

Vote 12

Department: *Provincial Treasury*

Table 1: Summary of departmental allocation

R'000	
To be appropriated by Vote in 2024/25	R478 236 000
Responsible MEC	MEC for Finance
Administering Department	Provincial Treasury
Accounting Officer	Head of Provincial Treasury

1. Overview

1.1 Vision

A prosperous province supported by sound financial, governance and resource management.

1.2 Mission

To provide strategic and technical leadership in the allocation, management and utilisation of financial resources for socio-economic development in the province.

1.3 Core functions and responsibilities

The oversight role of the department requires it to ensure the stability and soundness of the financial system and financial services, coordinate intergovernmental financial and fiscal relations, manage the budget preparation process, and enforce transparency and effective management in respect of revenue and expenditure, assets and liabilities, public entities and constitutional institutions.

1.4 Main Services

- Preparation of the provincial budget.
- Exercising control over the implementation of the provincial budget.
- Promoting and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities.
- Ensuring that its fiscal policies do not materially and unreasonably prejudice national economic policies.
- Enforcing the PFMA and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognised accounting practices and uniform classification systems, in provincial departments.
- Ensure compliance with the annual Division of Revenue Act (DoRA) and monitor and assess the implementation of DoRA in provincial public entities.
- Monitor and assess the implementation in provincial public entities of national and provincial norms and standards.
- Assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management.

- Investigate any system of financial management and internal control applied by a provincial department or a provincial public entity; and
- Municipal support and enforce Municipal Finance Management.

1.5 Demands for and expected changes in the services

In the pursuit of ensuring Provincial Treasury fulfils its mandate comprehensively, a thorough review of the organizational structure has been undertaken. The organisational restructuring process involved reviewing the Service Delivery Model (SDM), developing a functional structure, and creating an organogram that reflects the department's commitment to implementing its strategic priorities. This imperative was further emphasized during the strategic planning session dedicated to shaping the plans for the 2024 MTEF.

Over the 2024 MTEF, the department will focus on promoting fiscal sustainability through strict implementation of cost containment measures as such a budget circular outlining cost containment measures was disseminated to all departments and public entities across the province, which encourages a comprehensive review of budgets to identify areas where spending can be reduced without compromising the delivery of essential services. This strategic initiative relies on the cooperation and adherence of all stakeholders to achieve the shared objectives.

1.6 The Acts, rules and regulations

The department derives its existence from Sections 213, 215, 216, 217, 218, 219, 226, 227 and 230 of the Constitution of the Republic of South Africa (Act 108 of 1996), Sections 17 and 18 of the Public Finance Management Act (PFMA), 1999 as amended, Municipal Finance Management Act (MFMA) and National Treasury Regulations.

1.7 Budget decisions

PT persists in its commitment to bolster fiscal sustainability by rigorously enforcing cost containment measures that prioritize core service delivery programs over non-core items. The funds for the new organogram continue to be ring-fenced under Consultancy fees pending the approval of the organogram structure. The new organogram will enhance efficiency in supporting departments and municipalities to achieve their targets.

1.8 Aligning departmental budgets to achieve the government's prescribed outcomes

The Department has incorporated the priority areas outlined in the Provincial Medium-Term Strategic Framework (2020-2025) into its Annual Performance Plan (APP) and Operational Plan (OP). The department continues with the implementation of the four strategic priorities in line with the National Development Plan (NDP) and the Provincial Development Plan (PDP) in order to create an enabling environment for shared economic recovery. These include Fiscal Consolidation; Supply Chain Management Reforms; Infrastructure Support as well as Provincial and Municipal Governance and Accountability. These strategies are unpacked in more detail in the sections below.

2. Review of the current financial year (2023/24)

2.1 Key achievements

Fiscal consolidation, Supply Chain Management reforms, Infrastructure Support, as well as Provincial and Municipal Governance and Accountability are the four strategic priorities that Provincial Treasury has identified and will continue to implement over the entire sixth term administration.

With regards to fiscal consolidation, PT has consistently implemented cost containment measures, directing expenditure towards core service delivery programmes, and reducing spending on non-core items. This approach aims to stabilise governance at both political and administrative levels in the province. In order to prevent the unsustainable increase in personnel costs in the province while maintaining the imperatives of service delivery, the wage bill spending ceilings are being maintained through a variety of measures, such as the Provincial Coordinating Monitoring Team (PCMT) process, in which departments submit their annual recruitment plans for approval. Efforts are being made to enhance and increase provincial revenue despite low growth trends resulting from weak economic activity. Strategies to enhance and increase provincial revenue continued to provide positive results amid the tight fiscal environment. The department actively supports departments through Chief Financial Officer (CFO) forum meetings, Ad-hoc meetings, and engagement with stakeholder institutions to ensure effective implementation plans and revenue collection.

To streamline public entities, Provincial Treasury has contracted with Government Technical Advisory Centre (GTAC), with a commitment to complete the project by 2023/24. However, some departments are facing challenges in executing the project due to insufficient capacity and expertise.

The liquidity of the Provincial Revenue Fund (PRF) continued to be maintained. The department is working closely with the Department of Health (DoH) and the Office of the Premier to address medico-legal claims that pose a liquidity risk to the provincial fiscus.

Provincial Treasury places a high priority on bolstering small, medium, and micro-sized enterprises (SMMEs) through local procurement, particularly concentrating on businesses owned by women, individuals with disabilities, and the youth. Enhancing the financial sustainability of these enterprises, PT has streamlined its payment process to settle creditors within 30 days, contributing to their cash flow. To address the issue of outstanding invoices, PT has implemented several measures, including introducing additional disbursement dates, participating in the development of the Health Invoice Tracking System, hosting quarterly creditor forums with the Department of Health and the Department of Education (DoE), and executing the DoH Intervention Project to eliminate medico-legal claims.

In addition, PT collaborates with provincial departments to implement the Local Economic Development Procurement Framework (LEDPF), aiming to achieve a 60 per cent procurement spend on Eastern Cape-based suppliers. The ongoing review of all outstanding departmental LED procurement strategies is part of this effort.

To achieve greater integration and coordination across spheres of government, the department supported departments on the implementation of the Infrastructure Programme Management Plans (IPMPs) for the 2023/24 MTEF. This support extends to departments operating under the DoRA Performance Based System, namely DoE and DoH. Provincial Treasury continued to ensure that infrastructure investment help to unlock economic potential through: Infrastructure budgeting and financing; Procurement and contract management; Localisation of benefits; and Infrastructure investment responding to spatial aspects of future infrastructure demand.

Provincial Treasury continues to provide support to the departments and municipalities with heightened audit risks through the implementation of audit improvement plans to ensure improved audit outcomes. Ongoing financial management and governance support is being provided to provincial departments and municipalities, including mSCOA implementation as part of improvement of financial management in local government.

2.2 Key challenges

- Since the structure has not been finalized, the department has not been able to fill some of the vacant posts and that has impacted some deliverables.

- In relation to municipalities, the province has not been performing well in capital grants spending and service delivery continues to be negatively affected which may trigger unrest amongst communities over the previous financial years.
- The cash flow challenges in the Departments of Health and Education impact negatively on service delivery.
- Lack of consequence management in dealing with cases of Irregular, Fruitless and Wasteful Expenditure.

3. Outlook for the coming financial year (2024/25)

The department is actively implementing its 2020-2025 Strategic Plan, ensuring the continued pursuit of the four identified strategic priorities.

The Fiscal Consolidation Strategy, grounded in robust cost containment measures, remains pivotal in stabilising the province's finances amid the prevailing economic challenges. Emphasis will be placed on managing the wage bill, implementation of zero-based budgeting, reducing government contingency liability costs, and boosting provincial own revenue. Stringent measures will be enforced to maintain spending limits on the wage bill, and the annual personal recruitment plan will adhere to Provincial Coordinating Monitoring Team (PCMT) approvals, preventing unsustainable rises in personnel costs without compromising service delivery.

Despite economic challenges, PT is committed to supporting departments in revenue collection. Various strategies will be employed, and departments will be assisted through CFO meetings, specialized sessions for those in need, and collaboration with institutions like the Road Accident Fund (RAF). Monitoring revenue collection and exploring new avenues for revenue generation, especially for the Departments of Health and Transport, will be prioritised.

Efforts to address medico-legal claims impacting the provincial fiscus will persist through collaboration with the Department of Health and the Office of the Premier. The intervention team dedicated to mitigating medico-legal claims in the Department of Health will continue its work, with PT contributing insights to health funding.

In the realm of creditor payment within 30 days, PT will conduct Creditor Management Forums, individual sessions with Health and Education departments, and monthly creditor forums focusing on recommendations for accruals and payables. The LED Procurement Framework continues to be a priority, supporting provincial departments in promoting local content, SMME development, preferential procurement, and timely payment of creditors.

Procurement efficiencies through transversal contracts and supplier capacitation will be enhanced, emphasizing local procurement, especially for women, persons with disabilities, and youth. Ongoing support for the implementation of the Framework for Infrastructure Delivery and Procurement Management (FIDPM) will ensure streamlined infrastructure planning, procurement, and delivery across the value chain.

Infrastructure budget performance will be closely monitored, and support will be provided to departments and municipalities facing heightened audit risks. PT will participate in intervention programs at identified municipalities, aligning efforts with the district development model and municipal integrated development plans. The Financial Management Accountability Framework will be implemented to instil discipline and promote sustainable financial maturity in departments and entities.

To enhance audit outcomes across the province, PT will coordinate strategies for audit improvement through the implementation and monitoring of the Provincial Audit Intervention Plan (PAIP), coupled with the analysis of audit action plans. In adherence to P-MTSF commitments, municipalities will receive support to enhance financial management in areas such as revenue, expenditure, assets, and liabilities, guided by the Financial Management Compliance Monitoring Mechanism (FMCMM). This support includes assessing municipal budgets, followed by engagements to discuss the implementation of recommendations, ensuring the presentation of funded budgets.

4. Reprioritisation

The department had to undertake a thorough reprioritization process in order to guarantee that critical service delivery areas are safeguarded due to the budget baseline reductions. In order to partially cover the pay gap brought on by the reductions in fiscal consolidation funds; were reprioritised from Goods and Services to Compensation of Employees and affected non-core items. Funds were also reprioritised from savings in Minor assets to Consultancy services for organisational development projects within Goods and Services. Funds were ring-fenced for new posts until the proposed organisational structure is approved. The budget committee will keep up its proactive role in making sure that programs are spending as anticipated and that reprioritization is used to alleviate budgetary strains. The 2024 MTEF will see the continuation of this monitoring effort.

5. Procurement

The major drivers of the procurement plan among others will be the procurement of ICT equipment, conducting various investigations and interventions, Internal Audit and Risk Management training, Supply Chain Management training, Infrastructure Support, Evaluations, Quality Assurance Reviews, Organisation Development projects and ICT audits.

The department will also continue to implement cost containment measures and realise efficiency gains. This will be achieved through implementing strategic sourcing for the identified commodities by arranging departmental own-term contracts and increased participation in the transversal contracts arranged by National and Provincial Treasuries.

The procurement and contract management processes in the department will continue to be improved and strengthened through continuous training of SCM officials on new reforms. The department will further strengthen the wider participation of all targeted groups in various categories of procurement.

6. Receipts and financing

6.1. Summary of receipts

Table 2: Summary of departmental receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Equitable share	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4
Conditional grants	–	–	–	–	–	–	–	–	–	–
Departmental receipts	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4
<i>of which</i>										
Total receipts	513 315	359 224	571 102	132 594	132 594	492 089	138 561	144 935	151 457	(71.8)

Table 2 above shows departmental receipts from 2020/21 to 2026/27. The increase from R367.755 million in 2020/21 to the revised estimate of R429.353 million in 2023/24 is mainly due to the upgrade and maintenance of ICT infrastructure, additional allocations received for Medico-Legal interventions at Health, provisions made for organisational development projects and costs associated with the easing of COVID-19 restrictions. In 2024/25, the budget increases by 11.4 per cent to R478.236 million mainly due to the filling of critical vacant posts as well as funds ring-fenced for new posts in the proposed organisational structure.

6.2. Departmental receipts collection

Table 3: Summary of departmental receipts and collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	216	210	206	287	287	227	300	313	327	32.2
Transfers received	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Interest, dividends and rent on land	513 005	358 993	570 739	131 471	131 471	491 457	137 387	143 709	150 175	(72.0)
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Transactions in financial assets and liabilities	94	21	157	836	836	405	874	913	955	115.8
Total departmental receipts	513 315	359 224	571 102	132 594	132 594	492 089	138 561	144 935	151 457	(71.8)

Table 3 above shows the summary of departmental receipts and collections from 2020/21 to 2026/27. Own revenue decreased from R513.315 million in 2020/21 to an estimated R492.089 million in 2023/24. The decrease to R138.561 million in 2024/25 is due to expected lower cash balances in the Provincial Revenue Fund owing to allocation of surplus funds for provincial priorities. It is estimated that receipts will increase gradually in the two outer years.

6.3. Official development assistance (Donor funding)

None.

7. Payment summary

7.1. Key assumptions

Assumptions and factors contained in the 2024 Medium-Term Budget Policy Statement (MTBPS), such as inflationary adjustments and fiscal consolidation measures were taken into consideration. National and provincial budget reductions as well as cost containment measures have been taken into account for the entire 2024 MTEF.

7.2. Programme Summary

Table 4: Summary of payments and estimates by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Administration	145 080	149 028	157 641	193 712	183 906	183 737	199 448	213 100	222 797	8.6
2. Sustainable Resource Management	70 485	73 460	75 243	84 642	78 719	78 731	85 547	87 755	91 824	8.7
3. Asset And Liability	24 644	25 369	26 028	25 648	27 213	27 216	28 284	29 615	30 987	3.9
4. Financial Governance	81 619	80 439	73 168	93 196	88 674	88 376	101 219	110 210	110 774	14.5
5. Municipal Financial Governance	45 927	47 636	50 281	57 791	50 934	51 293	63 738	68 119	65 401	24.3
Total payments and estimates	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4

7.3. Summary of economic classification

Table 5: Summary of payments and estimates by economic classification.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	356 965	366 075	369 718	439 393	408 242	408 331	463 660	496 099	509 495	13.6
Compensation of employees	318 430	319 278	316 439	335 375	330 609	330 610	371 859	399 072	420 735	12.5
Goods and services	38 535	46 797	53 279	104 018	77 633	77 721	91 801	97 027	88 760	18.1
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	6 100	4 173	4 930	1 970	3 715	3 533	1 738	1 820	1 905	(50.8)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	5 158	3 324	4 071	818	2 612	2 677	636	666	697	(76.2)
Payments for capital assets	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	176	323	657	-	-	-	-	-	-	-
Total economic classification	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4

Tables 4 and 5 above show the summary of payments and estimates per programme and economic classification from 2020/21 to 2026/27. Actual expenditure increased from R367.755 million in 2020/21 to a revised estimate of R429.353 million in 2023/24. The increase is mainly due to upgrade and maintenance of ICT infrastructure, additional allocations received for Medico-Legal interventions at Health, provisions made for organisational development projects and costs associated with the easing of COVID-19 restrictions. In 2024/25, the budget increases by 11.4 per cent to R478.236 million mainly due to the filling of critical vacant posts as well as funds ring-fenced for new posts in the new organisational structure.

Compensation of Employees increased from R318.430 million in 2020/21 to a revised estimate of R330.610 million in 2023/24 mainly due to ICS adjustments. In 2024/25, the budget increases by 12.5 per cent to R371.859 million mainly due to the filling of critical vacant posts and appointment of contract personnel for provincial interventions.

Goods and Services increased from R38.535 million in 2020/21 to a revised estimate of R77.721 million in 2023/24 mainly due to additional allocations received for Medico-Legal interventions at ECDoH, provisions made for organisational development projects and costs associated with the easing of COVID-19 restrictions. In 2024/25, the budget increases by 18.1 per cent to R91.801 million mainly due to funds ring-fenced for new posts in the proposed organisational structure.

Transfers and Subsidies decreased from R6.1 million in 2020/21 to a revised estimate of R3.533 million in 2023/24 due to a decrease in the number of officials exiting the department. In 2024/25, the budget decreases by 50.8 per cent to R1.738 million due to an anticipated decrease in officials that will be exiting the department.

Payments for Capital Assets increased from R4.514 million in 2020/21 to a revised estimate of R17.489 million in 2023/24 mainly due to upgrade of computer server network infrastructure as well as provisions made for mobile communication solutions. In 2024/25, the budget decreases by 26.6 per cent to R12.838 million mainly due to once-off provisions made for the upgrade of computer server network infrastructure in 2023/24.

7.4. Expenditure by municipal boundary

Table 6: Summary of departmental payments and estimates by benefiting municipal boundary

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Buffalo City	-	-	-	-	-	-	-	-	-	
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	
Cacadu District Municipality	-	-	-	-	-	-	-	-	-	
Dr Beyers Naude	-	-	-	-	-	-	-	-	-	
Blue Crane Route	-	-	-	-	-	-	-	-	-	
Makana	-	-	-	-	-	-	-	-	-	
Ndlambe	-	-	-	-	-	-	-	-	-	
Sundays River Valley	-	-	-	-	-	-	-	-	-	
Kouga	-	-	-	-	-	-	-	-	-	
Kou-Kamma	-	-	-	-	-	-	-	-	-	
Amatole District Municipality	-	-	-	-	-	-	-	-	-	
Mbhashe	-	-	-	-	-	-	-	-	-	
Mquma	-	-	-	-	-	-	-	-	-	
Great Kei	-	-	-	-	-	-	-	-	-	
Amahlati	-	-	-	-	-	-	-	-	-	
Ngqushwa	-	-	-	-	-	-	-	-	-	
Raymond Mhlaba	-	-	-	-	-	-	-	-	-	
Chris Hani District Municipality	-	-	-	-	-	-	-	-	-	
Inxuba Yethemba	-	-	-	-	-	-	-	-	-	
Intsika Yethu	-	-	-	-	-	-	-	-	-	
Emalahleni	-	-	-	-	-	-	-	-	-	
Engcobo	-	-	-	-	-	-	-	-	-	
Sakhisizwe	-	-	-	-	-	-	-	-	-	
Enoch Mgijima	-	-	-	-	-	-	-	-	-	
Joe Gqabi District Municipality	-	-	-	-	-	-	-	-	-	
Elundini	-	-	-	-	-	-	-	-	-	
Senqu	-	-	-	-	-	-	-	-	-	
Waller Sisulu	-	-	-	-	-	-	-	-	-	
O.R. Tambo District Municipality	-	-	-	-	-	-	-	-	-	
Ngquba Hill	-	-	-	-	-	-	-	-	-	
Port St Johns	-	-	-	-	-	-	-	-	-	
Nyandeni	-	-	-	-	-	-	-	-	-	
Mhlontlo	-	-	-	-	-	-	-	-	-	
King Sabata Dalindyebo	-	-	-	-	-	-	-	-	-	
Alfred Nzo District Municipality	-	-	-	-	-	-	-	-	-	
Matebele	-	-	-	-	-	-	-	-	-	
Umtzimbubu	-	-	-	-	-	-	-	-	-	
Mbizana	-	-	-	-	-	-	-	-	-	
Ntabankulu	-	-	-	-	-	-	-	-	-	
District Municipalities	36 252	35 592	36 067	36 866	38 031	38 099	41 027	42 930	44 899	7.7
Cacadu District Municipality	7 147	7 066	7 766	7 726	8 005	8 017	8 630	9 010	9 444	7.6
Amable District Municipality	7 747	8 382	7 481	7 444	7 604	7 605	8 347	8 737	9 139	9.8
Chris Hani District Municipality	5 996	5 959	6 447	5 974	6 356	6 356	6 772	7 087	7 412	6.5
Joe Gqabi District Municipality	3 911	3 505	4 493	4 664	4 733	4 733	5 195	5 434	5 684	9.8
O.R. Tambo District Municipality	6 033	5 486	4 991	5 509	5 465	5 465	5 947	6 221	6 506	8.8
Alfred Nzo District Municipality	5 418	5 194	4 889	5 549	5 868	5 923	6 136	6 441	6 714	3.6
Unallocated	331 503	340 340	346 294	418 123	391 415	391 254	437 209	465 869	476 884	11.7
Total Payments	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4

Table 6 above shows the summary of payments and estimates by benefitting municipality boundary from 2020/21 to 2026/27. Total expenditure increased from R367.755 million in 2020/21 to a revised estimate of R429.353 million in 2023/24. The increase is mainly due to upgrade and maintenance of ICT infrastructure, additional allocations received for Medico-Legal interventions at Health, provisions made for organisational development projects and costs associated with the easing of COVID-19 restrictions. In 2024/25, the budget increases by 11.4 per cent to R478.236 million mainly due to the filling of critical vacant posts as well as funds ring-fenced for new posts in the proposed organisational structure.

7.5. Infrastructure payments

None.

7.5.1 Departmental Public-Private Partnership (PPP) projects

None.

7.6. Conditional grant payments

None.

7.7. Transfers

7.7.1. Transfers to public entities

None.

7.7.2. Transfers to other entities

Table 7: Transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
SABC (TV Licences)	1	1	1	2	1	1	–	–	–	(100.0)
FASSET	941	848	858	1 150	1 102	855	1 102	1 154	1 208	28.9
South Africa National Roads Agency (SANRAL)	–	–	–	–	–	–	–	–	–	–
Total departmental transfers	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7

Table 7 above shows the summary of transfers to other entities from 2020/21 to 2026/27. The expenditure decreased from R942 thousand in 2020/21 to R856 thousand in 2023/24 due to a decrease in provisions made for skills development fund levies. In 2024/25, the budget increases by 28.7 per cent to R1.102 million due to anticipated increase in skills development fund levies over the 2024 MTEF.

7.7.3. Transfers to local government

None.

7.7.4. Transfers to local government by grant name

None.

8. Programme description

8.1. Programme 1: Administration

Programme Purpose: To provide leadership and strategic management and appropriate support services to all other programmes. The programme consists of 5 sub-programmes, namely:

- **Office of the Member of the Executive Council:** sets priorities and political directives in order to meet the mandate of the department;
- **Management Services:** translates policies and priorities into strategies for effective service delivery, manages and monitors organisational performance and provides legal services and information technology support;
- **Corporate Services:** provides an internal enabling environment and support service to the other programmes with regard to human resource management and development, records management and security and facilities management;
- **Financial Management (Office of the CFO):** To manage and facilitate the provision of financial, supply chain, asset management, and internal control services to the department;
- **Internal Audit:** To manage internal audit and risk management services

Table 8: Summary of departmental payments and estimates sub-programme: P1- Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Office OfThe MEC	7 140	6 913	7 353	7 796	7 921	7 937	8 413	8 796	9 206	6.0
2. Management Services	38 754	39 245	41 613	60 098	58 938	58 938	58 341	48 387	49 643	(1.0)
3. Corporate Services	42 215	44 358	49 428	61 474	53 329	53 140	63 716	81 541	86 121	19.9
4. Financial Management (Office OfThe CFO)	50 129	50 533	51 633	56 048	55 663	55 666	59 755	63 929	66 894	7.3
5. Internal Audit	6 842	7 979	7 614	8 296	8 055	8 056	9 223	10 447	10 933	14.5
Total payments and estimates	145 080	149 028	157 641	193 712	183 906	183 737	199 448	213 100	222 797	8.6

Table 9: Summary of departmental payments and estimates by economic classification: P1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	138 129	141 659	148 230	178 308	164 082	164 135	184 872	200 400	210 509	12.6
Compensation of employees	110 133	111 493	112 546	115 017	113 870	113 870	127 787	136 702	142 990	12.2
Goods and services	27 996	30 166	35 684	63 291	50 212	50 265	57 085	63 698	67 519	13.6
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 261	1 685	2 355	1 778	2 335	2 113	1 738	1 820	1 905	(17.7)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 319	836	1 496	626	1 232	1 257	636	666	697	(49.4)
Payments for capital assets	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	176	323	-	-	-	-	-	-	-	-
Total economic classification	145 080	149 028	157 641	193 712	183 906	183 737	199 448	213 100	222 797	8.6

Tables 8 and 9 above show the summary of payments and estimates per sub-programme and economic classification from 2020/21 to 2026/27. The expenditure increased from R145.080 million in 2020/21 to a revised estimate of R183.737 million in 2023/24 mainly due to upgrade and maintenance of ICT infrastructure, mobile communication solutions, costs associated with the easing of COVID-19 restrictions as well as provisions made for Medico-Legal intervention legal costs. In 2024/25, the budget increases by 8.6 per cent to R199.448 million mainly due to the filling of critical vacant posts as well as funds ring-fenced for new posts in the proposed organisational structure.

Compensation of Employees increased from R110.133 million in 2020/21 to a revised estimate of R113.870 million in 2023/24 due to ICS adjustments. In 2024/25, the budget increases by 12.2 per cent to R127.787 million mainly due to the filling of critical vacant posts.

Goods and Services increased from R27.996 million in 2020/21 to a revised estimate of R50.265 million in 2023/24 mainly due to ICT infrastructure operational costs, costs associated with the easing of COVID- 19 restrictions as well as provisions made for Medico-Legal intervention legal costs. In 2024/25, the budget increases by 13.6 per cent to R57.085 million mainly due to funds ring-fenced for new posts in the proposed organisational structure.

Transfers and Subsidies decreased from R2.261 million in 2020/21 to a revised estimate of R2.113 million in 2023/24 due to a decrease in the number of officials exiting the department. In 2024/25, the budget decreases by 17.7 per cent to R1.738 million due to an anticipated reduction in the number of officials exiting the department.

Payments for Capital Assets increased from R4.514 million in 2020/21 to R17.489 million in 2023/24 mainly due to upgrade of computer server network infrastructure as well as provisions made for mobile

communication solutions. In 2024/25, the budget decreases by 26.6 per cent to R12.838 million mainly due to once-off provisions made for the upgrade of computer server network infrastructure in 2023/24.

8.2. Programme 2: Sustainable Resource Management

Programme Purpose: Allocative efficacy through budget preparations, infrastructure budgeting, expenditure monitoring economic analysis and fiscal policy to all provincial departments, public entities and management of financial assets and liabilities.

The programme consists of four sub-programmes namely:

- **Programme Support:** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Economic Analysis:** determines and evaluates economic parameters and socio-economic imperatives within a provincial and macro-economic context;
- **Fiscal Policy:** promotes optimal financial resource allocation and enables government to finance its service delivery obligations, and also promotes sound planning, budgeting, financial management and reporting in Public Entities;
- **Budget Management:** promotes effective optimal resource allocation; manages fiscal assets optimises liquidity requirements and returns on financial investments and maximises the latter within acceptable levels of risk.

Table 10: Summary of departmental payments and estimates sub-programme: P2- Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Programme Support	3 450	4 597	3 045	3 402	3 446	3 449	3 601	3 762	3 941	4.4
2. Economic Analysis	3 407	3 559	2 958	3 755	3 357	3 359	3 772	3 944	4 131	12.3
3. Fiscal Policy	8 563	8 934	8 919	9 304	9 364	9 371	10 108	10 765	11 268	7.9
4. Budget Management	55 065	56 370	60 321	68 181	62 552	62 552	68 066	69 284	72 484	8.8
Total payments and estimates	70 485	73 460	75 243	84 642	78 719	78 731	85 547	87 755	91 824	8.7

Table 11 Summary of departmental payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	70 045	73 356	74 855	84 450	78 342	78 354	85 547	87 755	91 824	9.2
Compensation of employees	68 690	70 857	70 122	71 617	71 886	71 888	78 096	82 673	86 476	8.6
Goods and services	1 355	2 499	4 733	12 833	6 456	6 466	7 451	5 082	5 348	15.2
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	440	104	388	192	377	377	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	440	104	388	192	377	377	-	-	-	(100.0)
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	70 485	73 460	75 243	84 642	78 719	78 731	85 547	87 755	91 824	8.7

Tables 10 and 11 above show the summary of payments and estimates per sub-programme and economic classification from 2020/21 to 2026/27. Actual expenditure increased from R70.485 million in 2020/21 to a

revised estimate of R78.731 million in 2023/24. The increase is mainly due to additional allocations received for Provincial Infrastructure Support. In 2024/25, the budget increases by 8.7 per cent to R85.547 million mainly due to the filling of critical vacant posts.

Compensation of Employees increased from R68.690 million in 2020/21 to a revised estimate of R71.888 million in 2023/24 due to ICS adjustments. In 2024/25, the budget increases by 8.6 per cent to R78.096 million due to the filling of critical vacant posts.

Goods and Services increased from R1.355 million in 2020/21 to a revised estimate of R6.466 million in 2023/24 mainly due to additional allocations received for Provincial Infrastructure Support. In 2024/25, the budget increases by 15.2 per cent to R7.451 million due to an anticipated increase in Provincial Infrastructure Support.

Transfers and Subsidies decreased from R440 thousand in 2020/21 to a revised estimate of R377 thousand in 2023/24 mainly due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2024 MTEF.

Service Delivery Measures

Table 12: Selected service delivery measures for the programme: P2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2023/24	2024/25	2025/26	2026/27	
Number of policy briefs produced on key sector focus areas	4	4	4	4	
Amount of own revenue collected	R2.019 Billion	R1.745 Billion	R1.804 Billion	R1.886 Billion	
Percentage expenditure by entities within allocated budget	98%	98%	98%	98%	
Percentage expenditure by departments within allocated budget	98%	98%	98%	98%	
CoE Ratio	61:39	61:39	61:39	61:39	
Net provincial position of the Revenue Fund	R150 million	R200 million	R200 million	R200 million	
Number of departments paying creditors within 30 days	13	13	13	13	
Number of Infrastructure plans aligned to planning reforms	10	11	11	11	
Percentage expenditure of allocated capital budget by infrastructure departments	90%	90%	90%	90%	

Table 12 above shows service delivery measures for Sustainable Resource Management. The programme will continue to provide policy briefs on key sector focus areas; and enhance provincial own revenue collection to augment provincial resources. With the support of the programme, the department will ensure that entities and departments spend within the allocated budget and ensure CoE ratio is maintained at 61:39. Departments will be supported to pay their creditors within 30 days. Ongoing support will be provided to strengthen infrastructure delivery in the province in line with the Provincial Infrastructure Strategy.

8.3. Programme 3: Asset and Liabilities Management

Programme Purpose: To provide policy direction, promote and enforce transparency and effectiveness of supply chain management and asset management in the province.

- **Programme Support:** provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives; and
- **Asset Management:** To provide policy direction, facilitates the effective and efficient management of physical assets and promotes economic development targeted government procurement.

Table 13: Summary of departmental payments and estimates sub-programme: P3 – Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Programme Support	-	-	-	-	-	-	-	-	-	
2. Asset Management	24 644	25 369	26 028	25 648	27 213	27 216	28 284	29 615	30 987	3.9
Total payments and estimates	24 644	25 369	26 028	25 648	27 213	27 216	28 284	29 615	30 987	3.9

Table 14: Summary of departmental payments and estimates by economic classification: P3 - Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	23 697	25 300	25 595	25 648	26 464	26 467	28 284	29 615	30 987	6.9
Compensation of employees	22 445	23 728	23 426	24 054	24 913	24 912	26 696	27 955	29 241	7.2
Goods and services	1 252	1 572	2 169	1 594	1 551	1 555	1 588	1 660	1 746	2.1
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	947	69	433	-	749	749	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	947	69	433	-	749	749	-	-	-	(100.0)
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	24 644	25 369	26 028	25 648	27 213	27 216	28 284	29 615	30 987	3.9

Tables 13 and 14 above show the summary of payments and estimates per sub-programme and economic classification from 2020/21 to 2026/27. Actual expenditure increased from R24.644 million in 2020/21 to a revised estimate of R27.216 million in 2023/24 mainly due to ICS adjustments. In 2024/25, the budget increases by 3.9 per cent to R28.284 million mainly due to the filling of critical vacant posts.

Compensation of Employees increased from R22.445 million in 2020/21 to a revised estimate of R24.912 million in 2023/24 due to ICS adjustments. In 2024/25, the budget increases by 7.2 per cent to R26.696 million due to the filling of critical vacant posts.

Goods and Services increased from R1.252 million in 2020/21 to a revised estimate of R1.555 million in 2023/24 due to an increase in provisions for provincial supply chain management training. In 2024/25, the budget increases by 2.1 per cent to R1.588 million due to an anticipated increase in demand for provincial supply chain management training.

Transfers and Subsidies decreased from R947 thousand in 2020/21 to R749 thousand in 2023/24 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2024 MTEF.

Service Delivery Measures

Table 15: Selected service delivery measures for the programme: P3: Asset and Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2023/24	2024/25	2025/26	2026/27	
Number of departments achieving an unqualified audit opinion on asset management	10	11	13	13	
Percentage of procurement plans implemented by provincial departments	80%	80%	80%	80%	
Level of infrastructure procurement management maturity achieved	Level 3	Level 3	Level 3	Level 3	
Percentage of provincial departments procurement spend on EC based suppliers	60%	65%	75%	75%	

Table 15 above shows service delivery measures for Asset and Liability Management. The programme will continue to support the provincial departments in achieving an unqualified opinion on asset management; ensure that 80 per cent of provincial plans are implemented by provincial departments; monitor the infrastructure procurement to ensure that Level 3 maturity is achieved. Prioritisation of the implementation of the LED Procurement Framework to achieve 65 per cent local spend. The special focus on local procurement targeting women, persons with disabilities and youth will continue.

8.4. Programme 4: Financial Governance

Programme Purpose: To promote accountability through comprehensive accounting practices, financial information systems, governance as well as compliance with financial norms and standards in PFMA compliant institutions and financial systems management.

The programme consists of six sub-programmes namely:

- **Programme Support:** Provides strategic leadership in implementing strategies to ensure programme's contribution in realising departmental objectives;
- **Accounting Services:** To ensure the effective implementation of accounting practices in line with Generally Accepted Accounting Practices (GAAP), Generally Recognised Accounting Practise (GRAP) and prepare consolidated financial statements that reflect the financial position of the province;
- **Norms and Standards:** Develops and implements financial norms and standards and ensures effective communication;
- **Risk Management:** Provides provincial risk profile, develops and monitors the implementation of the Provincial Risk Management Framework;
- **Provincial Internal Audit:** Coordinates the activities and provide technical support for all provincial internal audit units and audit committees.
- **Supporting and Interlinked Financial Systems:** To provide oversight and management of existing financial systems and the transition to the Integrated Financial Management Systems, enhancement of systems to support the business processes of government and provides capacity building in the usage of financial systems aimed at better provincial financial management.

Table 16: Summary of departmental payments and estimates sub-programme: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Programme Support	17 889	13 845	9 973	19 842	14 336	14 342	21 351	26 572	30 898	48.9
2. Accounting Services	13 027	13 847	13 215	13 419	14 338	14 349	15 209	15 923	16 659	6.0
3. Norms & Standards	7 821	6 958	6 108	6 136	5 986	5 986	6 936	7 267	7 605	15.9
4. Risk Management	4 600	4 278	4 098	5 073	5 039	5 039	5 644	5 913	5 961	12.0
5. Provincial Internal Audit	15 188	18 678	15 216	24 246	23 018	23 018	24 747	25 915	19 710	7.5
Total payments and estimates	81 619	80 439	73 168	93 196	88 674	88 376	101 219	110 210	110 774	14.5

Table 17: Summary of departmental payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	80 781	79 013	72 120	93 196	88 514	88 216	101 219	110 210	110 774	14.7
Compensation of employees	73 195	67 454	63 329	74 400	70 922	70 922	83 006	91 139	98 637	17.0
Goods and services	7 586	11 559	8 791	18 796	17 592	17 294	18 213	19 071	12 137	5.3
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	838	1 426	391	-	160	160	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	838	1 426	391	-	160	160	-	-	-	(100.0)
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	-	-	657	-	-	-	-	-	-	-
Total economic classification	81 619	80 439	73 168	93 196	88 674	88 376	101 219	110 210	110 774	14.5

Tables 16 and 17 above show the summary of payments and estimates per sub-programme and economic classification from 2020/21 to 2026/27. The increase in expenditure from R81.619 million in the 2020/21 financial year to a revised estimate of R88.376 million in 2023/24 due to additional allocations received for additional posts for interventions for Health. In 2024/25, the budget increases by 14.5 per cent to R101.219 million mainly due to the appointment of contract personnel for intervention at Health.

Compensation of Employees decreased from R73.195 million in 2020/21 to a revised estimate of R70.922 million in 2023/24 mainly due to expiry of technical support personnel contracts. In 2024/25, the budget increases by 17.0 per cent to R83.006 million mainly due to the appointment of contract personnel for Medico-Legal intervention at ECDoH.

Goods and Services increased from R7.586 million in 2020/21 to a revised estimate of R17.294 million in 2023/24 mainly due to additional allocations received for Medico-Legal interventions and provisions made for an increase in demand for provincial audit and risk management trainings. In 2024/25, the budget increases by 5.3 per cent to R18.213 million mainly due to provisions made for Quality Assurance reviews.

Transfers and Subsidies decreased from R838 thousand in 2020/21 to a revised estimate of R160 thousand in 2023/24 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2024 MTEF.

Service Delivery Measures

Table 18: Selected service delivery measures for the programme: P4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2023/24	2024/25	2025/26	2026/27	
Number of credible AFS submitted by PFMA Institutions	-	24	24	24	24
Number of Audited Consolidated Financial Statements submitted at Legislature	1	1	1	1	1
Percentage of Financial Management Accountability Framework (FMAF) standards complied with	75%	70%	85%	85%	85%
Percentage of Financial Management Capacity Study elements implemented	95%	95%	100%	100%	100%
Level of risk maturity achieved by departments	Level 3	Level 4	Level 4	Level 4	Level 4
Percentage of provincial risk profile mitigation measures implemented by departments	100%	100%	100%	100%	100%
Number of departments assessed for internal audit capability	-	13	13	13	13
Number of departments with no material review findings on FIS User Account Management	13	13	13	13	13

Table 18 above shows service delivery measures for Financial Governance. The programme will continue to support departments and entities in ensuring that credible Annual Financial Statements are produced and will submit the Consolidated Financial Statements at the Provincial Legislature. The department will also support departments to ensure that that 70 per cent Financial Management Accountability Framework (FMAF) standards are complied with and 95 per cent Financial Management Capacity Study (FMCS) elements are implemented. Breaches of the Accountability Model Standards and Financial Management Capacity Study (FMCS) will be escalated to the Executive Authorities of the departments. PT will support departments to implement all provincial risk profile mitigation measures. Thirteen provincial departments will be supported to achieve an acceptable level of internal audit maturity and do not have material audit findings on FIS User Account Management.

8.5. Programme 5: Municipal Financial Governance

Programme Purpose: Provides support to the achievement of sound and sustainable financial management at municipal level through the provision of technical support and capacity building in the following areas: budgeting accounting practices, supply chain management, asset management, governance as well as MFMA compliance. The Programme consists of three sub-programmes namely:

- **Programme Support:** Provides strategic leadership in implementing strategies to ensure the programme's contribution in realising departmental objectives;
- **Municipal Budget and Institutional Governance:** To monitor the implementation of the budgeting frameworks and coordinate monitor and report on MFMA; and

- **Municipal Accounting and Reporting:** To monitor compliance with Financial Management and Annual Reporting Framework, monitor the effective and efficient compliance with Financial Assets and Liability Management, enhance, monitor and enforce transparent and effective SCM and Asset Management.

Table 19: Summary of departmental payments and estimates sub-programme: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Programme Support	9 675	12 044	14 214	20 925	12 903	13 194	22 711	25 189	20 472	72.1
2. Municipal Budget & Institutional Governance	19 161	19 535	18 817	18 967	19 828	19 884	21 255	22 265	23 300	6.9
3. Municipal Accounting & Reporting	17 091	16 057	17 250	17 899	18 203	18 215	19 772	20 665	21 629	8.5
Total payments and estimates	45 927	47 636	50 281	57 791	50 934	51 293	63 738	68 119	65 401	24.3

Table 20: Summary of departmental payments and estimates by economic classification: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	44 313	46 747	48 918	57 791	50 840	51 159	63 738	68 119	65 401	24.6
Compensation of employees	43 967	45 746	47 016	50 287	49 018	49 018	56 274	60 603	63 391	14.8
Goods and services	346	1 001	1 902	7 504	1 822	2 141	7 464	7 516	2 010	248.6
Interest and rent on land	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	1 614	889	1 363	–	94	134	–	–	–	(100.0)
Provinces and municipalities	–	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–	–
Households	1 614	889	1 363	–	94	134	–	–	–	(100.0)
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	45 927	47 636	50 281	57 791	50 934	51 293	63 738	68 119	65 401	24.3

Tables 19 and 20 above show the summary of payments and estimates per sub-programme and economic classification from 2020/21 to 2026/27. The expenditure increased from R45.927 million in 2020/21 to a revised estimate of R51.293 million in 2023/24 mainly due to ICS adjustments. In 2024/25, the budget increases by 24.3 per cent to R63.738 million mainly due to funds ring-fenced for the proposed organisational structure pending its approval.

Compensation of Employees increased from R43.967 million in 2020/21 to a revised estimate of R49.018 million in 2023/24 due to ICS adjustments. In 2024/25, the budget increases by 14.8 per cent to R56.274 million due to the appointment of contract personnel for Municipal Support interventions.

Goods and Services increased from R346 thousand in 2020/21 to a revised estimate of R2.141 million in 2023/24 due to costs associated with the easing of COVID-19 restrictions. In 2024/25, the budget increases by 248.6 per cent to R7.464 million due to funds ring-fenced for new posts in the proposed organisational structure.

Transfers and Subsidies decreased from R1.614 million in 2020/21 to a revised estimate of R134 thousand in 2023/24 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2024 MTEF.

Service Delivery Measures

Table 21: Selected service delivery measures for the programme: P5: Municipal Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2023/24	2024/25	2025/26	2026/27
Number of funded annual budgets adopted by municipalities	34	36	36	36
Percentage expenditure of Municipal Infrastructure Conditional Grants	100%	100%	100%	100%
Percentage reduction of irregular expenditure	75%	100%	100%	100%
Number of credible AFS submitted by municipalities	-	36	36	36
Percentage performance on mSCOA assessment criteria	-	100%	100%	100%

Table 21 above shows service delivery measures for Municipal Financial Governance. The Programme will continue to support municipalities to improve financial management (revenue, expenditure, asset and liabilities) as informed by FMCMM. The support will include the assessment of the budgets of municipalities followed up by engagements to discuss the implementation of recommendations to ensure the tabling of funded budgets. Furthermore, the Programme will continue to assist municipalities with audit improvement strategies through the analysis of audit action plans and monitoring their implementation, assess internal audit and risk management plans, and assist with the implementation of mSCoA. Municipalities will also be supported to reduce irregular expenditure. Conditional grant expenditures, particularly infrastructure grants, will continue to be closely monitored.

9. Other programme information

9.1 Personnel numbers and costs by programme

Table 22: Personnel numbers and costs

Personnel numbers	As at 31 March 2021	As at 31 March 2022	As at 31 March 2023	As at 31 March 2024	As at 31 March 2025	As at 31 March 2026	As at 31 March 2027
1. Administration	177	189	190	195	202	202	202
2. Sustainable Resource Management	83	82	77	81	81	81	81
3. Asset And Liability	30	31	33	33	33	33	33
4. Financial Governance	87	80	80	87	96	96	96
Direct charges	-	-	-	-	-	-	-
Total provincial personnel numbers	445	447	439	457	477	477	477
Total provincial personnel cost (R thousand)	318 430	319 278	316 439	330 610	371 859	399 072	420 735
Unit cost (R thousand)	716	714	721	723	780	837	882

1. Full-time equivalent

9.2 Personnel numbers and costs by component

Table 23: Personnel numbers and costs by component

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF 2023/24 - 2026/27		
	2020/21		2021/22		2022/23		2023/24				2024/25		2025/26		2026/27				
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 7	82	27 320	80	31 064	85	31 772	81	9	90	34 960	88	37 570	88	40 846	88	40 796	-0.7%	5.3%	10.1%
8 – 10	160	92 088	157	92 341	151	91 648	148	4	152	92 158	156	101 491	156	106 652	156	111 712	0.9%	6.6%	27.0%
11 – 12	111	109 390	113	108 787	115	106 991	107	8	115	113 507	130	128 412	130	138 748	130	147 910	4.2%	9.2%	34.8%
13 – 16	66	87 013	63	84 585	61	84 057	48	15	63	87 153	66	101 497	66	109 808	66	117 160	1.6%	10.4%	27.3%
Other	26	2 619	34	2 501	27	1 971	37	–	37	2 832	37	2 889	37	3 018	37	3 157	–	3.7%	0.8%
Total	445	318 430	447	319 278	439	316 439	421	36	457	330 610	477	371 839	477	399 072	477	420 735	1.4%	8.4%	100.0%
Programme																			
1. Administration	177	110 133	189	111 493	190	112 546	195	–	195	113 870	202	127 787	202	136 702	202	142 990	1.2%	7.9%	34.2%
2. Sustainable Resource Management	83	68 690	82	70 857	77	70 122	73	8	81	71 888	81	78 096	81	82 673	81	86 476	–	6.4%	21.0%
3. Asset And Liability	30	22 445	31	23 728	33	23 426	31	2	33	24 912	33	26 696	33	27 955	33	29 241	–	5.5%	7.1%
4. Financial Governance	87	73 195	80	67 454	80	63 329	64	23	87	70 922	96	83 006	96	91 139	96	98 637	3.3%	11.6%	22.7%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	445	318 430	447	319 278	439	316 439	421	36	457	330 610	477	371 839	477	399 072	477	420 735	1.4%	8.4%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	418	315 450	415	316 066	401	313 591	383	36	419	326 862	439	368 013	439	395 054	439	416 532	1.6%	8.4%	99.0%
Public Service Act appointees still to be covered by OSDs	1	761	1	817	1	877	1	–	1	916	1	957	1	1 000	1	1 046	–	4.5%	0.3%
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc	26	2 219	31	2 375	37	1 971	37	–	37	2 832	37	2 889	37	3 018	37	3 157	–	3.7%	0.8%
Total	445	318 430	447	319 278	439	316 439	421	36	457	330 610	477	371 839	477	399 072	477	420 735	1.4%	8.4%	100.0%

¹ Personnel numbers includes all filled posts together with those posts additional to the approved establishment

Table 22 and 23 above show personnel numbers and costs by programme and component from 2020/21 to 2026/27. The departmental organisational structure was approved in November 2014 and consisted of 538 posts. The personnel numbers in the department increased from 445 recorded in 2020/21 to 457 in 2023/24 due to additional Technical Support Unit (TSU) projects that are currently taking place.

PT embarked on an organisational structure review to align it to business processes and service delivery model. The Generic Organisational Structure was completed and submitted with 56 newly created posts. The total number in the proposed structure is 470. This was made to cater for contract posts that the department has currently. Other change management programmes have been conducted and finalised and that include leadership development and promoting organisational culture. During 2024/25 financial year the department will enrol seventy-five Middle Managers on Leadership Enhancement and Advancement Program. This program will enhance leadership skills within the organisation.

9.3 Payments on training by programme

Table 24: Payments of training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Administration	447	1 857	3 144	4 009	4 490	4 430	3 350	3 509	3 672	(24.4)
2. Sustainable Resource Management	–	–	–	–	–	–	–	–	–	–
3. Asset And Liability	–	–	–	–	–	–	–	–	–	–
4. Financial Governance	–	–	–	–	–	–	–	–	–	–
Total payments on training	447	1 857	3 144	4 009	4 490	4 430	3 350	3 509	3 672	(24.4)

9.4. Information on training

Table 25: Information on training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Number of staff	445	447	439	457	457	457	477	477	477	4.4
Number of personnel trained	240	153	205	245	245	196	250	256	260	27.6
of which										
Male	112	88	128	120	120	81	125	128	130	54.3
Female	128	65	77	125	125	115	125	128	130	8.7
Number of training opportunities	38	13	280	298	298	245	307	314	314	25.3
of which										
Tertiary	21	8	60	63	63	63	65	67	67	3.2
Workshops	17	3	150	160	160	160	167	167	167	4.4
Seminars	–	–	70	75	75	22	75	80	80	240.9
Other	–	2	–	–	–	–	–	–	–	–
Number of bursaries offered	30	30	30	30	30	26	31	31	31	20.5
Number of interns appointed	25	25	37	40	40	40	45	45	45	12.5
Number of learnerships appointed	–	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–	–
Payments on training by programme										
1. Administration	447	1 857	3 144	4 009	4 490	4 430	3 350	3 509	3 672	(24.4)
2. Sustainable Resource Management	–	–	–	–	–	–	–	–	–	–
3. Asset And Liability	–	–	–	–	–	–	–	–	–	–
4. Financial Governance	–	–	–	–	–	–	–	–	–	–
Total payments on training	447	1 857	3 144	4 009	4 490	4 430	3 350	3 509	3 672	(24.4)

Table 24 and 25 above shows payment and information on training from 2020/21 to 2026/27. The expenditure on training increased from R447 thousand in 2020/21 to a revised estimate of R4.430 million in 2023/24 due to organisational development projects Leadership Advancement and Enhancement Programme. The training budget is centralised in Programme 1 for all employees within the department.

The focus in 2024/25, as in previous years, will be on the development and enhancement of technical and leadership skills at middle management levels. The department will also focus on professional development within the areas of Internal Auditing, Risk Management, Municipal Finance, Budgeting, Accounting and Finance. This objective is to strengthen the ability of the department to respond to the demands of the environment within which it functions. The department will also continue its quest to build a leadership pipeline among women. The intention is to create women leadership cadre at middle management level that will advance to the senior management service cadre. It also intends to prepare those women that are already in the senior management service cadre for further advancement.

9.5. Structural changes

None.

Annexure to the Estimates of Provincial Revenue and Expenditure

Provincial Treasury

Table B. 1: Specification of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	216	210	206	287	287	227	300	313	327	32.2
Sale of goods and services produced by department (excluding capital assets)	216	210	206	287	287	227	300	313	327	32.2
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	216	210	206	287	287	227	300	313	327	32.2
Of which										
Commissions on insurance and garnishee	216	210	206	287	287	227	300	313	327	32.2
Tender documents	-	-	-	-	-	-	-	-	-	
0	-	-	-	-	-	-	-	-	-	
0	-	-	-	-	-	-	-	-	-	
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-	
Transfers received from:	-	-	-	-	-	-	-	-	-	
Other governmental units	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments	-	-	-	-	-	-	-	-	-	
International organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Households and non-profit institutions	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	
Interest, dividends and rent on land	513 005	358 993	570 739	131 471	131 471	491 457	137 387	143 709	150 175	(72.0)
Interest	513 005	358 993	570 739	131 471	131 471	491 457	137 387	143 709	150 175	(72.0)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Transactions in financial assets and liabilities	94	21	157	836	836	405	874	913	955	115.8
Total departmental receipts	513 315	359 224	571 102	132 594	132 594	492 089	138 561	144 935	151 457	(71.8)

Table B. 2: Details of payments and estimates by economic classification: Summary.

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Current payments	356 965	366 075	369 718	439 393	408 242	408 331	463 660	496 099	509 495	13.6
Compensation of employees	318 430	319 278	316 439	335 375	330 609	330 610	371 859	399 072	420 735	12.5
Salaries and wages	279 400	281 156	279 032	291 470	291 507	291 509	327 992	352 078	371 074	12.5
Social contributions	39 030	38 122	37 407	43 905	39 102	39 101	43 867	46 994	49 661	12.2
Goods and services	38 535	46 797	53 279	104 018	77 633	77 721	91 801	97 027	88 760	18.1
Administrative fees	154	427	284	480	364	365	487	511	537	33.4
Advertising	794	651	817	1 404	1 233	1 190	997	1 046	1 096	(16.2)
Minor assets	81	263	201	5 184	2 810	2 810	1 790	306	322	(36.3)
Audit cost: External	10 100	13 314	11 999	19 117	18 787	18 787	17 882	18 724	12 790	(4.8)
Bursaries: Employees	446	530	512	626	832	832	526	551	577	(36.8)
Catering: Departmental activities	14	190	1 408	1 239	1 669	1 875	1 115	1 156	1 217	(40.5)
Communication (G&S)	2 569	2 282	1 316	1 525	1 920	1 920	1 468	1 540	1 614	(23.5)
Computer services	3 703	2 408	2 403	9 534	2 449	2 134	5 801	3 858	4 039	171.8
Consultants and professional services: Business and advisory services	3 802	6 784	6 199	31 072	10 048	9 978	30 091	36 842	33 468	201.6
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	1 429	4 126	1 000	2 948	2 948	1 545	1 095	1 146	(47.6)
Contractors	1 071	229	350	525	1 697	1 712	628	662	699	(63.3)
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	29	40	58	144	132	133	112	111	138	(15.8)
Fleet services (including government motor transport)	435	464	894	840	1 056	1 056	878	920	963	(16.9)
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	263	246	310	377	1 274	1 274	414	436	458	(67.5)
Consumable: Stationery, printing and office supplies	162	695	1 173	2 290	2 442	2 442	1 950	2 044	2 142	(20.1)
Operating leases	2 736	1 717	738	4 080	2 094	2 094	2 880	3 016	3 155	37.5
Property payments	6 180	5 923	7 234	6 633	7 643	7 643	7 410	7 759	8 117	(3.0)
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	755	1 815	4 723	6 584	6 752	7 001	5 897	6 048	6 226	(15.8)
Training and development	1 087	3 633	5 569	7 923	8 123	8 063	7 394	7 745	7 270	(8.3)
Operating payments	4 153	3 715	2 740	3 094	2 911	2 972	2 155	2 257	2 361	(27.5)
Venues and facilities	1	42	225	347	449	492	381	400	425	(22.6)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 100	4 173	4 930	1 970	3 715	3 533	1 738	1 820	1 905	(50.8)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	5 158	3 324	4 071	818	2 612	2 677	636	666	697	(76.2)
Social benefits	4 745	3 095	3 869	192	1 995	2 060	-	-	-	(100.0)
Other transfers to households	413	229	202	626	617	617	636	666	697	3.1
Payments for capital assets	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Transport equipment	1 022	1 221	971	1 236	1 219	1 219	1 236	1 295	1 355	1.4
Other machinery and equipment	3 492	4 140	6 085	12 390	16 270	16 270	11 602	9 585	9 028	(28.7)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	176	323	657	-	-	-	-	-	-	-
Total economic classification	367 755	375 932	382 361	454 989	429 446	429 353	478 236	508 799	521 783	11.4

Table B.2A: Details of payments and estimates by economic classification: P1 – Administration

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
R thousand	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Current payments	138 129	141 659	148 230	178 308	164 082	164 135	184 872	200 400	210 509	12.6
Compensation of employees	110 133	111 493	112 546	115 017	113 870	113 870	127 787	136 702	142 990	12.2
Salaries and wages	95 801	97 191	98 097	99 305	99 530	99 530	111 674	119 433	124 927	12.2
Social contributions	14 332	14 302	14 449	15 712	14 340	14 340	16 113	17 269	18 063	12.4
Goods and services	27 996	30 166	35 684	63 291	50 212	50 265	57 085	63 698	67 519	13.6
Administrative fees	65	333	136	380	164	165	382	401	421	131.5
Advertising	779	639	817	1 382	1 233	1 190	997	1 046	1 096	(16.2)
Minor assets	81	263	201	5 184	2 810	2 810	1 790	306	322	(36.3)
Audit cost: External	3 820	4 702	5 494	4 440	5 518	5 518	4 638	4 856	5 080	(15.9)
Bursaries: Employees	446	530	512	626	832	832	526	551	577	(36.8)
Catering: Departmental activities	3	170	887	622	1 255	1 364	691	716	753	(49.3)
Communication (G&S)	2 569	2 282	1 316	1 525	1 920	1 920	1 468	1 540	1 614	(23.5)
Computer services	2 656	1 584	1 477	8 334	1 149	1 149	4 688	2 692	2 819	308.0
Consultants and professional services: Business and advisory services	1 986	3 000	2 141	15 484	5 469	5 399	17 705	26 774	28 816	227.9
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	1 429	4 126	1 000	2 948	2 948	1 545	1 095	1 146	(47.6)
Contractors	1 071	229	350	525	1 697	1 712	628	662	699	(63.3)
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	11	20	26	56	64	64	60	60	70	(6.3)
Fleet services (including government motor transport)	435	464	894	840	1 056	1 056	878	920	963	(16.9)
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	263	246	310	377	1 274	1 274	414	436	458	(67.5)
Consumable: Stationery, printing and office supplies	162	695	1 173	2 290	2 442	2 442	1 950	2 044	2 142	(20.1)
Operating leases	2 736	1 717	738	4 080	2 094	2 094	2 880	3 016	3 155	37.5
Property payments	6 180	5 923	7 234	6 633	7 643	7 643	7 410	7 759	8 117	(3.0)
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	447	926	2 255	2 416	3 262	3 297	2 739	2 858	3 026	(16.9)
Training and development	447	1 857	3 144	4 009	4 490	4 430	3 350	3 509	3 672	(24.4)
Operating payments	3 838	3 115	2 328	2 970	2 537	2 565	2 155	2 257	2 361	(16.0)
Venues and facilities	1	42	125	118	355	393	191	200	212	(51.4)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 261	1 685	2 355	1 778	2 335	2 113	1 738	1 820	1 905	(17.7)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	942	849	859	1 152	1 103	856	1 102	1 154	1 208	28.7
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 319	836	1 496	626	1 232	1 257	636	666	697	(49.4)
Social benefits	906	607	1 294	-	615	640	-	-	-	(100.0)
Other transfers to households	413	229	202	626	617	617	636	666	697	3.1
Payments for capital assets	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 514	5 361	7 056	13 626	17 489	17 489	12 838	10 880	10 383	(26.6)
Transport equipment	1 022	1 221	971	1 236	1 219	1 219	1 236	1 295	1 355	1.4
Other machinery and equipment	3 492	4 140	6 085	12 390	16 270	16 270	11 602	9 585	9 028	(28.7)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	176	323	-	-	-	-	-	-	-	-
Total economic classification	145 080	149 028	157 641	193 712	183 906	183 737	199 448	213 100	222 797	8.6

Table B.2B: Details of payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Current payments	70 045	73 356	74 855	84 450	78 342	78 354	85 547	87 755	91 824	9.2
Compensation of employees	68 690	70 857	70 122	71 617	71 886	71 888	78 096	82 673	86 476	8.6
Salaries and wages	60 240	62 359	61 486	62 532	63 352	63 354	68 946	72 989	76 347	8.8
Social contributions	8 450	8 498	8 636	9 085	8 534	8 534	9 150	9 684	10 129	7.2
Goods and services	1 355	2 499	4 733	12 833	6 456	6 466	7 451	5 082	5 348	15.2
Administrative fees	89	94	148	100	200	200	105	110	116	(47.5)
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit cost: External	656	640	649	800	817	817	800	838	877	(2.1)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1	-	-	184	35	35	-	-	-	(100.0)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	491	1 583	3 380	10 224	4 408	4 408	5 782	3 399	3 556	31.2
Infrastructure and planning	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	11	18	17	32	30	30	32	32	39	6.7
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	107	164	462	1 371	907	917	606	572	622	(33.9)
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	-	-	27	-	-	-	-	-	-	-
Venues and facilities	-	-	50	122	59	59	126	131	138	113.6
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	440	104	388	192	377	377	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	440	104	388	192	377	377	-	-	-	(100.0)
Social benefits	440	104	388	192	377	377	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	70 485	73 460	75 243	84 642	78 719	78 731	85 547	87 755	91 824	8.7

Table B.2C: Details of payments and estimates by economic classification: P3 – Asset and Liability

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	23 697	25 300	25 595	25 648	26 464	26 467	28 284	29 615	30 987	6.9
Compensation of employees	22 445	23 728	23 426	24 054	24 913	24 912	26 696	27 955	29 241	7.2
Salaries and wages	19 005	20 746	20 562	20 816	21 822	21 822	23 461	24 567	25 697	7.5
Social contributions	3 440	2 982	2 864	3 238	3 091	3 090	3 235	3 388	3 544	4.7
Goods and services	1 252	1 572	2 169	1 594	1 551	1 555	1 588	1 660	1 746	2.1
Administrative fees	-	-	-	-	-	-	-	-	-	
Advertising	15	12	-	22	-	-	-	-	-	
Minor assets	-	-	-	-	-	-	-	-	-	
Audit cost: External	-	-	-	-	-	-	-	-	-	
Bursaries: Employees	-	-	-	-	-	-	-	-	-	
Catering: Departmental activities	-	8	289	161	105	105	169	175	184	61.0
Communication (G&S)	-	-	-	-	-	-	-	-	-	
Computer services	-	-	-	-	-	-	-	-	-	
Consultants and professional services: Business and advisory services	1 110	843	-	-	-	-	-	-	-	
Infrastructure and planning	-	-	-	-	-	-	-	-	-	
Laboratory services	-	-	-	-	-	-	-	-	-	
Scientific and technological services	-	-	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	-	-	
Contractors	-	-	-	-	-	-	-	-	-	
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	1	-	6	12	12	12	7	7	9	(41.7)
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas inventory interface	-	-	-	-	-	-	-	-	-	
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	
Consumable supplies	-	-	-	-	-	-	-	-	-	
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	
Operating leases	-	-	-	-	-	-	-	-	-	
Property payments	-	-	-	-	-	-	-	-	-	
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	
Travel and subsistence	52	62	129	240	241	245	141	146	159	(42.4)
Training and development	-	551	1 591	1 155	1 153	1 153	1 256	1 316	1 377	8.9
Operating payments	74	96	128	-	36	36	-	-	-	(100.0)
Venues and facilities	-	-	26	4	4	4	15	16	17	275.0
Rental and hiring	-	-	-	-	-	-	-	-	-	
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	947	69	433	-	749	749	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	
Municipal bank accounts	-	-	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	947	69	433	-	749	749	-	-	-	(100.0)
Social benefits	947	69	433	-	749	749	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	-	-	
Transport equipment	-	-	-	-	-	-	-	-	-	
Other machinery and equipment	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total economic classification	24 644	25 369	26 028	25 648	27 213	27 216	28 284	29 615	30 987	3.9

Table B.2D: Details of payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Current payments	80 781	79 013	72 120	93 196	88 514	88 216	101 219	110 210	110 774	14.7
Compensation of employees	73 195	67 454	63 329	74 400	70 922	70 922	83 006	91 139	98 637	17.0
Salaries and wages	65 500	59 870	56 624	64 431	63 099	63 099	73 893	81 207	87 742	17.1
Social contributions	7 695	7 584	6 705	9 969	7 823	7 823	9 113	9 932	10 895	16.5
Goods and services	7 586	11 559	8 791	18 796	17 592	17 294	18 213	19 071	12 137	5.3
Administrative fees	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	
Minor assets	-	-	-	-	-	-	-	-	-	
Audit cost: External	5 624	7 972	5 856	13 877	12 452	12 452	12 444	13 030	6 833	(0.1)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	
Catering: Departmental activities	6	12	56	99	135	141	104	108	115	(26.2)
Communication (G&S)	-	-	-	-	-	-	-	-	-	
Computer services	1 047	824	926	1 200	1 300	985	1 113	1 166	1 220	13.0
Consultants and professional services: Business and advisory services	215	1 358	678	-	171	171	1 000	1 047	1 096	484.8
Infrastructure and planning	-	-	-	-	-	-	-	-	-	
Laboratory services	-	-	-	-	-	-	-	-	-	
Scientific and technological services	-	-	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	-	-	
Contractors	-	-	-	-	-	-	-	-	-	
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	3	2	3	26	22	22	5	4	8	(77.3)
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas inventory interface	-	-	-	-	-	-	-	-	-	
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	
Consumable supplies	-	-	-	-	-	-	-	-	-	
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	
Operating leases	-	-	-	-	-	-	-	-	-	
Property payments	-	-	-	-	-	-	-	-	-	
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	
Travel and subsistence	51	103	325	668	832	837	713	747	591	(14.8)
Training and development	640	1 225	834	2 759	2 480	2 480	2 788	2 920	2 221	12.4
Operating payments	-	63	109	124	187	187	-	-	-	(100.0)
Venues and facilities	-	-	4	43	13	19	46	49	53	142.1
Rental and hiring	-	-	-	-	-	-	-	-	-	
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	838	1 426	391	-	160	160	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	
Municipal bank accounts	-	-	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	838	1 426	391	-	160	160	-	-	-	(100.0)
Social benefits	838	1 426	391	-	160	160	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	-	-	
Transport equipment	-	-	-	-	-	-	-	-	-	
Other machinery and equipment	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	657	-	-	-	-	-	-	
Total economic classification	81 619	80 439	73 168	93 196	88 674	88 376	101 219	110 210	110 774	14.5

Table B.2E: Details of payments and estimates by economic classification: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2023/24
	2020/21	2021/22	2022/23	2023/24			2024/25	2025/26	2026/27	
Current payments	44 313	46 747	48 918	57 791	50 840	51 159	63 738	68 119	65 401	24.6
Compensation of employees	43 967	45 746	47 016	50 287	49 018	49 018	56 274	60 603	63 391	14.8
Salaries and wages	38 854	40 990	42 263	44 386	43 704	43 704	50 018	53 882	56 361	14.4
Social contributions	5 113	4 756	4 753	5 901	5 314	5 314	6 256	6 721	7 030	17.7
Goods and services	346	1 001	1 902	7 504	1 822	2 141	7 464	7 516	2 010	248.6
Administrative fees	-	-	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	-	-	
Minor assets	-	-	-	-	-	-	-	-	-	
Audit cost: External	-	-	-	-	-	-	-	-	-	
Bursaries: Employees	-	-	-	-	-	-	-	-	-	
Catering: Departmental activities	4	-	176	173	139	230	151	157	165	(34.3)
Communication (G&S)	-	-	-	-	-	-	-	-	-	
Computer services	-	-	-	-	-	-	-	-	-	
Consultants and professional services: Business and advisory services	-	-	-	5 364	-	-	5 604	5 622	-	
Infrastructure and planning	-	-	-	-	-	-	-	-	-	
Laboratory services	-	-	-	-	-	-	-	-	-	
Scientific and technological services	-	-	-	-	-	-	-	-	-	
Legal services	-	-	-	-	-	-	-	-	-	
Contractors	-	-	-	-	-	-	-	-	-	
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-	
Entertainment	3	-	6	18	4	5	8	8	12	60.0
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-	
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	
Inventory: Medicine	-	-	-	-	-	-	-	-	-	
Medsas inventory interface	-	-	-	-	-	-	-	-	-	
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	
Consumable supplies	-	-	-	-	-	-	-	-	-	
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	
Operating leases	-	-	-	-	-	-	-	-	-	
Property payments	-	-	-	-	-	-	-	-	-	
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	
Travel and subsistence	98	560	1 552	1 889	1 510	1 705	1 698	1 725	1 828	(0.4)
Training and development	-	-	-	-	-	-	-	-	-	
Operating payments	241	441	148	-	151	184	-	-	-	(100.0)
Venues and facilities	-	-	20	60	18	17	3	4	5	(82.4)
Rental and hiring	-	-	-	-	-	-	-	-	-	
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies	1 614	889	1 363	-	94	134	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Provinces	-	-	-	-	-	-	-	-	-	
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	
Municipalities	-	-	-	-	-	-	-	-	-	
Municipal bank accounts	-	-	-	-	-	-	-	-	-	
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Social security funds	-	-	-	-	-	-	-	-	-	
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Public corporations	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	
Private enterprises	-	-	-	-	-	-	-	-	-	
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	1 614	889	1 363	-	94	134	-	-	-	(100.0)
Social benefits	1 614	889	1 363	-	94	134	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Buildings	-	-	-	-	-	-	-	-	-	
Other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	-	-	
Transport equipment	-	-	-	-	-	-	-	-	-	
Other machinery and equipment	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total economic classification	45 927	47 636	50 281	57 791	50 934	51 293	63 738	68 119	65 401	24.3