



# 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 SECOND  
ADJUSTMENTS 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](mailto:Ateeqa.Persotam@gauteng.gov.za).

Yours sincerely,

**Adv. Geert Kuit**  
**Chief Director: State Law Advisory Services**  
Date: 10/03/2026

GAUTENG PROVINCIAL LEGISLATURE

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**GAUTENG PROVINCIAL SECOND  
ADJUSTMENTS APPROPRIATION  
BILL, 2026**

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*(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)*

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

**[B—2026]**



# BILL

**To effect adjustments to the appropriation of money from the Gauteng Provincial Revenue Fund for the requirements of the Gauteng Province in respect of the 2025/26 financial year ending 31 March 2026; and to provide for matters incidental thereto or connected therewith.**

## PREAMBLE

**WHEREAS** section 226(2) 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), enjoins the Gauteng Provincial Legislature to appropriate money for the 2025/26 financial year for the requirements of the Gauteng Province;

**AND WHEREAS** the Gauteng Provincial Appropriation Act, 2025 (Act No. 4 of 2025), provides for the appropriation of money from the Gauteng Provincial Revenue Fund to provide for the requirements of the Gauteng Province in respect of the 2025/26 financial year ending 31 March 2026;

**AND WHEREAS** section 31(1) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), provides that the Member of the Executive Council responsible for finance in a province may table an adjustments budget in the relevant provincial legislature, subject to subsection (3) thereof,



**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, any expression, phrase or word to which a meaning has been assigned in section 1 of the Gauteng Provincial Appropriation Act, 2025 (Act No. 4 of 2025), or section 1 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), has the meaning assigned to it in that Act.

**Adjustments to appropriation of money for requirements of Gauteng Province**

2. (1) Adjustments to appropriations by the Gauteng Provincial Legislature of money from the Gauteng Provincial Revenue Fund for the requirements of the Gauteng Province in the 2025/26 financial year ending 31 March 2026, to votes and main divisions within a vote, and for the specific listed purposes, are set out in the Schedule to this Act.

(2) The spending of appropriations referred to in subsection (1) is subject to this Act, the Gauteng Provincial Appropriation Act, 2025, and the Public Finance Management Act, 1999.

**Amounts listed as specifically and exclusively appropriated**

3. An amount that is listed as specifically and exclusively appropriated in the Schedule to this Act may be used only for the purpose indicated, unless the amount or purpose is amended by, or in terms of a provincial Act.

**Short title**

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

CERTIFIED BY STATE LAW ADVISERS GAUTENG	
10/03/2026	.....
DATE	SIGNATURE

**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and 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	R'000
<b>1. Office of the Premier</b>	<b>1 598 877</b>	<b>4 027</b>						<b>1 602 904</b>	
<p>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.</p> <p><b>1.1 Administration</b></p> <p>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.</p>	216 751							216 751	
<p><b>1.2 Institutional Development</b></p> <p>The Institutional Development Programme is responsible for leading, facilitating, coordinating and supporting a skilled, ethical and performance oriented GCR; ICT leadership and guidance across the GPG; ICT related auxiliary support to the QoP towards modernising the public service; support to the Premier and EXCO with legal advice and support; and promoting and facilitating effective communication between government and the people of Gauteng.</p>	308 390	4 027						312 417	
<p><b>1.3 Policy and Governance</b></p> <p>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 GRC. 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.</p> <p><i>of which Transfers to Provinces and Municipalities</i></p>	1 073 736							1 073 736	
	112 142								112 142

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10/03/2020	.....
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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<i>Transfers to Higher education institutions-GCRO</i>	21 321								21 321
<i>Transfers to Non-Profit Institutions</i>	11 297								11 297
<i>Transfers to GCRA</i>	564 121								564 121
<b>2. Gauteng Provincial Legislature</b>	<b>1 200 122</b>							<b>1 200 122</b>	
<p>Vision: A legislature that fosters confidence in the Constitution, upholds and champions democratic governance and empowers the people of Gauteng.</p> <p><b>2.1 Leadership and Governance</b></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 alignment of legislature processes as outlined in the 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 strategic management of committees to ensure political outcomes.</p> <p><b>2.2 Office of the Secretary</b></p> <p>The Office of the Secretary serves as the custodian of the development and implementation of the 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> <p><b>2.3 Corporate Support Services</b></p> <p>The purpose of Corporate Support Services is to give support to all internal stakeholders. These include 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 facilitation of occupational health and safety services; rendering administrative and user support services, as well as enhancing and maintaining information technology infrastructure.</p> <p><b>2.4 Core Business</b></p>	148 128							148 128	
	36 725								36 725
	545 412								545 412
	345 000								345 000

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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<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 involvement by the people of Gauteng in the business of the legislature through the provision of adequate support to different public participation initiatives and creation of platforms that ensure effective participation.</p> <p><b>2.5 Office of the CFO</b></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 whilst promoting effective financial management in respect of revenue, expenditure, assets and liabilities.</p>	124 857						124 857		
<b>3. Economic Development</b>	<b>1 718 729</b>						<b>1 718 729</b>		
<p>Vision: A radically transformed, modernised and re-industrialised economy in Gauteng, manifesting decent work, economic inclusion and equity</p> <p><b>3.1 Administration</b></p> <p>To provide strategic leadership, support and transversal, business solution to enable the MEC, HOD and Gauteng Department of Economic Development group to effectively deliver on the mandate of the Department.</p> <p><b>3.2 Integrated Economic Development Services</b></p> <p><i>of which</i> <i>Transfers to Departmental Agencies and Accounts</i></p> <p><i>Gauteng Enterprise Propeller</i></p> <p><b>3.3 Trade and Sector Development</b></p> <p>To ensure re-industrialisation that addresses the triple policy imperatives of decent work, an inclusive economy and equality.</p> <p><i>of which</i> <i>Transfers to Departmental Agencies and Accounts</i> <i>Gauteng Growth and Development Agency</i></p> <p><i>Gauteng Tourism Authority</i></p> <p><b>3.4 Business Regulation and Governance</b></p> <p>To create a seamless business regulation and good governance environment that promotes ethical conduct, transforms industry, realises</p>	253 381						253 381		
	286 183						286 183		
	286 183							286 183	286 183
	792 364						792 364		
	684 661							684 661	
	107 703							107 703	
	134 941						134 941		

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<p>10/03/2026</p>	<p>.....</p>
<p>DATE</p>	<p>SIGNATURE</p>



**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
and provide general specialist services, including specialized 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>	34 489								34 489
<i>Human Resources and Training Grant</i>	522 501								522 501
<b>4.5 Central Hospital Services</b>	<b>23 922 360</b>						<b>23 922 360</b>		
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>	343 000								343 000
<i>National conditional grants</i>									
<i>National Tertiary Services grant</i>	5 377 114								5 377 114
<i>Human Resources and Training Grant</i>	1 290 273								1 290 273
<b>4.6 Health Sciences and Training</b>	<b>835 254</b>						<b>835 254</b>		
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>	27 354								27 354
<b>4.7 Health Care Support Services</b>	<b>523 023</b>						<b>523 023</b>		
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)									
<b>4.8 Health Facilities Management</b>	<b>1 987 646</b>						<b>1 987 646</b>		
The purpose of this programme is to plan, provide and equip new facilities/assets, upgrade and rehabilitate community health centres, clinics, district, provincial, specialized and academic hospitals, and other health-related facilities, and also to undertake life cycle management of immovable assets through maintenance of all health facilities.									
<i>of which</i>									
<i>National conditional grants</i>									
<i>Health Facility Revitalisation</i>	1 145 575								1 145 575
<b>5. Education</b>	<b>68 982 892</b>	<b>310 636</b>						<b>69 293 528</b>	
Vision: Every learner feels valued and inspired by our innovative education system.									
<b>5.1 Administration</b>	<b>4 708 732</b>							<b>4 708 732</b>	

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10/03/2021

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To provide overall management of the education system in accordance with the National Education and Information Policy.									
<b>5.2 Public Ordinary School Education</b>	<b>50 617 343</b>	<b>310 636</b>						<b>50 927 979</b>	
To provide public ordinary education from Grades 1 to 12, in accordance with the South African Schools Act.									
<i>of which</i>									
<i>National conditional grants</i>									
<i>HIV/AIDS (Life Skills Education)</i>	38 696								38 696
<i>National School Nutrition</i>	1 213 637								1 213 637
<i>Maths, Science and Technology</i>	64 491								64 491
<i>Transfers to Non-Profit Institutions</i>	3 845 699								3 845 699
<b>5.3 Independent School Subsidies</b>	<b>1 092 555</b>							<b>1 092 555</b>	
To provide independent ordinary education from Grades 1 to 12, in accordance with the South African Schools Act.									
<i>of which</i>									
<i>Transfers to Non-Profit Institutions</i>	1 092 555								1 092 555
<b>5.4 Public Special School Education</b>	<b>5 154 100</b>							<b>5 154 100</b>	
To provide compulsory public education in special schools in accordance with the South African Schools Act and White Paper 6 on inclusive education.									
<i>of which</i>									
<i>National conditional grants</i>									
<i>Learners with Profound Intellectual Disabilities</i>	39 627								39 627
<i>Transfers to Non-Profit Institutions</i>	1 062 376								1 062 376
<b>5.5 Early Childhood Development</b>	<b>2 950 780</b>							<b>2 950 780</b>	
To provide early childhood education at Grade R and earlier levels in accordance with White Paper 5.									
<i>of which</i>									
<i>Transfers to Non-Profit Institutions</i>	1 322 715								1 322 715
<i>National conditional grants</i>									
<i>Early Childhood Development Grant</i>	733 743								733 743
<b>5.6 Infrastructure Development</b>	<b>2 849 046</b>							<b>2 849 046</b>	
To provide and maintain infrastructure facilities for the administration and schools									
<i>of which</i>									
<i>Transfers to Non-Profit Institutions</i>	150 000								150 000
<i>Education Infrastructure</i>	2 368 000								2 368 000
<i>Early Childhood Development Grant</i>	48 951								48 951
<b>5.7 Examination and Education Related Services</b>	<b>1 610 336</b>							<b>1 610 336</b>	
To provide training and support to all education institutions.									
<i>of which</i>									
<i>National conditional grants</i>									
<i>c) Expanded Public Works Programme Integrated Grant</i>	6 420								6 420
<i>Transfers to Non-Profit Institutions</i>	439 785								439 785

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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

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		Compensation of Employees	Goods and Services	Other					
<i>Transfers to Departmental Agencies and Accounts</i>	146 703							146 703	
<b>6. Social Development</b>	<b>5 588 631</b>	<b>17 662</b>					<b>5 606 293</b>		
Vision: A caring and self-reliant society									
<b>6.1 Administration</b>	<b>739 393</b>						<b>739 393</b>		
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>	6 978							6 978	
<b>6.2 Social Welfare Services</b>	<b>894 613</b>						<b>894 613</b>		
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>	691 621							691 621	
<i>National conditional grants</i>									
<i>Expanded Public Works Programme</i>									
<i>Integrated Grant</i>	12 123							12 123	
<b>6.3 Children and Families</b>	<b>2 300 712</b>	<b>17 662</b>					<b>2 318 374</b>		
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>	485 443							485 443	
<b>6.4 Restorative Services</b>	<b>767 830</b>						<b>767 830</b>		
To provide integrated developmental social crime prevention and anti-substance abuse services and victim empowerment programme to the most vulnerable in partnership with stakeholders and civil society organisations.									
<i>of which</i>									
<i>Transfers to Non-Profit Institutions</i>	455 314							455 314	
<b>6.5 Development and Research</b>	<b>886 083</b>						<b>886 083</b>		
To provide sustainable development programmes, which facilitates empowerment of communities based on empirical research and demographic information.									
<i>of which</i>									
<i>Transfers to Non-Profit Institutions</i>	306 303							306 303	
<b>7. Cooperative Governance and Traditional Affairs</b>	<b>580 811</b>						<b>580 811</b>		
Vision: Sustainable, Smart, Inclusive Cities and Communities in the Gauteng City Region.									
<b>7.1 Administration</b>	<b>174 504</b>						<b>174 504</b>		
The programme aim is staff capacitation for the department to									

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10/03/2026	<i>[Signature]</i>
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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<p>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 conceptualized. An effective, efficient and responsive Cooperative Governance and Traditional Affairs (COGT can be easily determined by establishing the number of effective core business applications, systems and processes developed and automated during the 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.</p> <p><b>7.2 Local Governance</b></p> <p>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. The goal of the programme is to promote and facilitate viable and sustainable local governance in line with Pillar 4: Transformation of State and Governance.</p> <p><b>7.3 Development and Planning</b></p> <p>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 transformation of the state and governance.</p> <p><i>of which</i></p> <p><i>Transfers to Municipalities</i></p> <p><b>7.4 Traditional Institutional Development</b></p> <p>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.</p>	242 558						242 558		
	143 183						143 183		
	8 000							8 000	
	20 566						20 566		
<b>8. Human Settlements</b>	6 152 027	4 099			(150 000)		6 006 126		
<p>Vision: To create integrated and sustainable human settlements within a smart Gauteng City Region.</p> <p><b>8.1. Administration</b></p> <p>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, information and</p>	635 837	4 099					639 936		

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<p>communication technology (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 achieve "An efficient, effective and developmental-oriented public service and an empowered, fair and inclusive citizenship".</p> <p><b>8.2 Housing Needs, Research and Planning</b></p> <p>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 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.</p>	134 399						134 399		
<p><b>8.3. Housing Development</b></p> <p>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 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 settlement and improved quality of household life".</p> <p><i>of which</i></p> <p><i>National conditional grants</i></p> <p><i>Informal Settlements Upgrading Partnership Grant for Provinces</i></p> <p><i>Human Settlements Development Grant</i></p> <p><i>Expanded Public Works Programme</i></p> <p><i>Integrated Grant</i></p>	5 151 413			(150 000)			5 001 413		
	789 815						789 815		
	3 968 841			(241 300)			3 727 541		
	1 232						1 232		

<p><b>CERTIFIED BY STATE LAW ADVISERS</b></p> <p><b>GAUTENG</b></p>	
<p>10/03/2026</p> <p>DATE</p>	<p><i>[Signature]</i></p> <p>SIGNATURE</p>

**SCHEDULE**

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		Compensation of Employees	Goods and Services	Other					
<i>Transfers to Departmental Agencies and Accounts</i>									
<i>Gauteng Partnership Fund</i>	1 218 507								1 218 507
<b>8.4. Housing Assets and Property Management</b>	230 378							230 378	
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 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>	157 160								157 160
<b>9. Roads and Transport</b>	10 050 699	9 276						10 059 975	
Vision: Integrated, innovative, sustainable, affordable, safe and reliable mobility which delivers equitable access to opportunities which enhances the quality of life for the people of Gauteng									
<b>9.1 Administration</b>	390 088	1 578						391 666	
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.									
<b>9.2 Transport Infrastructure</b>	3 423 598	3 160						3 426 758	
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>	1 573 564								1 573 564
<i>Expanded Public Works Programme Integrated Grant</i>	8 524								8 524
<i>Transfers to Provinces and Municipalities</i>	2 100								2 100
<b>9.3 Transport Operations</b>	3 175 681	1 752						3 177 433	
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 (CBOs), Non-Governmental Organisations (NGOs) and the private sector in order to									

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10/03/2026	
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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

Details of appropriated amount

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<p>enhance the mobility of all communities particularly those currently without or with limited access.</p> <p><i>of which</i> Transfers to Public corporations and private enterprise</p> <p>National conditional grants</p> <p>Public Transport Operations 3 112 386</p> <p>Non-profit institutions 16 000</p> <p><b>9.4 Transport Regulation 391 920</b></p> <p>To ensure the provision of a safe environment through the regulation of traffic on public infrastructure, law enforcement, implementation of road safety education and awareness programmes and registration and licensing of vehicles and drivers.</p> <p><b>9.5 Gautrain Rapid Rail Link 2 669 412</b></p> <p>To plan, design and construct the Rapid Rail Link and ensure 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 (GMA). 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.</p> <p><i>of which</i> Transfers to Departmental Agencies and Accounts</p> <p>Gautrain Management Agency 2 669 412</p>								<p>3 112 386</p> <p>16 000</p> <p>394 706</p> <p>2 669 412</p> <p>2 669 412</p>	<p>3 112 386</p> <p>16 000</p>
<b>10. Community Safety 2 519 988</b>								<b>2 519 988</b>	
<p>Vision: To realise Gauteng as a province where people feel and are safe.</p> <p><b>10.1 Administration 215 910</b></p> <p>To provide strategic direction and to support the organisation through corporate support (which includes human capital resources), financial management, supply chain management, risk management, legal services and strategic planning monitoring and evaluation.</p> <p><b>10.2 Provincial Secretariat for Police Service 254 235</b></p> <p>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.</p> <p><i>of which</i> National conditional grants Expanded Public Works Programme Incentive Grant for Provinces 8 342</p>								<p>215 910</p> <p>254 235</p>	<p>8 342</p>

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10/03/2026	.....
DATE	SIGNATURE

**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<b>10.3 Traffic Management</b> The main aim of the programme is to integrate and coordinate traffic law enforcement, reduce road fatalities and support the South African Police Service (SAPS) crime prevention initiatives in the province.  <i>of which</i> Transfers to Provinces and Municipalities	2 049 843							2 049 843	
	829								829
<b>11. Agriculture and Rural Development</b>	682 527		(75)					682 452	
A food secure and healthy Gauteng through sustainable, inclusive, transformed and globally competitive agricultural value chains.  <b>11.1 Administration</b> 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	173 685							173 685	
<b>11.2 Sustainable Resource Use and Management</b> 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> National conditional grants Land Care Programme Grant: Poverty Relief And Infrastructure Development	19 371		(75)					19 296	
	7 485								7 485
<b>11.3 Agricultural Producer Support and Development</b> 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 skills and expertise of	271 846							271 846	

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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<p>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</p> <p><b>11.7 Rural Development</b></p> <p>The overall objective of the programme is to provide a strategic framework that will facilitate the co-ordinate 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</p>	10 711						10 711		
<b>12. Sport, Arts, Culture and Recreation</b>	1 038 702						1 038 702		
<p>Vision: An active, creative and modernised Gauteng City Region contributing to sustainable social-economic growth and social cohesion.</p> <p><b>12.1 Administration</b></p> <p>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.</p> <p><b>12.2 Cultural Affairs</b></p> <p>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:</p> <ul style="list-style-type: none"> <li>• Enhancing implementation of integrated and sustainable arts, culture and recreation programmes</li> <li>• Transforming Gauteng economically through creative and cultural industries.</li> </ul> <p><i>of which</i></p> <p><i>National conditional grants</i>  <i>Expanded Public Works Programme</i>  <i>Intergrated Grant for Provinces</i>  <i>Transfers to Departmental Agencies and Accounts</i></p> <p><i>Transfers to Non Profit Institutions</i>  <i>Transfers to Public corporations and private enterprise</i></p> <p><b>12.3 Library and Archives Services</b></p>	173 280						173 280		
	243 700						243 700		
	40 888						40 888		
	10 644						10 644		
	36 764						36 764		
	321 380						321 380		

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 16/03/2026  
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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<p>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.</p> <p><i>of which</i></p> <p><i>Transfers to Provinces and Municipalities</i> 221 303</p> <p><i>National conditional grants</i></p> <p><i>Community Library Services</i> 185 393</p> <p><i>Transfers to Departmental Agencies and Accounts</i> 2 000</p> <p><i>Transfers to Non Profit Institutions</i> 1 500</p> <p><b>12.4 Sport and Recreation</b> 300 342</p> <p>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.</p> <p><i>of which</i></p> <p><i>National conditional grants</i></p> <p><i>Mass Sport and Recreation Participation Programme</i> 120 975</p> <p><i>Expanded Public Works Programme</i></p> <p><i>Intergrated Grant for Provinces</i> 3 042</p> <p><i>Transfers to Departmental Agencies and Accounts</i> 300</p> <p><i>Transfers to Non Profit Institutions</i> 35 103</p> <p><i>Transfers to Higher education institutions</i> 1 500</p>							300 342	221 303 185 393 2 000 1 500	
<b>13. e-Government</b>	<b>1 941 580</b>							<b>1 941 580</b>	
<p>A smart Gauteng City Region that provides efficient quality services to citizens.</p> <p><b>13.1 Administration</b> 291 997</p> <p>To provide executive leadership, oversight, accountability and corporate support services.</p> <p><b>13.2 Information Communication Technology(Ict) Shared Services</b> 1 511 431</p> <p>Establishment of an ICT e-Government governance structure for the Department and the broader GCR as well as building ICT infrastructure, developing applications, promoting ICT skills development, and facilitating innovation and research. Build an enabling ICT infrastructure and platform for common GCR e-Services according to a standardised approach for a connected GCR government. Promotion of the usage of e-Government services by citizens, businesses and government entities through transformation and incentive programmes. Conclusion of private and public partnerships and the implementation of incubation and innovation programmes.</p>								291 997 1 511 431	

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 10/03/2026  
 DATE SIGNATURE

**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<i>of which</i> <i>Transfers to Higher Education Institutions</i> <b>13.3 Human Resource Services</b> To modernise HR business processes within the GPG through provisioning of ICT systems, promoting their optimal utilisation and producing analytical HR information useful for purposes of decision-making.	9 514 138 152							138 152 9 514	9 514
<b>14. Gauteng Provincial Treasury</b>	775 853							775 853	
Pioneers in fiscal prudence and good governance <b>14.1 Administration</b> To provide effective and ethical leadership, management and administrative support to enable the department to deliver on its mandate.	188 645							188 645	
<b>14.2 Sustainable Fiscal Resource Management</b> To ensure the effective and efficient administration of fiscal resources.	107 559							107 559	
<b>14.3 Financial Governance</b> To promote accountability through substantive reflection of financial activities as well as compliance with financial norms and standards as contained in the PFMA	137 584							137 584	
<b>14.4 Provincial Supply Chain Management</b> To promote and enforce transparency and effective Supply Chain Management	110 895							110 895	
<b>14.5 Municipal Financial Governance</b> To oversee, assist and support all delegated municipalities with the implementation of the Municipal Finance Management Act.	85 737							85 737	
<b>14.6 Gauteng Audit Services</b> To render audit services in the GPG departments.	145 433							145 433	
<b>15. Infrastructure Development</b>	3 676 608	12 307						3 688 915	
Vision: A reliable and trusted partner in the social and economic development of communities through quality and sustainable infrastructure. <b>15.1 Administration</b> 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	607 765							607 765	

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 10/03/2026  
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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
support services, and organisational risk management services.									
<b>15.2 Public Works Infrastructure</b>	<b>2 887 608</b>	<b>12 307</b>						<b>2 899 915</b>	
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 provision of infrastructure research, policy and systems.									
<i>of which</i>									
<i>Transfers to Municipalities</i>	<i>1 130 884</i>								<i>1 130 884</i>
<i>Transfers to Departmental Agencies and Accounts</i>									
<i>Gauteng Infrastructure Financing Agency</i>	<i>65 808</i>				<i>304</i>				<i>66 112</i>
<b>15.3 Expanded Public Works Programme</b>	<b>181 235</b>							<b>181 235</b>	
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>	<i>14 631</i>								<i>14 631</i>
<b>16. Environment</b>	<b>672 095</b>	<b>1 565</b>						<b>673 660</b>	
A resilient Gauteng that protects and manages its environment and natural assets to ensure sustainability.									
<b>16.1 Administration</b>	<b>163 935</b>	<b>462</b>						<b>164 397</b>	
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>	<i>730</i>								<i>730</i>
<b>16.2 Environmental Policy, Planning and Coordination</b>	<b>43 351</b>							<b>43 351</b>	
The purpose of the sub-programme is to promote 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									

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**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
<p>threats to biodiversity. This programme falls under national Outcome 10: Protected and enhanced environmental assets and natural resources 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"> <li>• Sustainable use of biological resources; access to and sharing of the benefits arising from use of biological resources as well as bio-prospecting.</li> <li>• Implementation of biodiversity related regulations and community based land management.</li> <li>• Implementing mechanisms for management of ecologically viable areas, conserving bio-diversity, protecting species and ecosystem of specific land areas, and related conservation activities based on a sound scientific base</li> </ul>									
<p><b>16.3 Compliance and Enforcement</b></p> <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"> <li>• Protect and manage Gauteng's natural resources and environment;</li> <li>• Promote sustainable development;</li> <li>• Promote compliance with environmental legislation; and</li> <li>• To enforce compliance with environmental legislation,</li> </ul>	54 679						54 679		
<p><b>16.4 Environmental Quality Management</b></p> <p>The purpose of the programme is to establish legislation, policies, norms, standards and guidelines for environmental impact management, air quality management and management of waste and pollution at 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"> <li>• Impact Management</li> <li>• Air Quality Management</li> <li>• Pollution and Waste Management</li> </ul>	130 217						130 217		
<p><b>16.5 Biodiversity Management</b></p> <p>The programme Conservation is responsible for promoting the equitable and sustainable use of ecosystem goods and services; and</p>	191 065	1 103					192 168		

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10/03/2026	
DATE	SIGNATURE

**SCHEDULE**

**(As a charge to the Provincial Revenue Fund)**

**Details of appropriated amount**

Vote	Adjusted Appropriation	Current Payments			Transfers and Subsidies	Payments for Capital Assets	Payments for Financial Assets	Second Adjusted Appropriation	Specified transfer payments and amounts specifically and exclusively appropriated
		Compensation of Employees	Goods and Services	Other					
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.									
<i>of which</i>									
<i>National conditional grants</i>									
<i>EPWP Incentive Grant</i>	1 315								1 315
<i>Provinces and municipalities</i>	91								91
<i>Departmental agencies and accounts</i>									
<i>Cradle of Humankind</i>	53 991								53 991
<i>Dinokeng</i>	31 053								31 053
<b>16.6 Environmental Empowerment Services</b>	<b>88 848</b>						<b>88 848</b>		
To empower communities to manage natural resources through job creation, skills development and awareness opportunities									
<i>of which</i>									
<i>EPWP Incentive Grant</i>	7 998								7 998
<b>TOTAL FOR THE PROVINCE SECOND ADJUSTMENT BUDGET</b>	<b>175 683 654</b>	<b>359 572</b>	<b>(75)</b>		<b>(150 000)</b>			<b>175 893 151</b>	

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19/03/2026	_____
DATE	SIGNATURE

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

## 1. POLICY UNDERLYING THE BILL

Section 31(1) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), empowers the Member of Executive Council for finance in a province to table an adjustments budget in the relevant legislature. On 2 December 2025, the Member of the Executive Council responsible for finance in the Gauteng Province introduced the Gauteng Provincial Adjustments Appropriation Bill, 2025, in the Gauteng Provincial Legislature in respect of adjustments amounting to R175.683 billion. Subsequent to this, additional adjustments need to be effected as detailed below, thus amending the Gauteng Provincial Adjustments Appropriation Bill, 2025, as introduced on 2 December 2025.

### 1.1 Amendments to previous adjustments appropriation

The total adjusted budget to the previous adjustments appropriation are discussed below.

#### Reduction in Allocations

##### **Gauteng Department of Human Settlements**

The adjusted budget of the Gauteng Department of Human Settlements for the 2025/26 financial year decreases by R150 million from R6.152 billion to R6.002 billion. The National Department of Human Settlement decreased the Human Settlements Development Grant by R150 million for the 2025/26 financial year, after embarking on a reprioritisation exercise following sector needs analysis that concluded that the funds will be best re-allocated to other provinces due to their increased demand.



In addition, the Gauteng Provincial Treasury reclassified an amount of R91.3 million as equitable share other than a conditional grant. This amount was approved as a rollover to be retained by the Gauteng Partnership Fund (the “GPF”) and reallocated as part of the budget for the 2025/26 financial year to honour commitments on the five mega projects that the GPF is implementing on behalf of the Gauteng Department of Human Settlements. The National Department of Human Settlements issued Circular 02 of 2024 which provides guidance on how the provincial departments should implement Section 16(3) of the Division of Revenue Act regarding the conditions for the transfer of funds to any other organs of state for the performance of the function.

In addition, the National Treasury issued a circular on Modified Cash Standard in the 2024/25 financial year that provides guidance on how advance payments and prepayments should be treated when preparing and finalising the financial statements. Therefore, R91.3 million was considered as a prepayment to the GPF and was deposited into the Provincial Revenue Fund (the “PRF”) from the equitable share of the Gauteng Department of Human Settlement’s allocation instead of the conditional grant that was transferred to GPF.

The proposed adjustment seeks to reclassify the allocation of R91.3 million from a Conditional Grant to Discretionary Equitable Share funding and from Provincial Rollovers (Conditional Grant) into Provincial Rollovers (Equitable Share) to allow the Gauteng Department of Human Settlements to spend the funds in line with the purpose for which the surrendered funds were intended.

### **Gauteng Department of Agriculture and Rural Development**

The allocation of the Gauteng Department of Agriculture and Rural Development is adjusted downwards from R682.527 million to R682.452 million, due to a reduction of an amount of R75 000 approved as a roll-over related to the Land Care grant to

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GAUTENG	
10/03/2026	
DATE	SIGNATURE

manage Invasive Alien Plants Management, Invasive Conservation Agriculture and to train Extended Public Works Programme participants to control bush encroachment in various farms across the Gauteng Province.

**Increase in Allocations**



**Incentivised Early Retirement Programme and Voluntary Exit Programme**

A special Cabinet meeting on 10 April 2024 approved the Incentivised Early Retirement Programme (“ERP”) without pension penalties in terms of section 16(6) of the Public Service Act, 1994 (Proclamation No. 103 of 1994) and the Voluntary Exit Programme (“VEP”) for eligible employees, with a view to managing the wage bill and reinvigorating the public service workforce by refreshing skills and staffing profiles while maintaining service delivery. This was subsequently formalised by the Department of Public Service and Administration in the “*Determination and Directive on Incentivised Early Retirement Programme (Without Pension Penalties) and Voluntary Exit Programme for Employees in Public Service*” published under cover of Circular 38 of 2025 dated 13 October 2025 (the “Determination”).

The Determination states that the National Treasury will approve the allocation of funding from the budgeted provisional allocations to qualifying departments, both nationally and provincially, who wish to utilise section 16(6) of the Public Service Act, 1994 or applicable sector legislation.

The National Treasury assessed the applications received from the Gauteng Provincial Government and approved qualifying applications under ERP and VEP. For Gauteng Provincial Government, the approved applications of eight provincial departments amounted to R359.6 million. The Minister of Finance published an increase of the equitable share to provinces in terms of section 6(4) of the Division of Revenue Act, 2025 in Government *Gazette* No. 54293 under Government Notice No. 7212 dated 9 March 2026, in the amount of R359 571 787.00 being the portion

that National Treasury will cover in respect of the financial incentive costs for the Gauteng Province.



The table below represents the details of the amount approved under ERP and VEP.

**Table 1: Approved ERP and VEP for Gauteng**

Department R thousand	2025/26
Office of the Premier	4 027
Education	310 636
Social Development	17 662
Human Settlements	4 099
Roads and Transport	9 276
Infrastructure Development	12 003
Gauteng Infrastructure Financing Agency	304
Environment	1 565
<b>Total</b>	<b>359 572</b>

## 1.2 2025/26 adjusted budget allocations

Table 2 below represents the amendments to the Gauteng Provincial Government departments' appropriations as well as the final adjustments appropriation for the 2025/26 financial year ending on 31 March 2026. The budget for the Gauteng Province increases by a net amount of R209.5 million in the second adjustments budget from R175.684 billion to R175.893 billion.

**Table 2: Revised Departmental Allocations**

R thousand	Adjusted Appropriation	Total Adjustments	Second Adjusted appropriation
Office of the Premier	1 598 877	4 027	1 602 904
Gauteng Provincial Legislature	1 200 122		1 200 122
Economic Development	1 718 729		1 718 729

Health	68 503 513		68 503 513
Education	68 982 892	310 636	69 293 528
Social Development	5 588 631	17 662	5 606 293
Cooperative Governance and Traditional Affairs	580 811		580 811
Human Settlements	6 152 027	(145 901)	6 006 126
Roads and Transport	10 050 699	9 276	10 059 975
Community Safety	2 519 988		2 519 988
Agriculture and Rural Development	682 527	(75)	682 452
Sport, Arts, Culture and Recreation	1 038 702		1 038 702
e-Government	1 941 580		1 941 580
Gauteng Provincial Treasury	775 853		775 853
Infrastructure Development	3 676 608	12 307	3 688 915
Environment	672 095	1 565	673 660
<b>Total</b>	<b>175 683 654</b>	<b>209 497</b>	<b>175 893 151</b>

**Table 3: Revised Allocations of Trading Entities**

R thousand	Adjusted Appropriation	Total Adjustments	Second Adjusted appropriation
Gauteng Infrastructure Financing Agency	65 808	304	66 112
<b>Total</b>	<b>65 808</b>	<b>304</b>	<b>66 112</b>

The budget for the Gauteng Infrastructure Financing Agency (the GIFA”) increases by R304 000 in the second adjustments budget from R65.8 million to R66.1 million. The GIFA’s allocation forms a part of the Gauteng Department of Infrastructure Development’s appropriation.

**2. SOCIAL IMPACT**

None.



**3. FINANCIAL IMPLICATIONS**

The second adjustments to the previous adjustment appropriation increases the total provincial revenue and expenditure by a net amount of R209.497 million due to the decreases in the allocations of the Gauteng Department of Human Settlements and

the Gauteng Department of Agriculture and Rural Development and additional allocations approved under ERP and VEP.

**4. ENVIRONMENTAL IMPACT**



None.

**5. IMPLICATIONS OF BILL FOR LOCAL GOVERNMENT**

None.

**6. PUBLIC PARTICIPATION IN DEVELOPMENT OF BILL**

None.

**7. OTHER DEPARTMENTS OR BODIES CONSULTED**

The Gauteng Provincial Treasury consulted the relevant departments regarding the adjustments relating to their respective budget appropriation.

**8. CLAUSE BY CLAUSE DESCRIPTION**

Clause 1 of the Gauteng Provincial Second Adjustments Appropriation Bill, 2026, (the “Bill”) contains definitions of important expressions, words, phrases and processes.

Clause 2 of the Bill contains details about the adjusted appropriations for use by the Gauteng Province for the 2025/26 financial year ending 31 March 2026.

Clause 3 of the Bill deals with amounts that are listed as specifically and exclusively appropriated.

Clause 4 of the Bill is the short title of the Bill.

The Schedule contains the details of adjusted appropriation by vote as explained in paragraph 1 above.

