and which supports and facilitates social empowerment and economic growth.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Provincial Roads Maintenance</i>	<i>1 453 582</i>							<i>1 453 582</i>
<i>EPWP Integrated Grant</i>	<i>10 089</i>							<i>10 089</i>
<i>Transfers to Provinces and Municipalities</i>	<i>2 200</i>							<i>2 200</i>
9.3 Transport Operations	3 325 464	36 696	46 050		3 242 718			
To plan, regulate and facilitate the provision of integrated land transport services through co-ordination and co-operation with national planning authorities, Community Based Organisations, Non-Governmental Organisations and the private sector in order to enhance the mobility of all communities particularly those currently with limited or no access.								
<i>of which</i>								
<i>Transfers to Public corporations and private enterprise</i>								
<i>National conditional grants</i>								
<i>Public Transport Operations</i>	<i>3 226 718</i>							<i>3 226 718</i>
<i>Non-profit institutions</i>	<i>16 000</i>							<i>16 000</i>
9.4 Transport Regulation	460 075	228 730	33 906			197 439		
To ensure the provision of a safe environment through the regulation of traffic on public infrastructure, law enforcement, the implementation of road safety education and awareness programmes, and the registration and licensing of vehicles and drivers.								
9.5 Gautrain Rapid Rail Link	2 478 437				2 478 437			
To plan, design and construct the Rapid Rail Link and ensure the efficient management and implementation of the Gautrain. Management of the concession agreement will remain one of the most important functions of the Gautrain Management Agency. The agreement was concluded between the province, through the Department of Roads and Transport, on the one hand and the concessionaire on the other for the design, construction and operation of the railway line for the Gautrain Rapid Rail Project.								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	<i>2 478 437</i>							<i>2 478 437</i>
<i>Gautrain Management Agency</i>	<i>2 478 437</i>							<i>2 478 437</i>
10. Community Safety	2 348 954	1 797 270	489 068		5 122	57 494		
Vision: To realise Gauteng as a province where people feel and are safe.								
10.1 Administration	171 524	146 221	19 911			5 392		
To provide strategic direction and to support the organisation through corporate support (which								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
includes human capital resources), financial management, supply chain management, risk management, legal services and strategic planning monitoring and evaluation.								
10.2 Provincial Secretariat for Police Service	261 261	141 184	110 474		977	8 626		
The programme aims to give effect to the constitutional mandate of the department on the promotion of good relations between the police and the community.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>EPWP Integrated Grant</i>	6 833							6 833
10.3 Traffic Management	1 916 169	1 509 865	358 683		4 145	43 476		
The main aim of the programme is to integrate and coordinate traffic law enforcement, reduce road fatalities and support the crime prevention initiatives of the South African Police Service in the province.								
<i>of which</i>								
<i>Transfers to Provinces and Municipalities</i>	224							224
11. Agriculture and Rural Development	742 575	405 839	261 619		56 168	18 949		
A food secure and healthy Gauteng through sustainable, inclusive, transformed and globally competitive agricultural value chains.								
11.1 Administration	157 354	109 580	43 141		1 793	2 840		
To provide leadership, management, efficient and effective financial management, human resource management and development, facilities management services, professional legal services and enforcement services, communication and awareness as well as knowledge and project management services to the department								
<i>of which</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	1 100							1 100
11.2 Sustainable Resource Use and Management	20 306	12 593	7 457			256		
The Sustainable Resource Management Component provides a support service and professional expertise on best practices in managing and conserving natural resources and land, to private and public land owners, across a variety of land uses.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Land Care Programme Grant: Poverty Relief And Infrastructure Development</i>	5 894							5 894
11.3 Agricultural Producer Support and Development	277 314	130 232	93 802		50 000	3 280		
The overall objective of the programme is to provide support to farmers through agricultural development programmes. Sub- programmes for this programme include Farmer Settlement and Development, Extension and Advisory Services and Food Security.								
The strategic objectives of the component are:								
1. To render agricultural extension services to small and emerging farmers in the province by implementing the Provincial Agricultural revamped strategy.								
2. To provide comprehensive agricultural support to beneficiaries of land reform and agrarian projects								
3. To present a forum for interaction between farmers and service providers through farmers' and information days by drawing on the skills								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
and expertise of service providers, agricultural and academic institutions								
4. To organise farmers into commodity-focused study groups.								
5. To improve the level of record keeping by farmers.								
6. To coordinate the Female Farmer of the Year competition and encourage women farmers to partake.								
7. To engage farmers' unions and associations in the strategic planning of agriculture in the province.								
8. To provide technical agricultural support in the commonage project cycle for all beneficiaries.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Comprehensive Agricultural Support Programme Grant</i>	167 209							167 209
11.4 Veterinary Services	174 466	101 485	62 574		101	10 306		
To ensure the reduction of the risk of outbreaks of controlled diseases, trade sensitive animal diseases and zoonotic diseases. These diseases negatively impact the agriculture economy, food security and trade in live animals and products of animal origin. Control and risk reduction of these diseases are important to livestock enterprise sustainability and safe protein security								
11.5 Research and Technology Development Services	66 169	27 329	34 195		4 180	465		
The overall objective of the programme is to provide adaptive research and facilitate the development and availability of agricultural technologies for addressing agricultural productivity challenges of animals and plants. The strategic objectives of the component are:								
1. The Research and Technology Development Services is responsible for the provision of agricultural production support and development in terms of animal and plant production and research services.								
2. The component is furthermore critical with regard to the provision of resource planning and utilisation services and agricultural Information Systems.								
3. The component is furthermore responsible for Agricultural Mechanisation, irrigation, land use planning and farm structures functions.								
4. Additional programmes that the component currently manages include biotechnology as well as the Agricultural Disaster Risk Management.								
<i>of which</i>								
<i>Higher education institutions</i>	4 180							4 180
11.6 Agricultural Economic Services	35 659	16 631	17 434		94	1 500		
To provide timely and relevant agricultural economic services to the sector in support of sustainable agricultural and agri-business development to increase economic growth. The Department's clients expect of this Programme to provide advice and support ranging from farm level to sector level based on sound scientific principles and research								
11.7 Rural Development	11 307	7 989	3 016			302		
The overall objective of the programme is to provide a strategic framework that will facilitate the co-ordinated implementation of sector policies and strategies concerned with the development of rural communities and support the implementation of poverty alleviation mechanisms and the need to create a development environment that will contribute to enabling rural communities and households to achieve sustainable livelihoods								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
12. Sport, Arts, Culture and Recreation	1 055 767	411 156	303 750		301 844	39 017		
Vision: An active, creative and modernised Gauteng City Region contributing to sustainable social-economic growth and social cohesion.								
12.1 Administration	221 862	141 772	70 300		1 200	8 590		
The aim of the Administration programme is to provide political and strategic direction and to support the department by providing corporate management services. It primarily contributes to the department's Strategic Goal: A capable and activist administration which contributes to a modern developmental state to promote good governance.								
12.2 Cultural Affairs	212 162	87 773	74 561		45 279	4 549		
The aim of the Cultural Affairs Programme is to identify, develop, support, promote, preserve and protect arts and heritage resources in the province. In doing so, the programme contributes to the department's strategic goals by:								
<ul style="list-style-type: none"> • Enhancing implementation of integrated and sustainable arts, culture and recreation programmes • Transforming Gauteng economically through creative and cultural industries. 								
<i>of which</i>								
<i>National conditional grants</i>								
<i>EPWP Integrated Grant</i>								
<i>Transfers to Departmental Agencies and Accounts</i>	<i>42 729</i>							<i>42 729</i>
<i>Transfers to Non Profit Institutions</i>	<i>750</i>							<i>750</i>
<i>Transfers to Public corporations and private enterprise</i>	<i>1 800</i>							<i>1 800</i>
12.3 Library and Archives Services	297 623	32 003	46 678		198 142	20 800		
The purpose of the programme is to establish and maintain community libraries that provide access to knowledge, resources and services to meet the needs of individuals and groups for education, information and personal development. Libraries, as knowledge hubs, achieve the broad imperatives of socio-economic development and nation building.								
<i>of which</i>								
<i>Transfers to Provinces and Municipalities</i>								
<i>Transfers to Provinces and Municipalities</i>	<i>194 792</i>							<i>194 792</i>
<i>National conditional grants</i>								
<i>Community Library Services</i>								
<i>Community Library Services</i>	<i>193 370</i>							<i>193 370</i>
<i>Transfers to Departmental Agencies and Accounts</i>	<i>2 000</i>							<i>2 000</i>
<i>Transfers to Non Profit Institutions</i>	<i>1 000</i>							<i>1 000</i>
12.4 Sport and Recreation	324 120	149 608	112 211		57 223	5 078		
The aim of this programme is to promote sport and recreation and school sport; facilitate talent identification; promote sport development and high performance to make Gauteng the Home of Champions.								
<i>of which</i>								
<i>National conditional grants</i>								
<i>Mass Sport and Recreation Participation Programme</i>								
<i>Mass Sport and Recreation Participation Programme</i>	<i>139 835</i>							<i>139 835</i>
<i>EPWP Integrated Grant</i>								
<i>EPWP Integrated Grant</i>	<i>3 081</i>							<i>3 081</i>
<i>Transfers to Departmental Agencies and Accounts</i>	<i>2 300</i>							<i>2 300</i>
<i>Transfers to Non Profit Institutions</i>	<i>49 423</i>							<i>49 423</i>
<i>Transfers to Higher education institutions</i>	<i>4 900</i>							<i>4 900</i>

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R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Vision: A reliable and trusted partner in the social and economic development of communities through quality and sustainable infrastructure.								
15.1 Administration	453 367	312 292	108 075		4 000	29 000		
The purpose of the Administration Programme is to provide strategic leadership to the department and support the core programmes in their efforts towards implementing its mandate. This includes the provision of strategic and operational support services for the MEC and the HOD, the provision of finance and supply chain management services, corporate support services, and organisational risk management services.								
15.2 Public Works Infrastructure	3 027 637	917 327	646 695		1 438 847	24 768		
The purpose of the Public Works Programme is to provide core services that are mandated to the department. This includes planning, design and construction of infrastructure projects, implementation of maintenance projects, property management (immovable asset management), facilities management and the provision of infrastructure research, policy and systems.								
<i>of which</i>								
<i>Transfers to Municipalities</i>	1 270 626							1 270 626
<i>Transfers to Departmental Agencies and Accounts</i>	168 221							168 221
15.3 Expanded Public Works Programme	175 554	132 950	42 604					
The purpose of Expanded Public Works Programme ("EPWP") is to manage the implementation of programmes and strategies that lead to the development and empowerment of communities and contractors. This includes the provincial management and co-ordination of the Expanded Public Works Programme. The EPWP is a nationwide programme aimed at the reorientation of the public-sector spending in favour of projects that create more work opportunities.								
<i>of which</i>								
<i>Expanded Public Works Programme Integrated Grant</i>	12 636							12 636
16. Environment	646 635	370 162	187 478		77 394	11 601		
A resilient Gauteng that protects and manages its environment and natural assets to ensure sustainability.								
16.1 Administration	175 273	111 892	58 729		1 000	3 652		
To provide leadership, management, efficient and effective financial management, human resource management and development, facilities management services, professional legal services and enforcement services, communication and awareness as well as knowledge and project management services to the department.								
<i>of which</i>								
<i>Departmental agencies and accounts</i>	780							780
16.2 Environmental Policy, Planning and Coordination	45 301	31 647	13 472			182		
The purpose of the sub-programme is to promote the equitable and sustainable use of ecosystem goods and services in order to contribute to economic development, manage biodiversity, its components and processes, habitats and functions. Effectively mitigate threats to biodiversity. This programme falls under national Outcome 10: Protected and enhanced environmental assets and natural resources								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<p>focusing specifically on Outputs 1(water resource protection) and 4 (Protected biodiversity). Key deliverables of the sub-programme include:</p> <ul style="list-style-type: none"> • Sustainable use of biological resources; access to and sharing of the benefits arising from the use of biological resources as well as bio-prospecting; • Implementation of biodiversity-related regulations and community based land management; and • Implementing mechanisms for the management of ecologically viable areas, conserving biodiversity, protecting the species and ecosystems of specific land areas, and related conservation activities based on a sound scientific base. 								
16.3 Compliance and Enforcement	57 241	53 172	3 772		103	194		
<p>The main objective of this programme is to minimise or mitigate environmental impact through criminal enforcement actions, and processing of S24G applications. This is to ensure that the environment - air, soil, land and water - are well protected and not damaged by the pollutants that may affect the health and safety of the people, through the following objectives:</p> <ul style="list-style-type: none"> • Protect and manage Gauteng's natural resources and environment; • Promote sustainable development; • Promote compliance with environmental legislation; and • To enforce compliance with environmental legislation. 								
16.4 Environmental Quality Management	83 195	56 615	24 373		67	2 140		
<p>The purpose of the programme is to establish legislation, policies, norms, standards and guidelines for environmental impact management, air quality management and the management of waste and pollution at the provincial and local spheres of government. Key areas of delivery include promoting less and better managed waste, contributing to the management of environmental impacts from mining and related activities and promoting sustainable land use management.</p> <p>The programme comprises the following sub-sub-programmes:</p> <ul style="list-style-type: none"> • Impact Management • Air Quality Management • Pollution and Waste Management 								
16.5 Biodiversity Management	198 031	92 338	24 296		76 026	5 371		
<p>The programme Conservation is responsible for promoting the equitable and sustainable use of ecosystem goods and services; and contributing to economic development by managing biological diversity and its components, processes, habitats and functions. This contributes to the protection and enhancement of environmental assets and natural resources through biodiversity protection.</p> <p><i>of which</i></p> <p><i>National conditional grants</i></p> <p><i>EPWP Integrated Grant</i></p> <p><i>Provinces and municipalities</i></p> <p><i>Departmental agencies and accounts</i></p> <p><i>Cradle of Humankind</i></p> <p><i>Dinokeng</i></p>								
	1 351							1 351
	616							616
	74 626							74 626
	41 557							41 557
	33 069							33 069
16.6 Environmental Empowerment Services	87 594	24 498	62 836		198	62		
<p>To empower communities to manage natural resources through job creation, skills development and awareness opportunities</p>								

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		Compensation of Employees	Goods and Services	Other				
R thousand	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<i>of which</i> <i>EPWP Integrated Grant</i>	5 000							5 000
TOTAL FOR THE PROVINCE	179 236 669	110 896 391	35 817 280		26 402 898	6 120 100		

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EXPLANATORY MEMORANDUM ON THE OBJECTS OF THE GAUTENG PROVINCIAL APPROPRIATION BILL, 2026

I. INTRODUCTION

Section 215(1) of the Constitution of the Republic of South Africa, 1996 (the “Constitution”), provides for national, provincial, and municipal budgets and budgetary processes that must promote transparency, accountability and the effective management of the economy, debt, and the public sector.

Section 215(2) of the Constitution enjoins Parliament to enact national legislation which must prescribe the following:

- (a) the form of national, provincial, and municipal budgets;
- (b) when national and provincial budgets must be tabled; and
- (c) that budgets in each sphere of government must show the sources of revenue and the way in which proposed expenditure will comply with national legislation.

Section 215(3) of the Constitution requires that budgets in each sphere of government must contain—

- (a) estimates of revenue and expenditure, differentiating between capital and current expenditure;
- (b) proposals for financing any anticipated deficit for the period to which they apply; and
- (c) an indication of intentions regarding borrowing and other forms of public liability that will increase public debt during the ensuing year.

Section 226(1) of the Constitution establishes the Gauteng Provincial Revenue Fund for the Province of Gauteng (the “Province”) into which all money received by the Gauteng Provincial Government (“GPG”) must be paid, except money reasonably excluded by an Act of Parliament.

Section 226(2) of the Constitution provides that money may be withdrawn from the Gauteng Provincial Revenue Fund only—

- (a) in terms of an appropriation by a provincial Act; or
- (b) as a direct charge against the Fund when it is provided for in the Constitution or a provincial Act.

Revenue allocated through the GPG to local government in terms of section 214(1) of the Constitution is a direct charge against the Gauteng Provincial Revenue Fund in terms of section 226(3) of the Constitution.

Section 26 of the Public Finance Management Act, 1999 (Act No. 1 of 1999) (the “PFMA”), gives effect to section 226(2) read with section 215(2) of the Constitution by providing for annual appropriations by Parliament and each of the provincial legislatures,



and enjoins Parliament and the Gauteng Provincial Legislature to appropriate money for the 2026/27 financial year for the requirements of the State and the Province, respectively.

Section 27(2) of the PFMA requires the member of the Executive Council responsible for finance in the Province (the “MEC”) to table a Provincial Annual Budget for 2026/27 financial year in the Gauteng Provincial Legislature not later than two weeks after the tabling of the National Annual Budget by the Minister in accordance with section 27(1) of the PFMA, unless the Minister approves an extension of time for the tabling of the Provincial Annual Budget. The Minister tabled the National Annual Budget for the 2026/27 financial year on Wednesday, 25 February 2026.

Furthermore, section 28(1) of the PFMA requires the Minister and the MEC to annually table in the National Assembly and in the Gauteng Provincial Legislature, respectively, a multi-year budget projection of—

- (a) the estimated revenue expected to be raised during each year of the multi-year period; and
- (b) the estimated expenditure expected to be incurred per vote during each year of the multi-year period differentiating between capital and current expenditure.

The Gauteng Provincial Appropriation Bill, 2026, encompasses the Provincial Annual Budget for the 2026/27 financial year, in accordance with the above-mentioned prescripts of the Constitution and the PFMA.

II. BACKGROUND

The 2026 budget reinforces the GPG’s commitment over the medium term to restoring public finances, reducing debt obligations, improving the quality of spending and the sustaining investment in provincial priorities and infrastructure.

The GPG remains committed to implementing the following priorities outlined in the Gauteng Medium-Term Development Plan 2024-2029 (the “MTDP”), that are aligned to the national Medium-Term Development Plan:

- (a) inclusive economic growth and job creation;
- (b) improved living conditions and enhanced health and wellbeing; and
- (c) building a capable, ethical and developmental state.

Over and above the implementation of the interventions to achieve the outcomes of the MTDP, provincial departments are also required to implement the commitments articulated during the 2026 State of the Province (“SOPA”) delivered by the Premier on 23 February 2026. SOPA is the high-level annual programme of action for the Province.

In some instances, where projects are multi-year, the 2025 SOPA pronouncements identified as the G13 problems will continue into the 2026/27 financial year. Departments were required to align their strategic and annual performance plans to accommodate both



the continuation and operationalisation of the 2025 and 2026 SOPA commitments insofar as they relate to their respective mandates.

The key risks to the fiscal framework of the Province are e-Toll debt repayments, Gautrain patronage guarantee, unfunded accruals, and provincial own revenue under-collection. The focus of the 2026 medium term budget has therefore focused on the creation of fiscal space to mitigate these risks effectively. Furthermore, the Province remains committed to its five-year budget strategy which aims to reduce the provincial budget deficit through robust debt management, revenue maximisation and maintaining fiscal sustainability.

The Gauteng Provincial Appropriation Bill, 2026, represents the estimates of the provincial expenditure in relation to the current expenditure, transfer payments and capital expenditure for each vote and each main division of a vote for the 2026/27 financial year.

III. DISCUSSION

A. Macro-economic context

The global economy remains characterised by elevated volatility, persistent geopolitical tensions, and the residual effects of earlier shocks. In early 2025, an escalation in the United States of America's tariff measures heightened global policy uncertainty and triggered market adjustments. As greater clarity emerged regarding policy direction and implementation timelines, conditions stabilised, supporting near-term activity through sustained supply chain functioning and front-loaded trade flows. The International Monetary Fund projects that global Gross Domestic Product ("GDP") growth will remain stable at 3.3 per cent in 2026, unchanged from 2025. GDP growth is expected to moderate slightly to 3.2 per cent in 2027. The outlook is supported by easing financial conditions, continued investment in artificial intelligence-related sectors and broadly supportive macroeconomic policies, which have mitigated the impact of elevated trade frictions.¹

The global outlook masks notable regional divergence. Advanced economies are estimated to have expanded in 2025, with growth projected to increase modestly in 2026, reflecting ongoing trade adjustments and elevated policy uncertainty. Among major advanced economies, the GDP of the United State of America is expected to grow by 2.4 per cent in 2026 before easing to 2 per cent in 2027. Growth in the Euro Area remains subdued in 2026 and is expected to rise slightly in 2027, supported by higher public expenditure particularly in Germany, alongside continued resilience in economies such as Ireland and Spain.



¹ International Monetary Fund. (2026). World Economic Outlook Update, *Global Economy: Steady Amid Divergent Forces*. Washington DC, United States.

Overall, Emerging Markets and Developing Economies (EMDEs) are estimated to have grown by 4.4 per cent in 2025 and are projected to maintain comparatively stronger expansion. Among major EMDEs, growth trajectories diverge. China's GDP is projected to expand by 5 per cent in 2026, supported by targeted stimulus measures and policy-directed lending. Growth is expected to moderate to 4 per cent in 2027 as structural headwinds re-emerge. India's growth is projected at 7.3 per cent in 2025, easing to 6.4 per cent in 2026 and 2027 as cyclical tailwinds dissipate. However, it remains the fastest-growing major economy, underpinned by resilient domestic demand and sustained public investment. Growth in Sub-Saharan Africa is projected to strengthen to 4.6 per cent in 2026 and 2027, reflecting continued macroeconomic stabilisation and reform efforts in several economies. Notwithstanding this improvement, the region remains exposed to tighter global financial conditions, external financing constraints, and commodity price volatility.

South Africa's economic performance over the past few years has been shaped by a combination of persistent structural constraints, global economic shocks, and evolving domestic policy responses. The persistence of global trade tensions and the imposition of higher trade tariffs by major economies have adversely affected export-oriented sectors such as manufacturing, mining, and agriculture. For 2025, domestic economic activity looked steadier, after positive growths in four consecutive quarters, with data suggesting further growth for the last quarter of the year. National Treasury in its 2026/27 Financial Years budget review, estimates domestic economic growth at 1.4 per cent in 2025. Growth is projected at 1.6 per cent in 2026, 1.8 per cent and 2 per cent for 2027 and 2028, respectively.²

On the domestic fiscal outlook, the budget for the 2026/27 financial year outlines a strategy centered on maintaining macroeconomic stability, strengthening fiscal discipline, and improving the composition of expenditure. Budget deficit as a proportion of GDP is estimated at 4.5 per cent for the 2025/26 financial year. This is projected to slow down to 3.1 per cent by the 2028/29 financial year. Total government expenditure is estimated at R2.6 trillion for the 2025/26 financial year and increase to R2.8 trillion in the 2028/29 financial year. Debt service costs as a proportion of GDP are estimated at 5.4 per cent for the 2025/26 financial year, before slowing down to 5.2 per cent by the 2028/29 financial year.³

South Africa's headline inflation has steadily declined since the supply-side shock of 2022. Inflation declined from a peak of 7.8 per cent in July 2022 to 2.8 per cent in October 2024, and rising slightly to 2.9 per cent in December 2024. In response to the disinflationary trend, the South African Reserve Bank began a rate-cutting cycle. Consumer inflation averaged 3.2 per cent in 2025, lower than the 4.4 per cent recorded

² National Treasury. (2026). *Budget Review 2026: 26th February 2026*. Pretoria, South Africa.

³ National Treasury. (2026). *Budget Review 2026: 26th February 2026*. Pretoria, South Africa.



in 2024. National Treasury projects consumer inflation at 3.4 per cent in 2026 before it reaches 3.3 per cent in 2027.⁴

Gauteng's economic activity continued to surprise on the upside in both Quarter 2 and Quarter 3 of 2025, following a decline of 0.1 per cent in Quarter 1 of 2025. Economic growth increased by 0.9 per cent in Quarter 2 of 2025 and 0.5 per cent in Quarter 3 of 2025. Gauteng's economic activity is estimated to have grown by 0.4 per cent in 2025. Growth is forecast at 2.1 per cent in 2026, before reaching 2.2 per cent in 2027. Growth in 2025 was driven by activity in the agricultural sector, followed by transport. The finance sector, as the dominating sector in the Province, is estimated to have grown by 0.5 per cent in 2025.

The Gauteng labour indicators show that, despite growth in employment levels, this is often outpaced by the increase in the number of unemployed individuals. In Quarter 1 of 2025, the Province's unemployment rate was at 34.7 per cent before slowing down to 33 per cent in Quarter 4 of 2025. Despite the decline, the Province's unemployment rate remains relatively high. The finance sector remains the biggest employer in the Province at 23.3 per cent in 2025. This was followed by the community services sector at 21.8 per cent and the trade sector at 20 per cent.

At the national level, government has committed to stabilising public finances while supporting economic growth. This includes spending efficiently, among other interventions. The GPG's fiscal trajectory reflects these national issues. It aims to focus on debt management, new revenue strategies, and spending constraints, while seeking alternative funding sources to meet rising service delivery demands.

B. Key budget principles

Slow economic growth necessitates that the budget be formulated within a tight fiscal environment focusing on stabilising and reducing government debt. The following are key budget principles:

- (1) additions to the overall fiscal envelope be considered for priority interventions if fiscal space has been created through the Targeted and Responsible Savings process;
- (2) any budget pressures or new funding requirements must first be addressed through existing baselines. Programmes that have consistently underperformed or failed to achieve expected outcomes should be considered for reprioritisation or reallocation. Departments should also reprioritise budgets from non-recurrent programmes or obsolete programmes;



⁴ National Treasury. (2026). *Budget Review 2026: 26th February 2026*. Pretoria, South Africa.

- (3) additional allocations to a programme funded through reductions in another programme or through reprioritisation, either within the department, or from other departments' budgets;
- (4) salary adjustments across public institutions must be aligned with the public service wage bill management strategy;
- (5) budgets for compensation of employees must remain within the limits set in the 2025 Budget. This implies that departments will need to manage the overall size of the establishment to offset the unit cost of their workforce;
- (6) curbing the growth of the provincial budget deficit and improving fiscal stability;
- (7) focus on the "ready-to-deliver" infrastructure projects;
- (8) funding accruals as a first charge against the departments' budget allocation;
- (9) protecting the vulnerable members of society; and
- (10) ensuring long-term fiscal sustainability in the challenging socio-economic environment by maximising own revenue collection, donor funding, blended financing, PPPs, trade-offs and through downscaling or stopping programmes.

C. Funding the Gauteng Medium-Term Development Plan 2024-2029

The focus of the Medium-Term Expenditure Framework (the "MTEF") is on ensuring the sustained resourcing of the three strategic priorities of the MTDP. The following are the key interventions with their respective budget allocations.

C.1 Gauteng Office of the Premier

The allocation of the Gauteng Office of the Premier is R1.6 billion in the 2026/27 financial year and it totals R4.7 billion over the MTEF. This funding will enable the Gauteng Office of the Premier to lead the GPG in the implementation of the MTDP, and in focusing on combating crime, boosting economic growth, ensuring energy stability, and investing in education and skills development.

The allocation includes R55.9 million in the 2026/27 financial year and a total of R167.6 million over three years to provide for the provincial forensic audits. This provision will contribute towards the set target of finalising 80% of reported fraud and corruption forensic investigation cases in each financial year.

Through the amount of R755.9 million allocated to the Gauteng City Region Academy (the "GCRA") in the 2026/27 financial year and which accumulates to R2.3 billion over the MTEF, the Province will fund the programmes and initiatives that support the implementation of the Gauteng Master Skills Plan to produce a skilled workforce, enhance employability and job creation. Such programmes and initiatives will also facilitate the transition of youth into economic activity through the GCRA bursary programme.



To fight crime, lawlessness and corruption in the Province, the budget provides R9.5 million in the 2026/27 financial year or a total of R28.6 million over the MTEF for strengthening the institutionalisation of integrity across the system of government.

An amount of R149.2 million is allocated for the Gauteng AIDS Council in the 2026/27 financial year and which totals R449.5 million over three years to enable the Province to accelerate the fight against HIV/AIDS and therefore enhance the health and wellbeing of Gauteng residents.

Skilled and professional public servants will remain the indispensable agents of change who bring government closer to the people and therefore the Province is focusing on attracting highly ethical, qualified, and competent individuals. An additional R2.9 million is allocated in the 2026/27 financial year, which adds up to R9.1 million over the MTEF, to fund the carry-through costs of eight advertised posts that are ready to be filled.

C.2 Gauteng Provincial Legislature

The budget of the Gauteng Provincial Legislature is R1.4 billion in the 2026/27 financial year, and it accumulates to R3.3 billion over the MTEF, to propel confidence in democracy and improve the quality of life of Gauteng's residents.

The total budget includes funding for political parties and constituency support. This funding amounts to R303.3 million in the 2026/27 financial year and accumulates to R613 million over three years. The funding for political parties is increased in the 2026/27 financial year due to a once-off municipal election special allocation and inflationary adjustments on constituency and political party support. The support for political party work will enable political parties to engage the citizens with the purpose of establishing their needs within a developmental agenda.

R403.5 million is allocated in the 2026/27 financial year and a sum of R1 billion is allocated for three financial years combined to enable the Gauteng Provincial Legislature to deliver its core business services, which include law-making, oversight over the executive and public participation in the legislature processes. The Gauteng Provincial Legislature continues to develop and implement laws that create an enabling environment to better Gauteng citizens' lives through public participation processes or public hearings, citizens responsibility campaigns and various other programmes of the legislature committees.

The R1.4 billion allocation for 2026/27 includes an amount of R402.1 million that is funded from the retained income of the Gauteng Provincial Legislature. This amount provides for the capital assets requirements, voter education campaign, critical vacancies and associated costs, Information Communication Technology ("ICT") requirements, committee activities, and parliamentary exchange programmes.



C.3 Gauteng Department of Economic Development

In alignment with the MTDP priority of fostering inclusive economic growth and job creation, the Gauteng Department of Economic Development is allocated R1.8 billion for the 2026/27 financial year, with a total allocation of R4.9 billion over the MTEF.

To position Gauteng as the gateway for promoting trade and investment, and to lead digital infrastructure transformation into Africa as part of strengthening destination and investment marketing and facilitation, the Gauteng Growth and Development Agency (the “GGDA”) receives an allocation of R777.3 million for the 2026/27 financial year and R1.9 billion over the MTEF.

Infrastructure development remains central to stimulating economic activity in the Province. In the 2026/27 financial year, the GGDA will prioritise the development of Special Economic Zones (“SEZs”), the expansion of township automotive hubs, and the revitalisation of industrial parks across the Western, Southern, Eastern, Central/ Western, and Northern corridors. Implementation will follow a phased approach, with key outputs including feasibility studies, infrastructure rollout, investment mobilisation, regulatory approvals, and operationalisation. To support this, R180 million is allocated to the Vaal SEZ infrastructure project in the 2026/27 financial year, with R272 million allocated over the MTEF. Industrial Parks will receive R66.5 million in the 2026/27 financial year and R199.6 million over 2026 MTEF.

R140 million is allocated in the 2026/27 financial year and a total of R268 million over the 2026 MTEF for the Tshwane Automotive Special Economic Zone (TASEZ) Phase Two bulk infrastructure to transform Gauteng into a single, multi-tiered mega special economic zone.

The Gauteng Enterprise Propeller (the “GEP”) will receive R196.9 million in the 2026/27 financial year and R621 million over the 2026 MTEF. Providing financial assistance through loans and grants to small businesses remains a key component of GEP’s services. The GEP will continue to implement both financial and non-financial support primarily through its Investment Management, Regional Operations, and Enterprise Support programs.

C.4 Gauteng Department of Health

The Gauteng Department of Health receives R70.3 billion in the 2026/27 financial year and a total R218.6 billion over the MTEF to strengthen public health systems to ensure equitable access to quality healthcare services across all population groups, modernise healthcare infrastructure, with a particular focus on digital transformation and the integration of health information systems and reduce health disparities, especially among underserved and vulnerable communities through the interventions detailed below. The implementation of integrated maternal and child health programmes receives R15.3 billion in the 2026/27 financial year which grows to R16.5 billion in the 2028/29 financial



year, and interventions include reducing infant and maternal mortality and immunisation of children under one year of age.

The Gauteng Department of Health will continue to improve the quality of public health services through the Ideal Clinic and Ideal Hospital realisation programmes. Therefore, to increase the percentage of clinics receiving the Ideal Clinic status, an amount of R3.3 billion is allocated in the 2026/27 financial year and R10.3 billion over the MTEF, whilst the percentage of hospitals receiving Ideal Hospital status will be improved through an allocation of R39.9 billion in the 2026/27 financial year that will accumulate to R119.9 billion over the MTEF.

In order to accelerate the development of Health Information Systems, digitisation rollout, and end-to-end automation of patient-focused business processes, the Gauteng Department of Health will improve the percentage of hospitals with integrated Health Information Systems and the percentage of health care facilities using electronic health records, for which an amount of R357.4 million is allocated in the 2026/27 financial year accumulating to R983.7 million over the MTEF.

An amount of R2.1 billion is allocated in the 2026/27 financial year and R6.5 billion over the MTEF to continuously improve the quality of public health services, for the improvement of response times for emergency medical services including planned patient transport to under 30 minutes for urban areas and under 60 minutes for rural areas.

An amount of R505.5 million is allocated in the 2026/27 financial year and R1.5 billion over the MTEF for key initiatives such as additional mental health acute beds, the appointment of district mental health teams and filling of mental healthcare posts. The Gauteng Department of Health will continue to integrate these services into primary health care to strengthen mental health and rehabilitation services at a district or community level.

The Gauteng Department of Health will accelerate progress towards the development targets for communicable and non-communicable diseases, enhance antiretroviral therapy retention, viral suppression, and TB treatment success, while reducing incidence with R6.7 billion made available in the 2026/27 financial year and R21.1 billion over the MTEF towards achieving the 90-90-90 HIV targets and reduce AIDS-related deaths. In addition, TB treatment services receive R413 million in the 2026/27 financial year and R1.3 billion over the MTEF to reduce TB mortality and incidence through improved treatment success rates and reduced loss-to-follow-up.

C.5 Gauteng Department of Education

The Gauteng Department of Education is allocated R70.9 billion in the 2026/27 financial year and a total of R221.8 billion over the MTEF for providing Early Childhood Development (“ECD”) services, delivering high-quality education across the Foundation, Intermediate, Senior and the Further Education and Training Phases, changing the



education landscape to accelerate relevant and quality learning and for the creation of a safe schools environment and the promotion of social cohesion.

The implementation of the ECD strategy will continue to focus on expanding access to 0-to-4-year-olds programmes, universalising Grade R in schools and improving the quality of ECD programmes across the board. The overall ECD strategy is allocated R2.9 billion in the 2026/27 financial year and R9.9 billion over the MTEF of which R4 billion is for ECD subsidies, R94.2 million is for access to ECD programmes and R5.2 billion is for Grade R in schools. An additional allocation of R6.3 million in the 2026/27 financial year and R19.4 million over the MTEF is added for the implementation of eCares. This amount is for the payment of salaries to the employees who will be responsible for collecting and managing data for the system and their operational expenses and tools of trade.

To improve the percentage of Grade 12 learners passing the National Senior Certificate to 90 per cent, the Gauteng Department of Education continues to implement the Secondary School Improvement Programme and the Further Education and Training strategy for which R552 million in 2026/7 accumulated to R1.6 billion over the MTEF is made available. The Secondary School Improvement Programme will target low-performing schools in mathematics and science through teacher development, mentorship, resource support, and curriculum interventions.

The Gauteng Department of Education will continue with the creation of safe and inclusive schools which are central to fostering social cohesion, non-violence, and equitable opportunities for learners in communities affected by conflict. Therefore, R199 million in the 2026/27 financial year and R598 million over the MTEF is allocated to school safety interventions with an emphasis on the National School Safety Framework.

Pro-poor interventions in education are aimed at ensuring that learners from disadvantaged backgrounds are not deprived of educational opportunities due to their socio-economic conditions including, but not limited to, school nutrition and scholar transport. These interventions receive R2.9 billion in the 2026/27 financial year and R9.2 billion over the MTEF.

The Gauteng Department of Education will continue to expand and enhance Schools of Specialisation to strengthen the skills base and R117 million is allocated for Schools of Specialisation in the 2026/27 financial year accumulating to R351 million over MTEF.

The Gauteng Department of Education leads nationally in Learners with Special Education Needs by providing early identification of learning barriers, targeted interventions, inclusive curriculum delivery, and individualised support plans and allocates R5.2 billion in the 2026/27 financial year and R16.4 billion over the MTEF towards inclusive education through special schools.



C.6 Gauteng Department of Social Development

The Gauteng Department of Social Development receives R5.6 billion in the 2026/27 financial year and a total of R17.2 billion over the MTEF to secure social compacts and partnerships to build a skilled and capable workforce, implement a “single window” urban poverty and hunger elimination approach, and strengthen support for homeless and vulnerable persons.

The Gauteng Department of Social Development will continue to implement skills development programmes to assist vulnerable persons on welfare, homeless persons, and recovering service users and set aside R292.4 million in the 2026/27 financial year accumulating to R916.5 million over the MTEF.

Furthermore, the Provincial Strategy on Homelessness targeting homeless people through substance abuse calls and walk-in centres in each township across the Province receives R93.5 million in the 2026/27 financial year and R280.6 million over the MTEF.

To curb food insecurity, the Gauteng Department of Social Development allocates R120.1 million in the 2026/27 financial year and R458.9 million over the MTEF towards the continued roll out of food security programmes which aim to reach as many vulnerable individuals within the Province as possible.

The Bana Pele programme is allocated a total of R316.7 million in the 2026/27 financial year and R983.4 million over the MTEF of which R441.2 million is for dignity packs, R461.7 million is for school uniform and R80.5 million is for serving daily meals to vulnerable children. Furthermore, the Gauteng Department of Social Development will continue to promote the protection, development, and well-being of children through the provision of Child and Youth Care Centres and allocates R690 million in the 2026/27 financial year and R2 billion over the MTEF to this intervention. Community-based child and youth care prevention and early intervention services support for vulnerable children at home and in the community through safe parks, and life skills programs receive R55.1 million in the 2026/27 financial year and R156.1 million over the MTEF.

The Substance Use Disorder treatment services in state funded rehabilitation centres, outpatient centres as well as community-based services receive R497.7 million in the 2026/27 financial year and R1.5 billion over the MTEF. In strengthening aftercare services, the Gauteng Department of Social Development established centres of excellence across the Province for which R46.6 million in the 2026/27 financial year and R140 million over the MTEF is made available. The Gauteng Department of Social Development will continue refurbishing the Dr Florence and Fabian facility and upscale bed capacity in the recently re-purposed Mabutho Hlatshwayo facility as an additional state-owned substance abuse facility to increase capacity for rehabilitation services. An amount of R7 million in the 2026/27 financial year and R21.5 million over the MTEF is set aside for this purpose.



C.7 Gauteng Department of Co-operative Governance and Traditional Affairs

The Gauteng Department of Co-operative Governance and Traditional Affairs contribution to the MTDP is to strengthen integrated planning and co-operative governance and improve oversight and coordination at the Centre of Government. For the 2026/27 financial year, the Gauteng Department of Co-operative Governance and Traditional Affairs receives an allocation of R680.5 million and R1.9 billion over the MTEF.

An amount of R50.8 million in the 2026/27 financial year, and R152.5 million over the MTEF is allocated to advance the objective of building a capable, ethical, and developmental state, towards supporting municipalities. R64.1 million is allocated in the 2026/27 financial year and R192.4 million over the MTEF to further enhance disaster preparedness and response capabilities, strengthen oversight and coordination in disaster management and to improve the functionality of the Integrated Provincial Disaster Management Centre. The Community Development Workers Programme receives an amount of R14.9 million in the 2026/27 financial year and R44.7 million over the MTEF to enhance community engagement and participation, particularly in preparation for the upcoming local government elections.

The Gauteng Department of Co-operative Governance and Traditional Affairs receives a once-off allocation of R80 million in the 2026/27 financial year to support sustainable energy initiatives. Additionally, R20 million has been allocated in the 2026/27 financial year and R60 million over the MTEF, towards the operational costs of the E-indigent register to ensure that qualifying households receive the necessary support. R5 million in the 2026/27 financial year and R15 million over the MTEF is made available for interventions relating to municipal metering systems, to improve municipal revenue management and service delivery efficiency.

An amount R25.8 million is set aside in the 2026/27 financial year and R77.5 million over the MTEF to drive Integrated Development Planning through (IDP) processes in line with the Gauteng Spatial Development Framework, and to facilitate and coordinate processes to ensure that municipal integrated development plans are credible, implementable and aligned with national and provincial outcomes, plans and strategies.

Furthermore, as part of ongoing commitment to job creation, an amount of R2.3 million has been allocated through the Expanded Public Works Programme grant to support employment initiatives within the Province for 2026/27.

C.8 Gauteng Department of Human Settlements

The Gauteng Department of Human Settlements is primarily responsible for building integrated human settlements and is allocated R5.5 billion in the 2026/27 financial year and R16.6 billion over the MTEF. The MTDP for Human Settlements chapter focuses on the provision of access to inclusionary human settlements opportunities. The programmes



supporting the MTDP include the optimisation of the use of land through the Rapid Land Release Programme with an allocation of R57 million in the 2026/27 financial year.

Informal settlements are a key focus of the MTDP through the provision of access to inclusionary opportunities and an allocation of R548.9 million in the 2026/27 financial year and R1.7 billion over the MTEF is set aside for the improvement and upgrading of informal settlements across the Province.

The provision of housing opportunities through Mega Housing Projects and Breaking New Ground houses that include the servicing of stands, receives an amount of R4.4 billion in the 2026/27 financial year and R13 billion over the MTEF. Included in the allocation of the Gauteng Department of Human Settlements for the 2026/27 financial year is funding of R252 million to provide interim sanitation in informal settlements across the Province.

An allocation of R97.8 million in the 2026/27 financial year and R333.8 million over the MTEF is set aside to maintain state assets. Also included in the Gauteng Department of Human Settlements' allocation for the 2026/27 financial year is the Expanded Public Works Programme grant with R3.2 million for job creation initiatives.

The Gauteng Department of Human Settlements will continue to implement the Hostel Redevelopment Programme in this term by providing accessible and dignified housing opportunities for deserving residents. To this end, an amount of R274 million in the 2026/27 financial year and R925 million over the MTEF is allocated for the maintenance and upgrade of hostels.

The Gauteng Department of Human Settlements' allocation will also provide for security of tenure through the issuance of title deeds, urban renewal programme, and the devolution of housing stock.

C.9 Gauteng Department of Roads and Transport

The Gauteng Department of Roads and Transport is allocated R10.2 billion in the 2026/27 financial year and R27.8 billion over the MTEF to deliver on its mandate of providing an integrated transport system which is safe, reliable, and affordable, and delivers equitable access to opportunities and enhances the quality of life for the people of Gauteng.

The MTDP priority of inclusive economic growth and job creation focuses on the provision of strategic transport infrastructure supporting inclusive access to socio-economic opportunities for the people of Gauteng.

Programmes supporting the MTDP include the Transport Infrastructure Programme with an allocation of R3.6 billion in the 2026/27 financial year, R2.2 billion in the 2027/28 financial year, and R2.3 billion in the 2028/29 financial year. The upgrade and



rehabilitation of strategic road infrastructure to improve safe accessibility to special economic zones is allocated R1 billion over the MTEF, whereas the Provincial Road Maintenance Programme which focuses on the maintenance of the provincial road network is allocated R3 billion over the MTEF period. Also included in the Gauteng Department of Road and Transport's allocation for the 2026/27 financial year is an EPWP grant amount of R10 million for job creation initiatives.

The MTDP priority of improved living conditions and enhanced health and wellbeing focuses on the number of modes of public transport operating in the single e-ticket system, the number of taxi ranks converted into economic hubs, intermodal facilities and e-services operationalised for public users with an allocation of R53 million in the 2026/27 financial year and R582 million over the MTEF.

The provision of safe, reliable, and affordable public transport is a key focus through the provision of access to inclusionary socio-economic opportunities and an allocation of R3.2 billion in the 2026/27 financial year and R10 billion over the MTEF is set aside for the subsidisation of bus services across the Province.

C.10 Gauteng Department of Community Safety

The Gauteng Department of Community Safety receives R2.3 billion in the 2026/27 financial year and R7 billion over the 2026 MTEF for protecting, safeguarding, and securing communities through improved policing and community safety efforts, for establishing a safe learning environment, for improving road safety and for strengthening implementation of the six pillars of the national strategic plan on Gender Based Violence and Femicide ("GBVF").

The Gauteng Department of Community Safety will continue to support the Gauteng Department of Education in implementing the Comprehensive School Safety Programme. School Safety interventions include random searches at schools, awareness programmes on anti-substance abuse and preventing bullying and gangsterism and some of these interventions will be extended to institutions of higher learning. An amount of R153.2 million in the 2026/27 financial year and R477.3 million over the MTEF is allocated for the school safety programme.

R42 million is allocated in the 2026/27 financial year and R145.3 million over the MTEF to decrease the number of police stations with unsatisfactory performance. The department will continue to conduct announced and unannounced visits.

The Gauteng Traffic Wardens, working under the supervision of Gauteng Traffic Police and the South African Police Service, and in collaboration with other law enforcement agencies and the private security companies, will conduct crime prevention operations targeting crime and traffic related offences across all corridors of the Province. An amount of R920.0 million in the 2026/27 financial year and R3.0 billion over the MTEF is allocated for the payment of stipends to the Gauteng Traffic Wardens and for their tools



of trade. The Gauteng Department of Community Safety will continue to deploy helicopters to support ground forces, for which R80.0 million is availed in the 2026/27 financial year and R240.0 million over the MTEF.

The country and the Province continue to experience high incidences of violence against women and children. Therefore, R122.2 million is allocated in the 2026/27 financial year and R397.1 million over the MTEF towards support services to GBVF victims, the tracking of GBVF criminal cases within the criminal justice system and the GBVF Brigades.

The Gauteng Department of Community Safety will continue to focus on traffic law enforcement operations, public transport operations, road safety education programs in schools and operations aimed at reducing the high fatality rate of pedestrians. The Gauteng Department of Community Safety will reinstate the 24/7 shift, which will involve increased policing of identified hazardous routes. A total amount of R826.3 million in the 2026/27 financial year and R2.5 billion over the MTEF is allocated for reducing road fatalities.

C.11 Gauteng Department of Agriculture and Rural Development

The Gauteng Department of Agriculture and Rural Development receives R742.6 million in the 2026/27 financial year, and it accumulates to R2.2 billion over the MTEF to promote food security and a healthy Gauteng through sustainable, inclusive, transformed and globally competitive agricultural value chains.

The allocation includes R191.2 million in the 2026/27 financial year and a total of R529.3 million over the MTEF for ending hunger by facilitating local subsistence food production. The programme aims to provide agricultural support to smallholder producers to enhance producing and marketing of their produce, upscale food production support as well as farmer support and development towards food security.

An amount of R113 million is allocated for supporting the commercialisation of smallholder farmers and agro-processors through aggregation and value chain integration. The Gauteng Department of Agriculture and Rural Development will continue supporting township businesses through financial and technical support, urban farm development; upscaling support to agri-businesses, ensuring that agri-parks are upgraded and functional per district, blended financing instruments are launched for agri-food entrepreneurs.

The Gauteng Department of Agriculture and Rural Development also receives R174 million in the 2026/27 financial year and R407 million over the MTEF for facilitating economic growth and creation of sustainable jobs through industrial development and export promotion. This will be achieved through improving biosecurity standards on the farms for protection from disease incursion on farms and ensuring that all facilities such as zoos or animal training facilities comply with the provisions of the Performing Animals Protection Act, 1935 (Act No. 24 of 1935). The amount includes R63.9 million in the



2026/27 financial year for curbing the outbreak of Foot and Mouth Disease, and the budget will be used to increase the veterinary services human resource capacity to roll out the vaccination and surveillance plans. The main control strategy of curbing the Foot and Mouth Disease outbreak is through vaccination. The allocation includes the purchasing of vaccine as well as the consumables needed to vaccinate and mobile handling facilities to facilitate animal handling in communal areas and resource poor farms, as well as for the Livestock Improvement and Traceability Systems ear tags as all animals vaccinated must be identified.

C.12 Gauteng Department of Sport, Arts, Culture and Recreation

The Gauteng Department of Sports, Arts, Culture and Recreation receives R1 billion in the 2026/27 financial year and R3.2 billion over the MTEF to leverage the sports, arts and cultural industries, to strengthen the tourism and events sectors, to promote business and cultural advancements, to secure social compacts and partnerships, to build a skilled and capable workforce, to implement a comprehensive school sports and arts programme, to strengthen public participation to drive community-led development and build a sense of belonging, and to expand public employment programmes. Some of the interventions to be delivered by the department are explained below.

The Gauteng Department of Sports, Arts, Culture and Recreation will implement a comprehensive school sport and arts programme. It has allocated R13 million in the 2026/27 financial year and R41.5 million over the 2026 MTEF for the school arts programme which includes providing children with library materials while R23.5 million in the 2026/27 financial year and R76.7 million over the MTEF is allocated for school sport programmes. School sport programmes include providing schools with equipment and attire to enable participation in sport and recreation, ensuring participation in the Sport Wednesday programmes and supporting learners competing at the national school sport championship.

The Gauteng Department of Sports, Arts, Culture and Recreation will support several initiatives to strengthen public participation by driving community-led development and building a sense of belonging, and to promote social cohesion and nation building including celebrating six national days and promoting fifteen dialogues. In total, R20.8 million in the 2026/27 financial year and R62.5 million over the MTEF is allocated for this purpose. The Premier's Social Cohesion Performing Arts programmes receive R6 million in the 2026/27 financial year and R18 million over the MTEF. An amount of R62 million in the 2026/27 financial year and R249.9 million over the MTEF will be used to support municipalities with library services to inculcate a culture of reading and learning.

C.13 Gauteng Department of e-Government

The Gauteng Department of e-Government is allocated R1.9 billion in the 2026/27 financial year, which accumulates to R5.2 billion over the MTEF, to work towards the expansion of IT) connectivity across the Province.



The allocated amount includes R510.3 million in the 2026/27 financial year and a total of R1.5 billion over the MTEF to fund the Gauteng Provincial Network that provides new ICT and network infrastructure and maintains the existing ones. The allocated amount also includes R12.1 million in the 2026/27 financial year or a total of R36.4 million over the MTEF to continue the programme of expanding the Wi-Fi hotspots in all townships to reach a total of 150 sites in each financial year of the MTEF. This programme aims to contribute towards improving the living conditions in townships, informal settlements, and hostels. Furthermore, an amount of R31.3 million in the 2026/27 financial year or a total of R94 million over the MTEF, is allocated for the installation of Close Circuit Television cameras in township areas in the Province to strengthen the battle against crime, corruption, vandalism, and lawlessness. The Gauteng Department of e-Government receives a once-off allocation of R299.6 million for goods and services including the replacement of obsolete equipment of the Gauteng Provincial Network in the 2026/27 financial year.

C.14 Gauteng Provincial Treasury

The Gauteng Provincial Treasury (the “GPT”) is allocated R788.4 million in the 2026/27 financial year or a combined amount of R2.5 billion over the MTEF. The work of the GPT will ensure that the three strategic priorities of the Gauteng Medium Term Development Plan 2024-2029 are optimally funded.

The GPT receives R19.5 million over MTEF, of which R6.2 million is allocated in the 2026/27 financial year, to provide capacity support for the timely planning and delivery of infrastructure projects in the Province. For personnel requirements, the GPT receives R15.2 million in the 2026/27 financial year, of which R5.2 million is for the Early Retirement and Voluntary Exit Programmes and R10 million is for compensation of employees. An allocation of R53.2 million over the MTEF provides for the carry-through costs of compensation of employees.

An amount of R14 million in the 2026/27 financial year is set aside for the implementation of support interventions to improve municipal financial management practices at delegated municipalities through the deployment of municipal finance experts who provide technical support.

An amount of R118.8 million in the 2026/27 financial year is allocated for provincial supply chain management, accumulating to R371.8 million over the MTEF. Businesses owned by women, youth, military veterans, and persons with disabilities are among the beneficiaries of training to be provided to township-based suppliers. This allocation also contributes towards the implementation of the Gauteng Township Economy Revitalisation Strategy and the Procurement Policy to assist provincial departments and entities to achieve 60 per cent preferential procurement spend on township enterprises.



C.15 Gauteng Department of Infrastructure Development

The Gauteng Department of Infrastructure Development is allocated a total of R10.9 billion over the 2026/27 to 2028/29 MTEF period, comprising R3.7 billion in the 2026/27 financial year, R3.6 billion in both 2027/28 and 2028/29. This allocation is aligned with the priorities of the MTDP and is structured across all Programmes to support inclusive economic growth, job creation, and sustainable infrastructure delivery.

In support of the MTDP priority of inclusive economic growth and job creation, Programme 2: Public Works focuses on infrastructure delivery and transformation initiatives. The Provincial Infrastructure sub-programme is allocated R183.1 million in the 2026/27 financial year, and R173.1 million in both 2027/28 and 2028/29, to deliver and maintain social infrastructure, totalling R529.3 million over the MTEF. Planned outputs for the 2026/27 financial year include the construction of three new schools, twenty-four renovations, three upgrades and additions, as well as four new STARS facilities, two rehabilitations, and one upgrade. The Precinct Development sub-programme receives R213.4 million per annum, totalling R640.2 million over the MTEF, to support the revitalisation of central business districts and the consolidation of departmental offices into state-owned facilities, thereby reducing long-term lease obligations.

Job creation is further strengthened through the Expanded Public Works Programme sub-programme, which is allocated R244.7 million per annum, amounting to R734.2 million over the MTEF period, to generate 7 000 work opportunities across all twenty-two public bodies by 2029. The National Youth Service sub-programme is allocated R100.8 million per annum, amounting to R302.4 million over the MTEF period, to support targeted youth employment initiatives. Collectively, these allocations reinforce the provincial commitment to create sustainable work opportunities over the medium term, with a particular focus on youth, women, and persons with disabilities. In addition, the Gauteng Infrastructure Funding Agency sub-programme receives R69.8 million per annum, with an additional R100 million earmarked in the 2026/27 financial year for bulk infrastructure projects, bringing the total MTEF allocation to R309.4 million. These resources are intended to unlock catalytic economic projects and facilitate alternative infrastructure financing to support economic growth and transformation.

In support of the MTDP priority of improving living conditions and enhancing health and wellbeing, the department's allocation for the devolution of property rates amounts to R1.3 billion in the 2026/27 financial year, and R1.3 billion in each of the subsequent two years, amounting to R3.9 billion over the MTEF. This funding will be used to pay municipalities for properties owned by the GPG, ensuring the continued operation of schools, healthcare facilities, and social development centres. Over the medium term, the Gauteng Department of Infrastructure Development will verify 6 256 immovable assets and release twenty unused properties in the 2026/27 financial year to improve asset utilisation and promote socio-economic development.



The MTDP priority of a capable, ethical, and developmental state, with a focus on operational stability and compliance, is further supported through strategic lease management. R104.2 million is allocated for existing leases and R84.6 million for new leases in the 2026/27 financial year, with similar provisions in the outer years, totalling R542.7 million over the MTEF. This ensures the continuity of service delivery while precinct consolidation progressively reduces long-term lease exposure.

C.16 Gauteng Department of Environment

The Gauteng Department of Environment receives R646.6 million in the 2026/27 financial year, and it accumulates to R2 billion over the MTEF mainly for a resilient Gauteng that protects and manages its environment and natural assets to ensure sustainability.

An amount of R83.3 million in the 2026/27 financial year and R258.7 million over the MTEF is allocated to upgrade the Gauteng Air Quality Monitoring Stations, to implement a Comprehensive Feasibility Study for the development of an Integrated Waste Management Facility (Eco-Park), to roll-out the Gauteng Recycling Infrastructure, support buy-back centers infrastructure programme in the provinces by upgrading the infrastructure and expanding them to viable SMMEs that contribute to job creation and for development of Waste Minimisation Regulations.

An amount of R87.5 million is set aside for the development and implementation of the Gauteng Cleaning and Greening Plan, a job creation programme leading to the creation of work opportunities in tree production, maintenance and general street and beautification of the townships. Gauteng 1 million Tree Programme will ensure that 60 per cent of the trees that are planted are fruit trees in support of food security initiatives in the Province. This amount accumulates to R259.5 million over the MTEF.

Funds amounting to R45 million in the 2026/27 financial year and amounting to R140 million over the MTEF are availed to implement the climate change action plan, the Climate Indaba and the implementation of the Climate Change School Awareness Programme which is aimed at educating learners on the topic of climate change and allows them to demonstrate their understanding of the topic through various practical activities.

The Gauteng Department of Environment receives funds amounting to R5.6 million and it accumulates to R18 million over the MTEF period to protect, care for and maintain Gauteng's natural environment and its critical biodiversity areas.

IV. PROVINCIAL FISCAL FRAMEWORK

A. Provincial Revenue



Table 1: Provincial Fiscal Framework

R'000	MTEF		
	2026/27	2027/28	2028/29
Provincial receipts			
Transfer receipts from national	170 192 280	176 873 174	182 504 152
Equitable share	140 951 906	147 063 095	151 711 122
Conditional grants	29 240 374	29 810 079	30 793 030
Provincial own receipts	8 276 692	9 194 607	9 608 356
Total provincial receipts	178 468 972	186 067 781	192 112 508
Direct charges	(105 076)	(108 255)	(111 528)
Loan Repayment	(464 271)	(1 003 851)	(983 979)
Loan Drawings	3 906 109	199 289	
Receipts	181 805 734	185 154 964	191 017 001
Total Payments	179 236 669	182 436 100	188 154 520
Surplus/(deficit)	2 569 065	2 718 864	2 862 481
Provincial financing	4 639 256	3 314 837	2 850 419
<i>eToll (5-year plan with maintenance)</i>	<i>4 639 256</i>	<i>3 314 837</i>	<i>2 850 419</i>

As depicted in Table 1, Gauteng receives R178.5 billion in the 2026/27 financial year in the form of transfers from national government and provincial own receipts. Transfers from national government consists of provincial equitable share (“PES”) and conditional grants and are projected to increase from R170 billion to R182.5 billion in the 2028/29 financial year.

The PES has been adjusted upwards due to the impact of new data updates in the PES formula which resulted in an overall increase of R2.4 billion in the PES over the 2026 MTEF. However, downward inflation adjustments have been made to PES with an overall decline of R1.1 billion over the MTEF and other additions to PES account for, among other things, the carry-through effect of the 2025/26 adjustments to health and education baselines, the progressive equalisation of the remuneration of Grade R teachers, the Early Retirement Programme and the Voluntary Exit Programme, and funding for the Teacher Assistants Programme.

The conditional grant allocation of the Province considers downward inflation adjustments to the baselines to reflect lower CPI projections with funding added for government priorities including, but not limited to, the expansion of early childhood development.

Provincial own receipts are fully appropriated for the planned expenditure of the Province. The direct charges against the Provincial Revenue Fund are for the remuneration of public office bearers in line with the relevant legislative prescripts.

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The provincial fiscal framework also considers the disbursement of funds as well as the repayment of the loan. Therefore, a total of R4.1 billion will be received in tranches and a repayment of R2.4 billion will be made over the medium-term which is inclusive of interest and a capital portion of the loan.

Provincial financing will cover the repayment of e-Toll debt over the MTEF.

B. Conditional grants

Table 2: Summary of conditional grants by Vote

Department and Grant	2026/27	2027/28	2028/29
R thousand	Medium-term estimates		
Health	15 495 036	16 016 401	16 537 958
District Health Programmes Grant	6 358 455	6 625 748	6 840 368
<i>Comprehensive HIV, AIDS Component</i>	5 709 937	5 951 339	6 144 998
<i>District Health Component</i>	648 518	674 409	695 370
Health Facility Revitalisation Grant	1 203 468	1 157 738	1 192 367
<i>Infrastructure Incentive Portion</i>	90 911		
National Health Insurance Grant	99 248	103 634	107 128
National Tertiary Services Grant	5 811 930	6 032 579	6 229 867
Human Resources & Training Grant	2 006 712	2 096 702	2 168 228
<i>Statutory Human Resources Component</i>	886 257	926 004	957 585
<i>Training Component</i>	1 120 455	1 170 698	1 210 643
EPWP Integrated Grant	15 223		
Education	4 170 908	4 655 097	4 829 031
Education Infrastructure Grant	1 905 012	1 946 885	2 034 300
<i>Infrastructure Incentive Portion</i>	41 478		
HIV and Aids (Life Skills Education) Grant	40 259	41 896	43 162
National School Nutrition Programme Grant	1 254 139	1 289 445	1 352 058
Maths, Science and Technology Grant	67 445	69 925	71 752
Learnners with Profound Intellectual Disabilities Grant	41 562	43 461	45 497
Early Childhood Development Grant	855 420	1 263 485	1 282 262
<i>Infrastructure Component</i>	48 748	51 809	53 486
<i>Subsidy Component</i>	806 672	1 211 676	1 228 776
<i>eCares</i>	6 333	6 444	6 645
EPWP Integrated Grant	7 071		
Social Development	13 769		
EPWP Integrated Grant	13 769		
Economic Development			
EPWP Integrated Grant			
Cooperative Governance and Traditional Affairs	2 325		
EPWP Integrated Grant	2 325		



Human Settlements	4 332 738	4 502 324	4 642 601
Human Settlements Development Grant (HSDG)	3 780 605	3 942 857	4 074 543
Informal Settlements Upgrading Partnership Grant for Provinces	548 942	559 467	568 058
EPWP Integrated Grant	3 191		
Roads and Transport	4 690 389	4 127 916	4 256 206
Provincial Roads Maintenance Grant	1 453 582	772 429	796 435
Public Transport Operations Grant	3 226 718	3 355 487	3 459 771
EPWP Integrated Grant	10 089		
Community Safety	6 833		
EPWP Integrated Grant	6 833	-	-
Agriculture and Rural Development	173 103	184 236	190 050
Comprehensive Agricultural Support Programme Grant	167 209	178 206	183 905
Land Care Programme Grant: Poverty Relief and Infrastructure Development	5 894	6 030	6 145
Environment	6 351		
EPWP Integrated Grant	6 351		
Sport, Arts, Culture and Recreation	336 286	324 105	337 184
Community Library Services Grant	193 370	200 388	208 996
Mass Sport and Recreation Participation Programme Grant	139 835	123 717	128 188
EPWP Integrated Grant	3 081		
Infrastructure Development	12 636		
EPWP Integrated Grant	12 636		
Total	29 240 374	29 810 079	30 793 030

Table 2 provides a summary of the conditional grant allocation of provincial departments for the 2026 MTEF. Conditional grants increase from a total of R29.2 billion in the 2026/27 financial year to R30.8 billion in the 2028/29 financial year.

A downward inflation adjustment has been made to the provincial conditional grant baselines to reflect lower CPI projections. As part of the phased implementation of the review of conditional grants, some changes to provincial conditional grants will be implemented over the 2026 MTEF. The first set of changes were introduced in 2025/26, mainly in the public works and infrastructure sector. The 2026 MTEF will continue to phase in these recommendations, with changes made in the agriculture, education and sport, arts, and culture sectors.

Early Childhood Development Grant

Funds are added to the Early Childhood Development Grant for the continued expansion of early childhood development services over the 2026 MTEF. This amount includes provisions for the implementation of eCares, to pay the salaries to the employees who will be responsible for collecting and managing data for the system, and their operational expenses and tools of trade.



National School Nutrition Programme and Learners with Profound Intellectual Disabilities Grant

The CPI adjustments that were previously implemented on these grants have been reversed preserving their original baselines, with funds added to the National School Nutrition Programme and the Learners with Profound Intellectual Disabilities Grant over the MTEF.

Education Infrastructure Grant

The baseline of this grant is revised upwards in the 2026/27 financial year to add the Infrastructure Incentive portion of the grant.

Comprehensive Agricultural Support Grant and Ilima/ Letsema Projects Grant

The Comprehensive Agricultural Support Programme Grant and Ilima/ Letsema Projects Grant are merged during the 2026 MTEF. The merger is intended to streamline administrative processes, eliminate the duplication of efforts in supporting smallholder and subsistence farmers, and to provide a more cohesive and comprehensive support system for beneficiaries. The name of the newly merged conditional grant will remain the Comprehensive Agricultural Support Programme Grant.

Human Settlements Development Grant and Informal Settlements Upgrading Partnership Grant for Provinces

The funds reprioritised from the Human Settlements Development Grant to the Informal Settlements Upgrading Partnership Grant for provinces over the medium-term were allocated to provinces without metropolitan municipalities in the previous MTEF. The intention was justified as those provinces will need additional assistance as they do not benefit from the metropolitan grant allocation of the Informal Settlements Upgrading Partnership Grant. Following the National Department of Human Settlement’s engagements with provinces, the approach was rejected, and it resorted to using the sector-approved formula to distribute the additions to all provinces.

C. Provincial receipts

Table 3: Provincial receipts

	2026/27	2027/28	2028/29
R thousand	Medium-term estimates		
Office of the Premier	629	464	485
Economic Development	1 463 065	1 528 903	1 597 704
Health	642 532	671 446	701 661
Education	47 045	49 162	51 374
Social Development	5 010	5 235	5 471
Cooperative Governance and Traditional Affairs	465	486	508
Human Settlements	1 084	1 133	1 184
Roads and Transport	5 421 644	5 971 483	6 240 200

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Community Safety	86 262	90 023	94 065
Agriculture and Rural Development	8 519	8 902	9 303
Sport, Arts, Culture and Recreation	449	469	490
e-Government	946	989	1 034
Gauteng Provincial Treasury	551 202	815 919	852 635
Infrastructure Development	37 519	39 207	40 971
Environment	10 321	10 786	11 271
Total provincial own receipts by Vote	8 276 692	9 194 607	9 608 356

Table 3 summarises provincial own revenue collection estimates over the 2026 Medium-Term Revenue Framework. The total provincial own revenue collection is expected to increase from R8.276 billion in the 2026/27 financial year, to R9.194 billion in the 2027/28 financial year, and R9.608 billion in the 2028/29 financial year.

The Gauteng Department of Roads and Transport will collect motor vehicle licence revenue fees totalling R5.421 billion in the 2026/27 financial year, R5.971 billion in the 2027/28 financial year, and R6.240 billion in the 2028/29 financial year. The 2026/27 financial year revenue estimates have been reduced due to the non-receipt of motor vehicle license (“MVL”) fees from some municipalities. The revenue estimates for the 2027/28 financial year and the 2028/29 financial year remain as they are estimated, given the intention to have resolved the matter of outstanding MVL fees with relevant municipalities. The Gauteng Department of Roads and Transport contributes approximately 67 per cent to the total provincial own revenue.

The Gauteng Department of Economic Development contributes the second largest share to provincial own revenue through gambling taxes. Gambling tax revenue includes casino and horse racing taxes that contribute approximately 17 per cent to the revenue collected in the Province. The revenue estimates will increase from R1.463 billion in the 2026/27 financial year to R1.528 billion in the 2027/28 financial year and R1.597 billion in 2028/29 financial year.

The Gauteng Department of Health projects to collect patient fees amounting to R642 million in the 2026/27 financial year, which will increase to R671 million in the 2027/28 financial year and R701 million in 2028/29 financial year. The charges for patient fees are informed by the Uniform Patient Fee Structure which is determined by the National Department of Health. The Gauteng Department of Health contributes 8 per cent to the total revenue collected.

The total revenue to be collected by the GPT amounts to R551 million in the 2026/27 financial year, increasing to R815 million in the 2027/28 financial year, and R852 million in the 2028/29 financial year. The 2026/27 financial year revenue estimates have been reduced due to reduced provincial financing in the Provincial Revenue Fund. The two

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outer financial years remain the same as it is estimated that the provincial financial will improve. The GPT contributes 6 per cent to the total provincial own revenue.

Approximately 2 per cent of the total own revenue provincial collection is mainly from the Gauteng Department of Infrastructure Development, Gauteng Department of Agriculture and Rural Development, Gauteng Department of Environment, Gauteng Department of Education, and Gauteng Department of Community Safety. The Gauteng Department of Community Safety contributes the most with R86 million projected to be collected in the 2026/27 financial year, R90 million in the 2027/28 financial year and R94 million in the 2028/29 financial year. Traffic fines are the main revenue source for the Gauteng Department of Community Safety.

D. 2026 MTEF Budget Allocations

Table 4: Summary of payments and estimates by Vote

R thousand	2026/27	2027/28	2028/29
	Medium-term estimates		
Office of the Premier	1 557 402	1 581 243	1 591 294
Gauteng Provincial Legislature	1 443 605	915 576	930 746
Economic Development	1 798 522	1 564 399	1 574 097
Health	70 321 124	72 948 699	75 305 674
Education	70 951 955	74 089 597	76 740 142
Social Development	5 638 349	5 731 962	5 833 126
Cooperative Governance and Traditional Affairs	680 525	623 528	640 421
Human Settlements	5 521 017	5 455 236	5 597 393
Roads and Transport	10 203 388	8 722 429	8 861 975
Community Safety	2 348 954	2 289 262	2 409 946
Agriculture and Rural Development	742 575	714 690	734 711
Sports, Arts, Culture and Recreation	1 055 767	1 059 725	1 087 546
e-Government	1 881 879	1 629 628	1 652 415
Gauteng Provincial Treasury	788 414	835 429	870 313
Infrastructure Development	3 656 558	3 600 050	3 633 253
Environment	646 635	674 647	691 468
Total	179 236 669	182 436 100	188 154 520

Table 4 above shows that the total budget appropriated for the Province over the medium term is R179.2 billion in the 2026/27 financial year, growing to R188.1 billion in the 2028/29 financial year.

The 2026 budget estimates of provincial departments presented in the table above consider the downward inflation projections as a result of the decline in the provincial equitable share. Therefore, a total of R220 million is reduced in the 2026/27 financial

year, R455.5 million in 2027/28 and R469.8 million in 2028/29 in line with the revised CPI inflation assumptions of 3.6 per cent in the 2026/27 financial year, 3.3 per cent in 2027/28 and 3.1 per cent in 2028/29. Furthermore, the Province implemented downward adjustments to baselines to maintain fiscal stability in the Province. However as explained below, all the provincial departments receive additional funding for provincial priorities to ensure that priority interventions are funded and emerging risks to service delivery are addressed.

E. Summary of equitable share additional allocation

Table 5: Summary of equitable share additional allocation

R thousand	2026/27	2027/28	2028/29
	Medium-term estimates		
Office of the Premier	2 912	3 028	3 150
Gauteng Provincial Legislature	552 110		
Economic Development	110 000	10 400	10 816
Health	1 026 899	1 060 787	1 093 672
Education	587 660	548 465	569 248
Social Development	40 000		
Cooperative Governance and Traditional Affairs	105 000	25 000	25 000
Human Settlements	252 000		
Roads and Transport	100 000		
Community Safety	160 529	985	101 741
Agriculture and Rural Development	92 409	29 395	30 341
Sport, Arts, Culture and Recreation	27 000	22 880	23 795
e-Government	299 592		
Gauteng Provincial Treasury	15 220	18 000	20 000
Infrastructure Development	132 600	13 520	14 061
Environment	75 744	78 244	80 669
Total	3 579 675	1 810 704	1 972 492

Table 5 above provides a summary of additional funding allocated to GPG departments. These funds are earmarked for the purposes described below.

- Gauteng Office of the Premier:** The Gauteng Office of the Premier receives R2.9 million in the 2026/27 financial year, R3 million in 2027/28 and R3.1 million in 2028/29 for compensation of employees to fund the carry-through effect of eight advertised posts that are ready for filling.
- Gauteng Provincial Legislature:** A total additional amount of R552.1 million is allocated in the 2026/27 financial year of which a once-off allocation of R150 million is for the funding of political parties in the Province and the balance of R402. 1 million is appropriated back to the



Legislature from its retained income to fund the spending pressures. The retained income is financing, among other things, capital assets requirements, voter education campaign, critical vacancies and associated costs, ICT environment assessment and strategy development, SharePoint upgrades, committee activities and parliamentary exchange programmes.

- **Gauteng Department of Economic Development:** A total additional amount of R110 million is allocated in the 2026/27 financial year, of which R10 million is for compensation of employees to fill the critical vacant positions and R100 million is for infrastructure at the Vaal Special Economic Zone. In the 2027/28 financial year and the 2028/29 financial an additional R10.4 million and R10.8 million is allocated for the carry-through effect of compensation of employees.
- **Gauteng Department of Health:** The Gauteng Department of Health receives an additional R1.026 billion in the 2026/27 financial year, R1.060 billion in the 2027/28 financial year and R1.093 billion in the 2028/29 financial year. Included in these amounts are R1.6 billion for security services, R305.5 million for linen, mattresses, and hospital beds, R465.9 million for medicine, R305.5 million for medical supplies and R465.9 million for legal services over the MTEF.
- **Gauteng Department of Education:** The additions to the Gauteng Department of Education's budget are R587.6 million in the 2026/27 financial year, R548.5 million in the 2027/28 financial year and R569.2 million in the 2028/29 financial year. Of this total amount, R650.7 million is for school nutrition, R337.4 million is for scholar transport, R649.3 million is for compensation of employees and R8.7 million is for Grade R equalisation over the MTEF, with a once-off allocation of R59.4 million in the 2026/27 financial year for the Presidential Youth Employment Initiative.
- **Gauteng Department of Social Development:** A once-off additional amount of R40 million is allocated to the Gauteng Department of Social Development in the 2026/27 financial year, of which R20 million is for addressing a budget shortfall on leases for office buildings and R20 million is for augmenting a budget relating to g-fleet services.
- **Gauteng Department of Co-operative Governance and Traditional Affairs:** The Gauteng Department of Co-operative Governance and Traditional Affairs receives a total additional allocation of R105 million in the 2026/27 financial year, of which R20 million is for the operational costs of the indigent register, R5 million is for interventions regarding municipal metering systems and R80 million is a once-off allocation for energy projects. In the outer two years of the MTEF, R25 million in the 2027/28 financial year and R25 million in the 2028/29 financial year are allocated as the carry-through costs for the indigent register and the municipal metering systems.



- **Gauteng Department of Human Settlements:** A once-off allocation of R252 million is allocated to the Gauteng Department of Human Settlements in the 2026/27 financial year for interim sanitation services in informal settlements across the Province.
- **Gauteng Department of Roads and Transport:** A total once-off allocation of R100 million is appropriated in the 2026/27 financial year, of which R20 million is for operational costs in relation to the Transport Authority of Gauteng, R50 million is for goods and services and R30 million is for planning processes to prepare for the scholar transport function shift.
- **Gauteng Department of Community Safety:** The Gauteng Department of Community Safety receives a total amount of R160.5 million in the 2026/27 financial year including R94.6 million for the uniforms of traffic officers and Gauteng Traffic Wardens, R65 million for the training of Gauteng Traffic Wardens who will become peace officers and R954 000 for the road safety awareness materials. In the outer years of the MTEF, R2 million is allocated for the carry-through effect for road safety awareness materials and R100.7 million is allocated for the uniforms of traffic officers and Gauteng Traffic Wardens in the 2028/29 financial year.
- **Gauteng Department of Agriculture and Rural Development:** A total additional amount of R92.4 million is allocated to the Gauteng Department of Agriculture and Rural Development in the 2026/27 financial year of which R28.4 million is for compensation of employees to fill critical posts and R63.9 million is for responding to the foot and mouth disease outbreak. In addition, the carry-through effect of compensation of employees amounting to R22.9 million and R23.4 million is allocated in the 2027/28 financial year and the 2028/29 financial year, respectively.
- **the Gauteng Department of Sport, Arts, Culture and Recreation:** The Gauteng Department of Sport, Arts, Culture and Recreation receives an additional amount of R27 million in the 2026/27 financial year, of which R22 million is for compensation of employees and R5 million is for the Commemoration of the 50th Anniversary of June 16, the 70th Anniversary of Women's Day and the 30th Anniversary of the Promulgation of the Constitution. Additional amounts of R22.8 million in the 2027/28 financial year and R23.8 million in the 2028/29 financial year are allocated for compensation of employees.
- **Gauteng Department of e-Government:** A once-off allocation of R299.6 million in the 2026/27 financial year is made to the Gauteng Department of e-Government as a global allocation for goods and services including the replacement of obsolete equipment of the Gauteng Provincial Network.



- **Gauteng Provincial Treasury:** An additional amount of R15.2 million is allocated in the 2026/27 financial year, of which R10 million is for compensation of employees and R5.2 million is for the Early Retirement and Voluntary Exit Programmes. The carry-through costs of compensation of employees amount to R18 million in the 2027/28 financial year and R20 million in the 2028/29 financial year.
- **Gauteng Department of Infrastructure Development:** An additional allocation of R132.6 million is allocated in the 2026/27 financial year, which includes R13 million for the compensation of employees, R19.6 million for office accommodation and R100 million for bulk infrastructure to be implemented by the Gauteng Infrastructure Financing Agency. In the outer two years of the MTEF, R13.5 million and R14 million are added to the baselines in the 2027/28 financial year and the 2028/29 financial year/, respectively, to provide for the carry-through effect of compensation of employees.
- **Gauteng Department of Environment:** Over the MTEF, a total additional amount of R75.7 million is allocated in the 2026/27 financial year, R78.2 million in the 2027/28 financial year and R80.6 million in the 2028/29 financial year. Thus over the MTEF, R177.2 million is allocated for cleaning, greening, review of the Integrated Waste Management Plan for regulatory compliance, the development of Waste Minimisation Regulations, an infrastructure programme for the Buy-back Centre, a comprehensive feasibility study for the Development of an Integrated Waste Management Facility (Eco-Park), the climate change action plan, the Climate Change Indaba, the Climate Change Awareness Programme within Gauteng schools and R57.5 million is for compensation of employees.

F. Summary of GPG Infrastructure Allocations

Table 6: Summary of infrastructure payments by Vote

R thousand	2026/27	2027/28	2028/29
	Medium-term estimates		
Economic Development	395 167	130 003	135 853
Health	2 077 823	1 918 490	1 953 119
Education	2 690 986	2 622 000	2 711 092
Social Development	206 079	196 079	196 079
Roads and Transport	4 332 738	4 502 324	4 642 601
Human Settlements	3 317 593	1 782 279	1 806 285
Agriculture and Rural Development	13 918	20 706	20 706
Sport, Arts, Culture and Recreation	33 633	41 223	42 038
Infrastructure Development	195 698	173 062	173 062
Environment	28 872	29 671	29 671
Total	13 292 507	11 415 837	11 710 506



In the 2026 MTEF, a total budget of R36.4 billion is allocated for the infrastructure programme. Of this allocation, R26.2 billion or 72 per cent is funded through conditional grants and R10.2 billion or 28 per cent is funded through provincial equitable share.

The Gauteng Department of Health, Gauteng Department of Education, Gauteng Department of Human Settlements, Gauteng Department of Roads and Transport, and Gauteng Department of Education receive a total infrastructure budget allocation of R34.4 billion (94 per cent) while the Gauteng Department of Sport, Arts, Culture and Recreation, Gauteng Department of Infrastructure Development, Gauteng Department of Economic Development, Gauteng Department of Social Development, Gauteng Department of Agriculture and Rural Development and Gauteng Department of Environment receive a total infrastructure budget allocation of R2.1 billion (6 per cent).

V. JOB CREATION IMPLICATIONS

The Province contributes to job creation through the EPWP Integrated and Incentive Grants, procurement of goods and services as well as infrastructure delivery.

VI. ORGANISATIONAL AND PERSONNEL IMPLICATION

The total amount allocated for compensation of employees amounts to R110.9 billion in the 2026/27 financial year, R116.3 billion in the 2027/28 financial year and R120.9 billion in the 2028/29 financial year.

VII. SOCIAL IMPACT

The allocations to provincial departments in the GPG will contribute to the achievement of the Province's outputs and outcomes. The Bill includes the amounts that are allocated for the GEYODI projects to support and mainstream the Government's programmes that focus on gender-based violence and support the rights of women, youth, senior citizens, people with disabilities, military veterans and the LGBTIQ+ community. It also includes the amounts allocated to address femicide, gender-based violence as well as violence against women and children.

VIII. FINANCIAL IMPLICATIONS

The Gauteng Provincial Main Appropriation amounts to R179.2 billion in the 2026/27 financial year, R182.4 billion in the 2027/28 financial year and R188.1 billion in the 2028/29 financial year. The social sector departments, i.e., the Gauteng Department of Health, the Gauteng Department of Education and the Gauteng Department of Social Development receive the lion's share of the budget and collectively account for an average of 82 per cent of the total budget over the MTEF.



IX. COMMUNICATION IMPLICATIONS

The Gauteng Provincial Appropriation Bill, 2026 will be submitted to stakeholders, including the Gauteng Provincial Legislature, GPG departments and the National Treasury.

X. CONSTITUTIONAL AND LEGAL IMPLICATIONS

The Gauteng Provincial Appropriation Bill, 2026 is compiled in compliance with the formats and timelines prescribed by the National Treasury and is tabled to the Gauteng Provincial Legislature in terms of section 27(2) read with (3) and section 28(1) of the PFMA, read with section 215(1) and (3) of the Constitution. The Bill is introduced in terms of section 226(2) of the Constitution read with section 26 of the PFMA.

XI. ENVIRONMENTAL IMPACT

The Bill has no negative impact on the environment.

XII. OTHER DEPARTMENTS OR BODIES CONSULTED

The Gauteng Provincial Treasury has consulted extensively with all the affected provincial departments about the allocations made in the Gauteng Provincial Appropriation Bill, 2026.

XIII. IMPLICATIONS OF THE BILL FOR LOCAL GOVERNMENT

The Gauteng Provincial Appropriation Bill, 2026 includes the /amounts that the Gauteng Provincial Government's departments will transfer to local government to implement the programmes and projects on their behalf. The Gauteng Provincial Government accordingly publishes such information in the Provincial *Gazette*.

XIV. PUBLIC PARTICIPATION

There is no public participation in the development of the Gauteng Provincial Appropriation Bill, 2026. However, there is public participation once the Gauteng Provincial Appropriation Bill, 2026 goes through the legislative processes of the Gauteng Provincial Legislature, after it has been tabled at the Gauteng Provincial Legislature.

XV. CLAUSE BY CLAUSE DESCRIPTION OF THE BILL

Clause 1 of the Bill contains definitions of important expressions, words, phrases, and processes.



Clause 2 contains details about the appropriations for use by the Province for the financial year ending 31 March 2027.

Clause 3 deals with appropriations that are specifically and exclusively listed.

Clause 4 is the short title of the Act.

The Schedule contains details of the appropriations by vote as explained above.

