

Vote 03

Mpumalanga Provincial Treasury

To be appropriated by Vote in 2024/25	R 560 178 000
Direct Charge	R 0
Responsible MEC	MEC of Finance, Economic Development and Tourism
Administering Department	Mpumalanga Provincial Treasury
Accounting Officer	Head: Provincial Treasury

1. Overview

Vision

Leading in innovation and service excellence.

Mission

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

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

Strategic Objectives

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

Core functions and responsibilities

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

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

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

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

Overview of the main services that the department intends to deliver

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

Legislative mandate

The Provincial Treasury derives its mandate from the following legislations:

The Constitution of the Republic of South Africa Act, 1996

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

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

Annual Division of Revenue Act

Intergovernmental Fiscal Relations Act, 1997 (Act of 1997)

Mpumalanga Finance Matters Act, 2006

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

Protected Disclosures Act, 2000 (Act 26 of 2000)

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

Mpumalanga Gambling Act, 1995 (Act 5 of 1995)

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

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

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

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

Minimum Information Security Standards

External activities and other events relevant to budget decisions

Not applicable

Aligning departmental budgets to achieve government's prescribed outcomes

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

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

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

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

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

Sub-Outcome 3: Sound financial and administrative management;

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

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

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

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

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

A key intervention would be to work with service delivery departments to map business processes for services and to monitor and review operations. The focus will prioritise core services and transversal corporate functions including payment of suppliers within 30 days. The Provincial Treasury will support promotion of greater and more consistent delegations in departments, public entities and support the implementation of guidelines and delegations. Such delegations will be accompanied by effective systems of support and oversight.

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

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

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

This requires strengthened supply chain management capacity and effective mechanisms for oversight and support.

- Differentiate between different forms of procurement to allow for strategic sourcing and different sourcing methodologies
- Capacity building and professionalising supply chain management
- Provide real-time operational support
- Ensure effective and transparent oversight
- Simplification of regulations and guidelines where necessary

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

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

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

At the end of 2022/23 financial year, the Provincial Treasury operated with a total of 321 warm bodies, which comprises of 286 permanent posts and 35 non-permanent posts inclusive of interns and learners. The overall vacancy rate as per posts on the approved organisational structure is at 33.9% based on 147 posts against the total posts of 433.

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

The functions of the Treasury Programmes are specialised and depend on skilled resources to ensure the delivery of services. The Provincial moratorium and staff turnover experienced poses a major challenge thus limiting effective execution of the Provincial Treasury's mandate. Although the recruitment of personnel by other Departments and Provinces is not unique to Provincial Treasury, it has negative implications to the overall operations of Provincial Treasury.

To address the challenges relating to the high staff turnover rate, the Provincial Treasury will intensify its implementation of the retention strategy and will address the shortfall in human resources through the rationalisation process, as the capacity will be identified within the Treasury and elsewhere in the Provincial Administration.

The Provincial Treasury is in the process of reviewing its organisational structure as an attempt to increase capacity for optimal execution of treasury mandate and to ensure realignment of functions in line with the priorities and mandate of reigning administration. Upon obtaining approval of the revised organisational structure, it will be implemented incrementally subject to availability of resources.

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

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

Key focus areas within the **Administration Programme** include:

- Providing of policy and political directives to achieve provincial objectives;
- Translation of policies and priorities into strategies for effective service delivery;

- Executing credible budget process to ensure sound financial and supply chain management; and providing of effective and efficient audit services.

With the planned outputs, the priority will be on awarding of contracts for services of the Provincial Treasury to previously disadvantaged groups with a focus on women, youth and people living with disabilities. The internship programme enlists youth to provide an opportunity for them to gain skill and experience in the workplace.

Whilst the moratorium on the filling of vacant posts in the Provincial Government has had a negative impact on the Provincial Treasury, the planning targets for the next year were done in line with the principle that more had to be done with fewer resources. Through effective and efficient service, the Provincial Treasury will achieve planned outcome of improved financial performance and governance within the PFMA and MFMA institutions leading to the impact of financially viable government institutions.

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

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

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

The programme will continue to provide technical support to delegated Municipalities on the implementation of the MFMA. Nineteen municipalities will be supported through analysis and feedback of the Municipal Budgets. Five financial recovery plans have been

finalised and approved by the MEC. The programme will continue monitor the implementation of those recovery plans. The programme must eventually do financial recovery plans for all eight municipalities, which were deemed dysfunctional. Through

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

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

The Provincial Treasury will provide support on the utilisation of the systems to all Departments. In this regard the Provincial Treasury has introduced electronic leave, invoice tracking and system for preparation of financial statements. This is with the objective of moving away from the manual processes. Moving forward other systems will be explored including a system for contract management as a priority for the streamlining of our processes. An analysis of the audit outcomes indicated Provincial Treasury, line departments and Municipalities experienced challenges with the design of IT controls in the focus areas of IT governance, security management, user access management and IT service continuity, and therefore more focused support will be provided.

In the **Financial Governance** programme, the Accounting Services Unit has only four officials to support 12 Departments, 4 Public Entities and 19 Municipalities. The capacity brings a challenge, as the team is not able to pay attention to specific stakeholders and ensure improvement is achieved. The approval and implementation of the proposed organisational structure could be a solution to the challenge faced by the Unit/ Programme.

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

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

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

4. Reprioritisation

Due to diminishing budgets, largely as a result of slow global economic recovery and a tight fiscal environment, expenditure over the 2024 MTEF will be well contained. The Provincial Treasury will continue to implement cost containment measures and reduce spending on other items in order to make funds available for activities that will ensure achievement of the strategic objectives.

5. Procurement

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

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

6. Receipts and financing

6.1. Summary of receipts

Table 3.1: Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Equitable share	357 695	416 693	469 038	519 238	513 907	513 907	508 189	531 321	555 491
Conditional grants	–	–	–	–	–	–	–	–	–
Own Revenue	8 675	10 447	10 980	11 474	11 474	11 474	11 989	12 540	13 103
Other	9 000	9 717	–	60 000	25 331	25 331	40 000	–	–
Total receipts	375 370	436 857	480 018	590 712	550 712	550 712	560 178	543 861	568 594
Total payments	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594
Surplus/(deficit) before financing	252	3 152	221	–	–	–	–	–	–
Financing									
of which									
Provincial CG roll-overs	–	–	–	–	–	–	–	–	–
Surplus/(deficit) after financing	252	3 152	221	–	–	–	–	–	–

The budget for the Provincial Treasury has shown a decrease of 5.2 percent when compared to the 2023/24 financial year baseline. The decrease is mainly on goods and services due to funds for E-Submission and Electronic Records Management System that were rescheduled to 2023/24 financial year. The budget for 2024/25 MTEF however has increased when compared to audited outcome. This is as a result of special funding received for 2022/23 for E-Submission and Electronic Records Management System.

Table 3.2: Departmental receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	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	991	2 751	713	2 662	2 662	1 780	2 662	2 662	2 785
Transfers received from:	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	97 240	143 300	188 513	150 604	150 604	290 758	157 333	162 333	169 800
Sales of capital assets	19	48	-	-	-	62	-	-	-
Financial transactions in assets and liabilities	63	252	111	2	2	547	2	2	2
Total	98 313	146 351	189 337	153 268	153 268	293 147	159 997	164 997	172 587

Provincial Treasury projects to increase its own revenue collection by 4.4 percent in 2024/25 financial year when compared to 2023/24 financial year. The projected increase is mainly interest on the Intergovernmental Cash Coordination (IGCC) account.

7. Payment summary

7.1. Key assumptions

Consumer Price Index of 4.9 percent, 4.6 percent and 4.5 percent for 2024/25, 2025/26 and 2026/27 respectively

Monitoring and support to Municipalities

Monitoring and support to Departments and Public Entities

7.2. Programme summary

Table 3.3: Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Administration	88 936	107 956	131 413	135 964	142 077	142 077	148 269	152 099	159 442
2. Sustainable Resource Management	46 472	82 149	70 369	77 221	89 251	92 751	82 847	86 964	91 834
3. Assets And Liabilities Management	213 237	213 539	228 579	345 939	293 759	290 259	295 846	269 635	280 032
4. Financial Governance	26 473	30 061	49 436	31 588	25 625	25 625	33 216	35 163	37 286
Total payments and estimates:	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594

7.3. Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	364 779	377 094	414 760	562 233	503 994	500 494	528 970	511 914	536 684
Compensation of employees	183 035	190 646	198 620	236 246	212 838	212 838	254 618	270 705	287 660
Goods and services	181 744	186 448	216 140	325 987	291 156	287 656	274 352	241 209	249 024
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	6 941	38 279	17 242	3 149	21 388	24 888	4 740	4 293	2 984
Provinces and municipalities	5 004	34 594	15 026	22	20 068	23 568	23	24	25
Departmental agencies and accounts	652	646	672	742	709	709	779	815	852
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1 285	3 039	1 544	2 385	611	611	3 938	3 454	2 107
Payments for capital assets	3 398	18 332	47 721	25 330	25 330	25 330	26 468	27 654	28 926
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	836	18 332	29 316	25 330	25 330	25 330	26 468	27 654	28 926
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 562	-	18 403	-	-	-	-	-	-
Payments for financial assets	-	-	74	-	-	-	-	-	-
Total economic classification	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594

The Provincial Treasury has seen 5.2 percent decrease in its budget for 2024/25 financial year when compared to 2023/24 financial year. This is due to funds for E-Submission and Electronic Records Management System that were rescheduled to the current financial year.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

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

Table 3.5: Summary of departmental Infrastructure per category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Existing infrastructure assets	-	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	5 422	5 801	6 085	6 240	6 150	6 150	6 458	6 755	7 059
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	5 422	5 801	6 085	6 240	6 150	6 150	6 458	6 755	7 059
<i>Capital infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Current infrastructure*</i>	5 422	5 801	6 085	6 240	6 150	6 150	6 458	6 755	7 059

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

7.4.2 Maintenance (Table B5)

Not applicable

7.4.3 Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

The Provincial Treasury does not have any PPP projects.

7.6. Transfers

7.6.1. Transfers to public entities

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

7.6.2. Transfers to other entities

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

7.6.3. Transfers to local government

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Category A	–	–	–	–	–	–	–	–	–
Category B	5 000	34 571	15 000	–	20 020	23 520	–	–	–
Category C	–	–	–	–	–	–	–	–	–
Unallocated	–	–	–	–	–	–	–	–	–
Total	5 000	34 571	15 000	–	20 020	23 520	–	–	–

8. Programme description

8.1. Programme 1: Administration

8.1.1. Description and Objective

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

Table 3.7: Summary of payments and estimates: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Member of Executive Council	–	–	–	–	–	–	–	–	–
2. Management Services	39 895	46 068	51 168	56 553	59 947	59 947	66 353	65 670	68 649
3. Financial Management	44 265	56 728	74 473	72 947	76 428	76 428	75 217	79 322	83 258
4. Internal Audit	4 776	5 160	5 772	6 464	5 702	5 702	6 699	7 107	7 535
Total payments and estimates: Programme 1	88 936	107 956	131 413	135 964	142 077	142 077	148 269	152 099	159 442

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	87 289	99 125	109 250	119 120	125 792	125 792	130 676	133 488	141 196
Compensation of employees	59 140	63 866	66 736	78 554	70 192	70 192	84 871	90 296	96 021
Goods and services	28 149	35 259	42 514	40 566	55 600	55 600	45 805	43 192	45 175
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	820	2 136	1 203	1 844	1 285	1 285	1 919	2 235	1 117
Provinces and municipalities	4	23	26	22	48	48	23	24	25
Departmental agencies and accounts	652	646	672	742	709	709	779	815	852
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	164	1 467	505	1 080	528	528	1 117	1 396	240
Payments for capital assets	827	6 695	20 955	15 000	15 000	15 000	15 674	16 376	17 129
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	827	6 695	20 955	15 000	15 000	15 000	15 674	16 376	17 129
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	5	–	–	–	–	–	–
Total economic classification: Programme 1	88 936	107 956	131 413	135 964	142 077	142 077	148 269	152 099	159 442

The programme has seen an increase of 9.1 percent in its budget for 2024/25 financial year. The growth is mainly on goods and services under maintenance and installation of security equipment.

8.1.2. Service Delivery Measure

Refer to departmental Annual Performance Plan for 2024/25.

8.2. Programme 2: Sustainable Resource Management

8.2.1. Description and Objective

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	1 561	1 636	1 848	2 195	2 073	2 073	2 346	2 485	2 629
2. Economic Analysis	–	–	–	–	–	–	–	–	–
3. Provincial Administration Fiscal Discipline	10 005	9 970	12 764	13 277	13 262	13 262	14 761	15 400	16 358
4. Budget And Expenditure Management	9 361	12 196	13 469	14 581	14 455	14 455	16 225	17 192	18 229
5. Municipal Finance	20 863	52 455	34 859	33 944	52 108	55 608	35 420	37 043	38 978
6. Infrastructure Co-Ordination	4 682	5 892	7 429	13 224	7 353	7 353	14 095	14 844	15 640
Total payments and estimates: Programme 2	46 472	82 149	70 369	77 221	89 251	92 751	82 847	86 964	91 834

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	40 936	47 578	55 365	76 621	69 231	69 231	81 620	86 309	91 149
Compensation of employees	39 375	45 032	49 630	54 388	52 887	52 887	58 425	62 074	65 818
Goods and services	1 561	2 546	5 735	22 233	16 344	16 344	23 195	24 235	25 331
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	5 536	34 571	15 004	600	20 020	23 520	1 227	655	685
Provinces and municipalities	5 000	34 571	15 000	–	20 020	23 520	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	536	–	4	600	–	–	1 227	655	685
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	46 472	82 149	70 369	77 221	89 251	92 751	82 847	86 964	91 834

The programme has received an increase of 7.3 percent in its budget for the 2024/25 financial year. When compared to the audited outcome, the increase is mainly on the budget allocated for municipal interventions and infrastructure support.

8.2.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2024/25.

8.3. Programme 3: Assets and Liabilities Management

8.3.1. Description and Objective

The Programme is responsible for the monitoring and support on Assets, Liabilities, Provincial Supply Chain management, Transversal Systems as well as the provisioning of

Information Technology Services to Departments, Public Entities and Municipalities in Mpumalanga Province.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	255	1 303	1 795	1 778	1 833	1 833	2 020	2 140	2 265
2. Provincial Supply Chain Management	17 951	19 819	21 162	24 936	25 255	25 255	27 937	29 531	31 393
3. Financial Assets Management	–	–	–	–	–	–	–	–	–
4. Public Sector Liabilities	5 314	4 721	4 396	6 165	4 858	4 858	5 693	6 033	6 403
5. Physical Assets Management	4 658	5 972	6 757	6 948	6 989	6 989	7 684	8 010	8 467
6. Interlinked Financial Systems	88 243	81 695	84 280	207 800	137 351	133 851	145 620	112 812	116 571
7. Information Technology	96 816	100 029	110 189	98 312	117 473	117 473	106 892	111 109	114 933
Total payments and estimates: Programme 3	213 237	213 539	228 579	345 939	293 759	290 259	295 846	269 635	280 032

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	210 222	200 919	200 990	335 009	283 346	279 846	283 568	257 069	267 173
Compensation of employees	58 993	60 086	60 866	76 199	67 501	67 501	82 195	87 363	92 916
Goods and services	151 229	140 833	140 124	258 810	215 845	212 345	201 373	169 706	174 257
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	444	983	754	600	83	83	1 484	1 288	1 062
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	444	983	754	600	83	83	1 484	1 288	1 062
Payments for capital assets	2 571	11 637	26 766	10 330	10 330	10 330	10 794	11 278	11 797
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	9	11 637	8 363	10 330	10 330	10 330	10 794	11 278	11 797
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	2 562	–	18 403	–	–	–	–	–	–
Payments for financial assets	–	–	69	–	–	–	–	–	–
Total economic classification: Programme 3	213 237	213 539	228 579	345 939	293 759	290 259	295 846	269 635	280 032

The programme has received a decrease of 14.5 percent in its budget for 2024/25 financial year. The decrease is mainly on goods and services as a result of funds for E-Submission that were rescheduled from 2022/23 adjustment budget to 2023/24 financial year.

8.3.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2024/25.

8.4. Programme 4: Financial Governance

8.4.1. Description and Objective

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

Table 3.13: Summary of payments and estimates: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	2 037	7 946	26 626	2 297	2 280	2 280	2 511	2 676	2 823
2. Accounting Services	4 933	4 800	5 719	6 606	5 997	5 997	6 774	7 179	7 603
3. Norms And Standards	13 632	10 523	9 588	15 077	10 318	10 318	15 817	16 786	17 815
4. Risk Management	2 630	3 166	3 387	3 410	3 583	3 583	3 817	3 897	4 124
5. Provincial Internal Audit	3 241	3 626	4 117	4 198	3 447	3 447	4 297	4 625	4 921
Total payments and estimates: Programme 4	26 473	30 061	49 436	31 588	25 625	25 625	33 216	35 163	37 286

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	26 332	29 472	49 155	31 483	25 625	25 625	33 106	35 048	37 166
Compensation of employees	25 527	21 662	21 386	27 105	22 258	22 258	29 127	30 972	32 905
Goods and services	805	7 810	27 767	4 378	3 367	3 367	3 979	4 076	4 261
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	141	589	281	105	—	—	110	115	120
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	141	589	281	105	—	—	110	115	120
Payments for capital assets	—	—	—	—	—	—	—	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	—	—	—	—	—	—	—	—	—
Heritage assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 4	26 473	30 061	49 436	31 588	25 625	25 625	33 216	35 163	37 286

The programme has received an increase of 5.2 percent in its budget for 2024/25 financial year. The increase is mainly on compensation of employees due to critical, vacant and funded posts within the programme.

8.4.2. Service Delivery Measures

Refer to departmental Annual Performance Plan for 2024/25.

8.5. Other programme information

8.5.1. Personnel numbers and costs

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

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		Pers. growth rate	Costs growth rate	% Costs of Total
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additional posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs			
Salary level																			
1 – 6	117	33 590	110	34 955	108	35 694	87	27	114	37 387	117	41 246	115	43 676	115	46 707	0.3%	7.7%	16.6%
7 – 10	124	71 990	139	84 670	126	79 468	137	—	137	79 236	140	101 001	140	107 473	140	114 355	0.7%	13.0%	39.0%
11 – 12	59	59 089	67	59 452	65	63 641	65	—	65	65 419	68	76 964	68	81 753	68	86 712	1.5%	9.8%	30.3%
13 – 16	22	27 098	21	26 686	21	26 336	20	1	21	27 933	21	30 880	21	32 800	21	34 795	—	7.6%	12.4%
Other	37	—	36	—	42	—	39	—	39	2 863	52	4 527	52	4 803	52	5 091	10.1%	21.2%	1.7%
Total	359	191 767	373	205 763	362	205 137	348	28	376	212 838	398	254 618	396	270 705	396	287 660	1.7%	10.6%	100.0%
Programme																			
1: Administration	170	59 140	175	63 866	180	66 736	177	—	177	70 192	196	84 871	196	90 296	196	96 021	3.5%	11.0%	33.3%
2: Sustainable Resource Management	46	39 375	57	45 032	55	49 630	47	10	57	52 887	58	58 425	58	62 074	58	65 818	0.6%	7.6%	23.4%
3: Assets And Liabilities Management	96	58 993	108	60 086	102	60 866	90	18	108	67 501	112	82 195	110	87 363	110	92 916	0.6%	11.2%	32.1%
4: Financial Governance	47	25 527	33	21 662	25	21 388	34	—	34	22 258	32	29 127	32	30 972	32	32 905	-2.0%	13.9%	11.2%
Total	359	191 767	373	205 763	362	205 137	348	28	376	212 838	398	254 618	396	270 705	396	287 660	1.7%	10.6%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	—	—	—	—	—	—	298	—	298	198 218	327	234 936	327	249 820	327	265 508	3.1%	10.2%	93.3%
Public Service Act appointees still to be covered by OSDs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Professional Nurses, Staff Nurses and Nursing Assistants	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal Professionals	4	—	—	—	—	—	4	4 710	4	5 013	4	5 013	4	5 322	4	5 644	—	6.2%	2.1%
Social Services Professions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Engineering Professions and related occupations	6	—	—	—	—	—	6	6 614	6	7 041	6	7 463	6	7 916	6	8 368	—	6.2%	2.9%
Medical and related professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Therapeutic, Diagnostic and other related Allied Health Professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Educators and related professionals	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Others such as interns, EPWP, learnerships, etc.	—	—	—	—	—	—	39	—	39	3 296	52	4 527	52	4 803	52	5 091	10.1%	15.6%	1.7%
Total	359	191 767	373	205 763	362	205 137	348	28	376	212 838	398	254 618	396	270 705	396	287 660	1.7%	10.6%	100.0%

8.5.2 Training

Table 3.16: Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Number of staff	359	373	362	376	376	376	398	396	396
Number of personnel trained	211	211	211	211	211	211	211	211	211
of which									
Male	84	84	84	84	84	84	84	84	84
Female	127	127	127	127	127	127	127	127	127
Number of training opportunities	13	13	13	13	13	13	13	13	13
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	12	12	12	12	12	12	12	12	12
Seminars	–	–	–	–	–	–	–	–	–
Other	1	1	1	1	1	1	1	1	1
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	22	22	22	22	22	22	22	22	22
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	207	723	1 073	1 258	2 959	2 959	2 808	2 937	3 071
2. Sustainable Resource Management	–	13	10	349	249	249	352	367	384
3. Assets And Liabilities Management	113	242	258	825	244	244	1 064	991	1 036
4. Financial Governance	19	193	127	756	267	267	450	825	862
Total payments on training	339	1 171	1 468	3 188	3 719	3 719	4 674	5 120	5 353

8.5.3 Reconciliation of structural changes

The department did not make any structural changes

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	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	991	2 751	713	2 662	2 662	1 780	2 662	2 662	2 785
Sales of goods and services produced by department (excl. capital assets)	991	2 751	713	2 662	2 662	1 780	2 662	2 662	2 785
Sales by market establishments	867	2 644	609	2 558	2 558	1 676	2 558	2 558	2 676
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	124	107	104	104	104	104	104	104	109
Of which									
Serve Rent: Commission insurance	113	96	96	96	96	96	96	96	100
Rental: Residence	11	11	8	11	11	11	11	11	12
List item	-	-	-	-	-	-	-	-	-
List item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	97 240	143 300	188 513	150 604	150 604	290 758	157 333	162 333	169 800
Interest	97 240	143 300	188 513	150 604	150 604	290 758	157 333	162 333	169 800
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	19	48	-	-	-	62	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	19	48	-	-	-	62	-	-	-
Financial transactions in assets and liabilities	63	252	111	2	2	547	2	2	2
Total	98 313	146 351	189 337	153 268	153 268	293 147	159 997	164 997	172 587

Table B.2: Receipts: Sector specific 'of which' items

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Provincial Treasury									
Tax receipts									
.....									
Sales of goods and services other than capital assets	991	2 751	713	2 662	2 662	1 780	2 662	2 662	2 785
Sales of goods and services produced by department (excl. capital assets)	991	2 751	713	2 662	2 662	1 780	2 662	2 662	2 785
Sales by market establishments	867	2 644	609	2 558	2 558	1 676	2 558	2 558	2 676
Other sales	124	107	104	104	104	104	104	104	109
Of which									
Serve Rent: Commission insurance	113	96	96	96	96	96	96	96	100
Rental: Residence	11	11	8	11	11	11	11	11	12
List item	-	-	-	-	-	-	-	-	-
List item	-	-	-	-	-	-	-	-	-
.....									
Total	98 313	146 351	189 337	153 268	153 268	293 147	159 997	164 997	172 587

Table B.3: Payments and estimates by economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	364 779	377 094	414 760	562 233	503 994	500 494	528 970	511 914	536 684
Compensation of employees	183 035	190 646	198 620	236 246	212 838	212 838	254 618	270 705	287 660
Salaries and wages	157 084	165 065	172 224	201 988	183 190	183 190	218 159	231 585	245 704
Social contributions	25 951	25 581	26 396	34 258	29 648	29 648	36 459	39 120	41 956
Goods and services	181 744	186 448	216 140	325 987	291 156	287 656	274 352	241 209	249 024
Administrative fees	147	401	808	1 170	1 079	1 079	1 143	1 253	1 310
Advertising	545	730	1 362	904	1 559	1 559	1 222	1 279	1 337
Minor Assets	10	146	677	233	140	140	244	255	267
Audit cost: External	4 779	4 477	6 636	6 781	6 077	4 716	7 022	6 818	7 131
Catering: Departmental activities	128	370	968	1 103	1 262	1 262	1 334	1 371	1 433
Communication (G&S)	3 265	4 806	5 367	6 067	8 404	8 404	6 390	6 699	7 006
Computer services	146 123	134 463	131 196	245 227	202 682	186 548	186 927	154 612	158 468
Consultants: Business and advisory services	1 030	6 914	25 146	17 723	13 849	13 849	20 118	21 025	21 971
Legal costs	—	—	—	78	10	10	82	86	90
Contractors	3 174	2 659	2 049	6 835	9 779	23 250	7 824	3 586	3 751
Agency and support / outsourced services	145	12	—	58	—	—	61	64	67
Fleet services (incl. government motor transport)	1 787	2 549	2 874	1 898	3 187	3 438	1 838	1 920	2 008
Consumable supplies	1 671	2 787	1 914	1 263	1 738	1 977	1 401	1 464	1 532
Cons: Stationery, printing and office supplies	884	1 783	1 192	1 504	2 691	2 691	1 571	1 641	1 716
Operating leases	7 126	7 649	7 875	8 629	7 839	7 839	8 787	9 212	9 636
Property payments	5 497	6 406	4 824	4 521	4 486	4 486	5 024	5 250	5 491
Transport provided: Departmental activity	7	—	20	163	46	46	170	177	185
Travel and subsistence	3 900	7 757	17 580	15 436	18 751	18 751	16 060	16 696	17 466
Training and development	339	1 171	1 468	3 188	3 719	3 719	4 674	5 120	5 353
Operating payments	899	537	2 259	2 026	877	911	1 069	1 144	1 197
Venues and facilities	288	831	1 925	1 180	2 981	2 981	1 391	1 537	1 609
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	6 941	38 279	17 242	3 149	21 388	24 888	4 740	4 293	2 984
Provinces and municipalities	5 004	34 594	15 026	22	20 068	23 568	23	24	25
Provinces	4	23	26	22	48	48	23	24	25
Provincial agencies and funds	4	23	26	22	48	48	23	24	25
Municipalities	5 000	34 571	15 000	—	20 020	23 520	—	—	—
Municipal bank accounts	5 000	34 571	15 000	—	20 020	23 520	—	—	—
Departmental agencies and accounts	652	646	672	742	709	709	779	815	852
Departmental agencies (non-business entities)	652	646	672	742	709	709	779	815	852
Households	1 285	3 039	1 544	2 385	611	611	3 938	3 454	2 107
Social benefits	1 285	3 039	1 544	2 385	611	611	3 938	3 454	2 107
Payments for capital assets	3 398	18 332	47 721	25 330	25 330	25 330	26 468	27 654	28 926
Machinery and equipment	836	18 332	29 318	25 330	25 330	25 330	26 468	27 654	28 926
Transport equipment	472	876	3 992	822	6 992	6 992	859	897	938
Other machinery and equipment	364	17 456	25 326	24 508	18 338	18 338	25 609	26 757	27 988
Software and other intangible assets	2 562	—	18 403	—	—	—	—	—	—
Payments for financial assets	—	—	74	—	—	—	—	—	—
Total economic classification	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594

Annexures to 2024 Estimates of Provincial Revenue & Expenditure
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Table B.3(i): Payments and estimates by economic classification: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	87 289	99 125	109 250	119 120	125 792	125 792	130 676	133 488	141 196
Compensation of employees	59 140	63 866	66 736	78 554	70 192	70 192	84 871	90 296	96 021
Salaries and wages	50 468	54 665	57 370	66 286	59 907	59 907	72 215	76 691	81 404
Social contributions	8 672	9 201	9 366	12 268	10 285	10 285	12 656	13 605	14 617
Goods and services	28 149	35 259	42 514	40 566	55 600	55 600	45 805	43 192	45 175
Administrative fees	111	282	469	471	586	586	492	514	537
Advertising	545	730	1 362	826	1 520	1 520	1 140	1 193	1 247
Minor Assets	10	146	456	110	140	140	115	120	126
Audit cost: External	4 779	4 477	6 636	6 077	6 077	4 716	6 350	6 634	6 939
Catering: Departmental activities	128	229	486	324	517	517	488	510	533
Communication (G&S)	2 113	3 353	3 748	4 215	6 497	6 497	4 404	4 601	4 812
Computer services	21	22	24	26	26	26	27	28	29
Consultants: Business and advisory services	777	457	276	722	507	507	754	787	823
Legal costs	—	—	—	78	10	10	82	86	90
Contractors	575	1 273	1 680	2 333	7 211	8 082	5 016	540	565
Agency and support / outsourced services	145	12	—	58	—	—	61	64	67
Fleet services (incl. government motor transport)	1 787	2 549	2 874	1 898	3 187	3 438	1 838	1 920	2 008
Consumable supplies	1 506	1 669	1 889	1 263	1 738	1 977	1 401	1 464	1 532
Cons: Stationery, printing and office supplies	884	1 783	1 192	1 504	2 691	2 691	1 571	1 641	1 716
Operating leases	7 126	7 649	7 875	8 629	7 839	7 839	8 787	9 212	9 636
Property payments	5 497	6 406	4 824	4 521	4 486	4 486	5 024	5 250	5 491
Transport provided: Departmental activity	—	—	20	49	40	40	51	53	55
Travel and subsistence	1 156	2 680	5 769	4 322	6 837	6 837	4 453	4 653	4 867
Training and development	207	723	1 073	1 258	2 959	2 959	2 808	2 937	3 071
Operating payments	557	361	942	1 456	502	502	498	520	544
Venues and facilities	225	458	919	426	2 230	2 230	445	465	487
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	820	2 136	1 203	1 844	1 285	1 285	1 919	2 235	1 117
Provinces and municipalities	4	23	26	22	48	48	23	24	25
Provinces	4	23	26	22	48	48	23	24	25
Provincial agencies and funds	4	23	26	22	48	48	23	24	25
Departmental agencies and accounts	652	646	672	742	709	709	779	815	852
Departmental agencies (non-business entities)	652	646	672	742	709	709	779	815	852
Households	164	1 467	505	1 080	528	528	1 117	1 396	240
Social benefits	164	1 467	505	1 080	528	528	1 117	1 396	240
Payments for capital assets	827	6 695	20 955	15 000	15 000	15 000	15 674	16 376	17 129
Machinery and equipment	827	6 695	20 955	15 000	15 000	15 000	15 674	16 376	17 129
Transport equipment	472	876	3 992	822	6 992	6 992	859	897	938
Other machinery and equipment	355	5 819	16 963	14 178	8 008	8 008	14 815	15 479	16 191
Payments for financial assets	—	—	5	—	—	—	—	—	—
Total economic classification: Programme 1	88 936	107 956	131 413	135 964	142 077	142 077	148 269	152 099	159 442

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	40 936	47 578	55 365	76 621	69 231	69 231	81 620	86 309	91 149
Compensation of employees	39 375	45 032	49 630	54 388	52 887	52 887	58 425	62 074	65 818
Salaries and wages	34 890	39 887	43 947	47 993	46 558	46 558	51 415	54 587	57 825
Social contributions	4 485	5 145	5 683	6 395	6 329	6 329	7 010	7 487	7 993
Goods and services	1 561	2 546	5 735	22 233	16 344	16 344	23 195	24 235	25 331
Administrative fees	10	12	65	213	129	129	196	205	215
Audit cost: External	—	—	—	168	—	—	176	184	192
Catering: Departmental activities	—	—	187	317	195	195	301	314	328
Communication (G&S)	396	595	664	626	638	638	730	764	800
Consultants: Business and advisory services	253	600	390	16 763	11 297	11 297	17 515	18 300	19 121
Travel and subsistence	674	1 195	3 516	3 279	3 415	3 415	3 313	3 462	3 622
Training and development	—	13	10	349	249	249	352	367	384
Operating payments	200	106	478	380	280	280	398	416	436
Venues and facilities	28	25	425	138	141	141	214	223	233
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	5 536	34 571	15 004	600	20 020	23 520	1 227	655	685
Provinces and municipalities	5 000	34 571	15 000	—	20 020	23 520	—	—	—
Municipalities	5 000	34 571	15 000	—	20 020	23 520	—	—	—
Municipal bank accounts	5 000	34 571	15 000	—	20 020	23 520	—	—	—
Households	536	—	4	600	—	—	1 227	655	685
Social benefits	536	—	4	600	—	—	1 227	655	685
Payments for capital assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification: Programme 2	46 472	82 149	70 369	77 221	89 251	92 751	82 847	86 964	91 834

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	210 222	200 919	200 990	335 009	283 346	279 846	283 568	257 069	267 173
Compensation of employees	58 993	60 086	60 866	76 199	67 501	67 501	82 195	87 363	92 916
Salaries and wages	50 289	51 586	52 324	64 664	57 501	57 501	69 772	74 028	78 606
Social contributions	8 704	8 500	8 542	11 535	10 000	10 000	12 423	13 335	14 310
Goods and services	151 229	140 833	140 124	258 810	215 845	212 345	201 373	169 706	174 257
Administrative fees	15	54	194	247	217	217	267	271	283
Advertising	–	–	–	78	39	39	82	86	90
Minor Assets	–	–	221	123	–	–	129	135	141
Catering: Departmental activities	–	76	266	391	529	529	430	428	448
Communication (G&S)	520	622	698	856	928	928	906	933	976
Computer services	146 102	134 441	131 172	245 201	202 656	186 522	186 900	154 584	158 439
Consultants: Business and advisory services	–	–	–	–	2 000	2 000	1 782	1 866	1 952
Contractors	2 599	1 386	369	4 502	2 568	15 168	2 808	3 046	3 186
Consumable supplies	165	1 118	25	–	–	–	–	–	–
Transport provided: Departmental activity	7	–	–	114	6	6	119	124	130
Travel and subsistence	1 583	2 762	5 925	5 841	6 164	6 164	6 177	6 375	6 669
Training and development	113	242	258	825	244	244	1 064	991	1 036
Operating payments	118	4	695	117	22	56	122	127	132
Venues and facilities	7	128	301	515	472	472	587	740	775
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	444	983	754	600	83	83	1 484	1 288	1 062
Households	444	983	754	600	83	83	1 484	1 288	1 062
Social benefits	444	983	754	600	83	83	1 484	1 288	1 062
Payments for capital assets	2 571	11 637	26 766	10 330	10 330	10 330	10 794	11 278	11 797
Machinery and equipment	9	11 637	8 363	10 330	10 330	10 330	10 794	11 278	11 797
Other machinery and equipment	9	11 637	8 363	10 330	10 330	10 330	10 794	11 278	11 797
Software and other intangible assets	2 562	–	18 403	–	–	–	–	–	–
Payments for financial assets	–	–	69	–	–	–	–	–	–
Total economic classification: Programme 3	213 237	213 539	228 579	345 939	293 759	290 259	295 846	269 635	280 032

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	26 332	29 472	49 155	31 483	25 625	25 625	33 106	35 048	37 166
Compensation of employees	25 527	21 662	21 388	27 105	22 258	22 258	29 127	30 972	32 905
Salaries and wages	21 437	18 927	18 583	23 045	19 224	19 224	24 757	26 279	27 869
Social contributions	4 090	2 735	2 805	4 060	3 034	3 034	4 370	4 693	5 036
Goods and services	805	7 810	27 767	4 378	3 367	3 367	3 979	4 076	4 261
Administrative fees	11	53	80	239	147	147	188	263	275
Audit cost: External	–	–	–	536	–	–	496	–	–
Catering: Departmental activities	–	65	29	71	21	21	115	119	124
Communication (G&S)	236	236	257	370	341	341	350	401	418
Consultants: Business and advisory services	–	5 857	24 480	238	45	45	67	72	75
Travel and subsistence	487	1 120	2 370	1 994	2 335	2 335	2 117	2 206	2 308
Training and development	19	193	127	756	267	267	450	825	862
Operating payments	24	66	144	73	73	73	51	81	85
Venues and facilities	28	220	280	101	138	138	145	109	114
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	141	589	281	105	–	–	110	115	120
Households	141	589	281	105	–	–	110	115	120
Social benefits	141	589	281	105	–	–	110	115	120
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	26 473	30 061	49 436	31 588	25 625	25 625	33 216	35 163	37 286

Table B.5: Details on infrastructure
Not applicable

Table B.8: Details on transfers to local government

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Category A	-	-	-	-	-	-	-	-	-
Category B	5 000	34 571	15 000	-	20 020	23 520	-	-	-
MP301 Albert Luthuli	-	10 000	-	-	-	-	-	-	-
MP302 Msukaligwa	2 600	-	8 000	-	10 000	10 000	-	-	-
MP303 Mkhondo	-	-	7 000	-	-	-	-	-	-
MP304 Pixley Ka Seme	-	3 000	-	-	-	3 500	-	-	-
MP305 Lekwa	-	6 936	-	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	-	-	-	-	-
MP307 Govan Mbeki	500	-	-	-	10 020	10 020	-	-	-
MP311 Victor Khanye	-	-	-	-	-	-	-	-	-
MP312 Emalahleni	1 000	5 000	-	-	-	-	-	-	-
MP313 Steve Tshwete	-	-	-	-	-	-	-	-	-
MP314 Emakhazeni	-	-	-	-	-	-	-	-	-
MP315 Thembisile Hani	-	-	-	-	-	-	-	-	-
MP316 Dr J.S. Moroka	-	-	-	-	-	-	-	-	-
MP321 Thaba Chweu	900	9 635	-	-	-	-	-	-	-
MP324 Nkomazi	-	-	-	-	-	-	-	-	-
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326 City of Mbombela	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	5 000	34 571	15 000	-	20 020	23 520	-	-	-

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Albert Luthuli	-	-	-	-	-	-	-	-	-
Msukaligwa	-	-	-	-	-	-	-	-	-
Mkhondo	-	-	-	-	-	-	-	-	-
Pixley Ka Seme	-	-	-	-	-	-	-	-	-
Lekwa	-	-	-	-	-	-	-	-	-
Dipaleseng	-	-	-	-	-	-	-	-	-
Govan Mbeki	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Victor Khanye	-	-	-	-	-	-	-	-	-
Emalahleni	-	-	-	-	-	-	-	-	-
Steve Tshwete	-	-	-	-	-	-	-	-	-
Emakhazeni	-	-	-	-	-	-	-	-	-
Thembisile Hani	-	-	-	-	-	-	-	-	-
Dr JS Moroka	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Thaba Chweu	-	-	-	-	-	-	-	-	-
Nkomazi	-	-	-	-	-	-	-	-	-
Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-
Gert Sibande District Municipality	-	-	-	-	-	-	-	-	-
Nkangala District Municipality	-	-	-	-	-	-	-	-	-
Ehlanzeni District Municipality	-	-	-	-	-	-	-	-	-
Whole Province	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594
Total	375 118	433 705	479 797	590 712	550 712	550 712	560 178	543 861	568 594