

VOTE 14

GAUTENG PROVINCIAL TREASURY

| | |
|---------------------------------------|--|
| To be appropriated by vote in 2025/26 | R 787 853 000 |
| Responsible MEC | MEC for Finance and Economic development |
| Administering Department | Gauteng Provincial Treasury |
| Accounting Officer | Head of Department |

1. OVERVIEW

Vision

An agile and relevant Treasury that provides financial management leadership, that is responsive to the social and economic needs of Gauteng citizens.

Mission

An activist Treasury that enables and promotes quality service delivery for the citizens of Gauteng through:

- Sustainable financial resource management for provincial and municipal institutions,
- Effective financial governance
- Effective audit services and
- Robust supply chain management

Impact Statement

Inclusive socio-economic development, enabled through equitable resource allocation, fiscal sustainability, and good governance to improve the lives of Gauteng Citizens.

Core functions and responsibilities

The functions of the Gauteng Provincial Treasury (GPT) are described in the PFMA (1999) and the Municipal Finance Management Act (MFMA, 2003). These can be summarised as follows:

- To manage the budget allocation for the GPG
- To ensure the instilling of fiscal discipline and corporate governance in the Province
- To ensure proper cash management
- To ensure the effective and efficient utilisation of resources – value for money and compliance with all relevant legislation
- To develop, implement and monitor compliance with corporate governance norms and standards relating to provincial and local government
- To ensure adequate financial accountability.

Main services

The mandate of GPT is to promote good governance by providing stewardship on all financial matters in the province:

Preparing the provincial budget and exercising control over the implementation thereof

Promoting and enforcing transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities

Monitoring and enforcing compliance of GPG institutions with various Acts.

In essence, the role of the department is to ensure that provincial strategies are funded through projects and other initiatives which are aligned to the theme adopted by the 7th Gauteng Administration - Gauteng of our Dreams – a province in step with itself and the nation' with the aim to improve economic prosperity and the quality of life and wellbeing of Gauteng citizens while working to reduce the unemployment rate, poverty rate and income inequality, and to ensure the realisation of the

NDP goals, the Government of National Unity (GNU) goals and the National and Provincial Medium Term Development Plan priorities.

Alignment of Plans - National Development Plan and the MTDP priorities of the 7th Administration

The GPT's plan and vision are anchored in the national and provincial priorities espoused by the National Development Plan (NDP) and the priorities as identified by the GPU, for the 7th Administration. The plan of the GPT is to ensure that the Medium Term Development Plan (MTDP) is realised and that it is adequately resourced.

The NDP is a long term vision for the country which provides a broad strategic framework to guide key government choices and actions, and focuses on the critical capabilities needed to transform the economy and society. The plan highlights that accelerated development in South Africa requires the active support of all citizens, leadership in all sectors that puts the country's collective interests ahead of narrow, short-term goals, and radically improved government performance. Some of the key objectives of the NDP are listed below:

- A state that is capable of playing a developmental and transformative role
- A public service immersed in the development agenda but insulated from undue political interference
- Relations between national, provincial, and local government that are improved through a more proactive approach to managing the intergovernmental system
- Strengthening local government

The Gauteng provincial plan adopted by the 7th administration is anchored by three strategic priority areas: Inclusive growth and job creation, poverty reduction and tackle high costs of living and a capable, ethical, and developmental state. The GPT will ensure that the strategies and policies that support the realisation of the provisions of the provincial plan are adequately resourced.

TABLE 1: MTDP AND PRIORITIES APPLICABLE TO GPT

| Medium-Term Development Plan GNU Outcomes | National Priorities | Provincial Priorities | GPT Priorities |
|---|---|---|---|
| <ul style="list-style-type: none"> • Inclusive Economic Growth and Job Creation • Reduce poverty and tackle the high cost of living • Investing in people through quality education and health care • Rebuild the capability of the state • Improve the delivery of basic services and stabilize local government • Strengthen law enforcement agencies to address crime, corruption and GBVF | <ul style="list-style-type: none"> • Inclusive Growth and Job Creation • Poverty reduction and tackle high cost of living • A Capable, Ethical and Development State | <ul style="list-style-type: none"> • Inclusive economic growth and job creation • Improved living conditions and enhanced health and wellbeing • A capable, ethical, and developmental state | <ul style="list-style-type: none"> • Revenue Enhancement Strategy towards stabilizing the finances of GPG • Enhancement of our supply chain management process through modernization of the procurement processes • Stabilizing the finances of Gauteng municipalities • Infrastructure delivery enhancement • Management of Compensation of Employees |

External activities and events relevant to budget decisions

South Africa's economic prospects have deteriorated due to a slowdown in economic growth in its major trading partners owing to the war in Ukraine and the lingering effects of the COVID19 pandemic. The stubborn high food prices have kept inflation high and although headline numbers are receding, they currently remain above central bank targets.

Domestically, the inconsistent electricity supply capacity is reducing the sustainability of the recovery and have also led to higher levels of inflation, which has prompted the South African Reserve Bank (SARB) to raise interest rates. Lower economic growth will add more pressure on public finances, given the limited fiscal space.

To contain the growth in public debt, government continues to maintain its fiscal strategy of restricting growth in public expenditure. The main objective is to contain growth in compensation spending while increasing capital expenditure to support long-term economic growth. To support growth in the medium-term, government intends restoring the capacity of Eskom to ensure adequate energy supply in addition to the implementation of the rest of government's structural reforms. This will spur confidence and unlock private investment, particularly in sectors that were severely affected by COVID-19 containment measures and return the economy to levels of growth which is commensurate with reducing current levels unemployment, inequality, and poverty.

Acts, rules and regulations

- Public Finance Management Act, 1999 (Act 1 of 1999) and Regulations
- Municipal Finance Management Act, 2003 (Act 56 of 2003)
- Basic Conditions of Employment Act, 1997 (Act 75 of 1997)
- Broad-Based Black Empowerment Act, 2003 (Act 53 of 2003)
- Gauteng Provincial Appropriation Act, 2019 (Act 7 of 2019)
- Promotion of Administrative Justice Act, 2000 (Act 3 of 2000)
- State Liability Amendment Act, 2011 (Act 14 of 2011)
- Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act 4 of 2000)
- Protection of Personal Information Act, 2013 (Act 4 of 2013)
- Employment Equity Amendment Act, 2022 (Act 04 of 2022)
- Intergovernmental Fiscal Relations Act, 1997 (Act 97 of 1997)
- Labour Relations Act, 1995 (Act 66 of 1995)
- Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000) and Regulations
- Promotion of Access to Information Act, 2000 (Act 2 of 2000)
- Public Service Act, 1994 (Act 103 of 1994) and Regulations
- Gauteng Finance Management Supplementary Act, 2018 (Act 1 of 2000)
- Disaster Management Act, 2002 (Act 57 of 2002), as amended, and Regulations
- The Compensation for Occupational Injuries and Diseases (COIDA) Amendment Act, 2022 (Act 10 of 2022) (assented to in April 2023)

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

The review is based on the priorities and outcomes of the department as contained in the 2024/25 APP, this plan is cascaded from the 2019 – 2024 Medium-Term Strategic Framework, while the department is in the process of finalising its Strategic Plan for the 2025 – 2030 term and the Annual Performance Plan for the 2025/26 financial year.

In line with the provincial priorities and its mandate, the department had formulated its own four key priority outcomes, as indicated below:

- Enhanced sound finances in the province
- Increased compliance with legislated prescripts
- Sustainable local government finances
- Reduced youth unemployment.

Performance against these priorities is outlined below:

Enhanced sound finances in the province

The objective of this key focus area is multipronged and focuses on three main elements: improving fiscal management and increased compliance that promotes clean governance and accountability; integrating and synergising budget and planning processes; and improving revenue collection.

The department aims to ensure effective functioning of the Provincial Revenue Fund and credible cash flow projections that result in optimal performance of the Provincial Investment Portfolio and a sustainable liquidity position in the province. In that regard, cash requisitions did not exceed provincial liquid assets (PRF cash and cash equivalents plus external investments). The department ensured that MTBPS and spatially referenced adjustment budgets were tabled in line with the prescribed timeframes. The department will continue to implement cost-cutting practices on cost containment items; this will be done during both budget formulation and operations. It will apply appropriate fiscal policy to inform budgets and performance management reviews of compensation of employees to ensure outcome, impact, efficiency, and productivity gains to inform budgets. The optimisation and diversification of own revenue collection is critical in augmenting the equitable shares and conditional grant funding allocations that the province receives. Up to the end of the period under review, 81 per cent of the approved appropriation has been collected. The Provincial Revenue Fund obtained unqualified audit opinion with no other matters.

Increased compliance with legislated prescripts

This key focus area is critical as it aims to promote and enforce transparency and effective SCM in the province and enhance and protect organisational value. This will be achieved by providing independent, objective assurance and consulting services that add value to the operations of GPG through systematic evaluation of governance, risk management and controls that will fuel a culture of good governance in the province. The department has promoted accountability through substantive reflection of financial activities as well as compliance with financial norms and standards in PFMA compliant institutions, while incorporating automated solutions in Gauteng government institutions. In improving audit outcomes, GPT strengthened internal controls throughout the province and provided assurance through implementation of internal audits.

The department has produced reports on spending on township-based suppliers including those participating in high value contracts. It has also conducted SCM compliance assessments. The department also tracked all internal audit recommendations in provincial departments and entities with Annual Internal Control Assessments also conducted. The department continued to monitor the payment of suppliers by provincial departments to ensure compliance with the 30 days supplier payment policy. In supporting payment of suppliers on time, for the financial year to date, the department ensured that 100 per cent of supplier invoices are submitted electronically. GPT paid all invoices received within the stipulated 30 days.

Sustainable local government finances

The objective of this outcome is to build capacity and capability to strengthen financial management practices in municipalities.

In support of municipalities, the department held eighty-nine intergovernmental relations (IGR) engagements with relevant stakeholders as virtual platforms make it possible to have more engagements. As part of improving MFMA compliance by Gauteng delegated municipalities (across accountability cycle), quarterly assessments were conducted on all eight delegated municipalities to determine MFMA compliance. Further, eight assessments were carried out on the municipalities' adopted budgets to assess credibility of their budgets. Structured and targeted capacity building initiatives for delegated municipalities in Gauteng were also conducted and a gazette on provincial grants allocated to Gauteng municipalities was published. The department also produced reports on the implementation of the budget funding plans of delegated municipalities with unfunded budgets and also produced the Municipal Finance Hands on Support Programme (MFHSP) progress report. The Municipal Finance Hands-On Support Programme (MFHSP) is a hands-on support programme to delegated municipalities focusing on budgeting, revenue, and expenditure management, as well as asset and supply chain management.

Gauteng municipalities audit outcomes

The local government overall audit outcomes improved in 2023/24, with eight out of the eleven municipalities receiving unqualified opinions, two of which were without findings. While most municipalities maintained the same outcomes as in the 2022/23 financial year, three improved their outcomes. No municipality within the Gauteng Province experienced a regression. We commend the Midvaal Local Municipality for sustaining its clean audit for eleven consecutive years and all other municipalities for sustaining their unqualified outcomes. The West Rand District Municipality's improvement from an outcome of unqualified audit with findings to unqualified audit with no findings is the result of rigorous reviews performed by the management working alongside other governmental institutions including the GPT.

Reduced youth unemployment

The focus of youth development programmes is to expose graduates to real-time hands-on work experience to be better prepared for the labour market. As part of the Tshepo 1 million initiative to reduce youth unemployment, the department has ensured that for the period under review, ninety-three youth are placed on development programmes and the programme is ongoing with new recruits anticipated before the end of the financial year. This includes internships, learnerships and provision of external bursaries by the department to deserving students.

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

The outlook for the 2025/26 financial year in line with the strategic outcomes developed for the 7th Administration is as follows:

Strengthened compliance with legislated prescripts

The administration programme plays a key role in establishing effective and ethical leadership and management, thus enabling the department to deliver on its mandate and core functions in its contribution toward the realisation of the Provincial Medium-Term Development Plan. In support of the MTDP priority three of Building a Capable, Ethical and Developmental State, the administration programme will contribute to the priority intervention of strengthening compliance and financial management as it seeks to consolidate efforts to ensure that the department continues to achieve an unqualified audit opinion throughout the medium term and aims for Financial Statements that are free from material misstatements, as well as a controlled internal environment that is compliant and is of good governance. The administration programme will also lead the department through the strategic planning processes where the department will develop the Annual Performance Plan and identify potential risks, and ensure measures are put in place to mitigate any impediments in achieving key priorities.

In support of the MTDP priority one of Inclusive Economic Growth and Job Creation, the department will continue to ensure timeous payments of invoices to service providers. To this effect, the GPT will use the Electronic Invoice Submission (EIS) automated process, which improves efficiencies, to ensure payment to its suppliers within 10 to 30 days after having received valid invoices. To combat youth unemployment and to create jobs for the youth, the department will continue to implement targeted initiatives such as learnerships, internship programmes and the appointment of youth as part of its staff establishment, to contribute towards a reduction in youth unemployment and contribute to skills development.

The administration programme will also focus on intensifying conversations pertaining to matters relating to gender-based violence, femicide and LGBTQI+, persons with disabilities, older persons, and military veterans. GPT will host various workshops and/or training sessions to promote and raise awareness. The department will also monitor the implementation of the employment equity targets as well as the procurement spend targets to empower women, youth, and persons with disabilities. The appointment and representation of women in senior management positions will remain a priority as the programme aims to maintain the 50% target stipulated by the government.

To strengthen compliance and financial management in the province, the Financial Governance (FG) programme will promote accountability through substantive reflection of financial activities as well as compliance with financial standards, norms and standards as contained in the PFMA. This service will be provided within GPG departments and entities by regulating financial management processes in these public institutions. The FG programme will continue to implement the Annual Financial Statements (AFS) automation project to GPG departments and begin the rollout phase to entities. The project will be implemented to provide support and oversight on compliance with section forty and fifty-five of the PFMA, to ensure the efficient and effective compilation of AFS and the reduction of misstatements to AFS, with the aim to ultimately improve the audit outcomes of GPG public institutions. GPT will also continue to monitor the implemented automated reporting platform for the current financial year to improve reporting capabilities and improve on turn-around times relating to the preparation and submission of compliance reports. This will be done to improve the quality of financial statements and to mitigate audit findings.

The Transversal Risk unit within the FG programme will continue to engage departments and entities in the Audit Committee Meetings to provide oversight responsibility on financial and non-financial performance of GPG departments, internal control systems, risk management, ICT, governance and to give counsel to the departments on any compliance with legal regulations. The approved Clean Audit Strategy will continue to be implemented through a multi-pronged collaborative effort between various stakeholders in the department's effort to promote clean and ethical governance in GPG (departments, entities, and delegated municipalities) and to address the issues that lead to wastage of government resources and a regression in audit outcomes. The FG programme will roll out the implementation of the EBPP (Electronic Bill Presentation and Payment) and E-commerce to reduce the handling of cash in the province, strengthening the state's capacity to deliver services and implementing efficiencies to address the gaps that have been identified in the collection of revenue. The programme will also continue to automate critical systems and extending existing solutions to other departments whilst developing data analysis mechanisms for the sustainability and growth of finances in the province. This will also be done in support of the MTDP priority three of building a capable, ethical, and developmental state by implementing the key action of advancing technological systems and digital solutions.

The Provincial Supply Chain Management (PSCM) programme plays a vital role in enforcing compliance in departments and public entities and trading entities and does this by monitoring the extent to which Supply Chain Management (SCM) guidelines are adhered to. Compliance with rules, regulations, norms, and standards in SCM is critical to ensure the attainment of government policy objectives. This will be done in support of MTDP priority three of building a capable, ethical, and developmental state, where the programme will seek to strengthen compliance and financial management and enhance governance, financial management, and compliance with supply chain prescripts and regulations.

The Open Tender Process continues to be a tool that fosters transparency, accountability, and good governance. Therefore, the PSCM programme will continue to monitor the implementation of the Open Tender framework in departments, public entities, and trading entities. The analysis of procurement plans, and subsequent monitoring of their implementation will ensure that the procurement plans align with the strategic objectives of the departments and public entities. The PSCM programme will also continue to enforce the Public Procurement Act whilst awaiting the enactment of the new Act. These areas of planned performance will collectively contribute towards strengthening compliance to legislative prescripts to ensure advanced socio-economic impact.

In rendering audit services in the Gauteng Province, the GAS programme aims to provide independent, objective assurance and consulting services that are designed to add value to and improve the operations of GPG institutions. This will be done through a systematic evaluation of governance risk management and controls, and to enhance and protect organisational value by providing formal risk-based planning processes and objective combined assurance, advice, and insight to fuel a culture of good governance in the province. For the seventh administration, the GAS programme will continue to focus on the SCM processes of departments and trading entities as well as providing consulting services on revenue enhancements to strengthen financial management within the province. This will promote compliance with financial norms and standards and do so by providing flexible audit plans that take into account emerging risks. This will be done in alignment to the Medium-Term Development Plan (MTDP) strategic priority three of building a capable, ethical, and developmental state. To realise the outputs indicated above and to remedy any identified gaps, the GAS programme will, amongst other activities, continue to build strong stakeholder relations, measure the effectiveness of internal audit as a function by issuing audit reports to its client departments and trading entities, monitor and improve the implementation of the internal audit recommendations to ensure that clients processes, and control environment improves. This practice fosters accountability and motivates prompt action in response to audit findings and will be done to strengthen compliance and financial management. GAS will also seek to collaborate with other combined assurance providers and give assurance to the audit committee and management of GPG departments and trading entities on the state of the internal control environment by compiling internal control assessments.

Improved provincial and local public finance sustainability in the Gauteng Province

The SFRM programme will continue providing effective and efficient administration of fiscal resources in provincial institutions. In support of the Gauteng MTDP, the programme contributes to priority three of Building a capable, ethical, and developmental state, and will implement priority intervention of improving public finance sustainability and strengthening the fiscus. In doing this, the SFRM programme aims to contain the GPG wage bill within 60 per cent of the allocated budget as this will ensure effective utilisation of resources, obtain value for money, and ensure that CoE does not crowd out resources necessary for service delivery and improve the financial sustainability of the province. This will be reflected in the spatially referenced, gender responsive MTEF budget and adjustment to be tabled, that resources the MTDP.

The budget process will focus on underspending and conducting proper due diligence to cutting red tapes to improve SCM procurement processes. The publications of the Socio-Economic Review and Outlook and the Medium-Term Budget Policy Statement are critical in providing an overview of economic and socio-economic developments at global, national, and provincial levels. These budget documents support the provincial budgeting processes by providing relevant socio-economic data that informs policy decision making. These documents will be developed to ensure increased compliance with legislated prescripts that ensure efficient financial management.

Reliable cash flow forecasts will ensure that cashflows are in line with revenue streams, thereby keeping the provincial liquidity position at sustainable levels and ensuring the achievement of an unqualified audit opinion with no other matters for the Provincial Revenue Fund. This will be done to ensure compliance in building a capable, ethical, and developmental state. In doing more to ensure improved public finance sustainability and strengthening the fiscus, the department has reviewed the existing GPG Own Revenue Enhancement Strategy for the 7th Administration. The implementation of this strategy is aimed at ensuring efficiencies in collecting revenue for the province as well as resolving the debt management challenges in the province.

The department will continue to roll out the enhanced own revenue strategy with the objective of optimising own revenue and exploring alternative revenue streams to supplement funding for the MTDP, as well as to deal with the debt management challenges in the province. This will require optimal use of resources leveraging on conditional grants and new sources of revenue while digitising current revenue collection methods. The department will also conduct research on regulations that will allow the province to issue bond/ debt instruments. This will require a collaborative effort between the GPT, provincial and local government institutions. The targeted revenue collection will be inclusive of a growth percentage embedded in the appropriation growth; 1 per cent target added onto the 5.1 per cent in the main appropriation effectively adds up to 6.1 per cent growth rate in revenue collection.

The department will also develop a GPG Accrual Settlement Strategy that will deal with the verification of old invoices prior to payment, minimise the impact of accruals on infrastructure projects and the deployment of technological tools. The department will continue with conducting reviews of the infrastructure assessment reports for provincial departments to ensure alignment of infrastructure planning documents with the Spatial Planning and Land Use Management Act (SPLUMA) and the Spatial Development Frameworks linked to the District Development Model as it is positioned in relation to the NDP, MTDP and NSDF to enhance the overall system by synergising national, provincial, and local priorities in relation to the district and metro spaces. The department will focus on revenue generation and economic public-private partnerships (PPPs).

In contributing towards the MTDP priority three of building a capable, ethical, and developmental state, the programme will continue to lead coordinated efforts in supporting municipalities in Gauteng on the implementation of the MFMA. This will be accomplished through the participation and hosting of the intergovernmental relations (IGR) engagements with key stakeholders to foster coordination, collaboration and facilitate pertinent discussions on the effective and efficient management of finances within municipalities such as the assessments of grants available that can enhance the provincial fiscus and providing initiatives to ensure that unpaid utilities are settled by municipalities to ensure that municipalities are capacitated in rendering and delivering services. The engagements will also be hosted with the aim of improving planning and building greater alignment between municipal and provincial plans and strategies in line with the District Development Model One Plans to improve service delivery and the quality of living conditions of citizens in Gauteng. Some of the IGR platforms are also designed to capacitate municipal councillors and officials through information and knowledge sharing and amongst others, improve communication. The strategic IGR engagements will also provide a platform to escalate matters of non-compliance. Through structured and targeted capacity building initiatives, the programme will support officials in municipalities to enhance their knowledge and technical skills and capabilities to strengthen financial management practices and compliance with the relevant legislation.

The Provincial Treasury further procured the services of municipal finance experts who are deployed to delegated municipalities to provide technical support in terms of financial management and financial governance. It is further the intention of the provincial treasury to improve the knowledge and skills of financial governance structures like the audit committees, budget steering committees, municipal public accounts committees and the disciplinary boards of municipalities through this initiative and other relevant training initiatives. The capacitation of municipal councillors is also done through joint work with the South African Local Government Association and the Gauteng Department of Cooperative Governance and Traditional Affairs. This will be done in support of the MTDP key action of providing capacity building and technical support to municipalities and leverage the Division of Revenue Act (DoRA) for improved service delivery and efficiencies. Furthermore, the department will optimise its oversight role by conducting MFMA compliance assessments. These assessments will monitor the extent to which the MFMA is implemented in municipalities and identify gaps that require targeted interventions.

The importance of sustainable and credible municipal budgets cannot be overstated. By conducting budget assessments, the Municipal Financial Management (MFM) programme will determine whether municipal budgets are realistic, aligned with municipal goals, and capable of funding essential services over the long term, and aligned to the DDM. For municipalities with unfunded budgets, support will be provided by monitoring the implementation of the municipal budget funding plans. These interventions are designed to assist municipalities in creating financially sound budgets that contribute to sustainable operations and improved service delivery. To further strengthen municipalities' financial management practices, the MFM programme will implement targeted initiatives such as assessments on the interim and annual financial statements of municipalities in Gauteng, aimed at improving audit outcomes in Gauteng municipalities. This approach will advance the drive towards sustainable municipal finances and promote good governance in the delivery of services to Gauteng citizens. The programme will also contribute towards ensuring reduction in government debt owed by Gauteng Provincial Departments and strengthening compliance and financial management through oversight and enhanced governance, financial management, and compliance with supply chain prescripts and regulations to eliminate irregular, fruitless, and wasteful expenditure in municipalities.

Enhanced enterprise development that ensures advanced socio-economic initiatives

The PSCM programme within the GPT will support provincial socio-economic transformation initiatives underpinned by the Township, Informal Settlements and Hostels (TISH) programme, by monitoring the 60 per cent spend on Gauteng township-based suppliers, and by providing supplier development initiatives like training to township-based suppliers. This training aims to enhance suppliers' understanding of the government procurement processes, and opportunities. The training workshops will also include women and youth-owned businesses, military veteran businesses as well as businesses owned by Persons with Disabilities, as identified by departments, and struggling corridors and designated groups. The implementation of these initiatives is in support of the MTDP priority one of inclusive economic growth and job creation.

Furthermore, the programme aims to strengthen support to SMMEs, co-operatives and designated groups through providing knowledge and expertise on improved access to funding, grants, and access to market initiatives. The programme seeks to support GPG institutions in providing oversight by developing procurement policies and implementing Treasury regulations developed from the Preferential Procurement Policy Framework Act.

4. REPRIORITISATION

Department reprioritised within compensation of employees to ensure alignment with the approved structure and goods and services to align funds within the programme. The reprioritisation of funds affects sustainable fiscal resources management by aligning within compensation of employees and Gauteng Audit services to accommodate cost pressures on training and development item. Furthermore, the department reprioritised funds from compensation of employees in Administration, Sustainable Resource Management, Financial Governance, and Municipal Financial Governance to fund the 7th Administration's priorities such as the development of a state-owned bank, state-owned pharmaceutical company, own Revenue Enhancement Strategy and Procure-to-pay Gautrain Management Agency Pilot System.

5. PROCUREMENT

The department continues to make strides in pioneering open and transparent procurement through the open tender process. This has continued to enhance the oversight role through proactive assurance in monitoring compliance with SCM prescripts. Ensuring open, transparent, and compliant to SCM practices will continue to be a strategic focus for the department.

The department will source or implement the following key projects through the open tender process: multi-disciplinary team to provide technical support to the Chief Directorate: Infrastructure Performance; Development of Information Verification System including support and maintenance.

The GPT continues to set the standard in terms of clean audits within the procurement space. The department will focus on improving its performance in achieving the provincial targets of procurement spend on the designated groups. The GPT has to formulate sound sourcing strategies in line with the prescripts to ensure an improved performance in empowering businesses owned by women, youth, people with disabilities, military veterans and businesses located in townships. This will ensure that the procurement spend of the department is representative of Gauteng's demographics and that it promotes equity.

6. RECEIPTS AND FINANCING

6.1 Summary of receipts

TABLE 14.1: SUMMARY OF RECEIPTS: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|-----------------|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Equitable share | 547 915 | 617 244 | 690 366 | 751 512 | 746 250 | 746 250 | 787 853 | 777 111 | 819 208 |
| Total receipts | 547 915 | 617 244 | 690 366 | 751 512 | 746 250 | 746 250 | 787 853 | 777 111 | 819 208 |

The equitable share spending of the department increased from R547.9 million in 2021/22 to R690.3 million in 2023/24. The main appropriation amounts to R751.5 million, and the revised estimates amount to R746.2 million in 2024/25. The allocation increases from R787.8 million in 2025/26 to R819.2 million in 2027/28. This increase in the allocation caters for the departmental plans to implement the approved structure with the additional funding provided for improvement of conditions of service and to implement the projects and programmes planned for the MTEF period.

The department's MTEF budget provides for various key projects and programmes, such as media services for the province's budget tabling day events and the implementation of the Infrastructure Performance across the three identified focus areas. The budget also provides for the Implementation Accounts Payable Robotic Process Automation and Automation of Financial Statement including support and maintenance, Price catalogue data solutions, Township Economic Revitalisation strategies that will assist department to achieve 30 per cent spending in township-based businesses, support to municipalities regarding the implementation of the municipal hands-on support programme and external training (i.e., annual financial statements, GRAP and the Institute of Internal Auditors training) as well as SCM interventions.

TABLE 14.2: SUMMARY OF DEPARTMENTAL RECEIPTS

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|---|---------|-----------|-----------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Tax receipts | | | | | | | | | |
| Sales of goods and services other than capital assets | 532 | 525 | 615 | 621 | 621 | 621 | 665 | 696 | 727 |
| Transfers received | | | | | | | | | |
| Interest, dividends and rent on land | 634 031 | 1 108 424 | 1 724 593 | 713 355 | 713 355 | 933 143 | 745 298 | 779 582 | 814 663 |
| Sales of capital assets | 14 | | | | | | | | |
| Transactions in financial assets and liabilities | 998 | 473 | 735 | 463 | 463 | 1 677 | 484 | 506 | 529 |
| Total departmental receipts | 635 575 | 1 109 422 | 1 725 943 | 714 439 | 714 439 | 935 509 | 746 447 | 780 784 | 815 919 |

The sources of departmental receipts are interest earned on cash balances, staff parking fees and recovery of debts from previous financial years. The interest revenue accounts for 99.8 percent of the total revenue collected by the Department in each financial year.

The interest revenue increased from R635.6 million in 2021/22 to R1.7 billion in 2023/24 due to lower spending by other departments. The interest revenue budget is set conservatively given that an increased spending in the province would reduce the cash balances and result in lower interest revenue earned. For this reason, the overall revenue budget is set to increase from R746.4 million in 2025/26 to R780.8 million in 2026/27 and R815.9 million in 2027/28.

Sales of goods and services other than capital assets include staff parking fees. The sales increased from R532 000 in 2021/22 to R615 000 in 2023/24. The budget for sales of goods and services other than capital assets over the MTEF increases from R665 000 in 2025/26 to R727 000 in 2027/28. The availability of tender documents online enables service providers to download documents for free from the tender portal. This reduces the revenue collected from their sale.

7. PAYMENT SUMMARY

7.1 Key assumptions

The GPT's plan and vision are anchored in the national and provincial priorities espoused by the NDP and the priorities as identified by the GPU, for the 7th Administration. The plan of the GPT is to ensure that the MTEP is realised and that it is adequately resourced.

The following key assumptions inform the budget: the revised inflation for the MTEF period is 4.5 per cent in 2025/26, 4.5 per cent in 2026/27 and 4.5 per cent in 2027/28. The departmental budget cuts on compensation of employees, goods and services were implemented in accordance with the allocation letter.

7.2 Programme summary

TABLE 14.3: SUMMARY OF PAYMENTS AND ESTIMATES BY PROGRAMME: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Administration | 125 106 | 171 098 | 176 525 | 167 215 | 173 342 | 173 342 | 173 975 | 182 500 | 190 716 |
| 2. Sustainable Fiscal Resource Management | 83 387 | 84 974 | 94 297 | 102 235 | 99 235 | 99 235 | 118 559 | 117 529 | 122 819 |
| 3. Financial Governance | 109 762 | 114 375 | 120 084 | 137 287 | 134 287 | 134 287 | 137 584 | 138 808 | 145 051 |
| 4. Provincial Supply Chain Management | 90 029 | 88 029 | 95 055 | 111 156 | 112 656 | 112 656 | 116 895 | 114 650 | 119 810 |
| 5. Municipal Financial Governance | 38 580 | 45 414 | 70 582 | 85 168 | 83 318 | 83 318 | 85 737 | 68 388 | 78 591 |
| 6. Gauteng Audit Services | 101 051 | 113 354 | 133 823 | 148 451 | 143 412 | 143 412 | 155 103 | 155 236 | 162 221 |
| Total payments and estimates | 547 915 | 617 244 | 690 366 | 751 512 | 746 250 | 746 250 | 787 853 | 777 111 | 819 208 |

7.3 Summary of economic classification

TABLE 14.4: SUMMARY OF PROVINCIAL PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 545 237 | 603 303 | 681 081 | 748 657 | 736 018 | 735 706 | 784 920 | 774 019 | 815 977 |
| Compensation of employees | 473 398 | 513 428 | 566 451 | 648 646 | 624 408 | 620 590 | 669 385 | 685 859 | 716 727 |
| Goods and services | 71 839 | 89 875 | 114 630 | 100 011 | 111 610 | 115 116 | 115 535 | 88 160 | 99 250 |
| Transfers and subsidies to: | 2 102 | 3 121 | 4 122 | 1 599 | 3 998 | 4 310 | 1 621 | 1 696 | 1 772 |
| Departmental agencies and accounts | | | | | 1 654 | 1 654 | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 2 102 | 3 121 | 4 122 | 1 599 | 2 344 | 2 656 | 1 621 | 1 696 | 1 772 |
| Payments for capital assets | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Machinery and equipment | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | 38 | 92 | 1 | | 1 | 1 | | | |
| Total economic classification | 547 915 | 617 244 | 690 366 | 751 512 | 746 250 | 746 250 | 787 853 | 777 111 | 819 208 |

The equitable share spending of the department increased from R547.9 million in 2021/22 to R690.4 million in 2023/24. The revised estimates amount to R746.3 million in 2024/25. Over the MTEF the baseline allocation decreases from R787.8 million to R757.9 million in 2025/26, from R824.8 million to R777.1 million in 2026/27 and 2027/28 amounts to R819.2 million due to the budget cuts as prescribed by Provincial Treasury. The budget cuts affected compensation of employees and goods and

services. Over the MTEF the baseline allocation increases to R787.9 million in 2025/26, R777.1 million in 2026/27 and R819.2 million in 2027/28.

Expenditure on compensation of employees increased from R473.4 million in 2021/22 to a projected amount of R620.6 million in 2024/25. The budget continues to grow in the 2025 MTEF period, from R669.4 million in 2025/26 to R716.7 million in 2027/28, which corresponds with the departmental plans to implement the new organisational structure that was approved by the DPSA. The budget for compensation of employees provides for all personnel related costs including the additional funding improvement of conditions of services.

On goods and services, the department has made provisions for key projects and initiatives over the 2025 MTEF period, such as the media services for the province's budget tabling day events and the implementation of the Infrastructure Performance across the three identified focus areas. The budget also provides for the Implementation of Accounts Payable Robotic Process Automation and Automation of Financial Statement including support and maintenance, automation of market price data collection business application, Township Economic Revitalisation strategies that will assist department to achieve 30 per cent spending township-based businesses, support to municipalities regarding the implementation of Municipal Standard Chart of Accounts (MSCOA) and General Advisors hands-on support programme (which is affected by budget cuts in 2025/26 2026/27 and 2027/28 due to the contract that expires at the end of 2025/26), and external training (i.e., annual financial statements, GRAP, Infrastructure Asset Management Training and continued professional development training for internal auditors). The budget also provides for own revenue enhancement strategy project to explore alternative sources of funding to supplement the existing constrained revenue streams and providing support to the establishment of State-Owned Developmental Bank and Pharmaceutical Company and the Procure-to-pay Gautrain Management Agency Pilot System in the 2025/26 financial year.

The expenditure for goods and services increases from R71.8 million in 2021/22 to R114.6 million in 2023/24. The revised estimates for 2024/25 are R115.1 million. The allocation for goods and services over the MTEF is R115.2 million for 2025/26, R88.2 million for 2026/27 and R99.3 million for 2027/28 due to budget cuts. This budget also provides for operational expenses such as property payments and administrative fees.

Transfers to households increases from R2.1 million in 2021/22 to R4.1 million in 2023/24, revised estimates amount to R2.6 million in 2024/25 and over the 2025 MTEF amounts to R1.6 million in 2025/26 to R1.8 million in 2027/28. This amount is for the provision of bursaries to external students.

Payments for capital assets expenditure increased from R538 000 in 2021/22 to R10.7 million in 2022/23 and reduces to R5.2 million in 2023/24. The revised estimates budget in 2024/25 amounts to R6.2 million. Payments for capital assets fund the provision of tools of trade for departmental officials such as Laptops. The resourcing is based on a structured IT equipment refresh process which is informed by the economically useful life of the various IT assets and warranties. The allocation increases over the MTEF period from R1.3 million in 2025/26, to R1.5 million in 2027/28.

7.4 Infrastructure payments

N/A

7.4.1 Departmental infrastructure payments

N/A

7.4.2 Departmental Public-Private-Partnership (PPP) projects

The department does not have any PPP projects. The Provincial Treasury's oversight responsibilities for PPPs within the province are under Sub-programme: Infrastructure Management (Element: PPP unit).

7.5 Transfers

7.5.1 Transfers to public entities

N/A

7.5.2 Transfers to other entities**TABLE 14.5: SUMMARY OF DEPARTMENTAL TRANSFERS TO OTHER ENTITIES: GAUTENG PROVINCIAL TREASURY**

| R thousand | 2021/22 | Outcome | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|------------------------------|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| FASSET | | | | | 1 654 | 1 654 | | | |
| Total departmental transfers | | | | | 1 654 | 1 654 | | | |

During adjustment budget in 2024/25 financial year a provision of R1,6 million was made for unforeseen skills development levy.

7.5.3 Transfers to local government

N/A

8. PROGRAMME DESCRIPTION

PROGRAMME 1: ADMINISTRATION

Programme description

- To provide effective and ethical leadership, management, and administrative support to enable the Department to deliver on its mandate.

Programme objectives

- To provide proactive political, strategic, and administrative support to the MEC.
- To execute the mandate of the Treasury.
- To ensure sound financial management in the GPT.
- To ensure compliance to good governance principles by providing corporate support services to the Department.
- To manage and coordinate the implementation of strategic management services.

TABLE 14.6: SUMMARY OF PAYMENTS AND ESTIMATES BY SUB-PROGRAMME: ADMINISTRATION

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Office of the MEC | 10 531 | 7 693 | 8 269 | 11 127 | 8 595 | 8 595 | 9 624 | 9 159 | 9 571 |
| 2. Office of the HOD | 2 990 | 11 447 | 13 729 | 14 737 | 14 471 | 14 471 | 16 002 | 16 737 | 17 489 |
| 3. Corporate Management | 76 127 | 102 256 | 105 078 | 92 885 | 96 512 | 96 512 | 97 579 | 103 508 | 108 170 |
| 4. Financial Management Services (CFO) | 26 910 | 38 464 | 38 648 | 35 941 | 41 637 | 41 637 | 38 481 | 40 138 | 41 944 |
| 5. Strategy Management and Transformation Program | 8 548 | 11 238 | 10 801 | 12 525 | 12 127 | 12 127 | 12 289 | 12 958 | 13 542 |
| Total payments and estimates | 125 106 | 171 098 | 176 525 | 167 215 | 173 342 | 173 342 | 173 975 | 182 500 | 190 716 |

TABLE 14.7: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: ADMINISTRATION

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 123 885 | 158 861 | 169 745 | 164 360 | 163 728 | 163 651 | 171 042 | 179 408 | 187 485 |
| Compensation of employees | 96 117 | 109 584 | 121 801 | 136 453 | 134 671 | 131 121 | 141 786 | 147 503 | 154 144 |
| Goods and services | 27 768 | 49 277 | 47 944 | 27 907 | 29 057 | 32 530 | 29 256 | 31 905 | 33 341 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 645 | 1 488 | 1 617 | 1 599 | 3 381 | 3 458 | 1 621 | 1 696 | 1 772 |
| Provinces and municipalities | | | | | | | | | |
| Households | 645 | 1 488 | 1 617 | 1 599 | 1 727 | 1 804 | 1 621 | 1 696 | 1 772 |
| Payments for capital assets | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Machinery and equipment | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | 38 | 21 | 1 | | | | | | |
| Total economic classification | 125 106 | 171 098 | 176 525 | 167 215 | 173 342 | 173 342 | 173 975 | 182 500 | 190 716 |

The expenditure for Administration programme increased from R125.1 million in 2021/22 to R176.5 million in 2023/24. The revised estimate for 2024/25 amounts to R173.3 million in line with the funding requirements of the programme. Over the MTEF, the budget allocation increases from R174 million in the 2025/26 financial year to R182.5 million in 2026/27 and R190.7 million in 2027/28.

Expenditure on compensation of employees increased from R96.1 million in 2021/22 to R121.8 million in the 2023/24 financial year. The revised estimate for 2024/25 amounts to R131.1 million. Over the MTEF, the budget allocation is R141.8 million in 2025/26, R147.5 million in 2026/27 and R154.1 million in 2027/28. The increase in compensation of employees is due to increase in capacity to support the growth in the department in terms of personnel and functions. The budget for compensation of employees provides for all personnel related costs.

The main cost drivers under goods and services are utilities, external audit costs, lease payments, communication, and property payments. The department also has various projects earmarked and catered for under goods and services such as the subscription to the media services monitoring programme and Corporate Performance and Evaluation Information Systems such as MERMS.

Payments for capital assets expenditure was R538 000 in 2021/22, R10.7 million in 2022/23 and R5.2 million in 2023/24. The revised estimate budget for 2024/25 amounts to R6.2 million. Over the MTEF, the budget allocation increases from R1.3 million in 2025/26 to R1.4 million in 2027/28. Payments for capital assets mainly fund the provision of tools of trade for departmental officials such as Laptops and desktops. The resourcing is based on a structured IT equipment refresh process which is informed by the economically useful life of the various IT assets and warranties.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees, external bursaries for students and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME1: ADMINISTRATION

| Programme performance measures | Estimated performance | Medium-term estimates | | |
|---|---------------------------|---|---|---|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| AG audit outcome | Unqualified audit outcome | Unqualified audit opinion with no other matters in the audit report | Unqualified audit opinion with no other matters in the audit report | Unqualified audit opinion with no other matters in the audit report |
| % Of supplier payments paid within 30 days after receipt of valid invoice | 100% | 100% | 100% | 100% |
| Approved APP submitted to GPL as per prescribed timelines | 2 | 28 February 2026 | 28 February 2027 | 28 February 2028 |
| Approved departmental risk register produced as per prescribed timelines | 1 | 31 March 2026 | 31 March 2027 | 31 March 2028 |
| Number of reports submitted to OoP to monitor the implementation of GEYODI programmes | 4 | 4 | 4 | 4 |
| % Of women appointed at SMS level | 50% | 50% | 50% | 50% |
| % Of youth in development programmes comprising 10% of staff establishment | 10% | 10% | 10% | 10% |
| State-Owned Bank (SOB) established | New Indicator | SOB establishment approved by National Treasury/ DPSA | SOB Administration and Operations: General Notice promulgated by Gauteng Premier | SOB Established |
| State-Owned Pharmaceutical Company (SOPC) established | New Indicator | SOPC establishment approved by National Treasury/ DPSA | SOPC Administration and Operations: General Notice promulgated by Gauteng Premier | SOPC Established |

PROGRAMME 2 : SUSTAINABLE FISCAL RESOURCE MANAGEMENT**Programme description**

- To enforce the effective and efficient administration of fiscal resources at provincial institutions.

Programme objectives

- To provide socio-economic research and analysis as well as ensure effective oversight over revenue.
- To ensure the effective and efficient administration of provincial and fiscal resources by departments, entities.
- To enhance and monitor infrastructure performance of provincial departments, entities, and municipalities.
- To promote and enforce transparency and effective management of the provincial financial assets' portfolio.
- To provide oversight, guidance and input into sector budget, planning, budget implementation and execution as well as monitoring and evaluation and report on financial and non-financial performance in provincial institutions.

TABLE 14.8: SUMMARY OF PAYMENTS AND ESTIMATES BY SUB-PROGRAMME: SUSTAINABLE FISCAL RESOURCE MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Programme Support/ Office of the DDG | 3 049 | 3 305 | 3 552 | 5 353 | 4 941 | 4 941 | 15 094 | 5 851 | 6 114 |
| 2. Budget Management | 24 054 | 29 727 | 33 130 | 28 383 | 28 795 | 28 795 | 29 568 | 30 997 | 32 392 |
| 3. Economic and Fiscal Policy Oversight | 12 721 | 12 786 | 12 701 | 14 504 | 13 004 | 13 004 | 17 021 | 16 758 | 17 512 |
| 4. Infrastructure Management | 14 108 | 9 774 | 15 553 | 20 516 | 17 683 | 17 683 | 19 786 | 24 604 | 25 711 |
| 5. Financial Asset and Liabilities Management | 13 389 | 13 790 | 14 553 | 16 497 | 16 497 | 16 497 | 17 235 | 18 028 | 18 840 |
| 6. Public Finance | 16 066 | 15 592 | 14 808 | 16 982 | 18 315 | 18 315 | 19 855 | 21 291 | 22 250 |
| Total payments and estimates | 83 387 | 84 974 | 94 297 | 102 235 | 99 235 | 99 235 | 118 559 | 117 529 | 122 819 |

TABLE 14.9: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: SUSTAINABLE FISCAL RESOURCE MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 83 370 | 84 779 | 94 272 | 102 235 | 99 117 | 99 003 | 118 559 | 117 529 | 122 819 |
| Compensation of employees | 70 309 | 71 376 | 74 477 | 86 665 | 83 547 | 83 433 | 90 378 | 100 541 | 105 066 |
| Goods and services | 13 061 | 13 403 | 19 795 | 15 570 | 15 570 | 15 570 | 28 181 | 16 988 | 17 753 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 17 | 195 | 25 | | 118 | 232 | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Households | 17 | 195 | 25 | | 118 | 232 | | | |
| Payments for capital assets | | | | | | | | | |
| Buildings and other fixed structures | | | | | | | | | |
| Land and sub-soil assets | | | | | | | | | |
| Payments for financial assets | | | | | | | | | |
| Total economic classification | 83 387 | 84 974 | 94 297 | 102 235 | 99 235 | 99 235 | 118 559 | 117 529 | 122 819 |

The filling of vacant positions on the newly approved structure caused the expenditure for Sustainable Fiscal Resource Management to increase from R83.4 million in 2021/22 to R94.3 million in 2023/24. The revised estimate for 2024/25 is R99.2 million. The budget is expected to increase over the MTEF from R118.5 million in 2025/26 to R122.8 million in 2027/28 to cover personnel costs and goods and services.

Expenditure on compensation of employees increased from R70.3 million in 2021/22 to R74.5 million in 2023/24. The revised estimate amounts to R83.4 million for 2024/25 financial year. The budget for compensation of employees over the MTEF increases from R90.4 million in 2025/26 to R100.5 million in 2026/27 and R105.1 million in 2027/28 to accommodate the requirements of the new approved organisational structure.

Expenditure on goods and services has increased from R13.1 million in 2021/22 to R13.4 million in 2022/23 and R19.8 million in 2023/24. The revised estimate amounts to R15.6 million. Over the MTEF, the allocation for goods and services increases to R28.2 million in 2025/26, R17 million in 2026/27 and R17.7 million in 2027/28. The main cost drivers under this programme are media services, reviews of the infrastructure assessment report for departments to ensure alignment of infrastructure planning documents and printing of provincial publications such as SERO, MTBPS, budget books and Own revenue enhancement project to explore alternative sources of funding to supplement the existing constrained revenue streams and providing support to the establishment of State-Owned Developmental Bank and a Pharmaceutical Company.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME 2: SUSTAINABLE FISCAL RESOURCE MANAGEMENT

| | Estimated performance | Medium-term estimates | | |
|--|---|--|--|--|
| Programme performance measures | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Number of spatially referenced and gender responsive MTEF and adjustment budgets tabled in line with prescribed timeframes | 1 MTEF spatially referenced budget tabled in line with prescribed timeframes | 1 MTEF spatially referenced, and gender responsive budget tabled in line with prescribed timeframes | 1 MTEF spatially referenced, and gender responsive budget tabled in line with prescribed timeframes | 1 MTEF spatially referenced, and gender responsive budget tabled in line with prescribed timeframes |
| | 1 spatially referenced adjustment budgets tabled in line with prescribed timeframes | 1 spatially referenced and gender responsive adjustment budget tabled in line with prescribed timeframes | 1 spatially referenced and gender responsive adjustment budget tabled in line with prescribed timeframes | 1 spatially referenced and gender responsive adjustment budget tabled in line with prescribed timeframes |
| % Of assessment reports of the submitted planning documents completed and submitted to the departments before the prescribed legislated timeframe | 100% | 100% | 100% | 100% |
| Cash disbursements to departments in line with appropriation | Cash disbursed to departments to not exceed appropriation | Cash disbursed to departments to not exceed appropriation | Cash disbursed to departments to not exceed appropriation | Cash disbursed to departments to not exceed appropriation |
| AG Audit outcome for the Provincial Revenue Fund | Unqualified audit opinion with no other matters | Unqualified audit opinion with no other matters | Unqualified audit opinion with no other matters | Unqualified audit opinion with no other matters |
| % Increase in provincial own revenue collection | 7.5% increase in provincial own revenue collection | Appropriation Growth+ 1% Increase in provincial own revenue collection | Appropriation Growth+ 1% Increase in provincial own revenue collection | Appropriation Growth+ 1% Increase in provincial own revenue collection |
| Number of SERO tabled together with the Main Budget | 1 SERO publication tabled together with the Main Budget | 1 SERO publication tabled together with the Main Budget | 1 SERO publication tabled together with the Main Budget | 1 SERO publication tabled together with the Main Budget |
| Number of MTBPS tabled together with the Adjustment budget | 1 MTBPS tabled together with the Adjustment budget | 1 MTBPS tabled together with the Adjustment budget | 1 MTBPS tabled together with the Adjustment budget | 1 MTBPS tabled together with the Adjustment budget |
| Number of Provincial Gazettes on allocations to schools and hospitals published | 2 Gazettes on allocations to schools and hospitals published | 2 Gazettes on allocations to schools and hospitals published | 2 Gazettes on allocations to schools and hospitals published | 2 Gazettes on allocations to schools and hospitals published |
| Number of legislated provincial reports produced according to the National Treasury (NT) timeframes (i.e., Departmental IYM reports and Entities' IYM reports) | 12 IYM submissions for departments | 12 Consolidated IYM reports for departments | 12 Consolidated IYM reports for departments | 12 Consolidated IYM reports for departments |
| | 4 IYM submissions for entities | 40 Individual IYM reports for entities | 40 Individual IYM reports for entities | 40 Individual IYM reports for entities |
| Revised Revenue Enhancement Strategy approved | New Indicator | Revised Revenue Enhancement Strategy approved | 2 new revenue streams implemented | 4 new revenue streams implemented |
| Debt collection agency appointed | New Indicator | Debt collection agency appointed | 100% debt implementation appointed | 100% debt implementation appointed |
| Number of annual tariff fee reviewed. | New Indicator | 1 tariff fee reviewed annually | 1 tariff fee reviewed annually | 1 tariff fee reviewed annually |

PROGRAMME 3: FINANCIAL GOVERNANCE**Programme description**

- To promote accountability through substantive reflection of financial activities as well as compliance with financial standards, norms and standards as contained in the PFMA.

Programme objectives

- To provide advisory services, monitor and enforce compliance with the PFMA.
- To provide oversight and managements of transversal financial systems and ensure compliance in the implementation of new provincial automation processes
- To manage and provide oversight on provincial audit and risk management services.
- To enforce the effective implementation of accounting practices and prepare accurate consolidated financial statements.

TABLE 14.10: SUMMARY OF PAYMENTS AND ESTIMATES BY SUB-PROGRAMME: FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. FG Programme Support | 3 374 | 1 483 | 2 128 | 3 634 | 1 989 | 1 989 | 3 863 | 3 294 | 3 441 |
| 2. Provincial Accounting Services | 55 193 | 55 444 | 60 197 | 65 802 | 65 271 | 65 271 | 67 764 | 70 890 | 74 079 |
| 3. Provincial Forensic Audits | | | | | | | | | |
| 4. Transversal Internal Audit and Risk Management | 17 795 | 19 125 | 18 949 | 22 548 | 19 194 | 19 194 | 22 477 | 19 372 | 20 244 |
| 5. Compliance | 3 003 | 4 143 | 3 869 | 4 879 | 4 745 | 4 745 | 6 316 | 6 606 | 6 903 |
| 6. Transversal Financial Information Management Systems and SAP ERP Process and System Support | 30 397 | 34 180 | 34 941 | 40 424 | 43 088 | 43 088 | 37 164 | 38 646 | 40 384 |
| Total payments and estimates | 109 762 | 114 375 | 120 084 | 137 287 | 134 287 | 134 287 | 137 584 | 138 808 | 145 051 |

TABLE 14.11: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 109 105 | 114 131 | 119 485 | 137 287 | 134 016 | 133 968 | 137 584 | 138 808 | 145 051 |
| Compensation of employees | 101 345 | 105 353 | 111 454 | 127 260 | 117 990 | 117 990 | 127 085 | 127 785 | 133 534 |
| Goods and services | 7 760 | 8 778 | 8 031 | 10 027 | 16 026 | 15 978 | 10 499 | 11 023 | 11 517 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 657 | 205 | 599 | | 270 | 318 | | | |
| Provinces and municipalities | | | | | | | | | |
| Households | 657 | 205 | 599 | | 270 | 318 | | | |
| Payments for capital assets | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | | 39 | | | 1 | 1 | | | |
| Total economic classification | 109 762 | 114 375 | 120 084 | 137 287 | 134 287 | 134 287 | 137 584 | 138 808 | 145 051 |

Expenditure for Financial Governance programme has increased from R109.8 million in the 2021/22 financial year to R120.1 million in the 2023/24 financial year. The 2024/25 revised estimate amounts to R134.3 million. The budget allocation over the MTEF period is R137.6 million in 2025/26, R138.8 million in 2026/27 and R145.1 million in the 2027/28 financial years. The increase will fund various system developments and enhancement projects as a commitment to modernising the public service for effective service delivery.

Expenditure on compensation of employees increased from R101.3 million in 2021/22 to R111.4 million in 2023/24. The revised estimate for 2024/25 amounts to R118 million. The budget increases over the MTEF from R127.1 million in 2025/26 to R133.5 million in 2027/28 over the MTEF period to fund the requirements of the approved new organisational structure.

Goods and services expenditure increased from R7.8 million in 2021/22 to R8 million in 2023/24. The revised estimate for 2024/25 is R16 million. Over the MTEF, the goods and services budget ranges between R10.5 million 2025/26 to R11.5 million in 2027/28. The spending focus over MTEF will be on Implementation of the Accounts Payable Robotic Process Automation and Automation of financial statement including support and maintenance and payment for audit committee members. These efforts are in line with the promotion of accountability through substantive reflection of financial activities as well as compliance with financial norms and standards.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME 3: FINANCIAL GOVERNANCE

| Programme performance measures | Estimated Performance | Medium-term estimates | | |
|--|--|--|--|--|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Annual Financial Statements from GPG departments submitted to AGSA by prescribed timeframes | 100% | 15 Annual Financial Statements from GPG departments submitted by 31 May | 15 Annual Financial Statements from GPG departments submitted by 31 May | 15 Annual Financial Statements from GPG departments submitted by 31 May |
| Annual Financial Statements from entities submitted to AGSA by prescribed timeframes | 100% | 15 Annual Financial Statements from entities submitted by 31 May | 15 Annual Financial Statements from entities submitted by 31 May | 15 Annual Financial Statements from entities submitted by 31 May |
| Consolidated Annual Financial Statements tabled at Legislature in line with prescribed timelines | 2023/24 Consolidated Annual Financial Statements tabled at Legislature in line with prescribed timelines | 2024/25 Consolidated Annual Financial Statements tabled at Legislature in line with prescribed timelines | 2025/26 Consolidated Annual Financial Statements tabled at Legislature in line with prescribed timelines | 2026/27 Consolidated Annual Financial Statements tabled at Legislature in line with prescribed timelines |
| Number of departmental 30-day suppliers' payment compliance reports produced. | 4 | 4 | 4 | 4 |
| % Of supplier invoices submitted electronically | 90% | 95% | 95% | 95% |
| Number of audit committee cluster meetings held per quarter. | 25 | 25 | 25 | 25 |

PROGRAMME 4: PROVINCIAL SUPPLY CHAIN MANAGEMENT**Programme description**

- To promote and enforce transparency and effective Supply Chain Management

Programme objective

- To establish uniform SCM policy, norms and standards, governance mechanisms and to enforce compliance.
- To provide SCM client support within the GPG.
- To establish SCM transversal contract management and strategic procurement mechanisms.

TABLE 14.12: SUMMARY OF PAYMENTS AND ESTIMATES BY SUB-PROGRAMME: PROVINCIAL SUPPLY CHAIN MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Programme Support/ Office of the DDG | 16 569 | 6 988 | 8 357 | 17 381 | 17 921 | 17 921 | 17 167 | 11 710 | 12 237 |
| 2. SCM Norms and Standards, Governance, Compliance, Monitoring and Evaluation | 11 977 | 16 534 | 15 296 | 18 160 | 17 647 | 17 647 | 20 338 | 21 336 | 22 297 |
| 3. Governance, Compliance, Monitoring and Evaluation | | | | | | | | | |
| 4. SCM Client Support | 34 794 | 37 099 | 39 827 | 43 346 | 41 781 | 41 781 | 44 268 | 44 866 | 46 885 |
| 5. Strategic Procurement | | | | | | | | | |
| 6. Contract Management and Strategic Procurement | 26 689 | 27 408 | 31 575 | 32 269 | 35 307 | 35 307 | 35 122 | 36 738 | 38 391 |
| Total payments and estimates | 90 029 | 88 029 | 95 055 | 111 156 | 112 656 | 112 656 | 116 895 | 114 650 | 119 810 |

TABLE 14.13: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: PROVINCIAL SUPPLY CHAIN MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 89 783 | 87 096 | 93 684 | 111 156 | 112 653 | 112 616 | 116 895 | 114 650 | 119 810 |
| Compensation of employees | 76 431 | 82 832 | 88 184 | 96 837 | 96 834 | 96 797 | 102 927 | 106 286 | 111 070 |
| Goods and services | 13 352 | 4 264 | 5 500 | 14 319 | 15 819 | 15 819 | 13 968 | 8 364 | 8 740 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 246 | 927 | 1 371 | | 3 | 40 | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 246 | 927 | 1 371 | | 3 | 40 | | | |
| Payments for capital assets | | | | | | | | | |
| Land and sub-soil assets | | | | | | | | | |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | | 6 | | | | | | | |
| Total economic classification | 90 029 | 88 029 | 95 055 | 111 156 | 112 656 | 112 656 | 116 895 | 114 650 | 119 810 |

Expenditure for Provincial Supply Chain Management programme was R90 million in 2021/22, R88 million in 2022/23 and R95 million in 2023/24 financial years. The revised estimate for 2024/25 amounts to R112.6 million to implement crucial interventions for improvement of supply chain management in the province. The allocation over the MTEF amount to R116.9 million in 2025/26, R114.7 million in 2026/27 and R119.8 million in 2027/28. These allocations provide for increasing the capacity in the various sub-units within the programme; for supplier development to support the Township Economy Revitalisation Strategy and automation of market price data collection business application. Expenditure on compensation of employees increased from R76.4 million in 2021/22 to R88.2 in 2023/24 million due to the filling of vacant posts on the new approved structure. The revised estimate for 2024/25 amounts to R96.8 million. Over the MTEF, the budget increases from R102.9 million in 2025/26 to R111.1 million in 2027/28 to capacitate the various business units within the programme.

Expenditure on goods and services R13.3 million in 2021/22, R4.3 million in 2022/23 and R5.5 million in 2023/24. The revised estimate for 2024/25 amounts to R15.8 million. The allocation for goods and services over the MTEF is R14 million for 2025/26, R8.4 million for 2026/27 and R8.7 million for 2027/28. Over the MTEF, focus will be on the funding of Township Economy Revitalisation Strategy, automation of market price data collection business application, Gautrain Management Agency Pilot System as well as other operational requirements.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME 4: PROVINCIAL SUPPLY CHAIN MANAGEMENT

| Programme performance measures | Estimated performance | Medium-term estimates | | |
|--|-----------------------|-----------------------|---------|---------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Number of SCM compliance registers produced for 14 departments. | 56 | 56 | 56 | 56 |
| Number of SCM compliance registers produced for 8 Public Entities | 32 | 32 | 32 | 32 |
| Number of preferential procurement spending reports produced on the spend towards township-based suppliers and designated groups in Gauteng | 4 | 4 | 4 | 4 |
| Number of suppliers development initiatives provided to Gauteng township-based suppliers and companies owned by designated groups | 8 | 8 | 8 | 8 |
| Number of reports produced on monitoring implementation of the procurement plan including the open tender process (OTP) by 14 departments | New Indicator | 28 | 28 | 28 |
| Number of reports produced on monitoring implementation of the procurement plan including the open tender process (OTP) by 8 public entities | New Indicator | 16 | 16 | 16 |

PROGRAMME 5: MUNICIPAL FINANCIAL GOVERNANCE**Programme description**

- To monitor, support and enable financial sustainability and viability in Local Government through improved compliance to the MFMA, enhanced fiscal discipline, effective cooperative governance and through the provision of capacity building initiatives.

Programme objective

- Ensure optimal, sustainable financial management, appropriation of municipal budgets and monitor the effective and efficient compliance with the prevailing legal frameworks.
- To monitor, report on and promote via oversight assessments, training and support, municipal compliance with the Municipal Finance Management Act within the Local Government sphere in Gauteng.
- Oversight, support, and guidance in the implementation of GRAP Standard, AFS and Asset Management
- Promote, encourage, and introduce vertical and horizontal interface collaboration of the relevant intergovernmental relations structures in local government on Gauteng
- The annual issuance of the Gauteng Municipal Socio-Economic Review and Outlook.

TABLE 14.14: SUMMARY OF PAYMENTS AND ESTIMATES BY SUB PROGRAMME: MUNICIPAL FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Programme Support/Office of the DDG | 16 939 | 13 610 | 24 522 | 27 938 | 29 621 | 29 621 | 28 863 | 14 894 | 22 690 |
| 2. Local Government Financial Services | 12 880 | 14 770 | 19 696 | 21 291 | 21 331 | 21 331 | 19 420 | 21 157 | 22 109 |
| 3. Municipal Accounting Reporting and Asset Management | | 7 436 | 14 660 | 18 308 | 16 735 | 16 735 | 20 104 | 17 666 | 18 461 |
| 4. Municipal Compliance and Financial Management Support | 8 761 | 9 598 | 11 704 | 17 631 | 15 631 | 15 631 | 17 350 | 14 671 | 15 331 |
| Total payments and estimates | 38 580 | 45 414 | 70 582 | 85 168 | 83 318 | 83 318 | 85 737 | 68 388 | 78 591 |

TABLE 14.15: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: MUNICIPAL FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 38 356 | 45 303 | 70 341 | 85 168 | 83 289 | 83 253 | 85 737 | 68 388 | 78 591 |
| Compensation of employees | 37 294 | 40 071 | 49 559 | 63 998 | 59 169 | 59 119 | 63 618 | 60 549 | 63 274 |
| Goods and services | 1 062 | 5 232 | 20 782 | 21 170 | 24 120 | 24 134 | 22 119 | 7 839 | 15 317 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 224 | 111 | 241 | | 29 | 65 | | | |
| Provinces and municipalities | | | | | | | | | |
| Households | 224 | 111 | 241 | | 29 | 65 | | | |
| Payments for capital assets | | | | | | | | | |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | | | | | | | | | |
| Total economic classification | 38 580 | 45 414 | 70 582 | 85 168 | 83 318 | 83 318 | 85 737 | 68 388 | 78 591 |

Municipal Financial Governance spending increased from R38.5 million in 2021/22 to R70.6 million in 2023/24. The revised estimate for 2024/25 is R83.3 million. The allocation over MTEF amounts to R85.7 million in 2025/26, R68.4 million in 2026/27 and R78.6 million in 2027/28. Personnel spending increased from R37.3 million in 2021/22 to R49.5 million in 2023/24. The revised estimate for 2024/25 is R59.1 million. The budget increases from R63.6 million in 2025/26 to R63.3 million in 2027/28 over the MTEF

Expenditure on goods and services increased from R1.1 million in 2021/22 to R20.8 million in 2023/24 due to the introduction of the Municipal Hands on support consultants. The revised estimate for 2024/25 is R24.1 million. The allocation over the MTEF is R22.1 million for 2025/26, R7.8 million for 2026/27 and R15.3 million for 2027/28. The programme is affected by budget cuts in 2026/27 and 2027/28, especially on hands on programme. The revised estimate for 2024/25 is R24.1 million. The allocation over the MTEF is R22.1 million for 2025/26, R7.8 million for 2026/27 and R15.3 million for 2027/28. The programme is affected by budget cuts in 2026/27 and 2027/28.

The expenditure estimates over MTEF makes provision for the printing of gazettes, travel expenditure to municipalities, municipal IQ subscription as well as external training and development for municipalities. The projects that will be supported by the programme are Municipal Standard Chart of Accounts (MSCOA) and General Advisors hands-on support, and external training namely: Annual Financial Statements, GRAP , Infrastructure Asset Management Training and continued professional development training for internal auditors.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME 5: MUNICIPAL FINANCIAL GOVERNANCE

| Programme performance measures | Estimated performance | Medium-term estimates | | |
|---|-----------------------|-----------------------|---------|---------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| % Of IGR engagement recommendations/ resolutions tracked at delegated municipalities | 101 | 100% | 100% | 100% |
| Number of structured capacity building initiatives provided to municipalities in Gauteng. | 5 | 5 | 5 | 5 |
| % Of MFMA compliance assessment recommendations tracked at delegated municipalities | 32 | 100% | 100% | 100% |
| Number of municipal budget assessments conducted. | 24 | 24 | 24 | 24 |
| % Of assessment reports on the implementation of the submitted budget funding plans of delegated municipalities with unfunded budgets | 24 | 100% | 100% | 100% |
| Number of gazettes published on provincial grants allocated to Gauteng Municipalities | 3 | 3 | 3 | 3 |
| % Of MFHSP recommendations tracked at delegated municipalities | New Indicator | 100% | 100% | 100% |
| Number of MERO published on allocation of resources and policy decisions | New Indicator | 1 | 1 | 1 |
| % Reduction of debt owned by GPG departments to delegated municipalities in Gauteng (relating to 60-90 days and 90-120 days debt | New Indicator | 20% | 20% | 20% |
| % Of assessment reports produced on the submitted AFS by delegated municipalities | New Indicator | 100% | 100% | 100% |
| | | | | |

PROGRAMME 6 : GAUTENG AUDIT SERVICES**Programme description**

- To render audit services in the GPG departments and trading entities with the aim of improving internal control environment, risk management and governance processes.

Programme objective

- Conduct quality assurance reviews to ensure audit compliance with the international standards for the professional practice of internal auditing of the Institute of Internal Auditors.
- Manage and ensure performance of risk and compliance audit for the GPG.
- Manage and conduct performance and computer audits for GPG departments.
- Report to the relevant Audit Committees about internal control in GPG

TABLE 14.16: SUMMARY OF PAYMENTS AND ESTIMATES: GAUTENG AUDIT SERVICES

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| 1. Programme Support/ Office of the DDG | 12 728 | 15 755 | 21 577 | 23 826 | 22 716 | 22 716 | 24 894 | 24 538 | 25 642 |
| 2. Risk and Compliance Audit Services (Cluster 1,2,3) | 29 399 | 37 757 | 41 568 | 46 754 | 44 295 | 44 295 | 48 849 | 47 596 | 49 738 |
| 3. Risk and Compliance Audit Services (Cluster 4,5,6) | 31 978 | 24 396 | 29 446 | 33 614 | 32 124 | 32 124 | 35 121 | 34 736 | 36 298 |
| 4. Performance and Computer Audit Services | 26 946 | 35 446 | 41 232 | 44 257 | 44 277 | 44 277 | 46 239 | 48 366 | 50 543 |
| 5. Audit Centre of Excellence | | | | | | | | | |
| 6. Financial Audit and Risk Compliance | | | | | | | | | |
| Total payments and estimates | 101 051 | 113 354 | 133 823 | 148 451 | 143 412 | 143 412 | 155 103 | 155 236 | 162 221 |

TABLE 14.17: SUMMARY OF PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: GAUTENG AUDIT SERVICES

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|-------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 100 738 | 113 133 | 133 554 | 148 451 | 143 215 | 143 215 | 155 103 | 155 236 | 162 221 |
| Compensation of employees | 91 902 | 104 212 | 120 976 | 137 433 | 132 197 | 132 130 | 143 591 | 143 195 | 149 639 |
| Goods and services | 8 836 | 8 921 | 12 578 | 11 018 | 11 018 | 11 085 | 11 512 | 12 041 | 12 582 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies to: | 313 | 195 | 269 | | 197 | 197 | | | |
| Provinces and municipalities | | | | | | | | | |
| Households | 313 | 195 | 269 | | 197 | 197 | | | |
| Payments for capital assets | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Payments for financial assets | | 26 | | | | | | | |
| Total economic classification | 101 051 | 113 354 | 133 823 | 148 451 | 143 412 | 143 412 | 155 103 | 155 236 | 162 221 |

Expenditure for Gauteng Audit Services programme increased from R101 million in 2021/22 to R133.8 million in 2023/24. The programme's expenditure is driven by compensation of employees as most of the audit work is personnel driven. Over MTEF, increasing the capacity of the programme is prioritised to enable the programme to deliver on its mandate that contributes towards the achievement of clean audits in the province.

Personnel costs increased from R91.9 million in 2021/22 to R121 million in 2023/24. The revised estimate amounts to R132.1 million in 2024/25. Over the MTEF, the budget allocation increases from R143.6 million in 2025/26 to R149.6 million in 2027/28. The programme is envisaged to increase its staff over the MTEF and is actively recruiting in the audit market and adopting various strategies to attract and retain audit talent.

The expenditure for goods and services increases from R8.8 million in 2021/22 to R12.6 million in 2023/24 .The revised estimate for 2024/25 is R11.1 million. The budget for goods and services over the MTEF increases from R11.5 million in 2025/26 to R12.6 million in 2027/28 financial year. Goods and services under this programme consist mainly of provision for specialised auditors who are not available internally, necessitating the augmentation of this gap by using consultants to assist with the execution of the specialised audits. Anticipate increases in support requirements for departments and entities for strengthening of internal controls and clean governance, hence no cuts have been implemented for this area.

The expenditure and revised estimate on transfers and subsidies relates to the payment of leave gratuities to former employees and injury on duty claims.

SERVICE DELIVERY MEASURES

PROGRAMME 6: GAUTENG AUDIT SERVICES

| Programme performance measures | Estimated performance | Medium-term estimates | | |
|--|-----------------------|-----------------------|----------|----------|
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| % Of audit reports issued to departments and trading entities against the approved audit plans | 95% | 95% | 95% | 95% |
| Audit committee approved risk- based audit plans for departments and trading entities submitted according to the Audit Committee timelines | 19 | 31 March | 31 March | 31 March |
| % Of IA recommendations tracked at departments and trading entities | 100% | 100% | 100% | 100% |
| % Of internal audit reports issued on Auditor General's management report findings followed up through a follow-up audit | 100% | 100% | 100% | 100% |
| Number of annual internal control assessments compiled | 19 | 20 | 20 | 20 |

9. OTHER PROGRAMME INFORMATION

9.1 Personnel numbers and costs

TABLE 14.18: SUMMARY OF DEPARTMENTAL PERSONNEL NUMBERS AND COSTS BY COMPONENT

| R thousands | Actual | | | | Revised estimate | | | | Medium-term expenditure estimate | | | | Average annual growth over MTEF | | | | | | |
|---|--------------------------------|---------|--------------------------------|---------|--------------------------------|---------|--------------|------------------|----------------------------------|---------|--------------------------------|---------|---------------------------------|---------|-----------------------|----------------|-------|-------|--------|
| | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | 2025/26 | | 2026/27 | | 2027/28 | | 2024/25 - 2027/28 | | | | |
| | 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 growth rate | Costs of Total | | | |
| Salary level | | | | | | | | | | | | | | | | | | | |
| 1 – 6 | 339 | 69 441 | 339 | 85 200 | 340 | 88 193 | 223 | 75 | 298 | 92 117 | 305 | 98 213 | 305 | 103 533 | 305 | 108 194 | 0.8% | 5.5% | 14.9% |
| 7 – 10 | 448 | 192 370 | 449 | 213 758 | 446 | 242 185 | 400 | | 400 | 268 806 | 418 | 286 107 | 418 | 293 478 | 418 | 306 681 | 1.5% | 4.5% | 42.9% |
| 11 – 12 | 179 | 121 613 | 179 | 126 574 | 178 | 135 621 | 152 | | 152 | 150 514 | 161 | 164 355 | 161 | 165 728 | 161 | 173 188 | 1.9% | 4.8% | 24.3% |
| 13 – 16 | 94 | 84 330 | 93 | 85 062 | 91 | 97 115 | 77 | | 77 | 108 550 | 82 | 119 444 | 82 | 121 764 | 82 | 127 247 | 2.1% | 5.4% | 17.7% |
| Other | 5 | 5 644 | 5 | 2 834 | 5 | 3 337 | 1 | | 1 | 603 | 2 | 1 266 | 2 | 1 356 | 2 | 1 417 | 26.0% | 32.9% | 0.2% |
| Total | 1 065 | 473 398 | 1 065 | 513 428 | 1 060 | 566 451 | 853 | 75 | 928 | 620 590 | 968 | 669 385 | 968 | 685 859 | 968 | 716 727 | 1.4% | 4.9% | 100.0% |
| Programme | | | | | | | | | | | | | | | | | | | |
| 1. Administration | 324 | 96 117 | 324 | 109 584 | 320 | 121 801 | 217 | 75 | 292 | 131 121 | 300 | 141 786 | 300 | 147 503 | 300 | 154 144 | 0.9% | 5.5% | 21.3% |
| 2. Sustainable Fiscal Resource Management | 102 | 70 309 | 102 | 71 376 | 102 | 74 477 | 84 | | 84 | 83 433 | 90 | 90 378 | 90 | 100 541 | 90 | 105 066 | 2.3% | 8.0% | 14.1% |
| 3. Financial Governance | 203 | 101 345 | 203 | 105 353 | 202 | 111 454 | 173 | | 173 | 117 990 | 183 | 127 085 | 183 | 127 785 | 183 | 133 534 | 1.9% | 4.2% | 18.8% |
| 4. Provincial Supply Chain Management | 160 | 76 431 | 160 | 82 832 | 160 | 88 184 | 143 | | 143 | 96 797 | 148 | 102 927 | 148 | 106 286 | 148 | 111 070 | 1.2% | 4.7% | 15.5% |
| 5. Municipal Financial Governance | 89 | 37 294 | 89 | 40 071 | 89 | 49 559 | 67 | | 67 | 59 119 | 73 | 63 618 | 73 | 60 549 | 73 | 63 274 | 2.9% | 2.3% | 9.2% |
| 6. Gauteng Audit Services | 187 | 91 902 | 187 | 104 212 | 187 | 120 976 | 169 | | 169 | 132 130 | 174 | 143 591 | 174 | 143 195 | 174 | 149 639 | 1.0% | 4.2% | 21.1% |
| Direct charges | | | | | | | | | | | | | | | | | | | |
| Total | 1 065 | 473 398 | 1 065 | 513 428 | 1 060 | 566 451 | 853 | 75 | 928 | 620 590 | 968 | 669 385 | 968 | 685 859 | 968 | 716 727 | 1.4% | 4.9% | 100.0% |
| Public Service Act appointees not covered by OSDs | 1 065 | 473 398 | 1 065 | 513 428 | 1 060 | 566 451 | 853 | 75 | 928 | 620 590 | 968 | 669 385 | 968 | 685 859 | 968 | 716 727 | 1.4% | 4.9% | 100.0% |
| Public Service Act appointees still to be covered by OSDs | | | | | | | | | | | | | | | | | | | |

Vote 14 – Gauteng Provincial Treasury • EPRE – 2025/26

| | Actual | | | Revised estimate | | | Medium-term expenditure estimate | | | | | | Average annual growth over MTEF | | | | | | |
|--|--------------------------------|---------|--------------------------------|------------------|--------------------------------|---------|----------------------------------|------------------|--------------------------------|---------|--------------------------------|---------|---------------------------------|---------|--------------------------------|---------|-----------------------|-------------------|------------------|
| | 2021/22 | | 2022/23 | | 2023/24 | | 2024/25 | | | 2025/26 | | | 2026/27 | | | 2027/28 | | | |
| | Personnel numbers ¹ | Costs | Personnel numbers ¹ | Costs | Personnel numbers ¹ | Costs | Filled posts | Additional posts | Personnel numbers ¹ | Costs | Personnel numbers ¹ | Costs | Personnel numbers ¹ | Costs | Personnel numbers ¹ | Costs | Personnel growth rate | Costs growth rate | % Costs of Total |
| R thousands | | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | | |
| Total | 1 065 | 473 398 | 1 065 | 513 428 | 1 060 | 566 451 | 853 | 75 | 928 | 620 590 | 968 | 669 385 | 968 | 685 859 | 968 | 716 727 | 1,4% | 4,9% | 100% |

The department's personnel costs increased from R473.4 million in 2021/22 to R566.5 million in 2023/24. Personnel numbers decreased from 1 065 in 2021/22 to 1 060 in 2023/24. The decrease is due to posts being abolished. The base headcount is capped at 928 employees (inclusive of permanent, contract employees and interns) based on the funded posts. The department projects 968 posts throughout the 2025 MTEF. The department will continue to reprioritise and only fill critical posts in line with the availability of budget and the concurred structure would be incorporated in terms of projections for headcount in the next financial years. The Personnel numbers are in line with the department's plan to fill vacant posts and implement the new structure. The significant growth in personnel costs and numbers is to ensure that the Department continues to provide adequate oversight and technical support to GPG departments.

9.2 Training

TABLE 14.19: INFORMATION ON TRAINING: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Number of staff | 1 065 | 1 065 | 1 060 | 928 | 928 | 928 | 968 | 968 | 968 |
| Number of personnel trained | 619 | 400 | 420 | 440 | 440 | 440 | 110 | 155 | 220 |
| of which | | | | | | | | | |
| Male | 223 | 160 | 170 | 180 | 180 | 180 | 50 | 75 | 100 |
| Female | 396 | 240 | 250 | 260 | 260 | 260 | 60 | 80 | 120 |
| Number of training opportunities | 879 | 879 | 724 | 534 | 534 | 534 | 260 | 325 | 410 |
| of which | | | | | | | | | |
| Tertiary | 434 | 434 | 300 | 100 | 100 | 100 | 150 | 170 | 190 |
| Workshops | 371 | 371 | 350 | 360 | 360 | 360 | 30 | 45 | 50 |
| Seminars | 74 | 74 | 74 | 74 | 74 | 74 | 30 | 34 | 60 |
| Other | - | - | - | - | - | - | 50 | 76 | 110 |
| Number of bursaries offered | 163 | 220 | 260 | 270 | 270 | 270 | 150 | 170 | 190 |
| | 39 | 55 | 70 | 70 | 70 | 70 | 83 | 83 | 83 |
| Number of learnerships appointed | 25 | 28 | 18 | | | | - | 20 | 20 |
| Number of days spent on training | - | - | - | - | - | - | - | - | - |
| Payments on training by programme | | | | | | | | | |
| 1. Administration | 746 | 725 | 1 088 | 693 | 693 | 693 | 724 | 757 | 791 |
| 2. Sustainable Fiscal Resource Management | | | 535 | 727 | 677 | 594 | 760 | 795 | 831 |
| 3. Financial Governance | | 51 | 128 | 228 | 228 | 228 | 238 | 249 | 260 |
| 4. Provincial Supply Chain Management | 137 | 132 | 709 | 900 | 900 | 900 | 940 | 983 | 1 027 |
| 5. Municipal Financial Governance | 298 | 73 | 300 | 313 | 413 | 413 | 327 | 342 | 357 |
| 6. Gauteng Audit Services | 304 | 426 | 576 | 79 | 119 | 206 | 1 083 | 1 587 | 1 658 |
| Total payments on training | 1 485 | 1 407 | 3 336 | 2 940 | 3 030 | 3 034 | 4 072 | 4 713 | 4 924 |

The Skills Development Act, No.97 of 1998 as amended, stipulates that the department must set aside at least a minimum of 1 per cent of the personnel budget for Training and Development (T&D) matters to capacitate and develop its workforce. The GPT has been budgeting and spending over 1 per cent yearly given the scale of its development mandate for the benefit of both employees and unemployed youth. In 2023/24, 274 employees were granted financial assistance in the form of bursaries. Ninety-five interns appointed; eleven external students were awarded bursaries. Fourteen SAIPA accountant trainees continued with their learnership.

Over the MTEF, the department will continue to partner with no fee schools within the Gauteng Province with the intention to fund more external bursary students and ensure placement of unemployed youth equivalent to 10 per cent of staff establishment calculated by the end of 3rd quarter in different business units through programme such as internship and work integrated Learners (WIL). The initiative helps the department in building a pool of talent for possible appointment. Employees, especially women and persons with disability to be priorities for different training interventions earmarked to uplift them with bursary funds.

ANNEXURE TO THE ESTIMATES OF PROVINCIAL REVENUE AND EXPENDITURE

TABLE 14.20: SPECIFICATION OF RECEIPTS: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|-----------|-----------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Tax receipts | | | | | | | | | |
| Sales of goods and services other than capital assets | 532 | 525 | 615 | 621 | 621 | 621 | 665 | 696 | 727 |
| Sale of goods and services produced by department (excluding capital assets) | 532 | 525 | 615 | 621 | 621 | 621 | 665 | 696 | 727 |
| Sales by market establishments | 532 | 525 | 615 | 621 | 621 | 621 | 665 | 696 | 727 |
| Transfers received from: | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Fines, penalties, and forfeits | | | | | | 68 | | | |
| Interest, dividends and rent on land | 634 031 | 1 108 424 | 1 724 593 | 713 355 | 713 355 | 933 143 | 745 298 | 779 582 | 814 663 |
| Interest | 634 031 | 1 108 424 | 1 724 593 | 713 355 | 713 355 | 933 143 | 745 298 | 779 582 | 814 663 |
| Sales of capital assets | 14 | | | | | | | | |
| Other capital assets | 14 | | | | | | | | |
| Transactions in financial assets and liabilities | 998 | 473 | 735 | 463 | 463 | 1 677 | 484 | 506 | 529 |
| Total departmental receipts | 635 575 | 1 109 422 | 1 725 943 | 714 439 | 714 439 | 935 509 | 746 447 | 780 784 | 815 919 |

TABLE 14.21: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: GAUTENG PROVINCIAL TREASURY

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 545 237 | 603 303 | 681 081 | 748 657 | 736 018 | 735 706 | 784 920 | 774 019 | 815 977 |
| Compensation of employees | 473 398 | 513 428 | 566 451 | 648 646 | 624 408 | 620 590 | 669 385 | 685 859 | 716 727 |
| Salaries and wages | 414 181 | 446 094 | 490 988 | 542 606 | 537 309 | 535 382 | 561 245 | 574 219 | 600 061 |
| Social contributions | 59 217 | 67 334 | 75 463 | 106 040 | 87 099 | 85 208 | 108 140 | 111 640 | 116 666 |
| Goods and services | 71 839 | 89 875 | 114 630 | 100 011 | 111 610 | 115 116 | 115 535 | 88 160 | 99 250 |
| Administrative fees | 896 | 924 | 1 644 | 1 520 | 1 752 | 1 752 | 1 588 | 1 660 | 1 734 |
| Advertising | 4 910 | 11 331 | 12 910 | 5 885 | 5 760 | 5 732 | 6 148 | 6 430 | 6 720 |
| Minor assets | 26 | 62 | 149 | 382 | 25 | 25 | 399 | 417 | 436 |
| Audit costs: External | 3 807 | 3 811 | 3 999 | 4 885 | 4 475 | 4 547 | 5 104 | 5 354 | 5 595 |
| Bursaries: Employees | 3 945 | 3 238 | 6 092 | 3 104 | 3 104 | 3 104 | 3 243 | 3 392 | 3 545 |
| Catering: Departmental activities | 398 | 877 | 1 304 | 382 | 908 | 1 057 | 397 | 414 | 431 |
| Communication (G&S) | 2 845 | 3 156 | 2 950 | 842 | 1 666 | 2 343 | 879 | 920 | 961 |
| Computer services | 10 987 | 11 035 | 12 046 | 10 420 | 18 766 | 18 778 | 16 888 | 11 409 | 11 925 |
| Consultants: Business and advisory services | 28 409 | 19 581 | 42 309 | 51 977 | 54 390 | 54 359 | 58 338 | 32 764 | 41 365 |
| Laboratory services | | | | | | | | | |
| Legal services (G&S) | 1 121 | 3 977 | 1 383 | 624 | 624 | 728 | 652 | 682 | 713 |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| | | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| R thousand | | 2021/22 | 2022/23 | 2023/24 | | 2024/25 | | 2025/26 | 2026/27 | 2027/28 |
| Science and technological services | | | | | | | | | | |
| Contractors | | 326 | 610 | 955 | 739 | 641 | 642 | 772 | 807 | 843 |
| Agency and support/outsource d services | | 149 | 165 | 190 | 120 | 120 | 120 | 125 | 130 | 136 |
| Fleet services (including government motor transport) | | 798 | 1 128 | 1 347 | 795 | 1 194 | 3 144 | 831 | 869 | 908 |
| Consumable supplies | | 299 | 1 523 | 1 698 | 1 302 | 1 307 | 806 | 1 359 | 1 437 | 1 502 |
| Consumables: Stationery, printing, and office supplies | | 678 | 1 214 | 1 472 | 1 910 | 1 446 | 1 446 | 1 996 | 2 035 | 2 126 |
| Operating leases | | 3 957 | 6 093 | 8 940 | 4 062 | 3 680 | 4 409 | 4 346 | 5 171 | 5 403 |
| Rental and hiring | | | | | | | | | | |
| Property payments | | 3 468 | 13 844 | 5 834 | 3 519 | 3 510 | 3 510 | 3 676 | 4 598 | 4 805 |
| Transport provided: Departmental activity | | | | | | | | | | |
| Travel and subsistence | | 550 | 1 152 | 1 497 | 1 366 | 1 581 | 1 668 | 1 426 | 1 492 | 1 559 |
| Training and development | | 1 485 | 1 407 | 3 178 | 2 940 | 3 030 | 3 034 | 4 072 | 4 713 | 4 924 |
| Operating payments | | 2 227 | 2 464 | 2 272 | 2 675 | 3 066 | 3 066 | 2 708 | 2 851 | 2 977 |
| Venues and facilities | | 558 | 2 283 | 2 461 | 562 | 565 | 846 | 588 | 615 | 642 |
| Transfers and subsidies | | 2 102 | 3 121 | 4 122 | 1 599 | 3 998 | 4 310 | 1 621 | 1 696 | 1 772 |
| Departmental agencies and accounts | | | | | | 1 654 | 1 654 | | | |
| Provide list of entities receiving transfers | | | | | | 1 654 | 1 654 | | | |
| Non-profit institutions | | | | | | | | | | |
| Households | | 2 102 | 3 121 | 4 122 | 1 599 | 2 344 | 2 656 | 1 621 | 1 696 | 1 772 |
| Social benefits | | 1 749 | 1 904 | 2 943 | | 745 | 1 230 | | | |
| Other transfers to households | | 353 | 1 217 | 1 179 | 1 599 | 1 599 | 1 426 | 1 621 | 1 696 | 1 772 |
| Payments for capital assets | | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Machinery and equipment | | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Transport equipment | | | | | | | | | | |
| Other machinery and equipment | | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Software and other intangible assets | | | | | | | | | | |
| Payments for financial assets | | 38 | 92 | 1 | | 1 | 1 | | | |
| Total economic classification | | 547 915 | 617 244 | 690 366 | 751 512 | 746 250 | 746 250 | 787 853 | 777 111 | 819 208 |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

TABLE 14.22: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: ADMINISTRATION

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 123 885 | 158 861 | 169 745 | 164 360 | 163 728 | 163 651 | 171 042 | 179 408 | 187 485 |
| Compensation of employees | 96 117 | 109 584 | 121 801 | 136 453 | 134 671 | 131 121 | 141 786 | 147 503 | 154 144 |
| Salaries and wages | 84 092 | 95 409 | 104 285 | 106 438 | 116 339 | 112 470 | 109 554 | 114 061 | 119 197 |
| Social contributions | 12 025 | 14 175 | 17 516 | 30 015 | 18 332 | 18 651 | 32 232 | 33 442 | 34 947 |
| Goods and services | 27 768 | 49 277 | 47 944 | 27 907 | 29 057 | 32 530 | 29 256 | 31 905 | 33 341 |
| Administrative fees | 22 | 22 | 354 | 143 | 35 | 35 | 150 | 157 | 164 |
| Advertising | 525 | 959 | 733 | 567 | 442 | 442 | 592 | 619 | 647 |
| Minor assets | 26 | 62 | 149 | 382 | 25 | 25 | 399 | 417 | 436 |
| Audit costs: External | 2 642 | 2 928 | 2 946 | 3 255 | 2 845 | 2 965 | 3 401 | 3 572 | 3 733 |
| Bursaries: Employees | 3 945 | 3 238 | 6 092 | 3 104 | 3 104 | 3 104 | 3 243 | 3 392 | 3 545 |
| Catering: Departmental activities | 323 | 555 | 660 | 113 | 489 | 595 | 117 | 122 | 127 |
| Communication (G&S) | 2 845 | 3 154 | 2 950 | 842 | 1 666 | 2 342 | 879 | 920 | 961 |
| Computer services | 5 296 | 6 664 | 7 559 | 4 614 | 5 692 | 5 690 | 4 822 | 5 043 | 5 271 |
| Consultants: Business and advisory services | 212 | 610 | 901 | 285 | 865 | 921 | 298 | 311 | 325 |
| Laboratory services | | | | | | | | | |
| Legal services (G&S) | 1 121 | 3 977 | 1 383 | 624 | 624 | 728 | 652 | 682 | 713 |
| Science and technological services | | | | | | | | | |
| Contractors | 316 | 610 | 954 | 739 | 640 | 641 | 772 | 807 | 843 |
| Agency and support/outsource d services | | | | | | | | | |
| Fleet services (including government motor transport) | 798 | 1 128 | 1 347 | 795 | 1 194 | 3 144 | 831 | 869 | 908 |
| Consumable supplies | 290 | 1 514 | 1 632 | 1 302 | 1 305 | 804 | 1 359 | 1 437 | 1 502 |
| Consumables: Stationery, printing, and office supplies | 291 | 585 | 963 | 777 | 373 | 373 | 812 | 796 | 832 |
| Operating leases | 3 957 | 6 093 | 8 940 | 4 062 | 3 680 | 4 409 | 4 346 | 5 171 | 5 403 |
| Rental and hiring | | | | | | | | | |
| Property payments | 3 468 | 13 844 | 5 834 | 3 519 | 3 510 | 3 510 | 3 676 | 4 598 | 4 805 |
| Transport provided: Departmental activity | | | | | | | | | |
| Travel and subsistence | 135 | 398 | 606 | 293 | 183 | 219 | 305 | 320 | 335 |
| Training and development | 746 | 725 | 1 498 | 693 | 693 | 693 | 724 | 757 | 791 |
| Operating payments | 669 | 1 278 | 970 | 1 554 | 1 418 | 1 418 | 1 623 | 1 648 | 1 721 |
| Venues and facilities | 141 | 933 | 1 473 | 244 | 274 | 472 | 255 | 267 | 279 |
| Transfers and subsidies | 645 | 1 488 | 1 617 | 1 599 | 3 381 | 3 458 | 1 621 | 1 696 | 1 772 |
| Departmental agencies and accounts | | | | | 1 654 | 1 654 | | | |
| Provide list of entities receiving transfers | | | | | 1 654 | 1 654 | | | |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--------------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Households | 645 | 1 488 | 1 617 | 1 599 | 1 727 | 1 804 | 1 621 | 1 696 | 1 772 |
| Social benefits | 292 | 271 | 438 | | 128 | 378 | | | |
| Other transfers to households | 353 | 1 217 | 1 179 | 1 599 | 1 599 | 1 426 | 1 621 | 1 696 | 1 772 |
| Payments for capital assets | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Machinery and equipment | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | 538 | 10 728 | 5 162 | 1 256 | 6 233 | 6 233 | 1 312 | 1 396 | 1 459 |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | 38 | 21 | 1 | | | | | | |
| Total economic classification | 125 106 | 171 098 | 176 525 | 167 215 | 173 342 | 173 342 | 173 975 | 182 500 | 190 716 |

TABLE 14.23: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: SUSTAINABLE FISCAL RESOURCES MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 83 370 | 84 779 | 94 272 | 102 235 | 99 117 | 99 003 | 118 559 | 117 529 | 122 819 |
| Compensation of employees | 70 309 | 71 376 | 74 477 | 86 665 | 83 547 | 83 433 | 90 378 | 100 541 | 105 066 |
| Salaries and wages | 62 571 | 63 397 | 66 049 | 72 844 | 73 455 | 73 341 | 76 823 | 84 494 | 88 296 |
| Social contributions | 7 738 | 7 979 | 8 428 | 13 821 | 10 092 | 10 092 | 13 555 | 16 047 | 16 770 |
| Goods and services | 13 061 | 13 403 | 19 795 | 15 570 | 15 570 | 15 570 | 28 181 | 16 988 | 17 753 |
| Administrative fees | 636 | 884 | 1 271 | 786 | 626 | 626 | 821 | 858 | 896 |
| Advertising | 4 353 | 10 355 | 11 873 | 5 266 | 5 266 | 5 238 | 5 502 | 5 755 | 6 014 |
| Audit costs: External | 640 | 502 | 583 | 993 | 993 | 993 | 1 037 | 1 085 | 1 134 |
| Catering: Departmental activities | 3 | 183 | 236 | 97 | 147 | 175 | 101 | 106 | 111 |
| Computer services | 31 | | | 138 | 298 | 298 | 144 | 151 | 158 |
| Consultants: Business and advisory services | 5 980 | 75 | 4 563 | 5 729 | 5 789 | 5 789 | 17 986 | 6 255 | 6 537 |
| Laboratory services | | | | | | | | | |
| Legal services (G&S) | | | | | | | | | |
| Science and technological services | | | | | | | | | |
| Contractors | | | | | | | | | |
| Agency and support/outsourced services | 149 | 165 | 190 | 120 | 120 | 120 | 125 | 130 | 136 |
| Consumable supplies | | 1 | 1 | | | | | | |
| Consumables: Stationery, printing, and office supplies | 121 | 154 | 303 | 575 | 515 | 515 | 601 | 629 | 657 |
| Property payments | | | | | | | | | |
| Transport provided: Departmental activity | | | | 598 | | | | | |
| Travel and subsistence | 5 | 183 | 89 | 232 | 232 | 232 | 242 | 254 | 266 |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Training and development | | | | 727 | 677 | 594 | 760 | 795 | 831 |
| Operating payments | 1 143 | 798 | 573 | 803 | 803 | 803 | 753 | 856 | 894 |
| Venues and facilities | | 103 | 113 | 104 | 104 | 187 | 109 | 114 | 119 |
| Transfers and subsidies | 17 | 195 | 25 | | 118 | 232 | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Provide list of entities receiving transfers | | | | | | | | | |
| Households | 17 | 195 | 25 | | 118 | 232 | | | |
| Social benefits | 17 | 195 | 25 | | 118 | 232 | | | |
| Payments for capital assets | | | | | | | | | |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | | | | | | | | | |
| Payments for financial assets | | | | | | | | | |
| Total economic classification | 83 387 | 84 974 | 94 297 | 102 235 | 99 235 | 99 235 | 118 559 | 117 529 | 122 819 |

TABLE 14.24: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 109 105 | 114 131 | 119 485 | 137 287 | 134 016 | 133 968 | 137 584 | 138 808 | 145 051 |
| Compensation of employees | 101 345 | 105 353 | 111 454 | 127 260 | 117 990 | 117 990 | 127 085 | 127 785 | 133 534 |
| Salaries and wages | 87 772 | 91 193 | 96 210 | 108 665 | 100 777 | 102 010 | 108 541 | 108 863 | 113 762 |
| Social contributions | 13 573 | 14 160 | 15 244 | 18 595 | 17 213 | 15 980 | 18 544 | 18 922 | 19 772 |
| Goods and services | 7 760 | 8 778 | 8 031 | 10 027 | 16 026 | 15 978 | 10 499 | 11 023 | 11 517 |
| Administrative fees | | | 1 | 6 | 6 | 6 | 6 | 6 | 6 |
| Advertising | | | 304 | | | | | | |
| Minor assets | | | | | | | | | |
| Audit costs: External | 525 | 381 | 470 | 637 | 637 | 589 | 666 | 697 | 728 |
| Catering: Departmental activities | 3 | 16 | 2 | 48 | 48 | 48 | 50 | 52 | 54 |
| Computer services | 4 528 | 3 315 | 2 688 | 5 367 | 11 367 | 11 381 | 5 608 | 5 887 | 6 153 |
| Consultants: Business and advisory services | 2 682 | 5 005 | 4 150 | 3 338 | 3 338 | 3 338 | 3 510 | 3 693 | 3 859 |
| Laboratory services | | | | | | | | | |
| Contractors | 10 | | | | 1 | 1 | | | |
| Legal services (G&S) | | | | | | | | | |
| Agency and support/outsourced services | | | | | | | | | |
| Consumable supplies | 7 | 3 | 3 | | | | | | |
| Consumables: Stationery, printing, and office supplies | | | | | | | | | |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Property payments | | | | | | | | | |
| Transport provided: Departmental activity | | | | | | | | | |
| Travel and subsistence | 5 | 7 | 34 | 208 | 206 | 191 | 217 | 226 | 235 |
| Training and development | | 51 | 29 | 228 | 228 | 228 | 238 | 249 | 260 |
| Operating payments | | | 35 | 155 | 155 | 155 | 162 | 169 | 176 |
| Venues and facilities | | | 315 | 40 | 40 | 40 | 42 | 44 | 46 |
| Transfers and subsidies | 657 | 205 | 599 | | 270 | 318 | | | |
| Households | 657 | 205 | 599 | | 270 | 318 | | | |
| Social benefits | 657 | 205 | 599 | | 270 | 318 | | | |
| Payments for capital assets | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | | | | | | | | | |
| Payments for financial assets | | 39 | | | 1 | 1 | | | |
| Total economic classification | 109 762 | 114 375 | 120 084 | 137 287 | 134 287 | 134 287 | 137 584 | 138 808 | 145 051 |

TABLE 14.25: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: PROVINCIAL SUPPLY CHAIN MANAGEMENT

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 89 783 | 87 096 | 93 684 | 111 156 | 112 653 | 112 616 | 116 895 | 114 650 | 119 810 |
| Compensation of employees | 76 431 | 82 832 | 88 184 | 96 837 | 96 834 | 96 797 | 102 927 | 106 286 | 111 070 |
| Salaries and wages | 65 762 | 69 324 | 75 602 | 82 556 | 82 404 | 82 404 | 88 223 | 91 393 | 95 506 |
| Social contributions | 10 669 | 13 508 | 12 582 | 14 281 | 14 430 | 14 393 | 14 704 | 14 893 | 15 564 |
| Goods and services | 13 352 | 4 264 | 5 500 | 14 319 | 15 819 | 15 819 | 13 968 | 8 364 | 8 740 |
| Administrative fees | | 14 | 15 | | 500 | 500 | | | |
| Advertising | 32 | 17 | | 52 | 52 | 52 | 54 | 56 | 59 |
| Catering: Departmental activities | 51 | 90 | 147 | 29 | 29 | 43 | 30 | 31 | 32 |
| Computer services | | 1 056 | 1 178 | 301 | | | 6 000 | | |
| Communication | | 2 | | | | | | | |
| Consultants: Business and advisory services | 12 815 | 2 738 | 4 855 | 13 157 | 14 157 | 14 157 | 6 754 | 7 095 | 7 414 |
| Laboratory services | | | | | | | | | |
| Legal services (G&S) | | | | | | | | | |
| Contractors | | | | | | | | | |
| Agency and support/outsource d services | | | | | | | | | |
| Consumable supplies | 2 | 2 | 9 | | | | | | |
| Consumables: Stationery, | | | | | | | | | |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| | | | | | | | | | |
|---|--------|---------|---------|---------|---------|---------|---------|---------|---------|
| printing, and office supplies | | | | | | | | | |
| Property payments | | | | | | | | | |
| Transport provided: Departmental activity | | | | | | | | | |
| Travel and subsistence | 41 | 1 | 2 | 124 | 124 | 110 | 130 | 136 | 142 |
| Training and development | 137 | 132 | 302 | 79 | 900 | 900 | 940 | 983 | 1 027 |
| Operating payments | | 60 | 33 | | | | | | |
| Venues and facilities | 274 | 1 208 | 137 | 57 | 57 | 57 | 60 | 63 | 66 |
| Transfers and subsidies | 246 | 195 | 269 | | 3 | 40 | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 246 | 195 | 269 | | 3 | 40 | | | |
| Social benefits | 246 | 195 | 269 | | 3 | 40 | | | |
| Other transfers to households | | | | | | | | | |
| Payments for capital assets | | | | | | | | | |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | | | | | | | | | |
| Software and other intangible assets | | | | | | | | | |
| Payments for financial assets | | 26 | | | | | | | |
| Total economic classification | 90 029 | 113 354 | 133 823 | 148 451 | 112 656 | 112 656 | 116 895 | 114 650 | 119 810 |

TABLE 14.26: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: MUNICIPAL FINANCIAL GOVERNANCE

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation 2024/25 | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|-----------------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 38 356 | 45 303 | 70 341 | 85 168 | 83 289 | 83 253 | 85 737 | 68 388 | 78 591 |
| Compensation of employees | 37 294 | 40 071 | 49 559 | 63 998 | 59 169 | 59 119 | 63 618 | 60 549 | 63 274 |
| Salaries and wages | 33 198 | 35 656 | 43 692 | 51 595 | 48 965 | 49 733 | 52 197 | 49 710 | 51 946 |
| Social contributions | 4 096 | 4 415 | 5 867 | 12 403 | 10 204 | 9 386 | 11 421 | 10 839 | 11 328 |
| Goods and services | 1 062 | 5 232 | 20 782 | 21 170 | 24 120 | 24 134 | 22 119 | 7 839 | 15 317 |
| Administrative fees | 238 | 4 | 3 | 585 | 585 | 585 | 611 | 639 | 668 |
| Catering: Departmental activities | 9 | 18 | 227 | 64 | 164 | 165 | 67 | 70 | 73 |
| Computer services | | | 621 | | 110 | 110 | | | |
| Consultants: Business and advisory services | | 4 306 | 17 749 | 19 031 | 21 454 | 21 454 | 19 884 | 5 502 | 12 876 |
| Laboratory services | | | | | | | | | |
| Legal services (G&S) | | | | | | | | | |
| Science and technological services | | | | | | | | | |
| Contractors | | | 1 | | | | | | |
| Agency and support/outsource d services | | | | | | | | | |
| Consumable supplies | | 1 | 1 | | | | | | |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|--|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Consumables: Stationery, printing, and office supplies | 266 | 475 | 206 | 558 | 558 | 558 | 583 | 610 | 637 |
| Property payments | | | | | | | | | |
| Transport provided: Departmental activity | | | | | | | | | |
| Travel and subsistence | 108 | 316 | 507 | 464 | 681 | 694 | 485 | 507 | 530 |
| Training and development | 298 | 73 | 996 | 313 | 413 | 413 | 327 | 342 | 357 |
| Operating payments | | | 48 | 65 | 65 | 65 | 68 | 71 | 74 |
| Venues and facilities | 143 | 39 | 423 | 90 | 90 | 90 | 94 | 98 | 102 |
| Transfers and subsidies | 224 | 111 | 241 | | 29 | 65 | | | |
| Households | 224 | 111 | 241 | | 29 | 65 | | | |
| Social benefits | 224 | 111 | 241 | | 29 | 65 | | | |
| Payments for capital assets | | | | | | | | | |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | | | | | | | | | |
| Payments for financial assets | | | | | | | | | |
| Total economic classification | 38 580 | 45 414 | 70 582 | 85 168 | 83 318 | 83 318 | 85 737 | 68 388 | 78 591 |

TABLE 14.27: PAYMENTS AND ESTIMATES BY ECONOMIC CLASSIFICATION: GAUTENG AUDIT SERVICES

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|---|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Current payments | 100 738 | 113 133 | 133 554 | 148 451 | 143 215 | 143 215 | 155 103 | 155 236 | 162 221 |
| Compensation of employees | 91 902 | 104 212 | 120 976 | 137 433 | 132 197 | 132 130 | 143 591 | 143 195 | 149 639 |
| Salaries and wages | 80 786 | 91 115 | 105 150 | 120 508 | 115 369 | 115 424 | 125 907 | 125 698 | 131 354 |
| Social contributions | 11 116 | 13 097 | 15 826 | 16 925 | 16 828 | 16 706 | 17 684 | 17 497 | 18 285 |
| Goods and services | 8 836 | 8 921 | 12 578 | 11 018 | 11 018 | 11 085 | 11 512 | 12 041 | 12 582 |
| Administrative fees | | | | | | | | | |
| Catering: Departmental activities | 9 | 15 | 32 | 31 | 31 | 31 | 32 | 33 | 34 |
| Computer services | 1 132 | 1 056 | 1 178 | 301 | 1 299 | 1 299 | 314 | 328 | 343 |
| Consultants: Business and advisory services | 6 720 | 6 847 | 10 091 | 10 437 | 8 787 | 8 700 | 9 906 | 9 908 | 10 354 |
| Consumable supplies | | 2 | 52 | | 2 | 2 | | | |
| Property payments | | | | | | | | | |
| Travel and subsistence | 256 | 247 | 259 | 45 | 155 | 222 | 47 | 49 | 51 |
| Training and development | 304 | 426 | 353 | 79 | 119 | 206 | 1 083 | 1 587 | 1 658 |
| Operating payments | 415 | 328 | 613 | 98 | 625 | 625 | 102 | 107 | 112 |
| Venues and facilities | | | | 27 | | | 28 | 29 | 30 |

• Vote 14 – Gauteng Provincial Treasury EPRE - 2025/26

| R thousand | Outcome | | | Main appropriation | Adjusted appropriation | Revised estimate | Medium-term estimates | | |
|-------------------------------|---------|---------|---------|--------------------|------------------------|------------------|-----------------------|---------|---------|
| | 2021/22 | 2022/23 | 2023/24 | | | | 2025/26 | 2026/27 | 2027/28 |
| Transfers and subsidies | 313 | 195 | 269 | | 197 | 197 | | | |
| Households | 313 | 195 | 269 | | 197 | 197 | | | |
| Social benefits | 313 | 195 | 269 | | 197 | 197 | | | |
| Payments for capital assets | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Transport equipment | | | | | | | | | |
| Other machinery and equipment | | | | | | | | | |
| Payments for financial assets | | 26 | | | | | | | |
| Total economic classification | 101 051 | 113 354 | 133 823 | 148 451 | 143 412 | 143 412 | 155 103 | 155 236 | 162 221 |