

Vote 5

Provincial Treasury

To be appropriated by vote in 2025/26
Responsible MEC
Administering department
Accounting officer

R 512 897 000
MEC for Finance
Provincial Treasury
Head of Provincial Treasury

Overview

Vision

Excellence in public resource management for socio-economic development.

Mission

Strengthening good governance and sound public resource management in provincial and local government for sustainable service delivery.

Values

- Integrity
- Transparency
- Accountability
- Fairness
- Professionalism

Main Services

- Prepare provincial budget
- Exercise control over the implementation of the provincial budget.
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities.
- Ensure that fiscal policies do not materially and unreasonably prejudice national economic policies.
- Monitor compliance with the Municipal Finance Management Act (MFMA) by municipalities and municipal entities in the province.
- Assist and monitor the preparation of municipal budgets in the province.

- Monitor monthly outcome of municipal budgets.
- Monitor submission of reports by municipalities in the province as required in terms of the MFMA.

Legislative mandate

- The Annual Division of Revenue Act;658
- The Basic Conditions of Employment Act 1997 (Act 75 of 1997);
- The Borrowing Powers of Provincial Governments Act 1996 (Act 48 of 1996);
- The Constitution of RSA (No. 108 of 1996);
- The Employment Equity Act, 1998(Act55 of 1998);
- The Intergovernmental Fiscal Relations Act;
- The Labour Relations Act, 1995(Act 66 of 1995);
- The Preferential Procurement Policy Framework Act,2000 (Act5 of 2000);
- The Provincial Tax Regulation Process Act,2001 (Act 53 of 2001);
- The Public Finance Management Act, 1999 (Act of 1999) (PFMA);
- The Public Service Act 1994 (Act103 of 1994);
- The Municipal Finance Management Act (Act 56 of 2003) (MFMA);
- The Skills Development Act, 1998 (Act 97 of 1998);
- National Development Plan;
- Medium Term Strategic Framework (2014-2019);
- Limpopo Development Plan (2015-2019);
- National Spatial Development Perspective;
- National Industrial Policy Framework; and
- Broad Based Black Economic Empowerment.

Review of the current financial year (2024/25)

Provincial Treasury achieved 95% (19 of 20) of its planned APP targets during the 2nd quarter 2024/25.

Outlook for the coming financial year (2025/26)

Provincial Treasury's Annual Performance Plan will continue to be implemented to ensure achievement of departmental outcomes as outlined in the 2020 - 2025 Strategic Plan for each budget programme. Key deliverables for the department are as follows:

1. Eight (8) Capacity building programmes conducted.

2. 9 % Vacancy Rate attained.
3. One (1) ICT project implemented for enabling digitalization.
4. 100% Payment of supplier invoices within 30 days.
5. 70% of discretionary budget spent on procurement goods and services from women owned enterprises.
6. Seven (7) Research Documents produced to align the Provincial Fiscal Policy.
7. Four (4) Revenue Assessments conducted to ensure collection of set revenue targets.
8. Two (2) budget documents tabled in line with the set standards and National Treasury.
9. Twelve (12) consolidated In-Year Monitoring reports monitored in line with section 32 of PFMA (in Departments).
10. Four (4) consolidated In-Year Monitoring reports monitored in line with section 32 of PFMA (in Public Entities).
11. Hundred and eight (108) Infrastructure report assessments conducted in departments with infrastructure budget.
12. Forty (40) Infrastructure assessments conducted in prioritized municipalities.
13. Fifty-two (52) financial management and governance assessments conducted in provincial municipalities.
14. Fifty-two (52) municipal budget assessments conducted in provincial municipalities.
15. Sixty-Four (64) Asset and inventory management assessments conducted in provincial departments and Public Entities.
16. Sixty-Four (64) Cash and liabilities management assessments conducted in Votes and Public Entities.
17. Sixty-Four (64) SCM assessments conducted in provincial departments and Public Entities.
18. Sixty-Four (64) assessments conducted in provincial departments and Public Entities in line with Limpopo Procurement Strategy 2030 targets.
19. Eighty (80) courses conducted in line with capacity building programmes.
20. One (1) module introduced in transversal financial system.
21. Forty-four (44) assessments conducted on utilization of transversal financial system by departments.
22. 100% of provincial irregular expenditure balance condoned.
23. Four (4) Assessments conducted on provincial risk profile.
24. Sixty-four (64) Public Sector Risk Management framework compliance assessments conducted.
25. Forty-Four (44) Financial statements assessments conducted in departments and public entities.
26. Sixty (60) oversight Audit Committee reports.
27. Four (4) Cluster Based Annual Audit Plans approved by Audit Committee.
28. Three (3) departmental Annual combined assurance Plans approved by Audit Committee.
29. 100% of Internal Audits finalized and communicated in terms of the approved Audit Plans.
30. 100% of combined assurance reports finalized and communicated in terms of the approved Audit Plans.
31. One (1) Annual Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service.

Reprioritisation

The department reprioritised a total of R39.264 million and R72.582 million between programmes and economic classification in 2025/26 and 2026/27 financial years, respectively. The reprioritisation was mainly between Compensation of Employees and Goods and Services with the latter benefitting a total of R9.986 million in 2025/26 from the former from the exercise as the department strived to ensure that the contractual obligations and key accounts are fully funded over the 2025 MTEF period. However, a total of R36.368 million was channelled to Compensation of Employees through the reprioritisation exercise in 2026/27 to ensure the sustainability of the current headcounts.

Procurement

The department is continuing with the Departmental Budget Committee whereby progress on implementation of the procurement plan is discussed. Furthermore, the department utilize the Adjudication committees to fast-track the procurement process.

Receipts and financing

Summary of receipts

Table 5.1(a) provides departmental receipts over a period of seven years.

Receipts are made up of equitable share and own receipts. The Departmental own receipts will increase from R320 million in 2024/25 financial year to 344 million in 2025/26 financial year.

Table 5.1(a) : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Equitable share	350 895	383 294	389 195	478 062	453 110	453 131	512 897	551 331	576 176
Conditional grants	–	–	–	–	–	–	–	–	–
Departmental receipts	256 064	448 849	703 099	320 044	559 659	559 659	343 960	363 452	384 589
Total receipts	606 959	832 143	1 092 294	798 106	1 012 769	1 012 790	856 857	914 783	960 765

Departmental own receipts collection

Table 5.1(b) below gives a summary of the receipts for the department over seven years' period.

Table 5.1b : Summary of departmental receipts collection

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	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services of	269	260	401	362	275	275	379	385	392
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on l	254 808	447 067	702 085	319 554	559 268	559 268	343 487	362 967	384 092
Sales of capital assets	-	-	503	-	-	-	-	-	-
Transactions in financial assets	987	1 523	110	128	126	126	94	100	105
Total departmental receipts	256 064	448 849	703 099	320 044	559 669	559 669	343 960	363 452	384 589

The departmental revenue is generated through commission on insurance, interest on bank balance, parking fees and previous year's recoveries. The revenue budget of the department increased by 7 percent from R320 million during 2024/25 financial year to R344 in 2025/26 and over the MTEF due to inflation related factors.

Donor Funding

The Department does not have donor funding.

Transfers

The department does not have interdepartmental transfers.

Payment summary

Key assumptions

The following key assumptions were considered in formulating the 2024/25MTEF budget as per budget guidelines:

- Consumer Price Index (CPI) of 4.4 percent in 2025/26, 2026/27 (4.5%) and 2027/28 (4.5%)
- Compensation of Employees (CoE) – The department did factor Improvement in conditions of service (ICS) for employees.
- Pay progression at 1.5%. has not been budgeted for

Programme Summary

Table 5.2a and 5.2b below provides payment estimates by programme and economic classification over the seven- year period.

Table 5.2(a) : Summary of payments and estimates by programme: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Programmes									
1. ADMINISTRATION	149 778	172 307	181 862	207 787	208 002	208 002	220 160	233 465	243 744
2. SUSTAINABLE RESOURCE MANAGEMENT	52 614	58 749	63 059	80 812	78 530	78 530	93 178	103 226	107 907
3. ASSETS, LIABILITIES AND SCM	43 687	44 704	45 281	49 679	51 487	51 487	58 319	66 803	69 809
4. FINANCIAL GOVERNANCE	65 276	67 519	59 554	81 343	69 352	69 352	81 152	81 271	84 929
5. SHARED INTERNAL AUDIT SERVICES	39 540	40 015	39 439	58 441	45 739	45 739	60 088	66 566	69 787
Total	350 895	383 294	389 195	478 062	453 110	453 110	512 897	551 331	576 176

The main share of the budget is allocated to Administration with a total of R220.2 million (43%), followed by Sustainable Resource Management at R93.2 million (18%), Financial Governance at R81.2 million (16%), Shared Internal Audit Services at R60.1 million (12%) and Assets, Liabilities & SCM at an amount of R58.3 million (11%).

Table 5.2(b) : Summary of provincial payments and estimates by economic classification: 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
Current payments	343 780	363 074	365 161	466 592	440 480	440 415	503 344	540 120	564 460
Compensation of employees	273 807	271 187	272 767	337 908	315 466	315 571	370 776	402 587	420 738
Goods and services	69 973	91 887	92 394	128 684	125 014	124 844	132 568	137 533	143 722
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	5 038	9 258	4 539	4 890	3 867	3 867	2 499	6 050	6 323
Provinces and municipalities	475	593	400	522	322	322	626	656	686
Departmental agencies and accounts	722	773	-	755	755	755	755	790	826
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	3 841	7 892	4 139	3 613	2 790	2 790	1 118	4 604	4 811
Payments for capital assets	2 077	10 962	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 077	10 962	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	4 331	-	-	-	-	-	-
Total economic classification	350 895	383 294	389 195	478 062	453 110	453 110	512 897	551 331	576 176

The allocation of the Department has increased to R512.9 million which constitute an increase of 7 percent in 2025/26 financial year from the budget of R478.0 million in 2024/25

Compensation of employees (CoE) increases by 9 percent from R337.9 million in 2024/25 to R370.8 million in 2025/26 financial year and this allocation will be used to fund reprioritized critical vacant posts.

Goods & Services increases by 3 percent from R128.7 million in 2024/25 to R132.6 million in 2025/26 financial year due to reprioritization of the budget to fund contractual obligations and key accounts.

Transfer and Subsidies decreases by 49 percent from R4.9 million in 2024/25 to R2.5 million in 2025/26 financial year due to a decrease in the number of officials that will retire in the said financial year.

CAPEX increases by 7 percent from R6.6 million budget in 2024/25 to R7.1 million in the 2025/26 financial year.

Infrastructure payment

The Department does not have Infrastructure payments.

Departmental Public-Private Partnerships Projects

The Department does not have Public-Private Partnership Projects.

Programme Description

Programme 1: Administration

Programme Purpose: The purpose of the programme is to manage and monitor the implementation of corporate management services.

Programme objectives:

- **MEC support services** provides support to the MEC
- **HOD support services** provides strategic and administrative support to the HOD .
- **Corporate management services** is responsible for Managing and monitoring the implementation of corporate management services.
- **Enterprise Risk Management** provides enterprise risk management services.
- **Financial Management** (Office of the CFO) provides internal financial management support services.

Table 5.3(a) and 5.3(b) below provides a summary of payments and estimates per sub-programme and economic classification over the seven-year period.

Table 5.3(a) : Summary of payments and estimates by sub-programme: Programme 1: 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 M.E.C	6 974	7 443	7 038	7 517	9 458	9 458	9 029	9 265	9 681
2. MANAGEMENT SERVICES	10 609	9 769	9 570	9 970	10 308	10 308	9 772	11 769	12 299
3. DEPUTY DIRECTOR GENERAL	8 751	10 363	9 903	11 747	9 203	9 203	12 220	12 593	13 160
4. CORPORATE SERVICES	39 454	42 147	51 401	60 030	51 396	51 396	46 977	66 832	69 839
5. INFORMATION MANAGEMENT	51 991	62 741	61 356	69 686	82 674	82 674	89 938	77 985	81 268
6. FINANCIAL MANAGEMENT	31 999	39 844	42 594	48 837	44 963	44 963	52 224	55 021	57 496
Total payments and estimates	149 778	172 307	181 862	207 787	208 002	208 002	220 160	233 465	243 743

The overall allocation for this programme increases from R207.7 million in 2024/25 to R220.1 million in 2025/26 financial year and this constitute 6 percent growth.

Table 5.3(b) : Summary of payments and estimates by economic classification: Programme 1: 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	145 787	162 983	163 566	199 930	197 827	197 762	210 607	226 657	236 629
Compensation of employees	100 930	101 111	101 152	123 882	120 176	120 281	133 422	147 276	153 903
Goods and services	44 857	61 872	62 414	76 048	77 651	77 481	77 185	79 381	82 726
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	2 586	3 507	1 706	1 277	1 412	1 412	2 499	1 647	1 722
Provinces and municipalities	475	593	400	522	322	322	626	656	686
Departmental agencies and accounts	722	773	–	755	755	755	755	790	826
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 389	2 141	1 306	–	335	335	1 118	201	210
Payments for capital assets	1 405	5 817	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 405	5 817	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	1 426	–	–	–	–	–	–
Total economic classification	149 778	172 307	181 862	207 787	208 002	208 002	220 160	233 465	243 744

The allocation for administration has seen an increase of 6 percent from R207.8 million in 2024/25 to R220.2 million in 2025/26 financial year.

CoE increases by 7 percent from R123.9 million in 2024/25 to R133.4 million in 2025/26 financial year, this due to reprioritization of certain vacated posts on the organizational structure.

There is an increase of 2 percent on Goods & Services from R76.1 million in 2024/25 to R77.2 million budget in 2025/26 financial year, and the budget will fund contractual obligations for the department, which amongst others are: Leases of Office buildings, Audit fees, Telephones, Security Services and GG Vehicle running costs.

Transfers and Subsidies budget is increased by 49 percent from R1.3 million in 2024/25 to R2.5 million in 2025/26 financial year. The allocated funds will be used for payment of vehicle licenses, rates and taxes and the South African Institute of Chartered Accountants Thuthuka training project as well as leave gratuity.

CAPEX increases by 7 percent from R6.5 million budget in 2024/25 to R7.1 million in the 2025/26 financial year, the allocation will cater for procurement of working tools.

Service delivery measures:

No	Programme 1: Administration	Estimated Performance	2025/26	2026/27	2027/28
1.	Number of Capacity Building Programmes implemented.	6	8	10	12
2.	% on Vacancy Rate attained.	10%	10%	10%	10%
3.	Number of ICT governance areas monitored.	3	3	3	3
4.	% of Supplier's valid invoices paid within 30 days.	100%	100%	100%	100%
5.	% of procurement of goods and services awarded to women owned enterprises	40%	70%	70%	70%

Programme 2: Sustainable Resource Management

Programme purpose: To provide sustainable resource management services to the provincial departments and provincial public entities.

Programme objective

- Managing the development and implementation of economic and fiscal policy framework.
- Developing and managing the implementation of budget and public finance.
- Enhancement and monitoring infrastructure management and PPP.
- Promotion of sound financial management and effective governance in the local government sphere.

Table 5.4(a) and 5.4(b) below provides a summary of budget estimates over the MTEF period by programme and Economic Classification over the seven-year period.

Table 5.4(a) : Summary of payments and estimates by sub-programme: Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. DEPUTY DIRECTOR GENERAL: SRM	2 205	2 414	2 503	2 307	2 590	2 590	2 610	2 521	2 635
2. ECONOMIC AND FISCAL POLICY OVERSIGHT	5 949	4 665	5 589	9 233	6 434	6 434	9 201	10 016	10 468
3. BUDGET AND PUBLIC FINANCE MANAGEMENT	11 050	13 694	14 471	18 714	17 065	17 065	19 873	25 146	26 310
4. MUNICIPAL FINANCE AND GOVERNANCE: LOCAL GOVT SPHERE	23 204	26 713	29 598	38 726	41 040	41 040	46 674	52 665	55 036
5. INFRASTRUCTURE MANAGEMENT AND PPP	10 206	11 263	10 898	11 832	11 401	11 401	14 820	12 878	13 458
Total payments and estimates	52 614	58 749	63 059	80 812	78 530	78 530	93 178	103 226	107 907

An increase of 19 percent in CoE from R62.1 million in 2024/25 to R76.2 million in 2025/26.

Goods and Services has increased by 11 percent from R15.2 million in 2024/25 to R17.0 million in 2025/26 financial year. The allocation will mainly cater for municipal support programme and printing of budget books.

Table 5.4(b) : Summary of payments and estimates by economic classification: Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

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	51 998	58 185	62 023	77 199	76 908	76 908	93 178	102 815	107 478
Compensation of employees	51 225	54 389	54 745	62 046	62 597	62 597	76 154	84 631	88 473
Goods and services	773	3 796	7 278	15 153	14 311	14 311	17 024	18 184	19 005
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	616	564	785	3 613	1 622	1 622	-	411	429
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	616	564	785	3 613	1 622	1 622	-	411	429
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	251	-	-	-	-	-	-
Total economic classification	52 614	58 749	63 059	80 812	78 530	78 530	93 178	103 226	107 907

An increase of 23 percent in CoE from R62.1 million in 2024/25 to R76.2 million in 2025/26.

Goods and Services has increased by 12 percent from R15.2 million in 2024/25 to R17.0 million in 2025/26 financial year. The allocation will mainly cater for municipal support programme and printing of budget books.

Service delivery measures:

No	Programme 2: Sustainable Resource Management	Estimated Performance	2025/26	2026/27	2027/28
1.	Number of Research documents produced to align the Provincial Fiscal Policy.	7	7	7	7
2.	Number of Revenue Assessments conducted to ensure collection of set target.	4	4	4	4
3.	Number of budget documents tabled in line with the set standards and National Treasury.	2	2	2	2
4.	Number of consolidated in year Monitoring reports produced in line with	12	16	16	16

	section 32 of PFMA for departments and public entities				
5.	Number of Infrastructure assessments conducted in departments with infrastructure budgets.	108	108	108	108
6.	Number of infrastructure assessments conducted in prioritized municipalities.	40	40	40	40
7.	Number of financial management and governance assessments conducted	New Indicator	52	52	52
8.	Number of municipal budget assessments conducted in municipalities	New Indicator	52	52	52

Programme 3: Assets, Liabilities and Supply Chain Management (SCM)

Programme purpose: To oversee the management of assets, liabilities and supply chain management to provincial departments and public entities.

Programme objectives:

- Monitoring and provision of support for the effective management of assets and liabilities for provincial departments and public entities,
- Monitoring and provision of support for the effective implementation of the SCM framework, transversal contracts and SCM client support for provincial departments and public entities.

Summary of payments by sub-programme

Table 5.5(a) and 5.5(b) below provides a summary of budget estimates over the MTEF period by programme over the seven-year period.

Table 5.5(a) : Summary of payments and estimates by sub-programme: Programme 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25	2024/25		2025/26	2026/27	2027/28
1. DEPUTY DIRECTOR GENERAL: ASSETS, LIABILITIES & SCM	2 270	914	1 963	2 014	2 322	2 322	2 174	2 261	2 363
2. ASSETS AND LIABILITIES MANAGEMENT	17 983	17 733	19 682	18 590	21 869	21 869	22 171	27 716	28 964
3. PROVINCIAL SUPPLY CHAIN MANAGEMENT	23 434	26 057	23 636	29 075	27 296	27 296	33 974	36 826	38 483
Total payments and estimates	43 687	44 704	45 281	49 679	51 487	51 487	58 319	66 803	69 810

The budget for the branch increases by 14 percent from R49.7 million in 2024/25 to R58.3 million in 2025/26 financial year.

Table 5.5(b) : Summary of payments and estimates by economic classification: Programme 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT

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	43 248	42 224	43 874	49 679	50 710	50 710	58 319	65 167	68 099
Compensation of employees	41 060	38 487	39 458	44 789	45 368	45 368	51 236	57 802	60 403
Goods and services	2 188	3 737	4 416	4 890	5 342	5 342	7 083	7 365	7 696
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	439	2 480	1 176	–	777	777	–	1 636	1 710
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	439	2 480	1 176	–	777	777	–	1 636	1 710
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	231	–	–	–	–	–	–
Total economic classification	43 687	44 704	45 281	49 679	51 487	51 487	58 319	66 803	69 809

CoE increases by 14 percent from R44.8 million in 2024/25 to R51.2 million in 2025/26 financial year.

Goods and Services budget increases by 31 percent from R4.9 million in 2024/25 to R7.1 million in 2025/26 financial year, funds are earmarked to pay for provincial bank charges and face value documents amongst others as well as travel and subsistence.

Service delivery measure

No.	Programme 3: Assets, Liabilities and PSCM	Estimated Performance	2025/26	2026/27	2027/28
1.	Number of asset management assessments conducted in Votes and Public Entities.	64	64	64	64
2.	Number of Cash Management assessments conducted in Votes and Public Entities	64	64	64	64
3.	Number of SCM assessments conducted in Votes and Public Entities	64	64	64	64
4.	Number of assessments conducted in Votes and Public Entities in line with Limpopo Procurement Strategy 2030 targets	64	64	64	64

Programme 4: Financial Governance

Programme purpose: To promote accountability and compliance with financial norms and standards as contained in the Public Finance Management Act, No.1 of 1999 as amended.

Programme objectives:

- Provision of support on appropriate accounting practices and to build financial management capacity.
- Managing the implementation and providing support of financial management information systems.
- Monitoring and providing support on the implementation of transversal risk management.
- Monitoring and providing support on compliance with the provisions of the PFMA and prescribed norms and standards.

Table 5.6(a) and 5.6(b) below provides a summary of budget estimates over a period of seven years.

Table 5.6(a) : Summary of payments and estimates by sub-programme: Programme 4: 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
1. DEPUTY DIRECTOR GENERAL: FINANCIAL GC	25 084	24 668	22 356	29 642	30 936	30 936	27 637	33 631	35 144
2. ACCOUNTING SERVICES	15 304	15 807	16 942	24 881	17 373	17 373	21 248	20 596	21 523
3. FINANCIAL MANAGEMENT INFORMATION SY	24 888	27 044	20 256	26 820	21 043	21 043	32 267	27 044	28 262
4. GOVERNANCE, MONITORING & COMPLIANCE	–	–	–	–	–	–	–	–	–
Total payments and estimates	65 276	67 519	59 554	81 343	69 352	69 352	81 152	81 271	84 929

The allocation for the branch slightly decreases from R81.3 million in 2024/25 to R81.1 million in 2025/26 financial year.

Table 5.6(b) : Summary of payments and estimates by economic classification: Programme 4: 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	63 381	59 828	56 411	81 343	69 346	69 346	81 152	78 915	82 467
Compensation of employees	41 865	39 032	39 404	52 400	44 899	44 899	52 802	49 622	51 856
Goods and services	21 516	20 796	17 007	28 943	24 447	24 447	28 350	29 293	30 611
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	1 223	2 546	720	–	6	6	–	2 356	2 462
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 223	2 546	720	–	6	6	–	2 356	2 462
Payments for capital assets	672	5 145	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	672	5 145	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	2 423	–	–	–	–	–	–
Total economic classification	65 276	67 519	59 554	81 343	69 352	69 352	81 152	81 271	84 929

Compensation of employee's budget increase by 1 percent from R52.4 million in 2024/25 to R52.8 million in 2025/26 financial year.

There is a decrease of 2 percent on Goods and Services from R28.9 million in 2024/25 to R28.4 million in 2025/26 to mainly cater for Audit Committee fees, SITA, and transversal training costs.

Service delivery measure

No.	Programme 4: Financial Governance	Estimated Performance	2025/26	2026/27	2027/28
1.	Number of transversal system courses conducted	72	80	80	80
2.	Number of financial statements assessments conducted.	54	54	54	54
3.	Number of Audit Committee reports submitted to departments.	New Indicator	60	60	60
4.	Number of Assessments conducted on the Provincial Risk Profile	4	4	4	4
5.	Number of Public Sector Risk Management Framework Compliance Assessments conducted	64	64	64	64
6.	Number of assessments conducted on utilization of Transversal Financial system by departments	44	44	44	44
7.	Number of modules introduced in transversal financial systems.	New Indicator	1	1	1

Programme 5: Shared Internal Audit Services

Programme Purpose: To provide internal audit and consulting services to provincial departments.

Programme objectives:

- Provision of risk-based auditing, Performance and Consulting Services (for votes: 1,3,4,6 & 12).
- Provision of risk based and specialized audit services (for votes: 5, 7, 8, 9, 10 & 11).
- Provision of quality assurance and technical support services and monitor compliance within provincial departments.

Table 5.7(a) and 5.7(b) below provides a summary of budget estimates over a period of seven years.

Table 5.7(a) : Summary of payments and estimates by sub-programme: Programme 5: SHARED INTERNAL AUDIT SERVICES

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
1. DEPUTY DIRECTOR GENERAL: SHARED IN	39 540	40 015	39 439	58 441	45 739	45 739	60 088	66 566	69 787
2. RISK BASED AUDITING, PERFORMANCE A	-	-	-	-	-	-	-	-	-
3. RISK BASED AUDITING, PERFORMANCE A	-	-	-	-	-	-	-	-	-
4. QUALITY ASSURANCE & TECHNICAL SUP	-	-	-	-	-	-	-	-	-
Total payments and estimates	39 540	40 015	39 439	58 441	45 739	45 739	60 088	66 566	69 787

The allocation for the branch increases by 3 percent from R58.4 million in 2024/25 to R 60 million in 2025/24 financial year.

Table 5.7(b) : Summary of payments and estimates by economic classification: Programme 5: SHARED INTERNAL AUDIT SERVICES

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	39 366	39 854	39 287	58 441	45 689	45 689	60 088	66 566	69 787
Compensation of employees	38 727	38 168	38 008	54 791	42 426	42 426	57 162	63 256	66 103
Goods and services	639	1 686	1 279	3 650	3 263	3 263	2 926	3 310	3 684
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	174	161	152	-	50	50	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and acc	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and intern	-	-	-	-	-	-	-	-	-
Public corporations and private	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	174	161	152	-	50	50	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed struct	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible as	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	39 540	40 015	39 439	58 441	45 739	45 739	60 088	66 566	69 787

Compensation of employee's budget increases by 4 percent from R54.8 million in 2024/25 to R57.2 million in 2025/26 financial year. The allocation will cover the filling of critical posts in the branch.

Goods and Services decreases by 20 percent from R3.7 million in 2024/25 to R2.9 million in 2025/26 financial year. The allocation will cater for payment of teammate audit software license as well as subsistence and travel for officials when conducting audits.

Service delivery measure:

No.	Programme 5: Shared Internal Audit Services	Estimated Performance	2025/26	2026/27	2027/28
1.	Number of Cluster Based Annual Audit Plans approved by the Audit Committee	4	4	4	4

2.	Number of Departmental Annual Combined Assurance Plans approved by the Audit Committee	New Indicator	3	3	3
3.	% Internal Audits finalized in terms of the approved Audit Plans	100%	100%	100%	100%
4.	Number of Combined assurance reports presented to audit committee	New Indicator	4	4	4
5.	Number of Annual Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service	1	1	1	1

Other programme information

Personnel numbers and costs

Tables 5.8 and 5.9 reflects the personnel estimates per programme over the seven-year period.

Table 5.8 : Personnel numbers and costs by programme

Personnel numbers	As at 31 March 2022	As at 31 March 2023	As at 31 March 2024	As at 31 March 2025	As at 31 March 2026	As at 31 March 2027	As at 31 March 2028
1. ADMINISTRATION	191	159	191	208	207	207	207
2. SUSTAINABLE RESOURCE MANAGEMEN	56	55	56	66	63	63	63
3. ASSETS, LIABILITIES AND SUPPLY CHAIN I	48	44	48	54	66	66	66
4. FINANCIAL GOVERNANCE	51	47	51	62	62	62	62
5. SHARED INTERNAL AUDIT SERVICES	62	60	62	63	63	63	63
Direct charges	–	–	–	–	–	–	–
Total provincial personnel numbers	408	365	408	453	461	461	461
Total provincial personnel cost (R thousand)	273 807	271 187	272 767	315 571	370 776	402 587	420 738
Unit cost (R thousand)	671	743	669	697	804	873	913

Table 5.9 : Summary of departmental personnel numbers and costs by component

R thousands	Actual						Revised estimate				Medium-term expenditure estimate					
	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
Salary level																
1 – 7	69	20 779	63	24 661	69	23 136	59	10	69	21 609	69	23 505	69	24 586	69	25 693
8 – 10	170	98 640	168	111 377	170	82 027	176	5	181	113 506	186	130 141	186	136 127	186	142 253
11 – 12	93	86 431	91	84 188	93	102 478	118	–	118	103 886	121	112 160	121	132 034	121	137 976
13 – 16	44	56 501	41	54 596	44	54 018	56	4	60	74 426	60	102 846	60	107 618	60	112 494
Other	32	16 692	2	880	32	10 334	25	–	25	2 029	25	2 124	25	2 222	25	2 322
Total	408	279 043	365	275 702	408	271 993	434	19	453	315 456	461	370 776	461	402 587	461	420 738
Programme																
1. ADMINISTRATION	191	100 930	159	101 111	191	101 152	189	19	208	113 809	207	119 698	207	131 718	207	137 681
2. SUSTAINABLE RESOURCE	56	51 225	55	54 389	56	54 745	66	–	66	56 742	63	62 879	63	74 013	63	77 343
3. ASSETS, LIABILITIES AND SUPPLY	48	41 060	44	38 487	48	39 458	54	–	54	46 778	66	85 460	66	89 392	66	93 414
4. FINANCIAL GOVERNANCE	51	41 865	47	39 032	51	39 404	62	–	62	51 866	62	54 304	62	56 802	62	59 357
5. SHARED INTERNAL AUDIT SERVICES	62	38 727	60	38 168	62	38 008	63	–	63	46 261	63	48 435	63	50 663	63	52 943
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	408	273 807	365	271 187	408	272 767	434	19	453	315 456	461	370 776	461	402 587	461	420 738

Training

Summary of payments by programme

Tables 5.10 reflects spending on training per programme, providing actual and estimated expenditure on training for the period 2019/20 to 2026/27. The budget for training is mainly under Administration due to centralization of generic training under Employee Utilization and Capacity Building unit.

Table 5.10 : Information on training: 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	408	365	408	453	453	453	461	461	461
Number of personnel trained	501	458	528	627	627	627	591	601	606
of which									
Male	408	365	408	453	453	453	461	461	461
Female	93	93	120	174	174	174	130	140	145
Number of training opportunities	182	182	178	232	232	232	190	190	190
of which									
Tertiary	102	102	58	58	58	58	60	60	60
Workshops	40	40	120	174	174	174	130	130	130
Seminars	30	30	–	–	–	–	–	–	–
Other	10	10	–	–	–	–	–	–	–
Number of bursaries offered	102	102	58	58	58	58	60	50	50
Number of interns appointed	56	56	32	32	32	32	30	30	30
Number of learnerships appointed	30	30	6	17	17	17	15	15	15
Number of days spent on training	11	11	21	20	20	20	20	20	20
Payments on training by programme									
1. ADMINISTRATION	4 916	2 711	2 395	4 059	4 059	4 059	4 163	2 906	3 037
2. SUSTAINABLE RESOURCE MANAGEMENT	–	–	–	–	–	–	–	–	–
3. ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT	–	–	–	–	–	–	–	–	–
4. FINANCIAL GOVERNANCE	–	–	–	–	–	–	–	–	–
5. SHARED INTERNAL AUDIT SERVICES	–	–	–	–	–	–	–	–	–
Total payments on training	4 916	2 711	2 395	4 059	4 059	4 059	4 163	2 906	3 037

Annexure to Vote 5:

Provincial Treasury

Table 1.1 : Summary of 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
Treasury funding									
Equitable share	287 002	299 630	313 083	328 111	328 111	328 111	342 810	358 579	374 715
Conditional grants	–	–	–	–	–	–	–	–	–
Total receipts: Treasury funding	287 002	299 630	313 083	328 111	328 111	328 111	342 810	358 579	374 715
Departmental receipts									
Tax receipts	–	–	–	–	–	–	–	–	–
Casino taxes	–	–	–	–	–	–	–	–	–
Horse racing taxes	–	–	–	–	–	–	–	–	–
Liquor licences	–	–	–	–	–	–	–	–	–
Motor vehicle licences	–	–	–	–	–	–	–	–	–
Sales of goods and services other than capital assets	269	260	401	362	275	275	379	385	392
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	254 808	447 067	702 085	319 554	559 268	559 268	343 487	362 967	384 092
Sales of capital assets	–	–	503	–	–	–	–	–	–
Transactions in financial assets and liabilities	987	1 523	110	128	126	126	94	100	105
Total departmental receipts	256 064	448 849	703 099	320 044	559 669	559 669	343 960	363 452	384 589
Total receipts	543 066	748 479	1 016 182	648 155	887 780	887 780	686 770	722 031	759 304

Table B.2: Payments and estimates by economic classification: 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	343 780	363 074	365 161	466 592	440 480	440 415	503 344	540 120	564 460
Compensation of employees	273 807	271 187	272 767	337 908	315 466	315 571	370 776	402 587	420 738
Salaries and wages	241 183	239 214	239 539	304 545	279 270	277 754	328 812	358 384	374 511
Social contributions	32 624	31 973	33 228	33 363	36 196	37 817	41 964	44 203	46 227
Goods and services	69 973	91 887	92 394	128 684	125 014	124 844	132 568	137 533	143 722
Administrative fees	1 375	1 194	1 973	2 451	2 451	2 898	3 549	2 938	3 069
Advertising	456	836	738	410	410	1 219	1 217	885	924
Minor assets	19	370	61	1 204	1 204	1 087	878	592	621
Audit costs: External	4 044	5 778	6 230	7 920	7 920	7 532	7 356	7 472	7 808
Bursaries: Employees	502	1 095	1 734	1 755	1 755	1 590	1 890	1 868	1 950
Catering: Departmental activities	37	553	242	662	662	632	723	702	735
Communication (G&S)	3 951	4 001	3 862	5 825	7 628	7 131	6 861	6 111	6 386
Computer services	18 964	21 246	17 440	20 869	16 373	19 311	22 205	23 424	24 478
Consultants: Business and advisory services	6 376	6 924	9 791	18 314	17 927	19 155	21 476	22 685	23 706
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	177	1 354	1 323	2 046	1 146	1 588	1 438	1 086	1 135
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	87	312	261	1 916	1 916	1 117	774	1 690	1 766
Agency and support/outsourced services	–	–	–	22	22	31	23	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	1 237	1 860	1 473	2 332	2 332	1 972	2 394	2 021	2 112
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	8	8	–	1 140	–	–
Consumable supplies	719	1 637	614	2 356	2 356	2 820	1 758	1 766	1 844
Consumables: Stationery, printing and office supplies	1 946	3 469	5 377	4 880	4 038	4 296	1 323	3 900	4 076
Operating leases	14 546	16 308	12 530	12 036	12 036	12 046	19 364	18 669	19 509
Rental and hiring	–	24	–	4	4	14	12	–	–
Property payments	11 253	13 240	15 020	17 351	16 713	18 874	18 265	20 157	20 836
Transport provided: Departmental activity	–	–	56	–	–	40	–	–	–
Travel and subsistence	1 933	8 071	8 034	13 275	15 065	12 623	11 023	12 868	13 673
Training and development	1 356	1 294	1 985	4 059	4 059	3 362	3 836	3 160	3 302
Operating payments	421	541	755	5 742	5 742	1 288	1 214	634	662
Venues and facilities	574	1 780	2 895	3 247	3 247	4 218	3 849	4 905	5 130
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	5 038	9 258	4 539	4 890	3 867	3 867	2 499	6 050	6 323
Provinces and municipalities	475	593	400	522	322	322	626	656	686
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	475	593	400	522	322	322	626	656	686
Municipal bank accounts	475	593	400	522	322	322	626	656	686
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	722	773	–	755	755	755	755	790	826
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	722	773	–	755	755	755	755	790	826
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3 841	7 892	4 139	3 613	2 790	2 790	1 118	4 604	4 811
Social benefits	3 841	7 892	4 139	3 613	2 790	2 790	1 118	4 604	4 811
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	2 077	10 962	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 077	10 962	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Transport equipment	–	2 031	3 304	–	–	–	–	–	–
Other machinery and equipment	2 077	8 931	11 860	6 580	8 763	8 828	7 054	5 161	5 393
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	4 331	–	–	–	–	–	–
Total economic classification	350 895	383 294	389 195	478 062	453 110	453 110	512 897	551 331	576 176

Table B.2: Payments and estimates by economic classification: Programme 1: 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	145 787	162 983	163 566	199 930	197 827	197 762	210 607	226 657	236 629
Compensation of employees	100 930	101 111	101 152	123 882	120 176	120 281	133 422	147 276	153 903
Salaries and wages	88 832	89 205	88 641	110 806	107 100	105 881	118 419	134 148	140 183
Social contributions	12 098	11 906	12 511	13 076	13 076	14 400	15 003	13 128	13 720
Goods and services	44 857	61 872	62 414	76 048	77 651	77 481	77 185	79 381	82 726
Administrative fees	–	–	119	261	261	508	267	55	57
Advertising	456	836	690	360	360	1 176	1 217	830	867
Minor assets	19	370	61	1 204	1 204	1 087	878	592	621
Audit costs: External	4 044	5 778	6 230	7 920	7 920	7 532	7 356	7 472	7 808
Bursaries: Employees	502	1 095	1 734	1 755	1 755	1 590	1 890	1 868	1 950
Catering: Departmental activities	21	137	62	256	256	104	64	122	128
Communication (G&S)	3 921	3 973	3 845	5 792	7 595	7 088	6 761	6 035	6 307
Computer services	3 841	7 705	9 078	10 183	10 183	9 468	6 882	9 097	9 507
Consultants: Business and advisory services	239	458	469	488	488	573	274	329	344
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	177	1 354	1 323	2 046	1 146	1 588	1 438	1 086	1 135
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	87	312	100	1 616	1 616	675	774	1 190	1 243
Agency and support/outsource services	–	–	–	22	22	31	23	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	1 237	1 860	1 473	2 332	2 332	1 972	2 394	2 021	2 112
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	719	1 637	589	2 356	2 356	2 806	1 758	1 766	1 844
Consumables: Stationery, printing and office supplies	931	2 168	2 931	2 460	2 460	1 673	386	907	948
Operating leases	14 546	16 308	12 530	12 036	12 036	12 046	19 364	18 669	19 509
Rental and hiring	–	24	–	4	4	14	12	–	–
Property payments	11 253	13 240	15 020	17 351	16 713	18 874	18 265	20 157	20 836
Transport provided: Departmental activity	–	–	56	–	–	40	–	–	–
Travel and subsistence	1 230	2 720	3 344	2 816	4 154	4 228	1 959	2 942	3 075
Training and development	1 071	1 077	1 571	3 109	3 109	2 391	3 165	2 158	2 255
Operating payments	409	513	630	1 044	1 044	1 104	1 114	494	516
Venues and facilities	154	307	559	637	637	913	944	1 591	1 664
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 586	3 507	1 706	1 277	1 412	1 412	2 499	1 647	1 722
Provinces and municipalities	475	593	400	522	322	322	626	656	686
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	475	593	400	522	322	322	626	656	686
Municipal bank accounts	475	593	400	522	322	322	626	656	686
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	722	773	–	755	755	755	755	790	826
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	722	773	–	755	755	755	755	790	826
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 389	2 141	1 306	–	335	335	1 118	201	210
Social benefits	1 389	2 141	1 306	–	335	335	1 118	201	210
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	1 405	5 817	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 405	5 817	15 164	6 580	8 763	8 828	7 054	5 161	5 393
Transport equipment	–	2 031	3 304	–	–	–	–	–	–
Other machinery and equipment	1 405	3 786	11 860	6 580	8 763	8 828	7 054	5 161	5 393
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	1 426	–	–	–	–	–	–
Total economic classification	149 778	172 307	181 862	207 787	208 002	208 002	220 160	233 465	243 744

Table B.2: Payments and estimates by economic classification: Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

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	51 998	58 185	62 023	77 199	76 908	76 908	93 178	102 815	107 478
Compensation of employees	51 225	54 389	54 745	62 046	62 597	62 597	76 154	84 631	88 473
Salaries and wages	45 819	48 734	48 859	56 503	54 221	55 813	68 037	78 658	82 198
Social contributions	5 406	5 655	5 886	5 543	8 376	6 784	8 117	5 973	6 275
Goods and services	773	3 796	7 278	15 153	14 311	14 311	17 024	18 184	19 005
Administrative fees	–	2	84	324	324	300	210	–	–
Advertising	–	–	–	–	–	–	–	–	–
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	14	27	6	50	50	52	69	20	21
Communication (G&S)	–	–	–	–	–	–	–	–	–
Computer services	–	–	–	–	–	–	–	–	–
Consultants: Business and advisory services	122	125	3 227	10 137	10 137	8 728	12 570	12 443	13 003
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	–	–	–	–	–	–	–	–	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	–	–	–	–	–	–	–	–	–
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	–	–	–	–	–	–	–	–	–
Consumables: Stationery, printing and office supplies	358	628	885	920	78	1 098	937	1 400	1 463
Operating leases	–	–	–	–	–	–	–	–	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	220	2 128	1 674	2 364	2 364	2 601	2 478	3 223	3 368
Training and development	–	–	–	–	–	25	–	–	–
Operating payments	12	–	15	–	–	–	–	–	–
Venues and facilities	47	886	1 387	1 358	1 358	1 507	760	1 098	1 150
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	616	564	785	3 613	1 622	1 622	–	411	429
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal bank accounts	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	616	564	785	3 613	1 622	1 622	–	411	429
Social benefits	616	564	785	3 613	1 622	1 622	–	411	429
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	251	–	–	–	–	–	–
Total economic classification	52 614	58 749	63 059	80 812	78 530	78 530	93 178	103 226	107 907

Table B.2: Payments and estimates by economic classification: Programme 3: ASSETS, LIABILITIES AND 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	43 248	42 224	43 874	49 679	50 710	50 710	58 319	65 167	68 099
Compensation of employees	41 060	38 487	39 458	44 789	45 368	45 368	51 236	57 802	60 403
Salaries and wages	36 254	34 039	34 739	40 329	40 908	39 679	46 994	52 912	55 293
Social contributions	4 806	4 448	4 719	4 460	4 460	5 689	4 242	4 890	5 110
Goods and services	2 188	3 737	4 416	4 890	5 342	5 342	7 083	7 365	7 696
Administrative fees	1 375	1 174	1 673	1 666	1 666	1 564	2 567	2 466	2 577
Advertising	–	–	–	–	–	–	–	–	–
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	1	365	128	196	196	243	440	310	324
Communication (G&S)	–	–	–	–	–	–	–	–	–
Computer services	–	–	–	–	–	–	–	–	–
Consultants: Business and advisory services	–	–	–	–	–	–	–	–	–
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	–	–	–	–	–	–	–	–	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	–	–	–	–	–	–	–	–	–
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	8	8	–	1 140	–	–
Consumable supplies	–	–	25	–	–	14	–	–	–
Consumables: Stationery, printing and office supplies	657	588	1 211	1 500	1 500	1 525	–	1 593	1 665
Operating leases	–	–	–	–	–	–	–	–	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	73	1 374	1 276	1 462	1 914	1 736	2 213	2 276	2 378
Training and development	–	–	–	–	–	–	–	–	–
Operating payments	–	–	103	–	–	75	–	–	–
Venues and facilities	82	236	–	58	58	185	723	720	752
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	439	2 480	1 176	–	777	777	–	1 636	1 710
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal bank accounts	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	439	2 480	1 176	–	777	777	–	1 636	1 710
Social benefits	439	2 480	1 176	–	777	777	–	1 636	1 710
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	231	–	–	–	–	–	–
Total economic classification	43 687	44 704	45 281	49 679	51 487	51 487	58 319	66 803	69 809

Table B.2: Payments and estimates by economic classification: Programme 4: 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	63 381	59 828	56 411	81 343	69 346	69 346	81 152	78 915	82 467
Compensation of employees	41 865	39 032	39 404	52 400	44 899	44 899	52 802	49 622	51 856
Salaries and wages	36 645	34 149	34 452	47 632	40 131	39 367	45 759	40 368	42 185
Social contributions	5 220	4 883	4 952	4 768	4 768	5 532	7 043	9 254	9 671
Goods and services	21 516	20 796	17 007	28 943	24 447	24 447	28 350	29 293	30 611
Administrative fees	–	18	77	150	150	334	452	364	380
Advertising	–	–	48	50	50	43	–	55	57
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	1	23	46	160	160	227	150	250	262
Communication (G&S)	30	28	17	33	33	43	100	76	79
Computer services	14 582	12 894	7 726	9 988	5 492	9 145	14 555	13 551	14 160
Consultants: Business and advisory services	6 015	6 341	6 095	6 989	6 989	9 554	8 632	9 913	10 359
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	–	–	–	–	–	–	–	–	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	–	–	161	300	300	442	–	500	523
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	–	–	–	–	–	–	–	–	–
Consumables: Stationery, printing and office supplies	–	85	350	–	–	–	–	–	–
Operating leases	–	–	–	–	–	–	–	–	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	312	811	1 117	4 763	4 763	2 213	2 268	1 946	2 034
Training and development	285	217	414	950	950	946	671	1 002	1 047
Operating payments	–	28	7	4 698	4 698	109	100	140	146
Venues and facilities	291	351	949	862	862	1 391	1 422	1 496	1 564
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	1 223	2 546	720	–	6	6	–	2 356	2 462
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal bank accounts	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 223	2 546	720	–	6	6	–	2 356	2 462
Social benefits	1 223	2 546	720	–	6	6	–	2 356	2 462
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	672	5 145	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	672	5 145	–	–	–	–	–	–	–
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	672	5 145	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	2 423	–	–	–	–	–	–
Total economic classification	65 276	67 519	59 554	81 343	69 352	69 352	81 152	81 271	84 929

Table B.2: Payments and estimates by economic classification: Programme 5: SHARED INTERNAL AUDIT SERVICES

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24		2024/25		2025/26	2026/27	2027/28
Current payments	39 366	39 854	39 287	58 441	45 689	45 689	60 088	66 566	69 787
Compensation of employees	38 727	38 168	38 008	54 791	42 426	42 426	57 162	63 256	66 103
Salaries and wages	33 633	33 087	32 848	49 275	36 910	37 014	49 603	52 298	54 652
Social contributions	5 094	5 081	5 160	5 516	5 516	5 412	7 559	10 958	11 451
Goods and services	639	1 686	1 279	3 650	3 263	3 263	2 926	3 310	3 684
Administrative fees	–	–	20	50	50	192	53	53	55
Advertising	–	–	–	–	–	–	–	–	–
Minor assets	–	–	–	–	–	–	–	–	–
Audit costs: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	–	1	–	–	–	6	–	–	–
Communication (G&S)	–	–	–	–	–	–	–	–	–
Computer services	541	647	636	698	698	698	768	776	811
Consultants: Business and advisory services	–	–	–	700	313	300	–	–	–
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	–	–	–	–	–	–	–	–	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	–	–	–	–	–	–	–	–	–
Agency and support/outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–	–
Inventory: Fuel, oil and gas	–	–	–	–	–	–	–	–	–
Inventory: Learner and teacher support material	–	–	–	–	–	–	–	–	–
Inventory: Materials and supplies	–	–	–	–	–	–	–	–	–
Inventory: Medical supplies	–	–	–	–	–	–	–	–	–
Inventory: Medicine	–	–	–	–	–	–	–	–	–
Medsas inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	–	–	–	–	–	–	–	–	–
Consumables: Stationery, printing and office supplies	–	–	–	–	–	–	–	–	–
Operating leases	–	–	–	–	–	–	–	–	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	98	1 038	623	1 870	1 870	1 845	2 105	2 481	2 818
Training and development	–	–	–	–	–	–	–	–	–
Operating payments	–	–	–	–	–	–	–	–	–
Venues and facilities	–	–	–	332	332	222	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (Incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	174	161	152	–	50	50	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
Municipal bank accounts	–	–	–	–	–	–	–	–	–
Municipal agencies and funds	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Social security funds	–	–	–	–	–	–	–	–	–
Departmental agencies (non-business entities)	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Public corporations	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pc)	–	–	–	–	–	–	–	–	–
Other transfers to public corporations	–	–	–	–	–	–	–	–	–
Private enterprises	–	–	–	–	–	–	–	–	–
Subsidies on products and production (pe)	–	–	–	–	–	–	–	–	–
Other transfers to private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	174	161	152	–	50	50	–	–	–
Social benefits	174	161	152	–	50	50	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	–	–	–	–	–	–	–	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–	–
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	39 540	40 015	39 439	58 441	45 739	45 739	60 088	66 566	69 787