

Department of Free State Provincial Treasury

To be appropriated by Vote in 2024/25	R 367 937 000
Responsible Member of Executive Council	MEC for Finance
Administrating Department	Department of Provincial Treasury
Accounting Officer	Head: Department: of Free State Treasury

1. Overview

Provincial Treasury derives its mandate, core functions and responsibilities from the Public Finance Management Act, (Act 1 of 1999), as amended and Municipal Finance Management Act (Act 56 of 2003).

1.1 Vision

An innovative and resilient partner in prudent fiscal management, socio-economic growth and service delivery.

1.2 Mission

To promote Socio-economic inclusiveness for shared growth through

- Innovative fiscal management,
- Sustainable resource management and
- Good governance

Values

Accountability, Assertiveness, Collaboration, Professionalism, and Integrity

Core function and responsibilities

The core functions, powers and responsibilities of the Provincial Treasury are outlined in Section 18 of the Public Finance Management Act (PFMA, Act No. 1 of 1999) and Section 5 of the Municipal Finance Management Act (MFMA, Act No. 56 of 2003). These can be summarised as follows:

- Preparing the provincial budget and exercising control over the implementation thereof.
- Promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and entities.
- Enforcing the PFMA and national and provincial norms and standards as well as monitoring and assessing the implementation thereof in provincial departments and entities.
- Assisting provincial departments and entities in building their capacity for efficient, effective, and transparent financial management.
- Preparing consolidated financial statements.
- Controlling the Provincial Revenue Fund and establishing appropriate and effective cash management and banking arrangements for the Provincial Revenue Fund.
- Monitoring and enforcing compliance of municipalities and municipal entities with the MFMA; and
- Monitoring the preparation of municipal budgets and the outcome thereof.

Main services

Provincial Treasury's main services in executing its mandate include:

- Providing professional advice and support on provincial economic analysis and fiscal policy;
- Management of the annual budget process and the implementation of provincial budgets;
- Providing policy direction, monitoring, and support to ensure effective and efficient supply chain management and asset management practices;
- Providing access to and maintaining transversal financial management systems
- Promoting accountability and compliance with financial norms and standards to improve the quality and integrity of financial accounting and reporting of provincial departments and public entities.
- Providing guidance to improve financial governance and management at local government level; and
- Providing guidance on municipal revenue and debt management as well as asset and liability management and reporting

Acts, rules and regulations

The department considers the following acts, rules, and regulations in the execution of its responsibilities:

- Constitution Act No. 108 of 1996
- Public Finance Management Act No. 1 of 1999 (as amended)
- Treasury Regulations, May 2005
- Annual Division of Revenue Act
- Municipal Finance Management Act number 56 of 2003
- Municipal Supply Chain Regulations of 2005
- Municipal Investment Regulations of 2005
- Municipal PPP Regulations of 2005
- Preferential Procurement Policy Act No. 5 of 2000
- SCM Regulations of 2004
- Borrowing Powers of Provincial Government Act
- Provincial Tax Act
- Employment Equity Act of 1998
- Public Service Act of 1994
- Public Service Regulations, 2016
- Public Service Coordinating Bargaining Council Collective Agreement
- SITA Act of 1999
- SITA Regulations of 1999
- Archives act of 1962
- Protection of Information Act, Act 84 of 1982
- Access to Information Act of 1998 (as amended)
- Minimum Information Security Standard (MISS)
- Promotion of Administrative Justice (PAJA) Act 3 of 2000
- Labour Relations Act 66 of 1995

Activities and events relevant to budget decisions

The budget decisions are affected by external events such as, women's day, youth day, Heritage Day celebrations, employment of additional contract workers and claims from other departments for shared events.

Furthermore, during the tabling of 2021/22 financial year medium term budget the province and department were cut on the annual appropriation to accommodate for ongoing Covid-19 pandemic needs at national level as well as provincial priorities identified in respect of bursaries (Department of Education), ENGO's (Department of Social Development) and land reform projects (Department of Public Works and Infrastructure). This had a severe impact on the current operations of the department as targets have to be reviewed in line with the resources available.

Aligning departmental budgets to achieve government's prescribed outcomes

The Provincial Treasury contributes to Priority 1: A capable, ethical and developmental state of the Medium-Term Strategic Framework. Outputs relating to these outcomes are incorporated into the 2024- 2025 draft Annual Performance plan.

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

As the custodian of public financial management in the province, the Department continued to execute its mandate of monitoring and oversight to improve governance and compliance to regulatory frameworks at both provincial and local government level.

Over the past few years, the province witnessed the impact of COVID-19 and the resultant economic slowdown, high unemployment rate, persistent poverty, and the escalation in the cost of living. The economic performance of the Free State Province is directly and indirectly affected by global and national developments and the spillover effects of the emergent global developments. Geopolitical tensions, higher-than-expected global inflation, tightening financial conditions and exchange rate volatility severely constrain our economic growth. Despite all these challenges, the provincial economy recovered from a contraction of -6.2 percent in 2020 to a 3.5 percent growth rate in 2021. The lingering effects of the Russia-Ukraine war will further expand the economy by 1.1 percent and 0.1 percent in 2022 and 2023 respectively. Furthermore, the provincial economy is projected to expand by 0.8 percent and 2.2 percent in 2024 and 2025 respectively. This cautious economic recovery, amongst others, requires the province to be careful in managing the provincial resources.

Provincial own generated revenue plays a vital role in supplementing national transfers and funding key priorities. The department worked with revenue generating departments and entities in pursuit of optimising own revenue. The Provincial Own Revenue was monitored and reported on regularly. As at the end of December 2023, the province had collected R1.023 billion which is 79.6 percent of the revenue target of R1.285 billion. Provincial Treasury had collected R136.361 million which already exceeds its revenue target of R36.072 million. The over collection is attributed to more interest generated from the intensified investments by the department as from the beginning of the 2023/24 financial year.

Progress with infrastructure spending and projects as well as spending on conditional grants was monitored on a regular basis and conditional grant and infrastructure review sessions were held to discuss progress with departments and entities.

The department continued to closely monitor expenditure, with an emphasis on managing the provincial wage bill. The Free State composition of expenditure is skewed more towards compensation of employees. Although, there are signs of containing compensation of employees spending, the overall composition remains extremely unbalanced and may overcrowd the budget.

Payment of suppliers within 30 days remains a major concern given the role that government procurement plays in the empowerment of SMMEs. A combination of factors has been reported to contribute to the challenge of paying suppliers within 30 days. These include difficulties with the Central Supplier Database, the tax status of suppliers and service providers, disputed invoices, and inadequate funding. The Department implemented a grievance procedure to assist service providers and continuously monitor and report progress with the payment of invoices.

As part of the Provincial Treasury's oversight role, the following interventions were undertaken to address this concern and to improve on departments paying suppliers:

- Departments were required to report to the Provincial Treasury on their performance regarding payment of suppliers monthly and this report was submitted to National Treasury who later presented it to the Forum of South Africa Heads of Department (FOSAD).
- On a monthly basis the Provincial Treasury engaged with departments and entities before submitting exception reports to National Treasury on payment of suppliers in 30 days.
- Departments were required to develop and implement internal control processes to ensure compliance with the requirements pertaining to the payment of suppliers within 30 days.

Provincial Treasury continued its support and oversight to departments and entities to improve governance and compliance. In an effort to enhance the quality of financial statements, interim and draft financial statements of departments and entities were assessed and detailed reports and guidance on rectifications that needed to be done were provided to accounting officers. Work files were also assessed to determine completeness in terms of the minimum requirements checklist.

In ensuring that the public and private sector stakeholders are vigilant and have improved fraud prevention and response strategies, Provincial Treasury continued to educate and alert the officials and stakeholders on developments in fraud detection and prevention. The Department facilitated the Africa Anti-Fraud Awareness Session.

Risk Management and Internal Audit KPI assessments regarding provincial Risk Management Units, Risk Management Committees, Fraud and Ethics Risk Assessment and provincial Internal Audit Activities and Audit Committees were conducted. The Department further held the Planning, Performance, Monitoring and Evaluation session for Internal Auditors and Chief Audit Executives.

The department's monitoring of and support to municipalities included the assessment of draft and final budgets on credibility, funding and compliance with the Municipal Budget and Reporting Regulations.

Provincial Treasury provided support to municipalities on supply chain management processes. This included training and support to Municipal Public Accounts Committee (MPAC) members to improve their governance roles, training bid committee members, assessing supply chain related policies, reviewing procurement plans etc.

To assist municipalities to improve their audit outcomes, the department reviewed and monitored the implementation of audit action plans, attended audit steering committee meetings, and provided guidance on the GRAP reporting framework.

The department assessed the risk management and internal audit functions in municipalities in terms of functionality and capacity and provided training and support to ensure the effective functioning of these governance structures.

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

The key focus for Provincial Treasury will be ensuring sustainable and accountable fiscal governance in provincial departments, entities and municipalities.

The department will continue to focus on improving cash coverage, reducing accruals and payables, irregular, unauthorised and fruitless and wasteful expenditure, improving the quality of financial statements and strengthening governance structures.

The province continues to operate in a tight fiscal space and Provincial Treasury is challenged to develop a fiscal policy framework that will contribute to inclusive economic growth whilst ensuring delivery on priorities of government. The provincial own generated revenue represents a small share of the provincial fiscal envelope, but it plays a vital role in supplementing national transfers. Provincial own revenue is generated mainly by two items; motor vehicle licenses and sales of goods and services, which come from services rendered at hospitals (patient fees). The concentration of the sources of revenue in the province poses a serious risk to fiscal sustainability. The department will continue to support departments with revenue collection and efforts to diversify revenue streams for the province.

Provincial Treasury will continue with its efforts to ensure that allocated funds are spent efficiently and effectively. In-year monitoring and reporting will continue, with a focus on budgeting and spending on non-core items.

The Department will continue to provide comprehensive socio-economic information for the province to serve as an analytical framework to inform provincial fiscal policy development and allow for more informed alignment of budget proposals with the prevailing provincial growth and development strategy and government priorities. This includes the publication of the Provincial Economic Review and Outlook (PERO), the District Economic Review and Outlook (DERO), the Medium-Term Budget Policy Statement (MTBPS) and quarterly labour market reviews.

Compensation of employees currently accounts for 62.8 percent of the provincial budget, and it is projected to further increase over the MTEF period. The unsustainably high levels of the public sector wage bill will have to be managed downwards to unlock funding for other priorities as well as derive efficiency on compensation of employees' budgets. Provincial Treasury will thoroughly review the composition of compensation of employee's budget and put measures in place to reduce growth of the provincial wage bill.

The department will pay special attention to improving infrastructure delivery in a cost-effective manner in collaboration with key role-players. Expenditure on infrastructure and conditional grants will be monitored rigorously and departments will be regularly engaged in this regard.

Compliance with supply chain management prescripts is key to ensuring accountable fiscal governance. Provincial Treasury will continue to monitor and assess departments on compliance with key performance indicators for supply chain management and provide guidance and assistance to improve supply chain management practices in departments and entities.

Late payment of suppliers continues to seriously undermine the sustainability of Small Medium and Micro Enterprises and the department will regular monitor and report on the payment of suppliers within 30 days. The department will engage with departments and entities on reports on payment of suppliers and monitor the development and implementation of internal control processes to ensure compliance with payment requirements.

To support departments and entities to improve the quality of their financial statements, Provincial Treasury will continue with the assessment of interim and draft annual financial statements and providing guidance and assistance to departments and entities on accounting matters. The department will furthermore assess remedial audit action plans and monitor progress with the implementation thereof.

The department will continue to monitor compliance to and effective implementation of the Public Sector Risk Management Framework and the Public Sector Internal Audit Framework. Training and support will also be provided regarding risk management and internal audit.

In terms of Section 5(4) of the MFMA, 2003 (Act No. 56 of 2003) the Provincial Treasury must, amongst other, monitor compliance with the Act by municipalities and municipal entities, the preparation of their budgets and the monthly outcome thereof, as well as the submission of reports as required by the Act. It may further assist municipalities in the preparation of their budgets, and it may exercise any powers and must perform any duties delegated to it by the National Treasury in terms of the Act and may take appropriate steps if a municipality or municipal entity in the province commits a breach of the Act. Currently the Department is responsible for 22-delegated municipalities.

To assist municipalities to improve their budgets, the department will conduct training sessions, evaluate draft municipal budgets and provide feedback and conduct both technical and political municipal budget bilateral meetings. Expenditure will be monitored and reported regularly.

The department will assist municipalities to manage their cash position by assisting them to improve the functionality and effectiveness of revenue committees, improve cost reflective tariffs through partnerships with Eskom, water boards and NERSA and facilitating the conclusion of recovery plans for defaulting municipalities and monitoring the payment of debts.

The department will continue to assist municipalities with the interpretation and implementation of GRAP standards and will monitor the submission of annual financial statements to the Auditor General.

Municipalities will be supported on supply chain management compliance through amongst other training, assessment of policies and reviewing supply chain management reports and registers.

To improve the functioning and effectiveness of governance structures, Internal Audit and Risk Management functions of municipalities will be assessed and training and support provided.

4. Reprioritisation

Reprioritised baseline funding for the 2023-24 financial year concludes that approximately 76 percent of the required is for compensation of employees. The main reprioritization within compensation of employees' budget was to cover the shortfall of the cost-of-living adjustments which were not fully catered for in the allocation. Due to non-filling of vacancies funds were reprioritized to goods and services mainly for the top-up of the shortfall on the transversal systems budget (decreased with a negative effect during the 2020/21 financial year budget when departments had to compensate for Covid-19 needs) as well as for computer equipment which had to be replaced because of unplanned breakdowns.

5. Procurement

The procurement plan for the forthcoming financial year exceeds the current allocations for planned major procurements which is mainly replacement of computer equipment and finance lease contract renewals. Within goods and services the department is planning according to allocation except for the transversal systems which is having a shortfall due to the negative impact of Covid-19, which could not be recovered due to the high amount required.

6. Receipts and financing

6.1 Summary of receipts

Table 4.1: Summary of 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	225 119	281 551	300 609	282 265	282 265	282 265	295 800	307 751	321 959	4.8%
Conditional grants										
Earmarked funds	262 052	31 400	8 759	46 808	46 808	46 808	49 358	49 932	50 532	5.4%
Operation clean audit				26 560	26 560	26 560	26 560	26 560	26 560	0.0%
Municipal Support Programme	2 540	9 000	6 000	8 000	8 000	8 000	10 000	10 000	10 000	25.0%
Transversal Contracts	15 498									
Covid-19 Response	238 985	10 000								
Provincial Support Programme	3 500	1 200								
Infrastructure Development Improvement		5 000	524	5 466	5 466	5 466	5 711	5 967	6 235	4.5%
Municipal Finance Recovery Services	1 529	6 200	2 235	6 782	6 782	6 782	7 087	7 405	7 737	4.5%
Departmental receipts	52 144	22 292	22 779	22 779	22 779	22 779	22 779	22 779	22 779	0.0%
Total receipts	539 315	335 243	332 147	351 852	351 852	351 852	367 937	380 462	395 270	4.6%

Table 4.2 : Summary of departmental receipts 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	142	140	145	140	140	140	140	140	140	
Transfers received										
Fines, penalties and forfeits										
Interest, dividends and rent on land	36 438	27 315	74 353	20 000	100 000	136 072	30 000	30 000	30 000	(78.0)
Sales of capital assets										
Transactions in financial assets and liabilities	58	127	341	149	149	149	149	149	149	
Total departmental receipts	36 638	27 582	74 839	20 289	100 289	136 361	30 289	30 289	30 289	(77.8)

6.2 Departmental receipts collection

The Free State Provincial Treasury is the custodian for investments in the province and generates income by means of investing allocated funding available in the revenue fund. Due to improved spending of the provincial departments in the last few years the interest generated decreased, but with the implementation of cost containment measures and closely monitoring of the spending within departments the interest to be generated was increased again. In the past financial year and the current financial year, the generation of interest performed well above expected with longer periods for investments and better investment research and implementation.

6.3 Donor funding

Not applicable

7. Payment summary

7.1 Key assumption

Approximately 76 percent of the Free State Provincial Treasury budget is allocated towards the payment of compensation of employees.

Funding had to be reprioritized within the department and delays with the filling of vacancies had to be implemented to curb the implementation of the cost-of-living adjustments within the department. This will remain over the MTEF period as the allocated funding will not be sufficient to accommodate the higher cost of living increments annually.

7.2 Programme summary

Table 4.3 : Summary of payments and estimates by programme: Free State Provincial Treasury

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	98 556	100 768	135 379	118 879	115 434	115 434	128 262	130 925	136 744	11.1
2. Sustainable Resource Management	45 334	46 414	50 567	57 816	58 290	58 290	62 238	64 349	67 308	6.8
3. Asset And Liabilities Management	317 682	68 024	73 041	64 478	78 435	78 435	69 095	71 612	75 564	(11.9)
4. Financial Governance	28 026	25 683	25 760	30 011	28 963	28 963	32 920	34 193	34 251	13.7
5. Municipal Finance Management	38 516	39 246	47 400	80 668	66 420	66 420	75 422	79 383	81 403	13.6
Total payments and estimates	528 114	280 135	332 147	351 852	347 542	347 542	367 937	380 462	395 270	5.9

Table 4.4 : Summary of provincial payments and estimates by economic classification: Free State Provincial Treasury

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	521 871	271 469	321 609	348 596	334 347	333 808	363 283	376 968	391 740	8.8
Compensation of employees	222 111	225 808	230 940	255 385	245 585	245 585	278 783	293 009	305 327	13.5
Goods and services	299 760	45 661	90 669	93 211	88 762	88 223	84 500	83 959	86 413	(4.2)
Interest and rent on land										
Transfers and subsidies to:	3 139	4 289	6 790	385	8 748	8 843	41	430	450	(99.5)
Provinces and municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions										
Households	599	789	790	385	748	843	41	430	450	(95.1)
Payments for capital assets	3 087	4 323	3 696	2 871	4 447	4 886	4 613	3 064	3 080	(5.6)
Buildings and other fixed structures										
Machinery and equipment	3 087	4 323	3 696	2 871	4 447	4 886	4 613	3 064	3 080	(5.6)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	17	54	52			5				(100.0)
Total economic classification	528 114	280 135	332 147	351 852	347 542	347 542	367 937	380 462	395 270	5.9

The budget increase in 2024 financial year is due to allocation received for carry through of cost-of-living adjustment. Funds are reprioritised from other economic classification to compensation of employees to defray the budget pressure in 2024/24 financial year.

7.1 Infrastructure payments

Not applicable

7.2 Conditional Grants

Not applicable

7.3 Payment for Priorities

Priorities that are funded by the province or department, this includes priorities funded through earmarked and equitable share funding.

Table 4.5: Earmarked funding: Provincial Treasury

Project description	Outcome			Main appropriation	Adjusted Appropriation	Revised Estimates	Medium-term estimates			% change from 2023/24
R thousand	2020/21	2021/22	2022/23	2022/23			2023/24	2024/25	2025/26	
Programme 2			524	5 466	5 466	5 466	5 711	5 967	6 235	4.5%
Infrastructure Development Improvement			524	5 466	5 466	5 466	5 711	5 967	6 235	4.5%
Programme 3	251 345	1 483								
Transversal commitment	12 360									
Supply Chain Management Compliance										
COVID - 19 response	238 985	1 483								
Programme 4	3 138	3 138								
SITA (software for internal audit)										
Financial intervention measures	3 138	3 138								
Programme 5	2 540	3 500	8 235	41 342	41 342	41 342	43 647	43 965	44 297	5.6%
Municipal Finance Recovery Services	1 529	1 872	2 235	6 782	6 782	6 782	7 087	7 405	7 737	4.5%
Operation Clean Audit				26 560	26 560	26 560	26 560	26 560	26 560	
Municipal Support Programme	2 540	3 500	6 000	8 000	8 000	8 000	10 000	10 000	10 000	25.0%
	257 023	8 121	8 759	46 808	46 808	46 808	49 358	49 932	50 532	5.4%

7.4 Departmental Public-Private Partnership (PPP) projects

Not applicable

7.5 Transfers

7.5.1 Transfers to public entities

Not applicable

7.5.2 Transfers to other entities

Not applicable

7.5.3 Transfers to local government

Table 4.7 provides for transfers to municipalities by transfer type and category (A, B and C).

Table 4.6 : Summary of departmental transfers to local government by category

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2022/23
R thousand	2020/21	2021/22	2022/23		2023/24		2024/25	2025/26	2026/27	
Category A										
Category B	2 540	3 500	6 000		8 000	8 000				
Category C										
Unallocated										
Total departmental transfers	2 540	3 500	6 000		8 000	8 000				

8. Programme description

Programme 1: Administration

The role of this programme is to provide leadership and strategic management in accordance with legislation, regulations, and policies as well as to ensure there are appropriate support service to all other programmes. The programme consists of five operational sub-programmes: Office of the MEC, Office of the HOD, Corporate Services, Financial Management (Includes the office of the CFO) and Internal Audit (Departmental).

Description and outputs

- To provide support to MEC / HOD
- To facilitate towards a skilled, competent and responsive workforce for the Department
- To ensure that allocated funds are planned, managed and spent effectively
- To procure and maintain quality goods and services
- To ensure compliance with practices, norms and standards, independent assessment of the adequacy and effectiveness of internal controls and risk management
- To promote effective corporate communication
- To promote sound stakeholder relations

Table 4.7 : Summary of payments and estimates by sub-programme: Programme 1: 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 Of The Mec	7 411	6 972	7 955	9 245	9 960	9 960	10 822	10 445	10 924	8.7
2. Management Services	13 601	4 228	4 683	6 915	6 631	6 631	8 148	7 761	8 119	22.9
3. Corporate Services	33 391	42 140	46 222	48 569	46 083	46 083	50 023	53 283	55 227	8.5
4. Financial Management (Office Of The Cfo)	38 815	41 988	72 126	47 684	46 797	46 797	51 966	52 518	54 935	11.0
5. Internal Audit (Departmental)	5 338	5 440	4 393	6 466	5 963	5 963	7 303	6 918	7 539	22.5
Total payments and estimates	98 556	100 768	135 379	118 879	115 434	115 434	128 262	130 925	136 744	11.1

Table 4.8 : Summary of payments and estimates by economic classification: Programme 1: 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	95 301	97 415	132 574	115 743	111 799	111 460	124 431	127 744	133 416	11.6
Compensation of employees	78 001	79 697	81 654	91 405	86 450	86 450	99 392	103 243	107 792	15.0
Goods and services	17 300	17 718	50 920	24 338	25 349	25 010	25 039	24 501	25 624	0.1
Interest and rent on land										
Transfers and subsidies to:	431	329	472	385	496	496	41	430	450	(91.7)
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions										
Households	431	329	472	385	496	496	41	430	450	(91.7)
Payments for capital assets	2 807	3 024	2 283	2 751	3 139	3 473	3 790	2 751	2 878	9.1
Buildings and other fixed structures										
Machinery and equipment	2 807	3 024	2 283	2 751	3 139	3 473	3 790	2 751	2 878	9.1
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	17		50			5				(100.0)
Total economic classification	98 556	100 768	135 379	118 879	115 434	115 434	128 262	130 925	136 744	11.1

The spending within programme one is mainly service delivery to the department as a support function to the Provincial Treasury department. Functions are furthermore centralized within this programme for example the audit fees, resettlement cost, training and development of departmental officials, bursary payments, departmental IT expenses like software licenses, internet payments, telephone expenditure as well as finance leases including cellular, USB and photocopy machine leases. Programme one is also responsible for the payment of interns and learners, government vehicle costs and advertisement cost for recruitment. The budget increase is mainly on compensation of employees to defray budget pressure on cost of living adjustment.

Programme 2: Sustainable Resource Management

The role of this programme is to provide professional advice and support on provincial economic analysis, fiscal policy, and the management of the annual budget process and the implementation of provincial budgets. The programme consists of six operational sub-programmes: Programme Support, Economic Analysis, Fiscal Policy, Budget Management, Public Finance and Compensation Directorate.

Description and outputs

- Conduct research and provide economic information in pursuit of inclusive growth and development
- Optimize provincial own revenue in order to fund key priorities
- Monitor and assess the implementation of the fiscal policy and budget framework
- Promote effective and efficient infrastructure delivery
- Ensure sustainable and effective cash management practices and efficient management of the Provincial Revenue Fund

Table 4.9 : Summary of payments and estimates by sub-programme: Programme 2: 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	1 753	1 908	3 586	2 070	2 212	2 212	2 260	2 500	2 615	2.2
2. Economic Analysis	5 957	6 316	6 342	9 799	8 469	8 469	9 421	10 081	10 543	11.2
3. Fiscal Policy	8 294	8 687	8 411	8 753	8 757	8 736	9 959	10 711	11 204	14.0
4. Budget Management	13 371	13 411	14 000	14 029	14 265	14 265	14 748	15 222	15 922	3.4
5. Public Finance	14 892	14 950	16 988	21 855	23 267	23 287	24 388	24 313	25 431	4.7
6. Compensation Directorate	1 067	1 142	1 240	1 310	1 320	1 321	1 462	1 522	1 593	10.7
Total payments and estimates	45 334	46 414	50 567	57 816	58 290	58 290	62 238	64 349	67 308	6.8

Table 4.10 : Summary of payments and estimates by economic classification: Programme 2: 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	45 264	45 873	50 006	57 816	57 775	57 760	62 238	64 349	67 308	7.8
Compensation of employees	43 683	45 066	46 735	52 433	52 875	52 875	57 665	59 841	62 801	9.1
Goods and services	1 581	807	3 271	5 383	4 900	4 885	4 573	4 508	4 507	(6.4)
Interest and rent on land										
Transfers and subsidies to:	23	96								
Provinces and municipalities										
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions										
Households		23	96							
Payments for capital assets	70	506	465		515	530				(100.0)
Buildings and other fixed structures										
Machinery and equipment	70	506	465		515	530				(100.0)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	12									
Total economic classification	45 334	46 414	50 567	57 816	58 290	58 290	62 238	64 349	67 308	6.8

The expenditure within this programme is mainly relating to compensation of employees as well as the travelling cost of officials. The largest spending on goods and services is for the annual Research Colloquium held by the programme for the province as well as the printing of the relevant budget related books.

Programme 3: Asset and Liability Management

The role of this programme is to provide policy direction, facilitate the effective and efficient management of assets, liabilities and financial management systems and procure transversal and cross-cutting goods and services. The programme consists out of three sub-programmes: Programme Support, Asset Management, Supporting and Interlinked Financial Systems.

Description and outputs

- Strengthen supply chain management in the province through capacity building and oversight
- Strengthen asset management in the province through capacity building and oversight
- Support and capacitate transversal financial management systems users

Table 4.11 : Summary of payments and estimates by sub-programme: Programme 3: 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	240 600	3 285	5 322	2 158	5 267	5 252	2 150	2 367	2 475	(59.1)
2. Asset Management	21 552	8 906	9 176	11 233	10 767	10 782	12 855	15 251	15 961	19.2
3. Supporting And Interlinked Financial Systems	55 530	55 833	58 543	51 087	62 401	62 401	54 090	53 994	57 128	(13.3)
Total payments and estimates	317 682	68 024	73 041	64 478	78 435	78 435	69 095	71 612	75 564	(11.9)

Table 4.12 : Summary of payments and estimates by economic classification: Programme 3: 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	317 565	67 759	72 587	64 478	78 182	78 125	68 822	71 469	75 494	(11.9)
Compensation of employees	40 871	41 606	42 902	45 251	44 946	44 946	49 241	52 433	55 049	9.6
Goods and services	276 694	26 153	29 685	19 227	33 236	33 179	19 581	19 036	20 445	(41.0)
Interest and rent on land										
Transfers and subsidies to:	104	84	30		20	20				(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	104	84	30		20	20				(100.0)
Payments for capital assets	13	181	424		233	290	273	143	70	(5.9)
Buildings and other fixed structures										
Machinery and equipment	13	181	424		233	290	273	143	70	(5.9)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	317 682	68 024	73 041	64 478	78 435	78 435	69 095	71 612	75 564	(11.9)

The programme is mainly responsible for asset management and transversal systems for the province. The largest expenditure within the programme is related to the SITA accounts for all financial systems utilized by all departments within the province (BAS, PERSAL and LOGIS). Minor expenditure is relating travel and subsistence cost.

Programme 4: Financial Governance

The role of this programme is to promote accountability through substantive reflection of financial activities of the province as well as compliance with financial norms and standards. The programme consists of three sub-programmes: Programme Support, Accounting Services and Provincial Risk Management and Internal Audit (Provincial)

Description and outputs

- Promote and enforce sound accounting practices and reporting through capacity building and monitoring
- Promote and enforce risk management and internal audit practices through capacity building and monitoring

Table 4.13 : Summary of payments and estimates by sub-programme: Programme 4: 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. Program Support	2 600	3 030	3 502	2 998	3 040	3 040	3 267	3 505	3 505	7.5
2. Accounting Services	18 397	15 860	15 183	16 913	16 377	16 377	19 034	18 987	19 010	16.2
3. Risk Management And Internal Audit Provincial	7 029	6 793	7 075	10 100	9 546	9 546	10 619	11 701	11 736	11.2
Total payments and estimates	28 026	25 683	25 760	30 011	28 963	28 963	32 920	34 193	34 251	13.7

Table 4.14 : Summary of payments and estimates by economic classification: Programme 4: 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	27 966	25 248	25 479	29 941	28 762	28 762	32 680	34 123	34 159	13.6
Compensation of employees	24 452	24 913	23 591	26 571	25 417	25 417	29 284	30 900	32 600	15.2
Goods and services	3 514	335	1 888	3 370	3 345	3 345	3 396	3 223	1 559	1.5
Interest and rent on land										
Transfers and subsidies to:		111			106	106				(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		111			106	106				(100.0)
Payments for capital assets	60	282	279	70	95	95	240	70	92	152.6
Buildings and other fixed structures										
Machinery and equipment	60	282	279	70	95	95	240	70	92	152.6
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets		42	2							
Total economic classification	28 026	25 683	25 760	30 011	28 963	28 963	32 920	34 193	34 251	13.7

The main cost driver in this programme is compensation of employees as this programme provides assistance to all provincial departments and entities relating to all accounting, risk, and internal audit matters. Minor expenditure includes the printing of the consolidated financial statements as well as travel and subsistence.

Programme 5: Municipal Finance Management

The role of this programme is to promote and improve the state of financial governance and management at local government level. The programme consists of seven sub-programmes: Programme support, Municipal Budgets & IYM, Municipal Accounting & Asset Management, Municipal Revenue & Debt, Municipal Supply Chain Management, Municipal Risk and Internal Audit relating to Municipal Finance and Municipal Finance Recovery services & Reporting.

Description and outputs

- Monitor and support municipalities towards improved budget management
- Monitor and support municipalities towards improved audit outcomes
- Monitor and support municipalities to strengthen compliance with SCM prescripts
- Monitor and support municipalities to strengthen Internal Audit and Risk Management

Table 4.15 : Summary of payments and estimates by sub-programme: Programme 5: Municipal Finance 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. Program Support	5 899	7 315	10 380	36 459	24 564	25 364	28 089	28 906	30 246	10.7
2. Municipal Budgets & lym	6 907	7 054	7 207	7 558	7 443	7 438	8 174	8 773	8 481	9.9
3. Municipal Accounting & Assets	4 864	4 753	7 776	9 245	7 720	7 720	9 835	10 679	11 697	27.4
4. Municipal Revenue & Debt Management	5 759	5 624	6 273	6 520	5 771	5 771	6 801	7 492	7 244	17.8
5. Municipal Supply Chain Management	4 712	4 687	6 304	6 750	8 234	8 239	8 967	9 673	9 675	8.8
6. Municipal Risk Management & Internal Audit	3 979	4 272	5 727	5 814	6 186	6 186	6 469	6 815	6 359	4.6
7. Municipal Support Program & lgr										
8. Municipal Mfrs & Reporting	6 396	5 541	3 733	8 322	6 502	5 702	7 087	7 045	7 701	24.3
Total payments and estimates	38 516	39 246	47 400	80 668	66 420	66 420	75 422	79 383	81 403	13.6

Table 4.16 : Summary of payments and estimates by economic classification: Programme 5: Municipal Finance 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	35 775	35 174	40 963	80 618	57 629	57 701	75 112	79 283	81 363	30.2
Compensation of employees	35 104	34 526	36 058	39 725	35 897	35 897	43 201	46 592	47 085	20.3
Goods and services	671	648	4 905	40 893	21 932	21 804	31 911	32 691	34 278	46.4
Interest and rent on land										
Transfers and subsidies to:	2 604	3 742	6 192		8 126	8 221				(100.0)
Provinces and municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Departmental agencies and accounts										
Higher education institutions										
Foreign governments and international organisations										
Public corporations and private enterprises										
Non-profit institutions										
Households	64	242	192		126	221				(100.0)
Payments for capital assets	137	330	245	50	465	498	310	100	40	(37.8)
Buildings and other fixed structures										
Machinery and equipment	137	330	245	50	465	498	310	100	40	(37.8)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	38 516	39 246	47 400	80 668	66 420	66 420	75 422	79 383	81 403	13.6

A large portion of funding within this programme is relating earmarked allocations for the assistance with the following projects: Municipal clean audit project, Municipal Support programme and the Municipal Finance Revenue Services. Other cost drivers are compensation of employees and travel cost. In 2024/25 budget growth was due to the funding allocated for cost-of-living adjustment as well as once off reduction budget of earmarked funding during 2023/24 financial year.

8.2 Service delivery measures

Departmental goals

- An efficient, effective and development-oriented department.
- Support departments, municipalities and entities towards improving financial accountability and sustainability.
- Enhance processes, practices and systems towards efficiency gains, to eliminate waste and derive value for money.
- Improve the development and management life cycle of infrastructure and assets.

8.3 Other programme information

8.3.1 Personnel numbers and costs

Table 4.17 : Personnel numbers and costs by programme

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	199	199	199	197	197	197	197
2. Sustainable Resource Management	71	71	72	71	71	71	71
3. Asset And Liabilities Management	81	81	76	76	76	76	76
4. Financial Governance	37	37	37	37	37	37	37
5. Municipal Finance Management	57	57	54	54	54	54	54
Direct charges							
Total provincial personnel numbers	445	445	438	435	435	435	435
Total provincial personnel cost (R thousand)	222 111	225 808	230 940	245 585	278 783	293 009	305 327
Unit cost (R thousand)	499	507	527	565	641	674	702

1. Full-time equivalent

8.3.2 Personnel numbers and costs

Table 4.18 : Summary of departmental personnel numbers and costs by component

	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over 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	Costs growth rate	% Costs of Total
R thousands																			
Salary level																			
1 – 7	144	36 118	144	30 035	143	31 320	130	13	143	41 444	143	46 943	143	50 501	143	53 907		9,2%	17,3%
8 – 10	204	88 969	204	96 645	197	98 440	184	2	186	97 548	186	111 874	186	115 519	186	119 452		7,0%	39,4%
11 – 12	67	53 608	67	54 833	67	57 361	75	1	76	61 029	76	68 382	76	73 114	76	76 200		7,7%	24,9%
13 – 16	30	43 416	30	44 295	31	43 819	29	1	30	45 564	30	51 584	30	53 875	30	55 768		7,0%	18,4%
Other																			
Total	445	222 111	445	225 808	438	230 940	418	17	435	245 585	435	278 783	435	293 009	435	305 327		7,5%	100,0%
Programme																			
1. Administration	199	78 001	199	79 697	199	81 654	185	12	197	86 450	197	99 392	197	103 243	197	107 792		7,6%	35,3%
2. Sustainable Resource Management	71	43 683	71	45 066	72	46 735	69	2	71	52 875	71	57 665	71	59 841	71	62 801		5,9%	20,8%
3. Asset And Liabilities Management	81	40 871	81	41 606	76	42 902	76		76	44 946	76	49 241	76	52 433	76	55 049		7,0%	18,1%
4. Financial Governance	37	24 452	37	24 913	37	23 591	37		37	25 417	37	29 284	37	30 900	37	32 600		8,7%	10,5%
5. Municipal Finance Management	57	35 104	57	34 526	54	36 058	51	3	54	35 897	54	43 201	54	46 592	54	47 085		9,5%	15,4%
Direct charges																			
Total	445	222 111	445	225 808	438	230 940	418	17	435	245 585	435	278 783	435	293 009	435	305 327		7,5%	100,0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	443		424		414		414		414		414		414		414				
Public Service Act appointees still to be covered by Professional Nurses, Staff Nurses and Nursing Assistants																			
Legal Professionals	1		1		1		1		1		1		1		1				
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	12		20		20		20		20		20		20		20				
Total	456		445		435		435		435		435		435		435				

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

8.4 Training

Table 4.19 : Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
1. Administration	26	646	475	1 791	1 791	1 791	1 791	1 781	1 863	0.0
2. Sustainable Resource Management		3	31	50	50	50	50	50	52	0.0
3. Asset And Liabilities Management		32	15	107	107	107		20	21	(100.0)
4. Financial Governance		153	54	13	13	13	10	13	13	(23.1)
5. Municipal Finance Management	187	390	4 210	560	560	560	670	760	770	19.6
Total payments on training	213	1 224	4 785	2 521	2 521	2 521	2 521	2 624	2 719	0.0

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Number of staff	445	445	438	435	435	435	435	435	435	
Number of personnel trained	368	368	368	368	368	368	368	368	368	
of which										
Male	156	156	156	156	156	156	156	156	156	
Female	212	212	212	212	212	212	212	212	212	
Number of training opportunities	40	40	40	40	40	40	40	40	40	
of which										
Tertiary										
Workshops	2	2	2	2	2	2	2	2	2	
Seminars	19	19	19	19	19	19	19	19	19	
Other	19	19	19	19	19	19	19	19	19	
Number of bursaries offered	32	32	32	32	32	32	32	32	32	
Number of interns appointed	32	32	32	32	32	32	32	32	32	
Number of learnerships appointed										
Number of days spent on training	135	135	135	135	135	135	135	135	135	
Payments on training by programme										
1. Administration	26	646	475	1 791	1 791	1 791	1 791	1 781	1 863	
2. Sustainable Resource Management		3	31	50	50	50	50	50	52	
3. Asset And Liabilities Management		32	15	107	107	107		20	21	(100.0)
4. Financial Governance		153	54	13	13	13	10	13	13	(23.1)
5. Municipal Finance Management	187	390	4 210	560	560	560	670	760	770	19.6
Total payments on training	213	1 224	4 785	2 521	2 521	2 521	2 521	2 624	2 719	

8.4.1 Reconciliation of structural changes

Not applicable

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	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 asset	142	140	145	140	140	140	140	140	140	
Sale of goods and services produced by department (excluding capital assets)	142	140	145	140	140	140	140	140	140	
Sales by market establishments										
Administrative fees										
Other sales	142	140	145	140	140	140	140	140	140	
Of which										
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	36 438	27 315	74 353	20 000	100 000	136 072	30 000	30 000	30 000	(78.0)
Interest										
Dividends	36 438	27 315	74 353	20 000	100 000	136 072	30 000	30 000	30 000	(78.0)
Rent on land										
Sales of capital assets										
Land and sub-soil assets										
Other capital assets										
Transactions in financial assets and liabilities	58	127	341	149	149	149	149	149	149	
Total departmental receipts	36 638	27 582	74 839	20 289	100 289	136 361	30 289	30 289	30 289	(77.8)

Table B.2: Receipts: Sector specific “of which” items

Table B.2: Payments and estimates by economic classification: Free State Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	521 871	271 469	321 609	348 596	334 347	333 808	363 283	376 968	391 740	8.8
Compensation of employees	222 111	225 808	230 940	255 385	245 585	245 585	278 783	293 009	305 327	13.5
Salaries and wages	191 660	195 276	199 846	222 110	212 269	212 270	241 979	252 751	262 646	14.1
Social contributions	30 451	30 532	31 094	33 275	33 316	33 315	36 804	40 258	42 681	10.1
Goods and services	299 760	45 661	90 669	93 211	88 762	88 223	84 500	83 959	86 413	(4.2)
Administrative fees	141	129	300	434	687	711	437	441	465	(38.5)
Advertising	13 259	415	499	871	585	763	690	699	731	(9.6)
Minor assets	111	201	162	289	300	319	695	239	244	117.9
Audit cost: External	4 823	5 492	43 561	4 530	4 530	4 276	4 530	4 536	4 745	5.9
Bursaries: Employees	650	835	1 318	900	900	1 200	899	899	940	(25.1)
Catering: Departmental activities	102	199	786	982	1 158	1 369	1 088	1 013	1 115	(20.5)
Communication (G&S)	361	525	535	1 208	740	732	1 191	1 242	1 292	62.7
Computer services	28 832	27 520	29 584	18 572	30 805	31 211	18 917	18 287	19 778	(39.4)
Consultants and professional services: Business and advisory services	3 251	307	1 730	41 165	22 488	22 394	31 613	32 346	31 703	41.2
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services	206	1 465	538	180	4 813	4 813	157	157	164	(96.7)
Contractors	3 827	1 031	1 359	1 351	2 098	1 951	1 274	1 115	1 163	(34.7)
Agency and support / outsourced services	83	63	171	281	506	374	386	402	419	3.2
Entertainment	2	3	2	50	42	30	52	50	50	73.3
Fleet services (including government motor transport)	1 104	1 920	879	1 334	1 334	1 334	1 560	1 650	1 726	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										
Medsas inventory interface										
Inventory: Other supplies										
Consumable supplies	238 168	2 042	612	1 048	1 053	1 053	1 543	1 160	1 204	46.5
Consumable: Stationery, printing and office supplies	2 230	1 540	1 928	5 608	4 899	4 560	5 202	5 411	5 600	14.1
Operating leases	733	684	1 549	1 250	1 292	1 292	1 644	1 424	1 490	27.2
Property payments	61	42	19							
Transport provided: Departmental activity										
Travel and subsistence	1 447	775	3 447	9 543	8 353	7 665	9 045	9 470	9 846	18.0
Training and development	213	223	779	2 583	1 541	1 491	2 556	2 424	2 510	71.4
Operating payments	145	157	618	489	258	283	454	456	473	60.4
Venues and facilities	11	93	293	543	380	402	567	538	755	41.0
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	3 139	4 289	6 790	385	8 748	8 843	41	430	450	(99.5)
Provinces and municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Provinces										
Provincial Revenue Funds										
Provincial agencies and funds										
Municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Municipal bank accounts										
Municipal agencies and funds	2 540	3 500	6 000		8 000	8 000				(100.0)
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	599	789	790	385	748	843	41	430	450	(95.1)
Social benefits	346	688	540	25	388	522	31	31	32	(94.1)
Other transfers to households	253	101	250	360	360	321	10	399	418	(96.9)
Payments for capital assets	3 087	4 323	3 696	2 871	4 447	4 886	4 613	3 064	3 080	(5.6)
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	3 087	4 323	3 696	2 871	4 447	4 886	4 613	3 064	3 080	(5.6)
Transport equipment										
Other machinery and equipment	3 087	4 323	3 696	2 871	4 447	4 886	4 613	3 064	3 080	(5.6)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	17	54	52			5				(100.0)
Total economic classification	528 114	280 135	332 147	351 852	347 542	347 542	367 937	380 462	395 270	5.9

Table B.2: Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	95 301	97 415	132 574	115 743	111 799	111 460	124 431	127 744	133 416	11.6
Compensation of employees	78 001	79 697	81 654	91 405	86 450	86 450	99 392	103 243	107 792	15.0
Salaries and wages	66 701	68 309	70 164	78 877	74 164	74 164	85 646	88 217	92 075	15.7
Social contributions	11 300	11 388	11 490	12 528	12 286	12 286	13 746	15 026	15 717	10.8
Goods and services	17 300	17 718	50 920	24 338	25 349	25 010	25 039	24 501	25 624	0.1
Administrative fees	118	116	218	207	369	414	223	230	240	(46.1)
Advertising	201	182	198	605	417	595	524	524	548	(11.9)
Minor assets	66	102	64	56	94	142	418	213	223	194.4
Audit cost: External	3 789	5 492	35 661	4 530	4 530	4 276	4 530	4 536	4 745	5.9
Bursaries: Employees	650	835	1 318	900	900	1 200	899	899	940	(25.1)
Catering: Departmental activities	86	86	233	304	455	725	330	330	344	(54.5)
Communication (G&S)	273	422	429	1 025	534	527	1 012	1 050	1 098	92.0
Computer services	3 984	3 300	4 088	2 487	3 343	3 319	2 217	2 262	2 366	(33.2)
Consultants and professional services: Business and advisory services	113	237	247	349	630	631	317	317	331	(49.8)
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services	206	1 465	538	180	1 713	1 713	157	157	164	(90.8)
Contractors	3 823	1 018	1 347	1 141	1 984	1 838	1 091	1 037	1 085	(40.6)
Agency and support / outsourced services	83	63	171	274	499	367	386	382	399	5.2
Entertainment	1	1	1	22	22	12	22	20	20	83.3
Fleet services (including government motor transport)	1 104	1 920	879	1 334	1 334	1 334	1 560	1 650	1 726	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										
Medsas inventory interface										
Inventory: Other supplies										
Consumable supplies	133	330	283	532	532	529	972	576	602	83.7
Consumable: Stationery, printing and office supplies	940	901	1 174	2 439	2 254	2 059	2 391	2 442	2 555	16.1
Operating leases	733	684	1 549	1 250	1 292	1 292	1 644	1 424	1 490	27.2
Property payments	61	42	19							
Transport provided: Departmental activity										
Travel and subsistence	816	210	1 336	4 404	3 366	2 855	4 044	4 160	4 352	41.6
Training and development	26	223	519	1 791	857	857	1 791	1 781	1 863	109.0
Operating payments	83	86	519	398	160	185	364	364	380	96.8
Venues and facilities	11	3	129	110	64	140	147	147	153	5.0
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	431	329	472	385	496	496	41	430	450	(91.7)
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	431	329	472	385	496	496	41	430	450	(91.7)
Social benefits	178	228	222	25	136	175	31	31	32	(82.3)
Other transfers to households	253	101	250	360	360	321	10	399	418	(96.9)
Payments for capital assets	2 807	3 024	2 283	2 751	3 139	3 473	3 790	2 751	2 878	9.1
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	2 807	3 024	2 283	2 751	3 139	3 473	3 790	2 751	2 878	9.1
Transport equipment										
Other machinery and equipment	2 807	3 024	2 283	2 751	3 139	3 473	3 790	2 751	2 878	9.1
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	17	50	5	5	5	5	5	5	5	(100.0)
Total economic classification	98 556	100 768	135 379	118 879	115 434	115 434	128 262	130 925	136 744	11.1

Table B.2: Payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	45 264	45 873	50 006	57 816	57 775	57 760	62 238	64 349	67 308	7.8
Compensation of employees	43 683	45 066	46 735	52 433	52 875	52 875	57 665	59 841	62 801	9.1
Salaries and wages	38 045	39 242	40 648	46 242	46 010	46 010	50 142	51 670	54 080	9.0
Social contributions	5 638	5 824	6 087	6 191	6 865	6 865	7 523	8 171	8 721	9.6
Goods and services	1 581	807	3 271	5 383	4 900	4 885	4 573	4 508	4 507	(6.4)
Administrative fees	6	5	24	65	72	72	66	67	72	(8.3)
Advertising	421	193	301	190	132	132	110	110	115	(16.7)
Minor assets	17	20	33	103	88	74	81			9.5
Audit cost: External			1 660							
Bursaries: Employees										
Catering: Departmental activities	16	20	238	175	175	175	155	158	167	(11.4)
Communication (G&S)	15	14	4	7	51	51	14	13	13	(72.5)
Computer services				380	380	380	320	320	335	(15.8)
Consultants and professional services: Business and advisory services		70	91	1 455	1 467	1 467	982	947	749	(33.1)
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services										
Contractors				5	9	9	8	8	8	(11.1)
Agency and support / outsourced services										
Entertainment		1		4	2		6	6	6	
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	32	49	83	112	129	132	136	138	148	3.0
Consumable: Stationery, printing and office supplies	948	263	415	1 064	847	846	878	903	945	3.8
Operating leases										
Property payments										
Transport provided: Departmental activity										
Travel and subsistence	126	82	383	1 686	1 458	1 457	1 682	1 703	1 809	15.4
Training and development				50	50	50	50	50	52	0.0
Operating payments										
Venues and facilities		90	39	87	40	40	85	85	88	112.5
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	23	96								
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		23	96							
Social benefits		23	96							
Other transfers to households										
Payments for capital assets	70	506	465		515	530				(100.0)
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	70	506	465		515	530				(100.0)
Transport equipment										
Other machinery and equipment	70	506	465		515	530				(100.0)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	12									
Total economic classification	45 334	46 414	50 567	57 816	58 290	58 290	62 238	64 349	67 308	6.8

Table B.2: Payments and estimates by economic classification: Programme 3: Asset And Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	317 565	67 759	72 587	64 478	78 182	78 125	68 822	71 469	75 494	(11.9)
Compensation of employees	40 871	41 606	42 902	45 251	44 946	44 946	49 241	52 433	55 049	9.6
Salaries and wages	34 639	35 422	36 524	38 434	38 162	38 163	41 779	44 228	46 326	9.5
Social contributions	6 232	6 184	6 378	6 817	6 784	6 783	7 462	8 205	8 723	10.0
Goods and services	276 694	26 153	29 685	19 227	33 236	33 179	19 581	19 036	20 445	(41.0)
Administrative fees	5	2	13	53	59	59	49	39	43	(16.9)
Advertising	12 637	40		76	36	36	56	65	68	55.6
Minor assets	4	36	26	45	45	28	60	3		114.3
Audit cost: External	1 034		2 107							
Bursaries: Employees										
Catering: Departmental activities		9	39	142	112	57	128	104	105	124.6
Communication (G&S)	21	29	40	77	57	61	65	78	80	6.6
Computer services	24 848	24 220	25 496	15 705	27 082	27 512	16 380	15 705	17 077	(40.5)
Consultants and professional services: Business and advisory services			1 392							
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services					3 100	3 100				(100.0)
Contractors	1	4	5	202	102	100	164	59	59	64.0
Agency and support / outsourced services				2	2	2		15	15	(100.0)
Entertainment				6	6	6	6	6	6	0.0
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	237 913	1 531	82	214	194	194	218	217	221	12.4
Consumable: Stationery,printing and office supplies	90	211	205	1 481	1 248	1 125	1 334	1 516	1 521	18.6
Operating leases										
Property payments										
Transport provided: Departmental activity										
Travel and subsistence	141	71	280	1 088	1 057	817	1 067	1 155	1 175	30.6
Training and development				82	82	82		20	21	(100.0)
Operating payments										
Venues and facilities				54	54		54	54	54	
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	104	84	30		20	20				(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	104	84	30		20	20				(100.0)
Social benefits	104	84	30		20	20				(100.0)
Other transfers to households										
Payments for capital assets	13	181	424		233	290	273	143	70	(5.9)
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	13	181	424		233	290	273	143	70	(5.9)
Transport equipment										
Other machinery and equipment	13	181	424		233	290	273	143	70	(5.9)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	317 682	68 024	73 041	64 478	78 435	78 435	69 095	71 612	75 564	(11.9)

Table B.2: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	27 966	25 248	25 479	29 941	28 762	28 762	32 680	34 123	34 159	13.6
Compensation of employees	24 452	24 913	23 591	26 571	25 417	25 417	29 284	30 900	32 600	15.2
Salaries and wages	21 292	21 768	20 575	23 173	22 079	22 079	25 534	26 918	28 226	15.6
Social contributions	3 160	3 145	3 016	3 398	3 338	3 338	3 750	3 982	4 374	12.3
Goods and services	3 514	335	1 888	3 370	3 345	3 345	3 396	3 223	1 559	1.5
Administrative fees	4		5	34	36	36	30	33	36	(16.7)
Advertising										
Minor assets	3	35	26	32	22	22	107	18	21	386.4
Audit cost: External			1 254							
Bursaries: Employees										
Catering: Departmental activities		56	117	155	143	143	160	170	244	11.9
Communication (G&S)		4								
Computer services										
Consultants and professional services: Business and advisory services	3 138			2 000	2 000	2 000	2 000	2 000		0.0
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services										
Contractors	3	2	1	3	3	3	3	3	3	0.0
Agency and support / outsourced services				5	5	5		5	5	(100.0)
Entertainment	1	1		6	6	6	6	6	6	0.0
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	43	54	64	66	70	70	68	80	82	(2.9)
Consumable: Stationery, printing and office supplies	181	102	41	284	284	284	258	247	265	(9.2)
Operating leases										
Property payments										
Transport provided: Departmental activity										
Travel and subsistence	79	13	156	429	420	420	448	442	465	6.7
Training and development				103	96	96	45	13	13	(53.1)
Operating payments	62	68	99	91	98	98	90	92	93	(8.2)
Venues and facilities			125	162	162	162	181	114	326	11.7
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	111			106	106					(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		111			106	106				(100.0)
Social benefits		111			106	106				(100.0)
Other transfers to households										
Payments for capital assets	60	282	279	70	95	95	240	70	92	152.6
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	60	282	279	70	95	95	240	70	92	152.6
Transport equipment										
Other machinery and equipment	60	282	279	70	95	95	240	70	92	152.6
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets	42	2								
Total economic classification	28 026	25 683	25 760	30 011	28 963	28 963	32 920	34 193	34 251	13.7

Table B.2: Payments and estimates by economic classification: Programme 5: Municipal Finance Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Current payments	35 775	35 174	40 963	80 618	57 829	57 701	75 112	79 283	81 363	30.2
Compensation of employees	35 104	34 526	36 058	39 725	35 897	35 897	43 201	46 592	47 085	20.3
Salaries and wages	30 983	30 535	31 935	35 384	31 854	31 854	38 878	41 718	41 939	22.1
Social contributions	4 121	3 991	4 123	4 341	4 043	4 043	4 323	4 874	5 146	6.9
Goods and services	671	648	4 905	40 893	21 932	21 804	31 911	32 691	34 278	46.4
Administrative fees	8	6	40	75	151	130	69	72	74	(46.9)
Advertising										
Minor assets	21	8	13	53	51	53	29	5		(45.3)
Audit cost: External			2 879							
Bursaries: Employees										
Catering: Departmental activities		28	159	206	273	269	315	251	255	17.1
Communication (G&S)	52	56	62	99	98	93	100	101	101	7.5
Computer services										
Consultants and professional services: Business and advisory services				37 361	18 391	18 296	28 314	29 082	30 623	54.8
Infrastructure and planning										
Laboratory services										
Scientific and technological services										
Legal services										
Contractors		7	6			1	8	8	8	700.0
Agency and support / outsourced services										
Entertainment			1	12	6	6	12	12	12	100.0
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	47	78	100	124	128	128	149	149	151	16.4
Consumable: Stationery, printing and office supplies	71	63	93	340	266	246	341	303	314	38.6
Operating leases										
Property payments										
Transport provided: Departmental activity										
Travel and subsistence	285	399	1 292	1 936	2 052	2 116	1 804	2 010	2 045	(14.7)
Training and development	187		260	557	456	406	670	560	561	65.0
Operating payments		3								
Venues and facilities				130	60	60	100	138	134	66.7
Rental and hiring										
Interest and rent on land										
Interest										
Rent on land										
Transfers and subsidies	2 604	3 742	6 192		8 126	8 221				(100.0)
Provinces and municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Provinces										
Provincial Revenue Funds										
Provincial agencies and funds										
Municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)
Municipal bank accounts										
Municipal agencies and funds	2 540	3 500	6 000		8 000	8 000				(100.0)
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	64	242	192		126	221				(100.0)
Social benefits	64	242	192		126	221				(100.0)
Other transfers to households										
Payments for capital assets	137	330	245	50	465	498	310	100	40	(37.8)
Buildings and other fixed structures										
Buildings										
Other fixed structures										
Machinery and equipment	137	330	245	50	465	498	310	100	40	(37.8)
Transport equipment										
Other machinery and equipment	137	330	245	50	465	498	310	100	40	(37.8)
Heritage Assets										
Specialised military assets										
Biological assets										
Land and sub-soil assets										
Software and other intangible assets										
Payments for financial assets										
Total economic classification	38 516	39 246	47 400	80 668	66 420	66 420	75 422	79 383	81 403	13.6

Table B.3: Payments and estimates by economic classification (Present for each programme)**Table B.3: Transfers to local government by category and municipality: Free State Provincial Treasury**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Category A										
Mangaung										
Category B	2 540	3 500	6 000		8 000	8 000				(100.0)
Letsemeng					1 000	1 000				(100.0)
Kopanong										
Mohokare										
Masilonyana					1 000	1 000				(100.0)
Tokologo			1 500		2 000	2 000				(100.0)
Tswelopele			1 000		1 000	1 000				(100.0)
Matjhabeng										
Nala										
Setsoto										
Dihlabeng										
Nketoana					2 000	2 000				(100.0)
Maluti-a-Phofung										
Phumelela	1 000	1 750	2 000		1 000	1 000				(100.0)
Mantsopa										
Moqhaka										
Ngwathe	1 540	1 750								
Metsimaholo										
Matlube			1 500							
Category C										
Xhariep District Municipality										
Lejweleputswa District Municipality										
Thabo Mofutsanyana District Municipality										
Fezile Dabi District Municipality										
Total transfers to municipalities	2 540	3 500	6 000		8 000	8 000				(100.0)

Tables B4 – B8

Not applicable