

Vote 12

Department: Provincial Treasury

Table 1: Summary of departmental allocation

To be appropriated by Vote in 2025/26	R519 185 000
Responsible MEC	MEC for Finance
Administering Department	Provincial Treasury
Accounting Officer	Head of Provincial Treasury

1 OVERVIEW

1.1 Vision

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

1.2 Mission

To provide strategic and technical leadership in the allocation, management and utilisation of financial resources in order to improve the quality of life in the province.

1.3 Core functions and responsibilities

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

1.4 Main Services

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

- Assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management.
- Investigate any system of financial management and internal control applied by a provincial department or a provincial public entity; and
- Municipal support and enforce Municipal Finance Management.

1.5 Demands for and expected changes in the services.

The strategic plan of the department has outlined crucial organisational transformations to achieve its strategic mandate. A thorough review identified critical improvements needed to strengthen procurement performance with specific emphasis on meeting the spending targets that support Eastern Cape-based suppliers. The efforts made by the province have been challenged by the repeal of the 2017 Preferential Procurement Regulations, which previously allowed preference points and mandated subcontracting for designated groups. The introduction of the Public Procurement Bill presents new opportunities to prioritise local suppliers and designated groups, enabling the development of a compliant and more effective Local Economic Development Procurement Framework (LEDPF).

In alignment with national and provincial priorities, the department is committed to intensifying efforts to address the historical disparities faced by women, youth, military veterans, and persons with disabilities. This initiative aims to expand opportunities within both the employment and supply chain procurement sectors, reinforcing the government's commitment to equitable economic participation.

Additionally, the department will continue to strengthen interdepartmental collaboration to tackle provincial infrastructure needs and other operational challenges through high-level engagements such as the Treasury-Public Infrastructure Coordinating Committee (T-PICC). These collaborative platforms enable an in-depth review and targeted actions for infrastructure improvements, directly responding to findings from the department's comprehensive analyses.

1.6 The Acts, rules and regulations

The department derives its existence from the following legislation:

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

1.7 Aligning departmental budgets to achieve the government's prescribed outcomes.

The Constitution mandates the department to provide strategic and technical leadership in the efficient and sustainable allocation, management, and utilization of financial resources across provincial departments, municipalities, and public entities. In line with this mandate, the department has ensured that resource allocations are closely aligned with the Strategic Plan and Annual Performance Plan (APP), both of which are consistent with the broader Medium-Term Development Plan (MTDP).

The department continues to enhance fiscal sustainability by implementing rigorous fiscal consolidation measures and cost containment strategies. Additionally, Provincial Treasury will continue its initiatives to boost provincial revenue and strengthen financial management practices across provincial departments and public entities. This approach is designed to support the stabilization of governance within the province while promoting more efficient and effective use of public resources.

Provincial Treasury, in alignment with the P-MTDP, will play an active role in supporting provincial departments to implement the Local Economic Development Procurement Framework. Ongoing assistance will also be extended to departments for the implementation of the Framework for Infrastructure Delivery and Procurement Management (FIDPM), fostering integrated infrastructure planning, procurement, and delivery throughout the infrastructure value chain.

In line with P-MTDP objectives, municipalities will receive targeted support to strengthen their financial management systems. This will focus on key areas such as revenue generation, expenditure control, asset management, and liability oversight, all guided by the Financial Management Compliance Monitoring Mechanism (FMCMM) to ensure adherence to best practices and regulatory standards. This integrated approach aims to improve governance, enhance efficiency, and ensure sustainable development through strategic financial and infrastructure management.

1.8 Budget decisions

The department remains committed to aligning budget decisions with provincial priorities, with a strong focus on enhancing support and oversight of departments, municipalities, and public entities. This approach ensures that resources are directed toward areas requiring greater attention through rigorous reprioritisation.

The department has been very prudent when it comes to 'non-core' items and will continue to do so over the 2025 MTEF. The department implemented budget cuts to address cost pressures in the Broadband project, in alignment with the provincial call to sustain the project given funding constraints.

Additionally, the funds that were previously ring-fenced for the revised organizational structure within Goods and Services were reclassified to Compensation of Employees (CoE) for the capacitation of the key functions mainly under Asset and Liability as well as the Municipal Financial Governance programme. The department also received additional funding to address the CoE shortfall resulting from the new wage agreement.

2 REVIEW OF THE CURRENT FINANCIAL YEAR (2024/25)

2.1 Key achievements

Provincial Treasury continued to implement the four identified key strategic priorities for the 6th administration, namely: Fiscal Consolidation; Supply Chain Management reforms; Infrastructure Support, as well as Provincial and Municipal Governance and Accountability

In respect to Fiscal consolidation, the department remains committed to ensuring the province's long-term financial health. Several strategies are being actively implemented to achieve this goal, and the following progress can be reported to date:

- The department continues to support efforts in controlling the unsustainable growth of personnel costs, ensuring that personnel expenditure remains balanced and sustainable. This includes the approval of the vacant posts through the Provincial Coordinating Monitoring Team (PCMT).
- PT continues to support departments with revenue collection and has played a pivotal role with the establishment of an inter-governmental workgroups with a focused approach to assess the needs and strengthen revenue collection at the major revenue departments. This support includes developing revenue implementation plan in a programme and project management approach with the revision of revenue plans in the short term, over the medium term and in the long-term. PT is also facilitating Chief Financial Officer (CFO) forum meetings, organizing ad-hoc sessions and engaging all relevant stakeholders that will support departments with revenue implementation. As a result, eight departments have to date exceeded their revenue targets,

surpassing the planned target. As at end December 2024, R1.368 billion or 78 per cent has been collected against the annual target of R1.745 billion.

- The rationalization of provincial public entities is proceeding, though at a slower pace than anticipated. PT is collaborating with departments to streamline the operations of these public entities, ensuring the project adheres to the completion deadline. Several key projects have been completed and some initiatives are underway and, include enabling legislation for Eastern Cape Socio Economic Consultative Council (ECSECC) and the restructuring of Eastern Cape Development Corporation (ECDC). The Coega Development Corporation (CDC) is now listed as a PFMA 3D entity, while Eastern Cape Rural Development Agency (ECRDA's) listing was delayed due to governance challenges. Ongoing initiatives involve the merger of the Eastern Cape Liquor Board and Gambling Board, along with the modernization of Mayibuye Transport Corporation (MTC) legislation.

Regarding Supply Chain Management reforms, PT remains committed in ensuring that invoices are paid within 30 days. To date, 12 against 13 targeted departments are complying with the 30-day payment policy except Health. The department continues to use a province-wide invoice tracking application, allowing suppliers to easily track outstanding invoices online. To improve the management of outstanding invoices, PT has introduced additional disbursement dates and developed the Health Invoice Tracking System. Furthermore, regular creditor forums are held with key departments such as Health and Education to address concerns and ensure timely payments. These efforts are reinforced by the ongoing Health Intervention Project, which focuses on managing medico-legal claims and enhancing financial management within the health sector.

The drive to implement LEDPF is continuing, and provincial departments were supported to promote local content and procurement opportunities for local businesses. Thirteen departments were supported on the implementation of the LEDPF to achieve the set target of 60 per cent. However, the procurement spending target for provincial-based suppliers has faced challenges due to the repeal of the 2017 Preferential Procurement Regulations. These regulations previously provided preferential treatment to designated groups and mandated subcontracting.

Provincial Treasury continued to provide ongoing assistance to departments in implementing the Framework for Infrastructure Delivery and Procurement Management (FIDPM). This ensures that infrastructure projects are aligned with best practices in planning, procurement, and management, ultimately fostering improved efficiency and accountability in the delivery of infrastructure across the province.

The department continued to play an active role in supporting departments to improve audit outcomes. This involves closely monitoring the implementation of the Provincial Audit Intervention Plan (PAIP) as a key strategy for enhancing financial accountability.

Ongoing financial management and governance support is being provided to municipalities, including Municipal Standard Chart of Accounts (mSCOA) implementation as part of the improvement of financial management in local government. The department identified several municipalities requiring close monthly monitoring due to critical concerns, including poor data quality, significant challenges with financial system functionality impacting monthly reporting, and capacity limitations.

2.2 Key challenges

- The operational landscape for the department has shifted since Covid, with new challenges emerging which affect the functioning of the department. These include inadequate network connectivity, load shedding, infrastructure facility challenges, and water shortages. Efforts have been initiated to engage the Department of Public Works and Infrastructure (DPWI) in resolving building repairs and maintenance challenges.

- Inefficiencies continue to persist in provincial departments such as Departments of Health and Education, and these continue to negatively impact service delivery.
- While progress has been made in enhancing revenue collection, PT acknowledges the challenges, particularly in rental collections, Road Accident Fund collections, and motor vehicle license fees.
- There is a lack of effective consequence management in addressing cases of irregular, fruitless, and wasteful expenditures.
- The province has been struggling with Municipal Infrastructure grant spending, which has negatively impacted service delivery. This ongoing issue has contributed to community dissatisfaction, as the inadequate use of funds has persisted over the past financial years. There is a need for enhanced management and oversight of capital grants to improve service delivery and prevent further discontent within communities.

3 OUTLOOK FOR THE COMING FINANCIAL YEAR (2025/26)

Provincial Treasury recognizes the need for a comprehensive approach that aligns strategic initiatives with the service delivery model. This approach emphasizes collaboration and integration in project execution to ensure that projects are executed in a unified and cohesive manner, leading to successful project outcomes. The department has thus adopted a Project Management Framework (PMF) that will be used to strengthen project governance, execution, and accountability across the institution.

In response to the ongoing challenges of a sluggish economy and slow national growth, the department will continue to operate within tight fiscal constraints. To ensure financial sustainability, PT will focus on measures such as managing the wage bill, implementing cost containment strategies, enhancing provincial revenue, and setting clear spending limits.

Despite the challenging economic landscape, increasing provincial revenue remains a key priority. The Provincial Revenue Generation Strategy, alongside findings from a recent research study, has identified new revenue streams, delivering positive results. The liquidity of the Provincial Revenue Fund (PRF) remains stable. The department will continue to work closely with the Office of the Premier and the Department of Health to manage medico-legal claims, which pose a significant financial risk to the province. An intervention team has been put in place to address the growing number of claims within the Department of Health.

In line with the Preferential Procurement Regulations of 2022, departments are required to set specific goals for preferential procurement, particularly to support designated groups. The provincial government remains committed to advancing support for women, youth, people with disabilities, and military veterans.

A key focus will be placed on ensuring that 30 percent of the province's procurement budget is allocated to youth-owned enterprises. Additionally, PT will continue to enhance procurement efficiency through the implementation of an invoice tracking system. Support for Micro, Small, and Medium Enterprises (MSMEs) will also remain a priority, with ongoing assistance for registration on the Central Supplier Database (CSD) and LOGIS, helping to strengthen their participation in provincial procurement processes.

The department will continue to support infrastructure delivery in line with the Provincial Infrastructure Strategy. Efforts will focus on assisting departments in institutionalizing the Infrastructure Delivery Management System (IDMS) and implementing the Framework for Infrastructure Delivery and Procurement Management (FIDPM). In collaboration with the Department of Public Works and Infrastructure, the department will monitor infrastructure budget performance and ensure that projects are aligned with the District Development Model (DDM), promoting integrated planning and delivery across the province.

The department will continue to provide financial management and governance support to provincial departments and municipalities, including the implementation of mSCoA in municipalities. PT will also monitor financial distress triggers in municipalities and facilitate the development of Financial Recovery Plans (FRPs) for municipalities such as Amathole District, Makana, OR Tambo District, and Enoch Mgijima. These plans focus on improving financial management, governance, human resources, and service delivery, in alignment with the District Development Model and Municipal Integrated Development Plans.

The department will continue its commitment to improving audit outcomes through the Provincial Audit Intervention Plan (PAIP), which has already yielded positive results. Additionally, the Financial Management Accountability Framework will remain in place as a key tool in promoting financial discipline, with any violations reported to the relevant Executive Authorities. Through strong engagement and targeted support, the Provincial Treasury aims to continue to strengthen the financial governance framework within municipalities, ultimately improving their capacity to achieve better audit results and enhance service delivery to local communities.

4 REPRIORITIZATION

Given the funding constraints, the department conducted an in-depth reprioritization process to protect critical service delivery areas. Stricter control has been implemented on non-essential areas and will continue throughout the 2025 MTEF, ensuring financial sustainability and stability. Funds totalling to R66.851 million in 2025/26 and R64.514 million in 2026/27 were reprioritised to fund mandated priorities and contractual obligations. This was primarily achieved by reducing communication costs, legal costs, and operating leases. The above also includes the reclassification of funding for the revised organizational structure, which was temporarily ring-fenced under Goods and Services pending the finalisation of the structure. The CoE adjustments were incorporated into the budget database in line with the person-to-post matching exercise.

The budget committee will maintain oversight of spending to ensure it aligns with projections and to manage budget pressures through reprioritization. This monitoring process will continue throughout the 2025 Medium-Term Expenditure Framework (MTEF).

5 PROCUREMENT

The key drivers of the procurement plan over the 2025 MTEF include, amongst others, the following projects:

- ICT server infrastructure (switches and access points) for districts with a budget of R5 million and procurement of 150 laptops with an amount of R3.750 million;
- Provision of security services for Sarah Baartman district offices for 36 months with a budget of R3.280 million;
- Leasing of fax and photocopier machines with a budget of R3 million;
- Appointment of a panel of service providers to provide Internal Audit Continuous Professional Development (CPD) training for various provincial departments on behalf of PT for 5 years and a budget of R2.560 million;
- Conducting forensic investigations and interventions for 36 months with a budget of R2 million; and
- Provision of commercial banking services to the provincial government for 5 years with a budget of R1 million.

The department will continue to improve and strengthen its procurement and contract management processes through ongoing training of Supply Chain Management (SCM) officials on new reforms. Additionally, efforts will be made to enhance the participation of all targeted groups in various

procurement categories. The department will also maintain its focus on implementing cost containment measures and achieving efficiency gains. This will be supported by strategic sourcing for identified commodities, including the establishment of departmental term contracts and greater participation in transversal contracts arranged by National and Provincial Treasuries.

6 RECEIPTS AND FINANCING

6.1 Summary of receipts

Table 2: Summary of departmental receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Equitable share	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8
Conditional grants	–	–	–	–	–	–	–	–	–	–
Total receipts	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8
<i>of which</i>										
Departmental receipts	359 224	571 102	872 997	138 561	138 561	410 848	144 935	151 457	158 273	(64.7)

Table 2 above shows departmental receipts from 2021/22 to 2027/28. The increase from R375.932 million in 2021/22 to the revised estimate of R460.293 million in 2024/25. The increase is attributed to several factors, including additional allocations for medico-legal interventions at the Department of Health (DoH); filling of the new posts under the revised organizational structure as well as once-off costs for upgrading and maintaining computer Server LAN Infrastructure. In 2025/26, the budget increases by 12.8 per cent to R519.185 million mainly due to provisions made for new critical posts in the revised organisational structure, ICS adjustments as well as rescheduling of organisational development project from 2024/25 to 2025/26. The budget will increase gradually in the 2 outer years.

6.2 Departmental receipts collection

Table 3: Summary of departmental receipts and collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Tax receipts	–	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	210	206	201	300	300	233	313	327	342	34.3
Transfers received	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	358 993	570 739	872 676	137 387	137 387	410 260	143 709	150 175	156 933	(65.0)
Sales of capital assets	–	–	–	–	–	–	–	–	–	–
Transactions in financial assets and liabilities	21	157	120	874	874	355	913	955	998	157.2
Total departmental receipts	359 224	571 102	872 997	138 561	138 561	410 848	144 935	151 457	158 273	(64.7)

Table 3 above shows the summary of departmental receipts and collections from 2021/22 to 2027/28. Own revenue increased from R359.224 million in 2021/22 to an estimated R410.848 million in 2024/25. The budget decreases to R144.935 million in 2025/26 due to expected lower cash balances in the Provincial Revenue Fund owing to the allocation of surplus funds for provincial priorities. It is estimated that receipts will increase gradually in the two outer years.

6.3 Official development assistance (Donor Funding)

None.

7 PAYMENT SUMMARY

7.1 Key assumptions

Assumptions and factors contained in the 2025 Medium-Term Budget Policy Statement (MTBPS), such as inflationary adjustments and fiscal consolidation measures were taken into consideration. National and provincial budget reductions as well as cost containment measures have been taken into account for the entire 2025 MTEF.

7.2 Programme Summary

Table 4: Summary of payments and estimates by programme.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
1. Administration	149 028	157 641	166 660	199 448	197 405	197 432	224 794	212 289	217 175	13.9
2. Sustainable Resource Management	73 460	75 243	75 651	85 547	81 041	81 041	86 758	92 270	96 460	7.1
3. Asset and Liability	25 369	26 028	26 713	28 284	28 915	28 916	34 980	39 519	41 309	21.0
4. Financial Governance	80 439	73 168	79 077	101 219	95 396	95 471	103 888	105 690	110 487	8.8
5. Municipal Financial Governance	47 636	50 281	50 883	63 738	57 433	57 433	68 765	74 451	77 836	19.7
Total payments and estimates	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8

Table 4 above shows the summary of payments and estimates per programme from 2021/22 to 2027/28. Actual expenditure increased from R375.932 million in 2021/22 to a revised estimate of R460.293 million in 2024/25. The increase is mainly due to additional allocations received for medico-legal interventions at DoH, the filling of new posts under the revised organisational structure, once-off costs for upgrading and maintaining computer server Local Area Network (LAN) infrastructure. In 2025/26, the budget increases by 12.8 per cent to R519.185 million mainly due to provisions made for new critical posts in the revised organisational structure, ICS adjustments, organisational development projects and ICT Strategy initiatives. In the 2 outer years, the budget continues to grow moderately.

7.3 Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	366 075	369 718	388 406	463 660	435 496	435 554	503 707	510 643	529 074	15.6
Compensation of employees	319 278	316 439	327 850	371 859	357 074	357 074	403 542	432 732	452 222	13.0
Goods and services	46 797	53 279	60 556	91 801	78 422	78 480	100 165	77 911	76 852	27.6
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	4 173	4 930	3 341	1 738	3 366	3 411	1 822	1 908	1 996	(46.6)
Provinces and municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Departmental agencies and accounts	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	3 324	4 071	2 485	636	2 412	2 457	666	697	729	(72.9)
Payments for capital assets	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	323	657	9	-	-	-	-	-	-	-
Total economic classification	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8

Table 5 above shows the summary of payments and estimates per economic classification from 2021/22 to 2027/28. Actual expenditure increased from R375.932 million in 2021/22 to a revised estimate of R460.293 million in 2024/25. The increase is mainly due to additional allocations received for medico-legal interventions at DoH, the filling of new posts under the revised organisational structure, once-off costs for upgrading and maintaining computer server LAN infrastructure. In 2025/26, the budget increases by 12.8 per cent to R519.185 million mainly due to provisions made for new critical posts in the revised organisational structure, ICS adjustments, organisational development projects and ICT Strategy initiatives.

Compensation of Employees increased from R319.278 million in 2021/22 to a revised estimate of R357.074 million in 2024/25 mainly due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2025/26, the budget increases by 13 per cent to R403.542 million mainly due to provisions made for new critical posts in the revised organisational structure as well as additional funding received for the wage agreement.

Goods and Services increased from R46.797 million in 2021/22 to a revised estimate of R78.480 million in 2024/25 mainly due to additional allocations received for medico-legal interventions at DoH, operational costs for the upgrading and maintaining computer server LAN infrastructure and increased demand for provincial internal audit, risk management and forensic investigator trainings. In 2025/26, the budget increases by 27.6 per cent to R100.165 million mainly due to rescheduling of organisational development projects from 2024/25 to 2025/26. In 2026/27, the budget decreases due to the removal of once-off allocation, which was rescheduled to 2025/26 for an organizational development project and it grows moderately in line with inflationary adjustment in 2027/28.

Transfers and Subsidies decreased from R4.173 million in 2021/22 to a revised estimate of R3.411 million in 2024/25 due to a decrease in the number of officials exiting the department. In 2025/26, the budget decreases by 46.6 per cent to R1.822 million primarily due to a reduction in the number of officials anticipated to leave the department.

Payments for Capital Assets increased from R5.361 million in 2021/22 to a revised estimate of R21.328 million in 2024/25 mainly due to the upgrading of computer server LAN infrastructure. In 2025/26, the budget decreases by 36 per cent to R13.656 million mainly due to once-off costs for the LAN infrastructure upgrade in 2024/25.

7.4 Payments to local government by district and local government

Table 6: Departmental payments and estimates by benefiting municipal boundary

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Buffalo City	-	-	-	-	-	2	-	-	-	(100.0)
District Municipalities	35 592	36 067	38 099	41 027	40 357	40 357	48 804	53 193	55 618	20.9
Cacadu District Municipality	7 066	7 766	8 017	8 630	8 621	8 621	9 921	10 435	10 909	15.1
Amable District Municipality	8 382	7 481	7 605	8 347	7 929	7 929	8 088	8 680	9 076	2.0
Chris Hani District Municipality	5 959	6 447	6 356	6 772	6 704	6 704	8 947	9 649	10 089	33.5
Joe Gqabi District Municipality	3 505	4 493	4 733	5 195	5 127	5 127	6 789	7 605	7 953	32.4
O.R. Tambo District Municipality	5 486	4 991	5 465	5 947	6 093	6 093	8 921	10 238	10 703	46.4
Alfred Nzo District Municipality	5 194	4 889	5 923	6 136	5 883	5 883	6 138	6 586	6 888	4.3
Unallocated	340 340	346 294	360 885	437 209	419 833	419 934	470 381	471 026	487 649	12.0
Total transfers to municipalities	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8

Table 6 above shows the summary of payments and estimates by benefitting municipality boundary from 2021/22 to 2027/28. Total expenditure increased from R375.932 million in 2021/22 to a revised estimate of R460.293 million in 2024/25. The increase is mainly due to additional allocations received for Medico-Legal interventions at DoH, the filling of new posts under the revised organisational structure, once-off costs for upgrading and maintaining computer server LAN infrastructure. In 2025/26, the budget rises by 12.8 per cent to R519.185 million, and the Head Office continues to take the bulk of the expenditure compared to the district office which have few personnel.

7.5 Infrastructure payments

None.

7.6 Departmental Public-Private Partnership (PPP) projects

None.

7.7 Conditional grant payments

None.

7.8 Transfers

7.8.1 Transfers to public entities

None.

7.8.2 Transfers to other entities

Table 7: Transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
SABC (TV Licences)	1	1	1	–	2	2	2	3	4	0.0
FASSET	848	858	855	1 102	952	952	1 154	1 208	1 263	21.2
South Africa National Roads Agency (SANRAL)	–	–	–	–	–	–	–	–	–	–
Total departmental transfers	849	859	856	1 102	954	954	1 156	1 211	1 267	21.2

Table 7 above shows the summary of transfers to other entities from 2021/22 to 2027/28. The expenditure increased from R849 thousand in 2021/22 to R954 thousand in 2024/25 due to an increase in provisions made for skills development fund levies. In 2025/26, the budget increases by 21.2 per cent to R1.156 million due to anticipated increase in skills development fund levies over the 2025 MTEF period.

7.8.3 Transfers to local government by category

Table 8: Transfers to local government

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Category A	–	–	–	–	2	2	–	–	–	(100.0)
Category B	–	–	–	–	–	–	–	–	–	–
Category C	–	–	–	–	–	–	–	–	–	–
Unallocated	–	–	–	–	–	–	–	–	–	–
Total departmental transfers	–	–	–	–	2	2	–	–	–	(100.0)

Table 8 above shows the summary of transfers to local government by category from 2021/22 to 2027/28. The expenditure increased from nil in 2021/22 to R2 thousand in 2024/25 due to a once-off expenditure incurred for driving permits. No provision is made over the 2025 MTEF.

7.8.4 Transfers to local government by grant name

None.

8 PROGRAMME DESCRIPTION

8.1 Programme 1: Administration

Programme Purpose: Provide leadership and strategic management and appropriate support services to all other programmes.

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

Table 9: Summary of departmental payments and estimates sub-programme: P1- Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
1. Office of the MEC	6 913	7 353	7 998	8 413	10 095	10 095	9 928	10 397	10 873	(1.7)
2. Management Services	60 878	65 265	71 242	84 484	81 664	81 664	104 347	88 451	87 706	27.8
3. Corporate Services	24 761	27 676	27 893	39 912	35 857	35 884	42 143	41 363	43 242	17.4
4. Financial Management (Office of the CFO)	50 533	51 633	53 736	59 755	61 829	61 829	60 813	64 079	66 990	(1.6)
5. Internal Audit	5 943	5 714	5 791	6 884	7 960	7 960	7 563	7 999	8 364	(5.0)
Total payments and estimates	149 028	157 641	166 660	199 448	197 405	197 432	224 794	212 289	217 175	13.9

Table 9 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. The expenditure increased from R149.028 million in 2021/22 to a revised estimate of R197.432 million in 2024/25 mainly due to the filling of new posts under the revised organisational structure, once-off costs for upgrading and maintaining computer server LAN infrastructure. In 2025/26, the budget increases by 13.9 per cent to R224.794 million mainly due to provisions made for new critical posts in the revised organisational structure, ICS adjustments, rescheduling of the organisational development projects from 2024/25 to 2025/26 as well as provision made for ICT Strategy initiatives. In 2026/27, the budget decreases due to the removal of once-off allocation, which was rescheduled to 2025/26 for an organizational development project, and it grows moderately in line with inflationary adjustment in 2027/28.

Table 10: Summary of departmental payments and estimates by economic classification: P1 Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	141 659	148 230	157 351	184 872	173 379	173 384	209 316	198 713	202 982	20.7
Compensation of employees	111 493	112 546	114 237	127 787	124 603	124 603	139 214	147 288	153 921	11.7
Goods and services	30 166	35 684	43 114	57 085	48 776	48 781	70 102	51 425	49 061	43.7
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies to:	1 685	2 355	2 072	1 738	2 698	2 720	1 822	1 908	1 996	(33.0)
Provinces and municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Departmental agencies and accounts	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	836	1 496	1 216	636	1 744	1 766	666	697	729	(62.3)
Payments for capital assets	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	323	-	9	-	-	-	-	-	-	
Total economic classification	149 028	157 641	166 660	199 448	197 405	197 432	224 794	212 289	217 175	13.9

Table 10 above shows the summary of payments and estimates per economic classification from 2021/22 to 2027/28. The expenditure increased from R149.028 million in 2021/22 to a revised estimate of R197.432 million in 2024/25 mainly due to the filling of new posts under the revised organisational structure, once-off costs for upgrading and maintaining computer server LAN infrastructure. In 2025/26, the budget increases by 13.9 per cent to R224.794 million, mainly due to provisions made for new critical posts in the revised organisational structure, ICS adjustments, rescheduling of the organisational development projects from 2024/25 to 2025/26, as well as provision made for ICT Strategy initiatives. In 2026/27, the budget decreases due to the removal of once-off allocation, which was rescheduled to 2025/26 for an organizational development project, and it grows moderately in line with inflationary adjustment in 2027/28.

Compensation of Employees increased from R111.493 million in 2021/22 to a revised estimate of R124.603 million in 2024/25 mainly due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2025/26, the budget increases by 11.7 per cent to R139.214 million mainly due to provisions made for new critical posts in the revised organisational structure.

Goods and Services increased from R30.166 million in 2021/22 to a revised estimate of R48.781 million in 2024/25 mainly due to operational costs for the upgrading and maintaining computer server LAN infrastructure as well as cleaning and security services. In 2025/26, the budget increases by 43.7 per cent to R70.102 million mainly due to provisions made for organisational development projects and ICT Strategy initiatives. In 2026/27, the budget decreases due to the removal of once-off allocation, which was rescheduled to 2025/26 for an organizational development project, and it grows moderately in line with inflationary adjustment in 2027/28.

Transfers and Subsidies increased from R1.685 million in 2021/22 to a revised estimate of R2.720 million in 2024/25 due to an increase in the number of officials exiting the department. In 2025/26, the budget decreases by 33 per cent to R1.822 million due to a reduction in the number of officials anticipated to leave the department.

Payments for Capital Assets increased from R5.361 million in 2021/22 to R21.328 million in 2024/25 mainly due to the upgrading of computer server LAN infrastructure. In 2025/26, the budget decreases

by 36 per cent to R13.656 million mainly due to once-off costs for the LAN infrastructure upgrade in 2024/25.

8.2 Programme 2: Sustainable Resource Management

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

The programme consists of four sub-programmes namely:

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

Table 12: Summary of departmental payments and estimates sub-programme: P2- Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
1. Programme Support	4 597	3 045	3 232	3 601	3 304	3 304	3 907	4 097	4 290	18.3
2. Economic Analysis	3 559	2 958	3 153	3 772	3 678	3 678	4 558	4 825	5 048	23.9
3. Fiscal Policy	8 934	8 919	9 187	10 108	9 538	9 538	10 510	11 006	11 508	10.2
4. Budget Management	56 370	60 321	60 079	68 066	64 521	64 521	67 783	72 342	75 614	5.1
Total payments and estimates	73 460	75 243	75 651	85 547	81 041	81 041	86 758	92 270	96 460	7.1

Table 12 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. Actual expenditure increased from R73.460 million in 2021/22 to a revised estimate of R81.041 million in 2024/25. The increase is mainly due to ICS adjustments and additional allocations received for Provincial Infrastructure Support. In 2025/26, the budget increases by 7.1 per cent to R86.758 million due to provisions made for new critical posts in the revised organisational structure. The budget will grow moderately in the 2 outer years in line with the inflationary adjustment.

Table 13: Summary of departmental payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	73 356	74 855	75 275	85 547	80 948	80 948	86 758	92 270	96 460	7.2
Compensation of employees	70 857	70 122	70 911	78 096	74 868	74 868	81 328	86 557	90 456	8.6
Goods and services	2 499	4 733	4 364	7 451	6 080	6 080	5 430	5 713	6 004	(10.7)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	104	388	376	-	93	93	-	-	-	(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	388	376	-	93	93	-	-	-	(100.0)
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	73 460	75 243	75 651	85 547	81 041	81 041	86 758	92 270	96 460	7.1

Table 13 above shows the summary of payments and estimates per economic classification from 2021/22 to 2027/28. Actual expenditure increased from R73.460 million in 2021/22 to a revised estimate of R81.041 million in 2024/25. The increase is mainly due to ICS adjustments and additional allocations received for Provincial Infrastructure Support. In 2025/26, the budget increases by 7.1 per cent to R86.758 million due to provisions made for new critical posts in the revised organisational structure.

Compensation of Employees increased from R70.857 million in 2021/22 to a revised estimate of R74.868 million in 2024/25 due to ICS adjustments. In 2025/26, the budget increases by 8.6 per cent to R81.328 million due to the filling of critical new posts in the revised organisational structure.

Goods and Services increased from R2.499 million in 2021/22 to a revised estimate of R6.080 million in 2024/25 due to additional allocations received for Provincial Infrastructure Support. In 2025/26, the budget decreases by 10.7 per cent to R5.430 million due to the conclusion of earmarked allocations for Provincial Infrastructure Support in 2024/25.

Transfers and Subsidies decreased from R104 thousand in 2021/22 to a revised estimate of R93 thousand in 2024/25 mainly due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2025 MTEF.

Service Delivery Measures

Table 14: Selected service delivery measures for the programme: P2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of programme performance review sessions convened	New Indicator	4	4	4
Number of policy briefs produced on key sector focus areas	4	4	4	4
Amount of own revenue collected	R1.745 Billion	R1.804 Billion	R1.886 Billion	R1.970 billion
Percentage (%) expenditure by entities within allocated budget	98%	98%	98%	98%
Percentage (%) expenditure by departments within allocated budget	98%	98%	98%	98%
Net provincial position of the Revenue Fund	R200 million	R200 million	R200 million	R200 million
Number of reports on departments paying creditors within 30 days	New Indicator	4	4	4
Number of Infrastructure plans assessed	New Indicator	11	11	11
Percentage (%) expenditure of voted infrastructure budget by infrastructure departments	98%	90%	90%	90%

Table 14 above shows service delivery measures for Sustainable Resource Management. The programme remains committed in producing four policy briefs on key sector focus areas. Enhancing revenue collection remains a strategic priority, given fiscal constraints. Support will be provided to ensure that provincial institutions spend 98 per cent of their allocated budget, also it remains crucial to ensure that the province eliminate inefficiencies and ensure that resources are directed towards high-impact areas. These initiatives align with the Medium-Term Development Plan's vision of a "Capable, Ethical, and Developmental State" and directly link to P-MTDP indicators.

8.3 Programme 3: Asset and Liabilities Management

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

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

Table 15: Summary of departmental payments and estimates sub-programme: P3 – Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
1. Programme Support (P.3)	-	-	-	-	-	-	1 916	3 602	3 767	
2. Asset Management	25 369	26 028	26 713	28 284	28 915	28 916	33 064	35 917	37 542	14.3
Total payments and estimates	25 369	26 028	26 713	28 284	28 915	28 916	34 980	39 519	41 309	21.0

Table 15 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. Actual expenditure increased from R25.369 million in 2021/22 to a revised estimate of R28.916 million in 2024/25 due to ICS adjustments and a higher demand for provincial supply chain management trainings. In 2025/26, the budget increases by 21 per cent to R34.980 million mainly due to provisions made for new critical posts in the revised organisational structure.

Table 16: Summary of departmental payments and estimates by economic classification: P3 - Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	25 300	25 595	26 294	28 284	28 915	28 915	34 980	39 519	41 309	21.0
Compensation of employees	23 728	23 426	24 793	26 696	26 548	26 548	32 813	37 242	38 919	23.6
Goods and services	1 572	2 169	1 501	1 588	2 367	2 367	2 167	2 277	2 390	(8.4)
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies to:	69	433	419	-	-	1	-	-	-	(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	69	433	419	-	-	1	-	-	-	(100.0)
Payments for capital assets	-	-	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total economic classification	25 369	26 028	26 713	28 284	28 915	28 916	34 980	39 519	41 309	21.0

Table 16 above shows the summary of payments and estimates per economic classification from 2021/22 to 2027/28. Actual expenditure increased from R25.369 million in 2021/22 to a revised estimate of R28.916 million in 2024/25 due to ICS adjustments and a higher demand for provincial supply chain management trainings. In 2025/26, the budget increases by 21 per cent to R34.980 million mainly due to provisions made for new critical posts in the revised organisational structure.

Compensation of Employees increased from R23.728 million in 2021/22 to a revised estimate of R26.548 million in 2024/25 due to ICS adjustments. In 2025/26, the budget increases by 23.6 per cent to R32.813 million due to provisions made for new critical posts in the revised organisational structure.

Goods and Services increased from R1.572 million in 2021/22 to a revised estimate of R2.367 million in 2024/25 due to a higher demand for provincial supply chain management trainings. In 2025/26, the budget decreases by 8.4 per cent to R2.167 million due to an anticipated decline in demand for these training programs.

Transfers and Subsidies decreased from R69 thousand in 2021/22 to R1 thousand in 2024/25 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2025 MTEF.

Service Delivery Measures

Table 17: Selected service delivery measures for the programme: P3: Asset and Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of programme performance review sessions convened	New Indicator	4	4	4
Number of analysis reports on the implementation of procurement plans by provincial departments	New Indicator	4	4	4
An analysis report on the level of infrastructure procurement management maturity achieved by infrastructure departments	New Indicator	1	1	1
Percentage (%) of provincial departments procurement spend on EC based suppliers	60%	60%	60%	60%

Table 17 above shows service delivery measures for Asset and Liability Management. The programme will continue to support provincial departments in implementing the Local Economic

Development (LED) Procurement Framework to achieve the targeted 60 per cent local procurement, thereby contributing to the attainment of the Provincial Medium-Term Development Plan (P-MTDP) objectives.

Furthermore, ongoing support will be provided to departments for the implementation of the Framework for Infrastructure Delivery and Procurement Management (FIDPM), ensuring integrated infrastructure planning, procurement, and execution across the infrastructure value chain.

8.4 Programme 4: Financial Governance

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

The programme consists of six sub-programmes namely:

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

Table 18: Summary of departmental payments and estimates sub-programme: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
1. Programme Support	13 845	9 973	13 271	21 351	15 509	15 531	13 765	16 159	16 893	(11.4)
2. Accounting Services	13 847	13 215	13 834	15 209	16 671	16 671	20 298	21 399	22 369	21.8
3. Norms & Standards	6 958	6 108	6 229	6 936	7 042	7 042	7 475	7 827	8 183	6.1
4. Risk Management	4 278	4 098	4 589	5 644	5 472	5 472	6 195	6 487	6 784	13.2
5. Provincial Internal Audit	18 678	15 216	15 922	24 747	24 195	24 248	26 072	22 227	23 240	7.5
6. Supporting and Interlinked Financial Systems	22 833	24 558	25 232	27 332	26 507	26 507	30 083	31 591	33 018	13.5
Total payments and estimates	80 439	73 168	79 077	101 219	95 396	95 471	103 888	105 690	110 487	8.8

Table 18 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. The increase in expenditure from R80.439 million in the 2021/22 financial year to a revised estimate of R95.471 million in 2024/25 mainly due to additional allocations received for medico-legal interventions. In 2025/26, the budget increases by 8.8 per cent to R103.888 million due to provisions made for new critical posts in the revised organisational structure as well as provisions made for an anticipated demand in provincial internal audit, risk management and forensic investigator trainings. The budget will grow moderately in the 2 outer years in line with the inflationary adjustment.

Table 19: Summary of departmental payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	79 013	72 120	78 890	101 219	95 244	95 297	103 888	105 690	110 487	9.0
Compensation of employees	67 454	63 329	69 405	83 006	77 123	77 123	84 385	90 321	94 388	9.4
Goods and services	11 559	8 791	9 485	18 213	18 121	18 174	19 503	15 369	16 099	7.3
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 426	391	187	-	152	174	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 426	391	187	-	152	174	-	-	-	(100.0)
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	657	-	-	-	-	-	-	-	-
Total economic classification	80 439	73 168	79 077	101 219	95 396	95 471	103 888	105 690	110 487	8.8

Table 19 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. The increase in expenditure from R80.439 million in the 2021/22 financial year to a revised estimate of R95.471 million in 2024/25 mainly due to additional allocations received for medico-legal interventions. In 2025/26, the budget increases by 8.8 per cent to R103.888 million due to provisions made for new critical posts in the revised organisational structure as well as provisions made for an anticipated demand in provincial internal audit, risk management and forensic investigator trainings.

Compensation of Employees increased from R67.454 million in 2021/22 to a revised estimate of R77.123 million in 2024/25 due to appointment of contract personnel for medico-legal intervention. In 2025/26, the budget increases by 9.4 per cent to R84.385 million due to provisions made for new critical posts in the revised organisational structure.

Goods and Services increased from R11.559 million in 2021/22 to a revised estimate of R18.174 million in 2024/25 mainly due to additional allocations received for Medico-Legal interventions as well as provisions made for forensic audit trainings. In 2025/26, the budget increases by 7.3 per cent to R19.503 million mainly due to an anticipated demand in provincial internal audit, risk management and forensic investigator trainings.

Transfers and Subsidies decreased from R1.426 million in 2021/22 to a revised estimate of R174 thousand in 2024/25 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2025 MTEF.

Service Delivery Measures

Table 20: Selected service delivery measures for the programme: P4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2024/25	2025/26	2026/27	2027/28	
Number of programme performance review sessions convened	New Indicator	4	4	4	
Number of credible Annual Financial Statements (AFS) submitted by PFMA Institutions	24	11	13	13	
Number of Audited Consolidated Financial Statements submitted to the Legislature	1	1	1	1	
Percentage (%) of Financial Management Accountability Framework (FMAF) standards complied with	70%	85%	85%	85%	
Number of feedback reports on departmental assessment of risk management processes conducted	New Indicator	2	2	2	
Number of departments assessed for Internal Audit capability	13	13	13	13	
Number of departments with no material review findings on FIS User Account Management	13	13	13	13	

Table 20 above shows service delivery measures for Financial Governance. To improve audit outcomes across the province, the programme will continue to provide technical support to departments on the interpretation and application of accounting standards, ensuring that financial statements are prepared in compliance with the relevant accounting frameworks.

Through the monitoring of the Financial Management Accountability Framework (FMAF), which identifies breaches of the Accountability Model Standards, PT will continue to ensure that those entrusted with public funds uphold accountability. These initiatives also contribute to the broader objectives of the Medium-Term Development Plan, specifically the goal of fostering a “Capable, Ethical, and Developmental State.” By reinforcing governance structures, strengthening accountability mechanisms, and promoting ethical leadership, these measures contribute to building an accountable state that upholds honesty, integrity, and ethical conduct.

8.5 Programme 5: Municipal Financial Governance

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

- **Programme Support:** Provides strategic leadership in implementing strategies to ensure the programme’s contribution in realising departmental objectives.
- **Municipal Budget and Institutional Governance:** To monitor the implementation of the budgeting frameworks, coordinate, monitor and report on MFMA.
- **Municipal Accounting and Reporting:** To monitor compliance with Financial Management and Annual Reporting Framework, monitor the effective and efficient compliance with Financial Assets and Liability Management, enhance, monitor, and enforce transparent and effective SCM and Asset Management.

Table 21: Summary of departmental payments and estimates sub-programme: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24		2024/25		2025/26	2026/27	2027/28	
1. Programme Support	12 044	14 214	13 246	22 711	17 076	17 076	19 961	21 258	22 218	16.9
2. Municipal Budget & Institutional Governance	19 062	17 361	18 708	20 430	19 905	19 905	23 147	25 504	26 667	16.3
3. Municipal Accounting & Reporting	16 530	18 706	18 929	20 597	20 452	20 452	25 657	27 689	28 951	25.4
Total payments and estimates	47 636	50 281	50 883	63 738	57 433	57 433	68 765	74 451	77 836	19.7

Table 21 above shows the summary of payments and estimates per sub-programme from 2021/22 to 2027/28. The expenditure increased from R47.636 million in 2021/22 to a revised estimate of R57.433 million in 2024/25 mainly due to the appointment of contractual personnel for municipal support interventions. In 2025/26, the budget increases by 19.7 per cent to R68.765 million mainly

due to provisions made for new critical posts in the revised organisational structure. The budget will grow moderately in the 2 outer years.

Table 22: Summary of departmental payments and estimates by economic classification: P5 – Municipal Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	46 747	48 918	50 596	63 738	57 010	57 010	68 765	74 451	77 836	20.6
Compensation of employees	45 746	47 016	48 504	56 274	53 932	53 932	65 802	71 324	74 538	22.0
Goods and services	1 001	1 902	2 092	7 464	3 078	3 078	2 963	3 127	3 298	(3.7)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	889	1 363	287	-	423	423	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organ	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	889	1 363	287	-	423	423	-	-	-	(100.0)
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	47 636	50 281	50 883	63 738	57 433	57 433	68 765	74 451	77 836	19.7

Table 22 above shows the summary of payments and estimates per economic classification from 2021/22 to 2027/28. The expenditure increased from R47.636 million in 2021/22 to a revised estimate of R57.433 million in 2024/25 mainly due to the appointment of contractual personnel for municipal support interventions. In 2025/26, the budget increases by 19.7 per cent to R68.765 million mainly due to provisions made for new critical posts in the revised organisational structure.

Compensation of Employees increased from R45.746 million in 2021/22 to a revised estimate of R53.932 million in 2024/25 due to the appointment of contractual personnel for municipal support interventions. In 2025/26, the budget increases by 22 per cent to R65.802 million due to provisions made for new critical posts in the revised organisational structure.

Goods and Services increased from R1.001 million in 2021/22 to a revised estimate of R3.078 million in 2024/25 due to costs associated with the easing of COVID-19 restrictions. In 2025/26, the budget decreases by 3.7 per cent to R2.963 million due to internal reprioritisation.

Transfers and Subsidies decreased from R889 thousand in 2021/22 to a revised estimate of R423 thousand in 2024/25 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2025 MTEF.

Service Delivery Measures

Table 23: Selected service delivery measures for the programme: P5: Municipal Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of programme performance review sessions convened	New Indicator	4	4	4
Number of municipal annual budgets assessed	New Indicator	36	36	36
Percentage (%) expenditure of Municipal Infrastructure Conditional Grants	100%	100%	100%	100%
Percentage (%) reduction of irregular expenditure	100%	75%	75%	75%
Number of municipalities achieving unqualified auditing opinion	New Indicator	25	30	36
Percentage (%) performance on mSCOA assessment criteria	100%	80%	85%	90%

Table 23 above shows service delivery measures for Municipal Financial Governance. The Programme aligned its indicators with the Provincial Medium-Term Development Plan (P-MTDP) objective of building a “Capable, Ethical, and Developmental State.” This objective seeks to strengthen governance, enhance accountability, and promote ethical leadership between government and citizens. Five key indicators contribute to achieving this goal: the percentage performance on the mSCOA assessment criteria, the number of municipalities obtaining an unqualified audit opinion, the number of municipal annual budgets assessed, the percentage reduction in irregular expenditure, and the percentage expenditure of Municipal Infrastructure Conditional Grants. The programme is responsible for monitoring conditional grant expenditure, with a particular focus on municipal infrastructure grants.

9 OTHER PROGRAMME INFORMATION

9.1 Personnel numbers and costs by programme

Table 24: Personnel numbers and costs

	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF 2024/25 - 2027/28		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		Personnel growth rate	Costs growth rate	% Costs of Total
	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			
R thousands																			
Salary level																			
1 – 7	80	31 064	85	31 772	88	34 960	80	9	89	37 584	99	40 841	99	47 288	99	49 455	3.6%	9.6%	10.8%
8 – 10	157	92 341	151	91 648	149	92 158	153	4	157	97 685	166	116 226	166	122 511	166	128 041	1.9%	9.4%	28.0%
11 – 12	113	108 787	115	106 991	113	110 747	121	8	129	125 435	142	146 587	142	156 336	142	163 332	3.3%	9.2%	35.8%
13 – 16	63	84 585	61	84 057	63	87 153	51	15	66	93 481	64	96 870	64	103 440	64	108 095	-1.0%	5.0%	24.6%
Other	34	2 501	27	1 971	37	2 832	37	-	37	2 889	37	3 018	37	3 157	37	3 299	-	4.5%	0.8%
Total	447	319 278	439	316 439	450	327 850	442	36	478	357 074	508	403 542	508	432 732	508	452 222	2.0%	8.2%	100.0%
Programme																			
1. Administration	189	111 493	190	112 546	193	114 237	203	-	203	124 603	213	139 214	213	147 288	213	153 921	1.6%	7.3%	34.3%
2. Sustainable Resource Management	82	70 857	77	70 122	77	70 911	73	8	81	74 868	84	81 328	84	86 557	84	90 456	1.2%	6.5%	20.3%
3. Asset and Liability	31	23 728	33	23 426	33	24 793	31	2	33	26 548	40	32 813	40	37 242	40	38 919	6.6%	13.6%	8.3%
4. Financial Governance	80	67 454	80	63 329	87	69 405	73	23	96	77 123	94	84 385	94	90 321	94	94 389	-0.7%	7.0%	21.1%
5. Municipal Financial Governance	65	45 746	59	47 016	60	48 504	62	3	65	53 932	77	65 802	77	71 324	77	74 538	5.8%	11.4%	16.1%
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	447	319 278	439	316 439	450	327 850	442	36	478	357 074	508	403 542	508	432 732	508	452 222	2.0%	8.2%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	415	316 086	401	313 591	412	324 102	404	36	440	353 228	470	399 524	470	428 529	470	447 830	2.2%	8.2%	99.0%
Public Service Act appointees still to be covered by OSDs	1	817	1	877	1	916	1	-	1	957	1	1 000	1	1 046	1	1 093	-	4.5%	0.2%
Professional Nurses, Staff Nurses and Nursing Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc	31	2 375	37	1 971	37	2 832	37	-	37	2 889	37	3 018	37	3 157	37	3 299	-	4.5%	0.8%
Total	447	319 278	439	316 439	450	327 850	442	36	478	357 074	508	403 542	508	432 732	508	452 222	2.0%	8.2%	100.0%

Table 24 above shows personnel numbers and costs from 2021/22 to 2027/28. The personnel numbers in the department increased from 447 recorded in 2021/22 to 478 in 2024/25 mainly due to the filling of critical vacant posts. PT embarked on an organisational structure review to align it to business processes and service delivery model. The departmental organisational structure was approved in August 2024. In 2025/26, the personnel is projected increase to 508 as the department continues to fill the vacant posts in the new organogram structure. This includes 37 internship positions aimed at providing young people with workplace exposure.

9.2 Payments on training by programme

Table 25: Information on training

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Number of staff	447	439	450	478	478	478	508	508	508	6.3
Number of personnel trained	153	205	317	250	250	195	260	280	310	33.3
of which										
Male	88	128	91	125	125	75	130	130	130	73.3
Female	65	77	226	125	125	120	130	150	180	8.3
Number of training opportunities	13	280	245	307	307	307	314	314	314	2.3
of which										
Tertiary	8	60	63	65	65	65	67	67	67	3.1
Workshops	3	150	160	167	167	167	167	167	167	0.0
Seminars	–	70	22	75	75	75	80	80	80	6.7
Other	2	–	–	–	–	–	–	–	–	–
Number of bursaries offered	30	30	26	31	31	23	30	35	35	30.4
Number of interns appointed	25	37	31	45	45	40	37	37	37	(7.5)
Number of learnerships appointed	–	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–	–
Payments on training by programme										
1. Administration	1 857	3 144	2 078	3 350	1 833	1 833	4 820	2 707	2 830	163.0
2. Sustainable Resource Management	–	–	–	–	–	–	–	–	–	–
3. Asset and Liability	–	–	–	–	–	–	–	–	–	–
4. Financial Governance	–	–	–	–	–	–	–	–	–	–
5. Municipal Financial Governance	–	–	–	–	–	–	–	–	–	–
Total payments on training	1 857	3 144	2 078	3 350	1 833	1 833	4 820	2 707	2 830	163.0

Table 25 shows payment and information on training from 2021/22 to 2027/28. The expenditure on training decreased from R1.857 million in 2021/22 to a revised estimate of R1.833 million in 2024/25 due to a decrease in demand for trainings. The training budget is centralised in Programme 1 for all employees within the department. With respect to skills development, the department has prioritised staff development through several training programmes including the KHAEDU for senior management. The focus is also on fostering women's leadership and representation in management roles in line with government priorities pertaining the previously disadvantaged groups.

In 2025/26, the budget increases by 163 per cent to R4.820 million, as the department will be strengthening technical and leadership skills at the middle management level, with emphasis on key areas like finance, auditing, and risk management. It will also continue developing a leadership pipeline, particularly for women and youth, to support progression into senior management roles.

9.3 Structural change

Table 26: Reconciliation of Structural changes

2024/25		2025/26	
Programmes	R'000	Programmes	R'000
1. Administration	197 405	1. Administration	224 794
1. Office of the MEC	10 095	1. Office of the MEC	9 928
2. Management Services	81 664	2. Management Services	104 347
3. Corporate Services	35 857	3. Corporate Services	42 143
4. Financial Management (Office of the CFO)	61 829	4. Financial Management (Office of the CFO)	60 813
5. Internal Audit	7 960	5. Internal Audit	7 563
2. Sustainable Resource Management	81 041	2. Sustainable Resource Management	86 758
1. Programme Support	3 304	1. Programme Support	3 907
2. Economic Analysis	3 678	2. Economic Analysis	4 558
3. Fiscal Policy	9 538	3. Fiscal Policy	10 510
4. Budget Management	64 521	4. Budget Management	67 783
3. Asset and Liability	28 915	3. Asset and Liability	34 980
1. Programme Support (P.3)	—	1. Programme Support (P.3)	1 916
2. Asset Management	28 915	2. Asset Management	33 064
4. Financial Governance	95 396	4. Financial Governance	103 888
1. Programme Support	15 509	1. Programme Support	13 765
2. Accounting Services	16 671	2. Accounting Services	20 298
3. Norms & Standards	7 042	3. Norms & Standards	7 475
4. Risk Management	5 472	4. Risk Management	6 195
5. Provincial Internal Audit	24 195	5. Provincial Internal Audit	26 072
6. Supporting and Interlinked Financial Systems	26 507	6. Supporting and Interlinked Financial Systems	30 083
5. Municipal Financial Governance	57 433	5. Municipal Financial Governance	68 765
1. Programme Support	17 076	1. Programme Support	19 961
2. Municipal Budget & Institutional Governance	19 905	2. Municipal Budget & Institutional Governance	23 147
3. Municipal Accounting & Reporting	20 452	3. Municipal Accounting & Reporting	25 657
	460 190		519 185

The department is implementing the newly approved organogram structure, which assigns personnel under the Programme Support subprogramme of Programme 3: Asset and Liability. Previously, there were no personnel under this subprogramme. This change is designed to enhance the operational capacity of the subprogramme, ensuring more effective management and better support for the programme's objectives. This is in line with the generic budget structures for Provincial Treasuries.

ANNEXURE TO THE ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE

Department: Provincial Treasury

Table B. 1: Specification of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Tax receipts	-	-	-	-	-	-	-	-	-	
Casino taxes	-	-	-	-	-	-	-	-	-	
Horse racing taxes	-	-	-	-	-	-	-	-	-	
Liquor licences	-	-	-	-	-	-	-	-	-	
Motor vehicle licences	-	-	-	-	-	-	-	-	-	
Sales of goods and services other than capital assets	210	206	201	300	300	233	313	327	342	34.3
Sale of goods and services produced by department (excluding capital assets)	210	206	201	300	300	233	313	327	342	34.3
Sales by market establishments	-	-	-	-	-	-	-	-	-	
Administrative fees	-	-	-	-	-	-	-	-	-	
Other sales	210	206	201	300	300	233	313	327	342	34.3
Of which										
Commissions on insurance and garnishee	210	206	201	300	300	233	313	327	342	34.3
Tender documents	-	-	-	-	-	-	-	-	-	
0	-	-	-	-	-	-	-	-	-	
0	-	-	-	-	-	-	-	-	-	
Sales of scrap, waste, arms and other used current goods (excl. 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	358 993	570 739	872 676	137 387	137 387	410 260	143 709	150 175	156 933	(65.0)
Interest	358 993	570 739	872 676	137 387	137 387	410 260	143 709	150 175	156 933	(65.0)
Dividends	-	-	-	-	-	-	-	-	-	
Rent on land	-	-	-	-	-	-	-	-	-	
Sales of capital assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Other capital assets	-	-	-	-	-	-	-	-	-	
Transactions in financial assets and liabilities	21	157	120	874	874	355	913	955	998	157.2
Total departmental receipts	359 224	571 102	872 997	138 561	138 561	410 848	144 935	151 457	158 273	(64.7)

Estimates of the Provincial Revenue and Expenditure (EPRE) - 2025/26 Financial Year

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	366 075	369 718	388 406	463 660	435 496	435 554	503 707	510 643	529 074	15.6
Compensation of employees	319 278	316 439	327 850	371 859	357 074	357 074	403 542	432 732	452 222	13.0
Salaries and wages	281 156	279 032	288 861	327 992	314 624	314 624	355 777	381 558	398 745	13.1
Social contributions	38 122	37 407	38 989	43 867	42 450	42 450	47 765	51 174	53 477	12.5
Goods and services	46 797	53 279	60 556	91 801	78 422	78 480	100 165	77 911	76 852	27.6
Administrative fees	427	284	157	487	119	119	352	370	389	195.8
Advertising	651	817	1 438	997	2 212	2 212	2 272	1 802	1 885	2.7
Minor assets	263	201	147	1 790	3 160	3 160	666	700	736	(78.9)
Audit costs: External	13 314	11 999	11 754	17 882	17 540	17 540	17 252	12 978	13 565	(1.6)
Bursaries: Employees	530	512	633	526	584	584	684	716	749	17.1
Catering: Departmental activities	190	1 408	1 326	1 115	2 476	2 476	2 230	2 135	2 241	(9.9)
Communication (G&S)	2 282	1 316	2 090	1 468	1 904	1 909	1 294	1 356	1 420	(32.2)
Computer services	2 408	2 403	3 452	5 801	4 319	4 319	17 737	6 727	7 032	310.7
Consultants: Business and advisory services	6 784	6 199	7 594	30 091	8 518	7 635	17 658	14 738	10 656	131.3
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	1 429	4 126	3 490	1 545	1 150	2 033	1 000	523	547	(50.8)
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	229	350	1 036	628	2 325	2 325	521	549	578	(77.6)
Agency and support/outsource services	-	-	-	-	-	-	-	-	-	-
Entertainment	40	58	73	112	112	112	151	183	215	34.8
Fleet services (including government motor transport)	464	894	1 002	878	1 458	1 458	1 140	1 192	1 246	(21.8)
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	246	310	1 129	414	614	614	490	514	539	(20.2)
Consumables: Stationery, printing and office supplies	695	1 173	2 120	1 950	2 054	2 054	2 804	2 411	2 522	36.5
Operating leases	1 717	738	1 849	2 880	2 020	2 020	2 400	2 508	2 621	18.8
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	5 923	7 234	7 607	7 410	7 519	7 519	9 540	8 064	8 428	26.9
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 815	4 723	5 932	5 897	9 277	9 277	6 967	7 385	7 820	(24.9)
Training and development	3 633	5 569	4 559	7 394	6 379	6 379	10 316	8 457	8 841	61.7
Operating payments	3 715	2 740	2 873	2 155	4 024	4 076	3 894	3 762	3 936	(4.5)
Venues and facilities	42	225	295	381	658	659	797	841	886	20.9
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	4 173	4 930	3 341	1 738	3 366	3 411	1 822	1 908	1 996	(46.6)
Provinces and municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	2	2	-	-	-	(100.0)
Departmental agencies and accounts	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
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	3 324	4 071	2 485	636	2 412	2 457	666	697	729	(72.9)
Social benefits	3 095	3 869	2 000	-	1 880	1 925	-	-	-	(100.0)
Other transfers to households	229	202	485	636	532	532	666	697	729	25.2
Payments for capital assets	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Transport equipment	1 221	971	1 117	1 236	2 168	2 168	1 320	1 380	1 444	(39.1)
Other machinery and equipment	4 140	6 085	6 111	11 602	19 160	19 160	12 336	10 288	10 753	(35.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	323	657	9	-	-	-	-	-	-	-
Total economic classification	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	141 659	148 230	157 351	184 872	173 379	173 384	209 316	198 713	202 982	20.7
Compensation of employees	111 493	112 546	114 237	127 787	124 603	124 603	139 214	147 288	153 921	11.7
Salaries and wages	97 191	98 097	99 248	111 674	108 300	108 300	121 428	128 482	134 268	12.1
Social contributions	14 302	14 449	14 989	16 113	16 303	16 303	17 786	18 806	19 653	9.1
Goods and services	30 166	35 684	43 114	57 085	48 776	48 781	70 102	51 425	49 061	43.7
Administrative fees	333	136	157	382	12	12	232	244	257	1833.3
Advertising	639	817	1 438	997	2 212	2 212	2 272	1 802	1 885	2.7
Minor assets	263	201	147	1 790	3 160	3 160	666	700	736	(78.9)
Audit costs: External	4 702	5 494	4 859	4 638	5 195	5 195	4 800	5 016	5 242	(7.6)
Bursaries: Employees	530	512	633	526	584	584	684	716	749	17.1
Catering: Departmental activities	170	887	793	691	1 312	1 312	1 432	1 294	1 356	9.1
Communication (G&S)	2 282	1 316	2 090	1 468	1 904	1 909	1 294	1 356	1 420	(32.2)
Computer services	1 584	1 477	2 467	4 688	3 231	3 231	16 437	5 367	5 610	408.7
Consultants: Business and advisory services	3 000	2 141	4 389	17 705	3 648	2 765	13 059	9 926	5 626	372.3
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	1 429	4 126	3 490	1 545	1 150	2 033	1 000	523	547	(50.8)
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	229	350	1 036	628	2 325	2 325	521	549	578	(77.6)
Agency and support/outsource services	-	-	-	-	-	-	-	-	-	-
Entertainment	20	26	40	60	60	60	64	74	84	6.7
Fleet services (including government motor transport)	464	894	1 002	878	1 458	1 458	1 140	1 192	1 246	(21.8)
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	246	310	1 129	414	614	614	490	514	539	(20.2)
Consumables: Stationery, printing and office supplies	695	1 173	2 120	1 950	2 054	2 054	2 804	2 411	2 522	36.5
Operating leases	1 717	738	1 849	2 880	2 020	2 020	2 400	2 508	2 621	18.8
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	5 923	7 234	7 607	7 410	7 519	7 519	9 540	8 064	8 428	26.9
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	926	2 255	2 990	2 739	4 914	4 914	2 982	3 147	3 317	(39.3)
Training and development	1 857	3 144	2 078	3 350	1 833	1 833	4 820	2 707	2 830	163.0
Operating payments	3 115	2 328	2 588	2 155	3 216	3 216	3 011	2 837	2 966	(6.4)
Venues and facilities	42	125	212	191	355	355	454	478	502	27.9
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 685	2 355	2 072	1 738	2 698	2 720	1 822	1 908	1 996	(33.0)
Provinces and municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	2	2	-	-	-	(100.0)
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	2	2	-	-	-	(100.0)
Departmental agencies and accounts	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	849	859	856	1 102	952	952	1 156	1 211	1 267	21.4
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	836	1 496	1 216	636	1 744	1 766	666	697	729	(62.3)
Social benefits	607	1 294	731	-	1 212	1 234	-	-	-	(100.0)
Other transfers to households	229	202	485	636	532	532	666	697	729	25.2
Payments for capital assets	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 361	7 056	7 228	12 838	21 328	21 328	13 656	11 668	12 197	(36.0)
Transport equipment	1 221	971	1 117	1 236	2 168	2 168	1 320	1 380	1 444	(39.1)
Other machinery and equipment	4 140	6 085	6 111	11 602	19 160	19 160	12 336	10 288	10 753	(35.6)
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	323	-	9	-	-	-	-	-	-	-
Total economic classification	149 028	157 641	166 660	199 448	197 405	197 432	224 794	212 289	217 175	13.9

Estimates of the Provincial Revenue and Expenditure (EPRE) - 2025/26 Financial Year
Table B.2B: Details of payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	73 356	74 855	75 275	85 547	80 948	80 948	86 758	92 270	96 460	7.2
Compensation of employees	70 857	70 122	70 911	78 096	74 868	74 868	81 328	86 557	90 456	8.6
Salaries and wages	62 359	61 486	62 492	68 946	66 102	66 102	71 977	76 603	80 054	8.9
Social contributions	8 498	8 636	8 419	9 150	8 766	8 766	9 351	9 954	10 402	6.7
Goods and services	2 499	4 733	4 364	7 451	6 080	6 080	5 430	5 713	6 004	(10.7)
Administrative fees	94	148	-	105	107	107	120	126	132	12.1
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	640	649	767	800	630	630	850	890	931	34.9
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	232	232	104	111	118	(55.2)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	1 583	3 380	3 035	5 782	4 019	4 019	3 399	3 556	3 717	(15.4)
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	18	17	25	32	32	32	34	41	48	6.3
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	164	462	537	606	660	660	817	877	939	23.8
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	-	27	-	-	315	315	-	-	-	(100.0)
Venues and facilities	-	50	-	126	85	85	106	112	119	24.7
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	104	388	376	-	93	93	-	-	-	(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	388	376	-	93	93	-	-	-	(100.0)
Social benefits	104	388	376	-	93	93	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	73 460	75 243	75 651	85 547	81 041	81 041	86 758	92 270	96 460	7.1

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	25 300	25 595	26 294	28 284	28 915	28 915	34 980	39 519	41 309	21.0
Compensation of employees	23 728	23 426	24 793	26 696	26 548	26 548	32 813	37 242	38 919	23.6
Salaries and wages	20 746	20 562	21 738	23 461	23 290	23 290	28 917	32 826	34 304	24.2
Social contributions	2 982	2 864	3 055	3 235	3 258	3 258	3 896	4 416	4 615	19.6
Goods and services	1 572	2 169	1 501	1 588	2 367	2 367	2 167	2 277	2 390	(8.4)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	12	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	8	289	103	169	247	247	185	194	203	(25.1)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	843	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	-	6	5	7	6	6	14	17	20	133.3
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	62	129	242	141	459	459	679	716	755	47.9
Training and development	551	1 591	1 151	1 256	1 615	1 615	1 286	1 346	1 407	(20.4)
Operating payments	96	128	-	-	-	-	-	-	-	-
Venues and facilities	-	26	-	15	40	40	3	4	5	(92.5)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	69	433	419	-	-	1	-	-	-	(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	69	433	419	-	-	1	-	-	-	(100.0)
Social benefits	69	433	419	-	-	1	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	25 369	26 028	26 713	28 284	28 915	28 916	34 980	39 519	41 309	21.0

Estimates of the Provincial Revenue and Expenditure (EPRE) - 2025/26 Financial Year
Table B.2D: Details of payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	79 013	72 120	78 890	101 219	95 244	95 297	103 888	105 690	110 487	9.0
Compensation of employees	67 454	63 329	69 405	83 006	77 123	77 123	84 385	90 321	94 388	9.4
Salaries and wages	59 870	56 624	62 115	73 893	68 835	68 835	74 850	80 149	83 759	8.7
Social contributions	7 584	6 705	7 290	9 113	8 288	8 288	9 535	10 172	10 629	15.0
Goods and services	11 559	8 791	9 485	18 213	18 121	18 174	19 503	15 369	16 099	7.3
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	7 972	5 856	6 128	12 444	11 715	11 715	11 602	7 072	7 392	(1.0)
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	12	56	155	104	306	306	253	266	280	(17.3)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	824	926	985	1 113	1 088	1 088	1 300	1 360	1 422	19.5
Consultants: Business and advisory services	1 358	678	170	1 000	851	851	1 200	1 256	1 313	41.0
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	2	3	1	5	7	7	20	26	32	185.7
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	103	325	561	713	923	923	704	759	818	(23.7)
Training and development	1 225	834	1 330	2 788	2 931	2 931	4 210	4 404	4 604	43.6
Operating payments	63	109	138	-	234	286	-	-	-	(100.0)
Venues and facilities	-	4	17	46	66	67	214	226	238	219.4
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (Inc. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 426	391	187	-	152	174	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 426	391	187	-	152	174	-	-	-	(100.0)
Social benefits	1 426	391	187	-	152	174	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	657	-	-	-	-	-	-	-	-
Total economic classification	80 439	73 168	79 077	101 219	95 396	95 471	103 888	105 690	110 487	8.8

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Current payments	46 747	48 918	50 596	63 738	57 010	57 010	68 765	74 451	77 836	20.6
Compensation of employees	45 746	47 016	48 504	56 274	53 932	53 932	65 802	71 324	74 538	22.0
Salaries and wages	40 990	42 263	43 268	50 018	48 097	48 097	58 605	63 498	66 360	21.8
Social contributions	4 756	4 753	5 236	6 256	5 835	5 835	7 197	7 826	8 178	23.3
Goods and services	1 001	1 902	2 092	7 464	3 078	3 078	2 963	3 127	3 298	(3.7)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	176	275	151	379	379	256	270	284	(32.5)
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	5 604	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	-	6	2	8	7	7	19	25	31	171.4
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	560	1 552	1 602	1 698	2 321	2 321	1 785	1 886	1 991	(23.1)
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	441	148	147	-	259	259	883	925	970	240.9
Venues and facilities	-	20	66	3	112	112	20	21	22	(82.1)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (Inc. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	889	1 363	287	-	423	423	-	-	-	(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	889	1 363	287	-	423	423	-	-	-	(100.0)
Social benefits	889	1 363	287	-	423	423	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-
Total economic classification	47 636	50 281	50 883	63 738	57 433	57 433	68 765	74 451	77 836	19.7

Table B.7 (a): Summary of departmental transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
SABC (TV Licences)	1	1	1	–	2	2	2	3	4	0.0
FASSET	848	858	855	1 102	952	952	1 154	1 208	1 263	21.2
0	–	–	–	–	–	–	–	–	–	
Total departmental transfers	849	859	856	1 102	954	954	1 156	1 211	1 267	21.2

Table B.8: Transfers to local government by category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28	
Category A	–	–	–	–	2	2	–	–	–	(100.0)
Buffalo City	–	–	–	–	2	2	–	–	–	(100.0)
Nelson Mandela Bay	–	–	–	–	–	–	–	–	–	
Category B	–	–	–	–	–	–	–	–	–	
Dr Beyers Naude	–	–	–	–	–	–	–	–	–	
Blue Crane Route	–	–	–	–	–	–	–	–	–	
Makana	–	–	–	–	–	–	–	–	–	
Ndlambe	–	–	–	–	–	–	–	–	–	
Sundays River Valley	–	–	–	–	–	–	–	–	–	
Kouga	–	–	–	–	–	–	–	–	–	
Kou-Kamma	–	–	–	–	–	–	–	–	–	
Mbhashe	–	–	–	–	–	–	–	–	–	
Mngquma	–	–	–	–	–	–	–	–	–	
Great Kei	–	–	–	–	–	–	–	–	–	
Amahlahli	–	–	–	–	–	–	–	–	–	
Ngqushwa	–	–	–	–	–	–	–	–	–	
Raymond Mhlaba	–	–	–	–	–	–	–	–	–	
Inxuba Yethemba	–	–	–	–	–	–	–	–	–	
Intsika Yethu	–	–	–	–	–	–	–	–	–	
Emalahleni	–	–	–	–	–	–	–	–	–	
Engcobo	–	–	–	–	–	–	–	–	–	
Sakhisizwe	–	–	–	–	–	–	–	–	–	
Enoch Mgijima	–	–	–	–	–	–	–	–	–	
Elundini	–	–	–	–	–	–	–	–	–	
Senqu	–	–	–	–	–	–	–	–	–	
Walter Sisulu	–	–	–	–	–	–	–	–	–	
Ngquza Hill	–	–	–	–	–	–	–	–	–	
Port St Johns	–	–	–	–	–	–	–	–	–	
Nyandeni	–	–	–	–	–	–	–	–	–	
Mhlontlo	–	–	–	–	–	–	–	–	–	
King Sabata Dalindyebo	–	–	–	–	–	–	–	–	–	
Matatiele	–	–	–	–	–	–	–	–	–	
Umtzvwubu	–	–	–	–	–	–	–	–	–	
Mbizana	–	–	–	–	–	–	–	–	–	
Ntabankulu	–	–	–	–	–	–	–	–	–	
Category C	–	–	–	–	–	–	–	–	–	
Cacadu District Municipality	–	–	–	–	–	–	–	–	–	
Amatole District Municipality	–	–	–	–	–	–	–	–	–	
Chris Hani District Municipality	–	–	–	–	–	–	–	–	–	
Joe Gqabi District Municipality	–	–	–	–	–	–	–	–	–	
O.R. Tambo District Municipality	–	–	–	–	–	–	–	–	–	
Alfred Nzo District Municipality	–	–	–	–	–	–	–	–	–	
Unallocated	–	–	–	–	–	–	–	–	–	
Total transfers to municipalities	–	–	–	–	2	2	–	–	–	(100.0)

Table B.9: summary of departmental payments and estimates by district and local municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			% change from 2024/25
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28	
Buffalo City	-	-	-	-	-	2	-	-	-	(100.0)
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	
Cacadu District Municipality	-	-	-	-	-	-	-	-	-	
Dr Beyers Naude	-	-	-	-	-	-	-	-	-	
Blue Crane Route	-	-	-	-	-	-	-	-	-	
Makana	-	-	-	-	-	-	-	-	-	
Ndlambe	-	-	-	-	-	-	-	-	-	
Sundays River Valley	-	-	-	-	-	-	-	-	-	
Kouga	-	-	-	-	-	-	-	-	-	
Kou-Kamma	-	-	-	-	-	-	-	-	-	
Amatole District Municipality	-	-	-	-	-	-	-	-	-	
Mbhashe	-	-	-	-	-	-	-	-	-	
Mnquma	-	-	-	-	-	-	-	-	-	
Great Kei	-	-	-	-	-	-	-	-	-	
Amahlathi	-	-	-	-	-	-	-	-	-	
Ngqushwa	-	-	-	-	-	-	-	-	-	
Raymond Mhlaba	-	-	-	-	-	-	-	-	-	
Chris Hani District Municipality	-	-	-	-	-	-	-	-	-	
Inxuba Yethemba	-	-	-	-	-	-	-	-	-	
Intsika Yethu	-	-	-	-	-	-	-	-	-	
Emalahleni	-	-	-	-	-	-	-	-	-	
Engcobo	-	-	-	-	-	-	-	-	-	
Sakhisizwe	-	-	-	-	-	-	-	-	-	
Enoch Mgijima	-	-	-	-	-	-	-	-	-	
Joe Gqabi District Municipality	-	-	-	-	-	-	-	-	-	
Elundini	-	-	-	-	-	-	-	-	-	
Senqu	-	-	-	-	-	-	-	-	-	
Walter Sisulu	-	-	-	-	-	-	-	-	-	
O.R. Tambo District Municipality	-	-	-	-	-	-	-	-	-	
Ngqaza Hill	-	-	-	-	-	-	-	-	-	
Port St Johns	-	-	-	-	-	-	-	-	-	
Nyandeni	-	-	-	-	-	-	-	-	-	
Mhlontlo	-	-	-	-	-	-	-	-	-	
King Sabata Dalindyebo	-	-	-	-	-	-	-	-	-	
Mataelele	-	-	-	-	-	-	-	-	-	
Umtzimvubu	-	-	-	-	-	-	-	-	-	
Mbizana	-	-	-	-	-	-	-	-	-	
Ntabankulu	-	-	-	-	-	-	-	-	-	
District Municipalities	35 592	36 067	38 099	41 027	40 357	40 357	48 804	53 193	55 618	20.9
Cacadu District Municipality	7 066	7 766	8 017	8 630	8 621	8 621	9 921	10 435	10 909	15.1
Amatole District Municipality	8 382	7 481	7 605	8 347	7 929	7 929	8 088	8 680	9 076	2.0
Chris Hani District Municipality	5 959	6 447	6 356	6 772	6 704	6 704	8 947	9 649	10 089	33.5
Joe Gqabi District Municipality	3 505	4 493	4 733	5 195	5 127	5 127	6 789	7 605	7 953	32.4
O.R. Tambo District Municipality	5 486	4 991	5 465	5 947	6 093	6 093	8 921	10 238	10 703	46.4
Alfred Nzo District Municipality	5 194	4 889	5 923	6 136	5 883	5 883	6 138	6 586	6 888	4.3
Unallocated	340 340	346 294	360 885	437 209	419 833	419 934	470 381	471 026	487 649	12.0
Total transfers to municipalities	375 932	382 361	398 984	478 236	460 190	460 293	519 185	524 219	543 267	12.8

◆ END OF EPRE ◆

