

Vote 03

Mpumalanga Provincial Treasury

To be appropriated by Vote in 2023/24	R 590 712 000
Direct Charge	R 0
Responsible MEC	MEC of Finance, Economic Development and Tourism
Administering Department	Mpumalanga Provincial Treasury
Accounting Officer	Head: Provincial Treasury

Vision

Leading in innovation and service excellence.

Mission

Enhance fiscal discipline, accountability and effective governance in PFMA and MFMA institutions through:

- Capable and professional workforce;
- Inter-governmental collaboration;
- Sustainable funding and equitable allocation and prudent financial management.

Strategic Objectives

- Administrative support services
- Maintain fiscal discipline in the province
- Assets and liabilities support
- Efficient and effective financial and corporate governance

Core functions and responsibilities

Administration is responsible for political, financial and administrative management of the Provincial Treasury. The Programme provides prompt, continuous, effective and efficient administrative support to all line functions in the Provincial Treasury.

Sustainable Resources Management promotes optimal and effective Provincial resource allocation and utilization, efficient Provincial budget management. The Programme also assists with accurate financial reporting on Provincial revenue generation and maximization. It is also within the programme to enhance planning; implementation and management of infrastructure by Provincial Departments and Municipalities, and lastly, it provide technical support to delegated Municipalities on the implementation of the MFMA.

Assets and Liabilities Management is responsible for the monitoring and support on Assets, Liabilities, Provincial Supply Chain management, Transversal Systems as well as the provisioning of Information Technology Services to Departments, Public Entities and Municipalities in Mpumalanga Province.

Financial Governance serves to facilitate, monitor, support and provide professional advice to ensure good governance in the Province.

Overview of the main services that the department intends to deliver

The Provincial Treasury will continue to support all Government priorities through allocation, monitoring and reporting on utilisation of all resources provided to Provincial Departments, Public Entities and Municipalities. The focus on resource allocation in the medium term is still on shifting the composition of expenditure away from consumption towards investment in especially infrastructure.

Legislative mandate

The Provincial Treasury derives its mandate from the following legislations:

The Constitution of the Republic of South Africa Act, 1996

Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)

Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)

Annual Division of Revenue Act

Intergovernmental Fiscal Relations Act, 1997 (Act of 1997)

Mpumalanga Finance Matters Act, 2006

State Information Technology Agency Act, 1998 (Act 8 of 1998)

Protected Disclosures Act, 2000 (Act 26 of 2000)

Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)

Mpumalanga Gambling Act, 1995 (Act 5 of 1995)

Occupational Health and Safety Act, 1993 (Act of 1993)

Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)

Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)

National Archives of South Africa Act, 1996 (Act 43 of 1996)

Minimum Information Security Standards

External activities and other events relevant to budget decisions

Not applicable

Aligning departmental budgets to achieve government's prescribed outcomes

The Provincial Treasury supports all government priorities as the Provincial Treasury monitors the usage of all resources allocated to Provincial Departments, Municipalities and Public Entities.

The Provincial Treasury provides support in terms of Outcome 9 and 12 and is not a lead Department.

Outcome 9: Responsive, accountable, effective and efficient developmental local government system.

The National Development Plan envisages that by 2030 South Africa will be a state that is capable of playing a developmental and transformative role in such a way that benefits accrue across society with particular emphasis on the poor.

The NDP cautions that such a developmental state cannot materialise by decree, nor can it be legislated or waved into existence by declarations. It has to be consciously built and sustained. And this requires strong leadership.

Sub-Outcome 3: Sound financial and administrative management;

In support of this sub-outcome, the Provincial Treasury focuses on the building the capacity of the Budget and Treasury offices, review the financial sustainability of municipalities with no or extremely weak revenue base and develop proposals on what needs to be done.

Outcome 12: An efficient, effective and development oriented public service.

The core objective is to put in place the mechanisms and structures that can support departments in developing their capacity and professional ethos while leaving departments with the ultimate authority for how their departments are managed.

As described in the NDP, there is unevenness in capacity that leads to uneven performance in the public service.

Sub - Outcome 4: Efficient and effective management and operations systems

A key intervention would be to work with service delivery departments to map business processes for services and to monitor and review operations. The focus will prioritise core services and transversal corporate functions including payment of suppliers within 30 days.

The Provincial Treasury will support promotion of greater and more consistent delegations in departments, public entities and support the implementation of guidelines and delegations. Such delegations will be accompanied by effective systems of support and oversight.

This includes areas such as financial management, supply chain management (SCM) and operational delegations. In each case, the Provincial Treasury will determine whether guidelines are needed or whether the existing policy framework is sufficient and the focus needs to shift to promoting more effective implementation by departments.

Sub – Outcome 5: Procurement systems that deliver value for money

The State's ability to purchase what it needs on time, at the right quality and for the right price is central to its ability to deliver on its priorities. The State needs procurement systems that are robust, transparent and sufficiently intelligent to allow for the different approaches that are suited to different forms of procurement, procurement systems that do not only focus on procedural compliance but also on delivering value for money. This requires strengthened supply chain management capacity and effective mechanisms for oversight and support.

Differentiate between different forms of procurement to allow for strategic sourcing and different sourcing methodologies

Capacity building and professionalising supply chain management

Provide real-time operational support

Ensure effective and transparent oversight

Simplification of regulations and guidelines where necessary

1. Review of the current financial year (2022/23)

The Provincial Treasury has an approved organisational structure of 433 posts. The process of revising the current organisational structure was completed and submission forwarded to the Office of the Premier, the Provincial Treasury is awaiting approval thereof.

The Provincial Treasury experienced high labour turnover in both administrative and core functions, due to resignations, retirements, deaths, interdepartmental transfers and internal promotions. Inadequate staffing has a potential to paralyze operations with dire implications to service delivery and work overload to the existing workforce, as a result an approval was obtained to advertise and fill replacement posts, and the recruitment process is in progress. Filling of the posts will enhance effective service delivery of the Provincial Treasury

At the end of September 2022, the Provincial Treasury operated with a total of 290 warm bodies, which comprises of 290 permanent posts and 42 non-permanent posts inclusive of interns and

learners. By March 2022 only three (3) officials were appointed to act in higher positions in accordance with Regulation 63 (1) of the Public Service Regulation, 2016 and the posts are advertised to enable filling and eliminate the acting appointments. The overall vacancy rate as per posts on the approved organisational structure is at 33.02% based on 143 vacant posts against the total posts of 433.

The organisational structure of the Provincial Treasury currently makes provision for four Programmes. Programme 1 is responsible for political, financial, administrative management and support. The other three programmes focus on Treasury functions, which are sustainable resource management, assets and liabilities management and financial governance. The Provincial Treasury operates in both the PFMA and MFMA environments.

The functions of the Treasury Programmes are specialised and depend on skilled resources to ensure the delivery of services. The Provincial moratorium and staff turnover experienced poses a major challenge thus limiting effective execution of the Provincial Treasury's mandate. Although the recruitment of personnel by other Departments and Provinces is not unique to Provincial Treasury, it has negative implications to the overall operations of Provincial Treasury. In order to address the challenges relating to the high staff turnover rate, the Provincial Treasury will intensify its implementation of the retention strategy and will address the shortfall in human resources through the rationalisation process, as the capacity will be identified within the Treasury and elsewhere in the Provincial Administration. The Provincial Treasury is in the process of reviewing its organisational structure as an attempt to increase capacity for optimal execution of treasury mandate and to ensure realignment of functions in line with the priorities and mandate of reigning administration. Upon obtaining approval of the revised organisational structure, it will be implemented incrementally subject to availability of resources.

2. Outlook for the coming financial year (2023/24)

The Provincial Treasury **Administration Programme** remains consistent in its approach to improve the organisational environment through performance excellence and addressing challenges within. It continues to make concerted efforts to ensure that the structure is appropriate for achieving the organisation's strategic objectives and those of government at large.

Key focus areas within the Programme include:

- Providing of policy and political directives to achieve provincial objectives;
- Translation of policies and priorities into strategies for effective service delivery;
- Executing credible budget process to ensure sound financial and supply chain management; and providing of effective and efficient audit services.

With the planned outputs, the priority will be on awarding of contracts for services of the Provincial Treasury to previously disadvantaged groups with a focus on women, youth and people living with disabilities. The internship programme enlists youth to provide an opportunity for them to gain skill and experience in the workplace. Whilst the moratorium on the filling of vacant posts in the Provincial Government has had a negative impact on the Provincial Treasury, the planning targets for the next year were done in line with the principle that more had to be done with fewer resources. Through effective and efficient service, the Provincial Treasury will achieve planned

outcome of improved financial performance and governance within the PFMA and MFMA institutions leading to the impact of financial viable government institutions.

The **Sustainable Resource Management Programme** will continue to promote allocative affiance of the Provincial resources. Budgets must be allocated to the departments for service delivery. The programme must ensure that funds are allocated equitable and efficiently. The Budget and Expenditure unit will continue to monitor the financial performance of the departments and public entities. Feedback on the financial performance will be given to departments so that departments can avoid unauthorised expenditure and achieve its objectives as planned. The programme is also tasked with reporting on the financial performance to all its stakeholders including the National Treasury. Timely and the programme will provide accurate reports.

The programme also assists with accurate financial reporting on Provincial revenue generation and maximization. The programme will continue to work with departments and entities in exploring new sources of revenue and making sure that there is optimal own revenue collection. The programme is expected to continue effectively managing the cash flow of the province and will make the necessary and scheduled transfers of cash to departments tariffs will be reviewed annually to make sure that its market related, and all areas are covered.

The programme also enhances planning, implementation and management of infrastructure by provincial departments. The programme provides support and monitors 6 infrastructure departments .The support is provided through analysis and provide feedback on User Asset Management Plans. Departments are then expected to make the necessary amendments so that final plans are then monitored throughout the financial year. The programme will continue to monitor the financial performance and construction of the various projects in the province. Feedback will be provided by the programme to the six infrastructure departments. The biggest challenge will continue to be proper planning, implementation, and trying to contain the cost of delivery of the projects.

The programme will continue to provide technical support to delegated Municipalities on the implementation of the MFMA. Nineteen municipalities will be supported through analysis and feedback of the Municipal budgets. Five financial recovery plans have been finalised and approved by the MEC. The programme will continue monitor the implementation of those recovery plans. The programme must eventually do financial recovery plans for all eight municipalities, which were deemed dysfunctional. The programme must consolidate Municipal In-Year Monitoring reports submit to all relevant stakeholders.

The **Assets and Liabilities Management Programme** supports all government priorities by monitoring the utilisation of resources allocated to Provincial Departments, Public Entities and Municipalities. The Programme is responsible for supply chain, assets and liabilities management and the management of the transversal systems and information technology in Provincial Departments.

There is a need for the Provincial Treasury to improve its systems to enhance the support to Provincial Departments, Municipalities and Public Entities on sound financial and administrative management, efficient and effective management and operations systems and procurement systems that deliver value for money. For the coming year the focus will be on capacity building to improve the skills on asset and inventory management.

The Provincial Treasury will continue providing support on the utilisation of transversal systems to all departments. In this regard a business process automation was introduced to move away from manual processes where electronic leave management, invoice tracking system, automation of financials statements, contract management and Electronic Document Delivery tool were implemented. Priority is given to sourcing system that will facilitate the rotation of suppliers and e-submission that will facilitate drafting of memos and obtaining all approval electronically.

In the **Financial Governance Programme**, the increasing mandates and number of institutions, which needs to be serviced, the Human Capital is a challenge considering that the Mpumalanga Provincial Treasury structure is not aligned to the recommended Provincial Treasury structures issued by National Treasury, which aligns Provincial Treasuries to the National Treasury mandates.

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The Units in the Provincial Treasury were originally created based on the support to Departments and Public Entities and with the delegation of 19 Municipalities from the National Treasury to the Provincial Treasury, this mandate was extended, which places a heavier burden on the officials to perform.

The Provincial Treasury has entered partnerships with the South African Institute of Professional Accountants with the aim to professionalise the finance managers within government. The government makes available the learning environment, SAIPA provides the means, and tools of learning, assess and certifies the competency of the officials as Professional Accountants. The plan is to involve other professional bodies in relation to risk management, auditing, supply chain management and others.

3. Reprioritisation

Due to diminishing budgets, largely because of slow global economic recovery and a tight fiscal environment, expenditure over the 2023 MTEF will be well contained. The Provincial Treasury will continue to implement cost containment measures and reduce spending on other items to make funds available for activities that will ensure achievement of the strategic objectives.

4. Procurement

In ensuring that goods and services are procured timely the Provincial Treasury has developed a procurement plan of all goods and services between R30 000 and R500 000 and above R500 000 (applicable taxes included) which is monitored on monthly basis. Furthermore, the Provincial Treasury will ensure that when securing goods and services local suppliers are given first preference.

On Capital budget, the Provincial Treasury has allocated funds for the provision of IT infrastructure and replacement of old working tools such as computer equipment. When providing for IT infrastructure, increase in exchange rate between dollar/rand has been considered.

5. Receipts and financing

Summary of receipts

Table 3.1: Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Equitable share	345 033	357 695	416 693	555 568	480 568	480 568	519 238	542 783	567 751
Conditional grants	—	—	—	—	—	—	—	—	—
Own Revenue	9 859	17 675	11 164	1 263	1 263	1 263	71 474	11 989	12 540
Other	—	—	9 000	9 717	9 717	9 717	—	—	—
Total receipts	354 892	375 370	436 857	566 548	491 548	491 548	590 712	554 772	580 291
Total payments	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291
Surplus/(deficit) before financing	630	252	3 152	—	—	—	—	—	—
Financing	—	—	—	—	—	—	—	—	—
of which	—	—	—	—	—	—	—	—	—
Provincial CG roll-overs	—	—	—	—	—	—	—	—	—
Surplus/(deficit) after financing	630	252	3 152	—	—	—	—	—	—

The budget for the Provincial Treasury has shown an increase of 20.2 percent when compared to the current financial year baseline. The increase is mainly on goods and services due to E-Submission funds that were rescheduled during the adjustment budget period.

Table 3.2: Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Tax receipts	—	—	—	—	—	—	—	—	—
Casino taxes	—	—	—	—	—	—	—	—	—
Horse racing taxes	—	—	—	—	—	—	—	—	—
Liquor licences	—	—	—	—	—	—	—	—	—
Motor vehicle licences	—	—	—	—	—	—	—	—	—
Sales of goods and services other than capital assets	1 819	991	2 751	2 665	2 665	1 313	2 662	2 662	2 662
Transfers received from:	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—
Interest, dividends and rent on land	92 381	97 240	143 300	143 305	143 305	146 232	150 604	157 333	162 333
Sales of capital assets	36	19	48	—	—	—	—	—	—
Financial transactions in assets and liabilities	124	63	252	2	2	36	2	2	2
Total	94 360	98 313	146 351	145 972	145 972	147 581	153 268	159 997	164 997

Provincial Treasury projects to increase its own revenue collection by 5.1 percent in 2023/24 financial year when compared to 2022/23 financial year. The projected increase is mainly on the Intergovernmental Cash Coordination (IGCC) account.

6. Payment summary

Key assumptions

Consumer Price Index of 5.1 percent, 4.6 percent and 4.6 percent for 2023/24, 2024/25 and 2025/26 respectively

Monitoring and support to Municipalities

Monitoring and support to Departments and Public Entities

Programme summary

Table 3.3: Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Administration	103 071	88 936	107 956	127 869	141 111	141 111	135 964	142 839	147 149
2. Sustainable Resource Management	47 647	46 472	82 149	93 113	76 981	76 981	77 221	81 674	83 644
3. Assets And Liabilities Management	172 652	213 237	213 539	291 742	222 561	222 561	345 939	296 830	315 332
4. Financial Governance	30 892	26 473	30 061	53 824	50 895	50 895	31 588	33 429	34 166
Total payments and estimates:	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291

Summary of economic classification

Table 3.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	325 593	364 779	377 094	540 530	433 608	433 598	562 233	524 888	549 069
Compensation of employees	187 124	183 035	190 646	222 664	205 137	205 137	236 246	250 539	255 141
Goods and services	138 469	181 744	186 448	317 866	228 471	228 461	325 987	274 349	293 928
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 362	6 941	38 279	1 817	9 959	9 969	3 149	3 416	3 568
Provinces and municipalities	22	5 004	34 594	21	8 018	8 028	22	23	24
Departmental agencies and accounts	635	652	646	708	671	671	742	775	810
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	705	1 285	3 039	1 088	1 270	1 270	2 385	2 618	2 734
Payments for capital assets	27 307	3 398	18 332	24 201	47 976	47 976	25 330	26 468	27 654
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	27 023	836	18 332	24 201	34 476	34 476	25 330	26 468	27 654
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	284	2 562	-	-	13 500	13 500	-	-	-
Payments for financial assets	-	-	-	-	5	5	-	-	-
Total economic classification	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291

The Provincial Treasury has seen an increase of 20.2 percent in its budget for 2023/24 financial year when compared to the current financial year. This is due to E-Submission funds that were rescheduled during the adjustment budget period.

Infrastructure payments

Departmental infrastructure payments

Table 3.5 below provides a summary of infrastructure payments and estimates per category.

Table 3.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Existing infrastructure assets	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	5 723	5 422	5 801	5 937	5 937	5 937	6 240	6 527	6 827
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	5 723	5 422	5 801	5 937	5 937	5 937	6 240	6 527	6 827
Capital infrastructure	-	-	-	-	-	-	-	-	-
Current infrastructure*	5 723	5 422	5 801	5 937	5 937	5 937	6 240	6 527	6 827

Provincial Treasury is leasing four office buildings for Regional offices and part of head office. The table above reflects budget allocated for payment of operating leases for the four buildings.

Departmental Public-Private Partnership (PPP) projects

The Provincial Treasury does not have any PPP projects.

Transfers

Transfers to public entities

The Provincial Treasury does not have any transfers to public entities.

Transfers to other entities

The Provincial Treasury does not have any transfers to other entities.

Transfers to local government

Table 3.6: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Category A	-	-	-	-	-	-	-	-	-
Category B	-	5 000	34 571	-	8 000	8 000	-	-	-
Category C	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	-	5 000	34 571	-	8 000	8 000	-	-	-

7. Programme description

Programme 1: Administration

Description and Objective

The Programme is responsible for the political, financial and administrative management of the Provincial Treasury. The programme provides prompt, continuous, effective and efficient administrative support to all line functions in the Provincial Treasury.

Table 3.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Member of Executive Council	—	—	—	—	—	—	—	—	—
2. Management Services	45 269	39 895	46 068	51 954	52 867	52 867	56 553	57 904	59 240
3. Financial Management	52 413	44 265	56 728	69 962	82 073	82 073	72 947	78 118	80 937
4. Internal Audit	5 389	4 776	5 160	5 953	6 171	6 171	6 464	6 817	6 972
Total payments and estimates: Programme 1	103 071	88 936	107 956	127 869	141 111	141 111	135 964	142 839	147 149

Table 3.8: Summary of provincial payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	97 145	87 289	99 125	112 433	114 363	114 353	119 120	125 490	129 023
Compensation of employees	62 088	59 140	63 866	73 584	68 168	68 168	78 554	83 330	84 976
Goods and services	35 057	28 149	35 259	38 849	46 195	46 185	40 566	42 160	44 047
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	865	820	2 136	1 092	1 203	1 213	1 844	1 675	1 750
Provinces and municipalities	22	4	23	21	18	28	22	23	24
Departmental agencies and accounts	635	652	646	708	671	671	742	775	810
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	208	164	1 467	363	514	514	1 080	877	916
Payments for capital assets	5 061	827	6 695	14 344	25 540	25 540	15 000	15 674	16 376
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	5 022	827	6 695	14 344	25 540	25 540	15 000	15 674	16 376
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	39	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	5	5	—	—	—
Total economic classification: Programme 1	103 071	88 936	107 956	127 869	141 111	141 111	135 964	142 839	147 149

The programme has seen a decrease of 3.7 percent in its budget for 2023/24 financial year. The decrease is mainly on the payments for capital assets.

Service Delivery Measure

Refer to departmental Annual Performance Plan for 2023/24.

Programme 2: Sustainable Resource Management

Description and Objective

The programme promotes optimal and effective Provincial resource allocation and utilization, efficient Provincial budget management. The Programme also assists with accurate financial reporting on Provincial revenue generation and maximization. It is also within the programme to enhance planning; implementation and management of infrastructure by Provincial Departments and Municipalities, and lastly, it provides technical support to delegated Municipalities on the implementation of the MFMA.

Table 3.9: Summary of payments and estimates: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	1 746	1 561	1 636	1 834	1 891	1 891	2 195	2 324	2 360
2. Economic Analysis	–	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discipline	10 939	10 005	9 970	12 475	12 839	12 839	13 277	14 045	14 318
4. Budget And Expenditure Management	11 305	9 361	12 196	13 895	13 816	13 816	14 581	15 459	15 717
5. Municipal Finance	18 956	20 863	52 455	37 281	35 346	35 346	33 944	35 913	36 909
6. Infrastructure Co-Ordination	4 701	4 682	5 892	27 628	13 089	13 089	13 224	13 933	14 340
Total payments and estimates: Programme 2	47 647	46 472	82 149	93 113	76 981	76 981	77 221	81 674	83 644

Table 3.10: Summary of provincial payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	47 647	40 936	47 578	92 844	68 981	68 981	76 621	81 047	82 989
Compensation of employees	41 285	39 375	45 032	51 588	50 521	50 521	54 388	57 707	58 606
Goods and services	6 362	1 561	2 546	41 256	18 460	18 460	22 233	23 340	24 383
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	5 536	34 571	269	8 000	8 000	600	627	655
Provinces and municipalities	–	5 000	34 571	–	8 000	8 000	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	536	–	269	–	–	600	627	655
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	47 647	46 472	82 149	93 113	76 981	76 981	77 221	81 674	83 644

The programme has received an increase of 0.3 percent in its budget for the 2023/24 financial year. The increase is mainly on the transfers to provinces and municipalities.

Service Delivery Measures

Refer to departmental Annual Performance Plan for 2023/24.

Programme 3: Assets and Liabilities Management

Description and Objective

The Programme is responsible for the monitoring and support on Assets, Liabilities, Provincial Supply Chain management, Transversal Systems as well as the provisioning of Information Technology Services to Departments, Public Entities and Municipalities in Mpumalanga Province.

Table 3.11: Summary of payments and estimates: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	322	255	1 303	1 687	1 755	1 755	1 778	1 883	1 918
2. Provincial Supply Chain Management	18 601	17 951	19 819	22 791	22 019	22 019	24 936	26 714	27 315
3. Financial Assets Management	-	-	-	-	-	-	-	-	-
4. Public Sector Liabilities	5 658	5 314	4 721	5 905	5 331	5 331	6 165	6 531	6 663
5. Physical Assets Management	5 166	4 658	5 972	6 593	6 886	6 886	6 948	7 371	7 510
6. Interlinked Financial Systems	27 945	88 243	81 695	156 082	84 526	83 558	207 800	142 851	148 003
7. Information Technology	114 960	96 816	100 029	98 684	102 044	103 012	98 312	111 480	123 923
Total payments and estimates: Programme 3	172 652	213 237	213 539	291 742	222 561	222 561	345 939	296 830	315 332

Table 3.12: Summary of provincial payments and estimates by economic classification: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	150 071	210 222	200 919	281 529	199 650	199 650	335 009	285 032	303 006
Compensation of employees	58 229	58 993	60 086	71 451	64 707	64 707	76 199	80 756	82 285
Goods and services	91 842	151 229	140 833	210 078	134 943	134 943	258 810	204 276	220 721
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	335	444	983	356	475	475	600	1 004	1 048
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	335	444	983	356	475	475	600	1 004	1 048
Payments for capital assets	22 246	2 571	11 637	9 857	22 436	22 436	10 330	10 794	11 278
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	22 001	9	11 637	9 857	8 936	8 936	10 330	10 794	11 278
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	245	2 562	-	-	13 500	13 500	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 3	172 652	213 237	213 539	291 742	222 561	222 561	345 939	296 830	315 332

The programme has received an increase of 55.4 percent in its budget for 2023/24 financial year. The increase is mainly on goods and services due to E-Submission funds that were rescheduled during the adjustment budget period.

Service Delivery Measures

Refer to departmental Annual Performance Plan for 2023/24.

Programme 4: Financial Governance

Description and Objective

This Programme serves to facilitate, monitor, support and provide professional advice to ensure good governance in the province.

Table 3.13: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	2 629	2 037	7 946	25 681	26 703	26 703	2 297	2 429	2 473
2. Accounting Services	6 247	4 933	4 800	6 311	6 446	6 446	6 606	6 978	7 140
3. Norms And Standards	14 416	13 632	10 523	14 635	10 058	10 058	15 077	15 959	16 329
4. Risk Management	3 472	2 630	3 166	3 226	3 448	3 448	3 410	3 614	3 686
5. Provincial Internal Audit	4 128	3 241	3 626	3 971	4 240	4 240	4 198	4 449	4 538
Total payments and estimates: Programme 4	30 892	26 473	30 061	53 824	50 895	50 895	31 588	33 429	34 166

Table 3.14: Summary of provincial payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	30 730	26 332	29 472	53 724	50 614	50 614	31 483	33 319	34 051
Compensation of employees	25 522	25 527	21 662	26 041	21 741	21 741	27 105	28 746	29 274
Goods and services	5 208	805	7 810	27 683	28 873	28 873	4 378	4 573	4 777
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	162	141	589	100	281	281	105	110	115
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	162	141	589	100	281	281	105	110	115
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 4	30 892	26 473	30 061	53 824	50 895	50 895	31 588	33 429	34 166

The programme has received a decrease of 37.9 percent in its budget for 2023/24 financial year. The negative growth is as a result of the once off special allocation for staff verification project for 2021/22 financial year that was rescheduled to the current financial year.

Service Delivery Measures

Refer to departmental Annual Performance Plan for 2023/24.

Other programme information

Personnel numbers and costs

Table 3.15: Summary of departmental personnel numbers and costs: Provincial Treasury

	Actual						Revised estimate						Medium-term expenditure estimate						Average annual growth		
	2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2022/23 - 2025/26						
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additio- nal posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total		
R thousands																					
Salary level																					
1 – 6	163	19 523	154	33 590	146	34 955	123	27	150	35 694	155	43 760	166	48 105	166	49 180	3.4%	11.3%	18.7%		
7 – 10	115	88 047	124	71 990	139	84 670	126	–	126	79 466	127	91 573	132	96 493	132	98 412	1.6%	7.4%	38.6%		
11 – 12	60	56 020	59	59 089	67	59 452	65	–	65	63 641	65	72 980	68	75 172	68	76 337	1.5%	6.3%	30.3%		
13 – 16	23	24 652	22	27 098	21	26 686	20	1	21	26 336	21	27 933	22	30 769	22	31 212	1.6%	5.8%	12.4%		
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–		
Total	361	188 242	359	191 767	373	205 763	334	28	362	205 137	368	236 246	388	250 539	388	255 141	2.3%	7.5%	100.0%		
Programme																					
1: Administration	174	62 088	170	59 140	175	63 866	180	–	180	68 168	180	78 554	187	83 330	187	84 976	1.3%	7.6%	33.3%		
2: Sustainable Resource Management	49	41 285	46	39 375	57	45 032	45	10	55	50 521	57	54 388	58	57 707	58	58 606	1.8%	5.1%	23.5%		
3: Assets And Liabilities Management	92	58 229	96	58 993	108	60 086	84	18	102	64 707	102	76 199	109	80 756	109	82 285	2.2%	8.3%	32.0%		
4: Financial Governance	46	25 522	47	25 527	33	21 662	25	–	25	21 741	29	27 105	34	28 746	34	29 274	10.8%	10.4%	11.2%		
Total	361	187 124	359	183 035	373	190 646	334	28.0	362	205 137	368	236 246	388	250 539	388	255 141	2.3%	7.5%	100.0%		
Employee dispensation classification																					
Public Service Act appointees not covered by OSDs							303	–	303	192 791	333	217 712	333	230 616	333	234 919	3.2%	6.8%	94.0%		
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–		
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–		
Legal Professionals							4	–	4	3 859	4	4 448	4	4 709	4	4 783	–	7.4%	1.9%		
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–		
Engineering Professions and related occupations							5	–	5	5 371	6	6 405	6	6 779	6	6 887	6.3%	8.6%	2.7%		
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–		
Others such as interns, EPWP, learnerships, etc							42	–	42	3 116	40	2 940	40	3 084	40	3 140	-1.6%	0.3%	1.3%		
Total							354	–	354	205 137	383	231 505	383	245 198	383	249 729	2.7%	6.8%	100.0%		

Training

Table 3.16: Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Number of staff	361	359	373	362	362	362	368	388	388
Number of personnel trained	200	211	211	211	211	211	211	211	211
of which									
Male	80	84	84	84	84	84	84	84	84
Female	120	127	127	127	127	127	127	127	127
Number of training opportunities	12	13	13	13	13	13	13	13	13
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	11	12	12	12	12	12	12	12	12
Seminars	–	–	–	–	–	–	–	–	–
Other	1	1	1	1	1	1	1	1	1
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	21	22	22	22	22	22	22	22	22
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	1 532	207	723	1 560	1 090	1 090	1 258	1 707	1 783
2. Sustainable Resource Management	245	–	13	433	333	314	349	473	493
3. Assets And Liabilities Management	729	113	242	979	633	598	825	1 070	1 118
4. Financial Governance	717	19	193	721	304	304	756	790	825
Total payments on training	3 223	339	1 171	3 693	2 360	2 306	3 188	4 040	4 219

Reconciliation of structural changes

There are no changes in the budget and programme structure.

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Tax receipts	—	—	—	—	—	—	—	—	—
Casino taxes	—	—	—	—	—	—	—	—	—
Horse racing taxes	—	—	—	—	—	—	—	—	—
Liquor licences	—	—	—	—	—	—	—	—	—
Motor vehicle licences	—	—	—	—	—	—	—	—	—
Sales of goods and services other than capital assets	1 819	991	2 751	2 665	2 665	1 313	2 662	2 662	2 662
Sales of goods and services produced by department (excl. capital assets)	1 819	991	2 751	2 665	2 665	1 313	2 662	2 662	2 662
Sales by market establishments	1 699	867	2 644	2 558	2 558	1 209	2 558	2 558	2 558
Administrative fees	—	—	—	—	—	—	—	—	—
Other sales	120	124	107	107	107	104	104	104	104
Of which									
<i>Serve Rent: Commission insurance</i>	109	113	96	96	96	96	96	96	96
<i>Rental: Residence</i>	11	11	11	11	11	8	11	11	11
<i>List item</i>	—	—	—	—	—	—	—	—	—
<i>List item</i>	—	—	—	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	—	—	—	—	—	—	—	—	—
Transfers received from:	—	—	—	—	—	—	—	—	—
Other governmental units (Excl. Equitable share and conditional grants)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments	—	—	—	—	—	—	—	—	—
International organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Households and non-profit institutions	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—
Interest, dividends and rent on land	92 381	97 240	143 300	143 305	143 305	146 232	150 604	157 333	162 333
Interest	92 381	97 240	143 300	143 305	143 305	146 232	150 604	157 333	162 333
Dividends	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Sales of capital assets	36	19	48	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Other capital assets	36	19	48	—	—	—	—	—	—
Financial transactions in assets and liabilities	124	63	252	2	2	36	2	2	2
Total	94 360	98 313	146 351	145 972	145 972	147 581	153 268	159 997	164 997

Table B.3: Payments and estimates by economic classification

Table B.3: Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	325 593	364 779	377 094	540 530	433 608	433 598	562 233	524 888	549 069
Compensation of employees	187 124	183 035	190 646	222 664	205 137	205 137	236 246	250 539	255 141
Salaries and wages	162 809	157 084	165 065	189 754	177 189	177 189	201 988	213 890	216 960
Social contributions	24 315	25 951	25 581	32 910	27 948	27 948	34 258	36 649	38 181
Goods and services	138 469	181 744	186 448	317 866	228 471	228 461	325 987	274 349	293 928
Administrative fees	853	147	401	1 115	1 034	1 034	1 170	1 224	1 279
Advertising	665	545	730	595	2 021	2 021	904	651	680
Minor Assets	37	10	146	222	652	652	233	244	255
Audit cost: External	5 155	4 779	4 477	6 470	6 369	6 369	6 781	7 086	7 403
Catering: Departmental activities	930	128	370	981	1 195	1 200	1 103	1 152	1 203
Communication (G&S)	4 469	3 265	4 806	5 791	5 709	5 860	6 067	6 338	6 621
Computer services	79 575	146 123	134 463	196 852	126 192	126 076	245 227	189 879	205 678
Consultants: Business and advisory services	1 673	1 030	6 914	60 473	38 247	38 221	17 723	18 517	19 346
Legal costs	-	-	-	74	24	24	78	82	86
Contractors	2 106	3 174	2 659	5 961	2 343	2 343	6 835	5 806	6 067
Agency and support / outsourced services	175	145	12	56	-	-	58	61	64
Fleet services (incl. government motor transport)	1 401	1 787	2 549	1 496	3 906	3 906	1 898	1 838	1 920
Consumable supplies	5 210	1 671	2 787	1 205	1 736	1 736	1 263	1 320	1 379
Cons: Stationery, printing and office supplies	1 584	884	1 783	1 436	1 522	1 522	1 504	1 571	1 641
Operating leases	7 390	7 126	7 649	8 711	8 711	8 711	8 629	10 259	10 719
Property payments	4 280	5 497	6 406	5 614	5 124	5 124	4 521	4 724	4 936
Transport provided: Departmental activity	132	7	-	156	147	147	163	170	177
Travel and subsistence	16 917	3 900	7 757	14 688	17 917	17 917	15 436	16 064	16 785
Training and development	3 223	339	1 171	3 693	2 360	2 306	3 188	4 040	4 219
Operating payments	1 033	899	537	1 362	1 525	1 560	2 026	2 091	2 184
Venues and facilities	1 661	288	831	915	1 737	1 732	1 180	1 232	1 286
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 362	6 941	38 279	1 817	9 959	9 969	3 149	3 416	3 568
Provinces and municipalities	22	5 004	34 594	21	8 018	8 028	22	23	24
Provinces	22	4	23	21	18	28	22	23	24
Provincial agencies and funds	22	4	23	21	18	28	22	23	24
Municipalities	-	5 000	34 571	-	8 000	8 000	-	-	-
Municipal bank accounts	-	5 000	34 571	-	8 000	8 000	-	-	-
Departmental agencies and accounts	635	652	646	708	671	671	742	775	810
Departmental agencies (non-business entities)	635	652	646	708	671	671	742	775	810
Households	705	1 285	3 039	1 088	1 270	1 270	2 385	2 618	2 734
Social benefits	705	1 285	3 039	1 088	1 270	1 270	2 385	2 618	2 734
Payments for capital assets	27 307	3 398	18 332	24 201	47 976	47 976	25 330	26 468	27 654
Machinery and equipment	27 023	836	18 332	24 201	34 476	34 476	25 330	26 468	27 654
Transport equipment	1 974	472	876	784	5 000	5 000	822	859	897
Other machinery and equipment	25 049	364	17 456	23 417	29 476	29 476	24 508	25 609	26 757
Software and other intangible assets	284	2 562	-	-	13 500	13 500	-	-	-
Payments for financial assets	-	-	-	-	5	5	-	-	-
Total economic classification	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291

Annexures to 2023 Estimates of Provincial Revenue & Expenditure
Vote 03

Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	97 145	87 289	99 125	112 433	114 363	114 353	119 120	125 490	129 023
Compensation of employees	62 088	59 140	63 866	73 584	68 168	68 168	78 554	83 330	84 976
Salaries and wages	53 401	50 468	54 665	61 669	58 420	58 420	66 286	70 183	71 207
Social contributions	8 687	8 672	9 201	11 915	9 748	9 748	12 268	13 147	13 769
Goods and services	35 057	28 149	35 259	38 849	46 195	46 185	40 566	42 160	44 047
Administrative fees	388	111	282	449	651	651	471	492	514
Advertising	665	545	730	521	2 021	2 021	826	569	594
Minor Assets	29	10	146	105	652	652	110	115	120
Audit cost: External	4 722	4 779	4 477	5 799	5 799	5 799	6 077	6 350	6 634
Catering: Departmental activities	576	128	229	310	541	541	324	338	353
Communication (G&S)	3 417	2 113	3 353	4 022	4 097	4 097	4 215	4 404	4 601
Computer services	40	21	22	–	–	–	26	27	28
Consultants: Business and advisory services	446	777	457	690	550	550	722	754	787
Legal costs	–	–	–	74	24	24	78	82	86
Contractors	571	575	1 273	1 651	1 694	1 694	2 333	1 105	1 155
Agency and support / outsourced services	175	145	12	56	–	–	58	61	64
Fleet services (incl. government motor transport)	1 401	1 787	2 549	1 496	3 906	3 906	1 898	1 838	1 920
Consumable supplies	1 645	1 506	1 669	1 205	1 692	1 692	1 263	1 320	1 379
Cons: Stationery, printing and office supplies	1 584	884	1 783	1 436	1 522	1 522	1 504	1 571	1 641
Operating leases	7 390	7 126	7 649	8 711	8 711	8 711	8 629	10 259	10 719
Property payments	4 280	5 497	6 406	5 614	5 124	5 124	4 521	4 724	4 936
Transport provided: Departmental activity	27	–	–	47	47	47	49	51	53
Travel and subsistence	4 742	1 156	2 680	4 091	6 175	6 175	4 322	4 453	4 653
Training and development	1 532	207	723	1 560	1 090	1 090	1 258	1 707	1 783
Operating payments	517	557	361	818	911	901	1 456	1 495	1 562
Venues and facilities	910	225	458	194	988	988	426	445	465
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	865	820	2 136	1 092	1 203	1 213	1 844	1 675	1 750
Provinces and municipalities	22	4	23	21	18	28	22	23	24
Provinces	22	4	23	21	18	28	22	23	24
Provincial agencies and funds	22	4	23	21	18	28	22	23	24
Departmental agencies and accounts	635	652	646	708	671	671	742	775	810
Departmental agencies (non-business entities)	635	652	646	708	671	671	742	775	810
Households	208	164	1 467	363	514	514	1 080	877	916
Social benefits	208	164	1 467	363	514	514	1 080	877	916
Payments for capital assets	5 061	827	6 695	14 344	25 540	25 540	15 000	15 674	16 376
Machinery and equipment	5 022	827	6 695	14 344	25 540	25 540	15 000	15 674	16 376
Transport equipment	1 974	472	876	784	5 000	5 000	822	859	897
Other machinery and equipment	3 048	355	5 819	13 560	20 540	20 540	14 178	14 815	15 479
Software and other intangible assets	39	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	5	5	–	–	–
Total economic classification: Programme 1	103 071	88 936	107 956	127 869	141 111	141 111	135 964	142 839	147 149

Table B.3(ii): Payments and estimates by economic classification: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	47 647	40 936	47 578	92 844	68 981	68 981	76 621	81 047	82 989
Compensation of employees	41 285	39 375	45 032	51 588	50 521	50 521	54 388	57 707	58 606
Salaries and wages	36 702	34 890	39 887	45 214	44 633	44 633	47 993	50 893	51 591
Social contributions	4 583	4 485	5 145	6 374	5 888	5 888	6 395	6 814	7 015
Goods and services	6 362	1 561	2 546	41 256	18 460	18 460	22 233	23 340	24 383
Administrative fees	119	10	12	203	106	106	213	223	233
Audit cost: External	133	–	–	160	160	160	168	176	184
Catering: Departmental activities	129	–	–	230	259	264	317	331	345
Communication (G&S)	384	396	595	597	680	680	626	654	684
Consultants: Business and advisory services	1 216	253	600	36 055	13 055	13 055	16 763	17 515	18 300
Travel and subsistence	3 603	674	1 195	3 083	3 474	3 474	3 279	3 427	3 580
Training and development	245	–	13	433	333	314	349	473	493
Operating payments	372	200	106	363	323	342	380	397	414
Venues and facilities	161	28	25	132	70	65	138	144	150
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	–	5 536	34 571	269	8 000	8 000	600	627	655
Provinces and municipalities	–	5 000	34 571	–	8 000	8 000	–	–	–
Municipalities	–	5 000	34 571	–	8 000	8 000	–	–	–
Municipal bank accounts	–	5 000	34 571	–	8 000	8 000	–	–	–
Households	–	536	–	269	–	–	600	627	655
Social benefits	–	536	–	269	–	–	600	627	655
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	47 647	46 472	82 149	93 113	76 981	76 981	77 221	81 674	83 644

Table B.3(iii): Payments and estimates by economic classification: Assets And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	150 071	210 222	200 919	281 529	199 650	199 650	335 009	285 032	303 006
Compensation of employees	58 229	58 993	60 086	71 451	64 707	64 707	76 199	80 756	82 285
Salaries and wages	50 348	50 289	51 586	60 574	55 273	55 273	64 664	68 409	69 410
Social contributions	7 881	8 704	8 500	10 877	9 434	9 434	11 535	12 347	12 875
Goods and services	91 842	151 229	140 833	210 078	134 943	134 943	258 810	204 276	220 721
Administrative fees	165	15	54	235	178	178	247	259	271
Advertising	–	–	–	74	–	–	78	82	86
Minor Assets	8	–	–	117	–	–	123	129	135
Catering: Departmental activities	183	–	76	373	334	334	391	409	428
Communication (G&S)	437	520	622	818	640	791	856	894	933
Computer services	79 535	146 102	134 441	196 852	126 192	126 076	245 201	189 852	205 650
Contractors	1 535	2 599	1 386	4 310	649	649	4 502	4 701	4 912
Consumable supplies	3 565	165	1 118	–	44	44	–	–	–
Transport provided: Departmental activity	105	7	–	109	100	100	114	119	124
Travel and subsistence	5 219	1 583	2 762	5 607	5 704	5 704	5 841	6 101	6 375
Training and development	729	113	242	979	633	598	825	1 070	1 118
Operating payments	60	118	4	112	91	91	117	122	127
Venues and facilities	301	7	128	492	378	378	515	538	562
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	335	444	983	356	475	475	600	1 004	1 048
Households	335	444	983	356	475	475	600	1 004	1 048
Social benefits	335	444	983	356	475	475	600	1 004	1 048
Payments for capital assets	22 246	2 571	11 637	9 857	22 436	22 436	10 330	10 794	11 278
Machinery and equipment	22 001	9	11 637	9 857	8 936	8 936	10 330	10 794	11 278
Other machinery and equipment	22 001	9	11 637	9 857	8 936	8 936	10 330	10 794	11 278
Software and other intangible assets	245	2 562	–	–	13 500	13 500	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 3	172 652	213 237	213 539	291 742	222 561	222 561	345 939	296 830	315 332

Table B.3(iv): Payments and estimates by economic classification: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	30 730	26 332	29 472	53 724	50 614	50 614	31 483	33 319	34 051
Compensation of employees	25 522	25 527	21 662	26 041	21 741	21 741	27 105	28 746	29 274
Salaries and wages	22 358	21 437	18 927	22 297	18 863	18 863	23 045	24 405	24 752
Social contributions	3 164	4 090	2 735	3 744	2 878	2 878	4 060	4 341	4 522
Goods and services	5 208	805	7 810	27 683	28 873	28 873	4 378	4 573	4 777
Administrative fees	181	11	53	228	99	99	239	250	261
Audit cost: External	300	–	–	511	410	410	536	560	585
Catering: Departmental activities	42	–	65	68	61	61	71	74	77
Communication (G&S)	231	236	236	354	292	292	370	386	403
Consultants: Business and advisory services	11	–	5 857	23 728	24 642	24 616	238	248	259
Travel and subsistence	3 353	487	1 120	1 907	2 564	2 564	1 994	2 083	2 177
Training and development	717	19	193	721	304	304	756	790	825
Operating payments	84	24	66	69	200	226	73	77	81
Venues and facilities	289	28	220	97	301	301	101	105	109
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	162	141	589	100	281	281	105	110	115
Households	162	141	589	100	281	281	105	110	115
Social benefits	162	141	589	100	281	281	105	110	115
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	30 892	26 473	30 061	53 824	50 895	50 895	31 588	33 429	34 166

Table B.5: Details on infrastructure
Not Applicable

Table B.8: Details on transfers to local government

Table B.8: Transfers to local government by transfer / grant type, category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Category A	-	-	-	-	-	-	-	-	-
Category B	-	5 000	34 571	-	-	8 000	-	-	-
MP301 Albert Luthuli	-	-	10 000	-	-	-	-	-	-
MP302 Msukaligwa	-	2 600	-	-	-	8 000	-	-	-
MP303 Mkhondo	-	-	-	-	-	-	-	-	-
MP304 Pixley Ka Seme	-	-	3 000	-	-	-	-	-	-
MP305 Lekwa	-	-	6 936	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	-	-	-	-	-
MP307 Govan Mbeki	-	500	-	-	-	-	-	-	-
MP311 Victor Khanye	-	-	-	-	-	-	-	-	-
MP312 Emalahleni	-	1 000	5 000	-	-	-	-	-	-
MP313 Steve Tshwete	-	-	-	-	-	-	-	-	-
MP314 Emakhazeni	-	-	-	-	-	-	-	-	-
MP315 Thembisile Hani	-	-	-	-	-	-	-	-	-
MP316 Dr J.S. Moroka	-	-	-	-	-	-	-	-	-
MP321 Thaba Chweu	-	900	9 635	-	-	-	-	-	-
MP324 Nkomazi	-	-	-	-	-	-	-	-	-
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326 City of Mbombela	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	-	5 000	34 571	-	-	8 000	-	-	-

Table B.9: Summary of payments and estimates by district and municipal area: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Albert Luthuli	-	-	-	-	-	-	-	-	-
Msukaligwa	-	-	-	-	-	-	-	-	-
Mkhondo	-	-	-	-	-	-	-	-	-
Pixley Ka Seme	-	-	-	-	-	-	-	-	-
Lekwa	-	-	-	-	-	-	-	-	-
Dipaleseng	-	-	-	-	-	-	-	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Victor Khanye	-	-	-	-	-	-	-	-	-
Emalahleni	-	-	-	-	-	-	-	-	-
Steve Tshwete	-	-	-	-	-	-	-	-	-
Emakhazeni	-	-	-	-	-	-	-	-	-
Thembisile Hani	-	-	-	-	-	-	-	-	-
Dr JS Moroka	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Thaba Chweu	-	-	-	-	-	-	-	-	-
Nkomazi	-	-	-	-	-	-	-	-	-
Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Whole Province	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291
Total	354 262	375 118	433 705	566 548	491 548	491 548	590 712	554 772	580 291