

Vote 03

Mpumalanga Provincial Treasury

To be appropriated by Vote in 2025/26	R 647 494 000
Direct Charge	R 0
Responsible MEC	MEC of Finance
Administrating Department	Mpumalanga Provincial Treasury
Accounting Officer	Head: Provincial Treasury

1. Overview

Vision

Leading in innovation and service excellence.

Mission

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

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

Strategic Objectives

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

Core functions and responsibilities

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

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

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

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

Overview of the main services that the department intends to deliver

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

Acts Rules and Regulations

The Provincial Treasury derives its mandate from the following legislations:

- *The Constitution of the Republic of South Africa Act, 1996*
- *Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)*
- *Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA)*
- *Annual Division of Revenue Act*
- *Intergovernmental Fiscal Relations Act, 1997 (Act of 1997)*
- *Mpumalanga Finance Matters Act, 2006*
- *State Information Technology Agency Act, 1998 (Act 8 of 1998)*
- *Protected Disclosures Act, 2000 (Act 26 of 2000)*
- *Prevention and Combating of Corrupt Activities Act, 2004 (Act 12 of 2004)*
- *Mpumalanga Gambling Act, 1995 (Act 5 of 1995)*
- *Occupational Health and Safety Act, 1993 (Act of 1993)*
- *Control of Access to Public and Vehicles Act, 1985 (Act 53 of 1985)*
- *Electronic Communications Security (Pty) Ltd Act, 2002 (Act 68 of 2002)*
- *National Archives of South Africa Act, 1996 (Act 43 of 1996)*
- *Minimum Information Security Standards*

1.1. Aligning Departmental budgets to achieve government's prescribed outcomes

The Provincial Treasury supports all government priorities as the Provincial Treasury monitors the usage of all resources allocated to Provincial Departments, Municipalities and Public Entities. The Provincial Treasury provides support in terms of Outcome 9 and 12 and is not a lead Department.

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

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

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

Sub-Outcome 3: Sound financial and administrative management;

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

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

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

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

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

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

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

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

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

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

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

2. Review of the current financial year (2024/25)

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

The Provincial Treasury experienced high labour turnover in both administrative and core functions, due to resignations, retirements, deaths, interdepartmental transfers and internal promotions. Inadequate staffing has a potential to paralyze operations with dire implications to service delivery and work overload to the existing workforce, as a result an

approval was obtained to advertise and fill replacement posts, and the recruitment process is in progress. Filling of the posts will enhance effective service delivery of the Provincial Treasury

At the end of 2023/24 financial year, the Provincial Treasury operated with a total of 406 warm bodies, which comprises of 307 permanent posts and 99 non-permanent posts inclusive of interns and learners. The overall vacancy rate as per posts on the approved organisational structure is at 29.1% based on 126 posts against the total posts of 433.

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

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

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

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

3. Outlook for the coming financial year (2025/26)

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

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

- Providing of policy and political directives to achieve provincial objectives;
- Translation of policies and priorities into strategies for effective service delivery;
- Executing credible budget process to ensure sound financial and supply chain management; and providing of effective and efficient audit services.

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

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

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

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

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

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

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

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

The **Financial Governance** programme focuses on ensuring that compliance to policies, regulations, norms, accounting and auditing standards is adhered to by the Votes, Public Entities and Municipalities,.

Due to increasing mandates and number of institutions which needs to be serviced, the Human Capital is a challenge considering that the Mpumalanga Provincial Treasury structure is not aligned to the recommended Provincial Treasury structures issued by National Treasury which aligns Provincial Treasuries to the National Treasury mandates. The approval and implementation of the proposed organisational structure could be a solution to the challenge faced by the Programme.

The Norms and Standards Unit within the Financial Governance programme supports Votes, Entities and Municipalities in the development and progress monitoring of audit action plans in order assist the above mentioned Public Sector institutions improve their audit outcomes. Due to the newly established MFMA Unit within COGTA, the Unit is collaborating with COGTA in shifting the functions of section 131 of the MFMA to COGTA.

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

4. Reprioritisation

Due to diminishing budgets, largely as a result of slow global economic recovery and a tight fiscal environment, expenditure over the 2025 MTEF will be well contained. The Provincial Treasury will continue to implement cost containment measures and reduce spending on other items in order to make funds available for activities that will ensure achievement of the strategic objectives.

5. Procurement

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

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

6. Receipts and financing

6.1. Summary of receipts

Table 3.1: Summary of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Equitable share	416 693	469 038	513 907	508 189	508 189	508 189	543 684	568 410	593 988
Conditional grants	—	—	—	—	—	—	—	—	—
Own Revenue	10 447	10 980	11 474	11 989	11 989	11 989	103 810	158 480	165 612
Other	9 717	—	25 331	40 000	66 200	66 200	—	—	—
Total receipts	436 857	480 018	550 712	560 178	586 378	586 378	647 494	726 890	759 600
Total payments	433 705	479 797	543 622	560 178	586 378	586 378	647 494	726 890	759 600
Surplus/(deficit) before financing	3 152	221	7 090	—	—	—	—	—	—
Financing	—	—	—	—	—	—	—	—	—
of which	—	—	—	—	—	—	—	—	—
Provincial CG roll-overs	—	—	—	—	—	—	—	—	—
Surplus/(deficit) after financing	3 152	221	7 090	—	—	—	—	—	—

The 2025/26 budget for the Provincial Treasury has shown an increase of 5.6 percent when compared to the current financial year's baseline. The increase is mainly on goods and services due to funds earmarked for systems licences, SITA and transversals.

6.2. Departmental receipts collection

Table 3.2: Departmental receipts: 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
Tax receipts	—	—	—	—	—	—	—	—	—
Casino taxes	—	—	—	—	—	—	—	—	—
Horse racing taxes	—	—	—	—	—	—	—	—	—
Liquor licences	—	—	—	—	—	—	—	—	—
Motor vehicle licences	—	—	—	—	—	—	—	—	—
Sales of goods and services other than capital assets	2 751	824	1 375	2 662	2 662	1 269	1 958	2 051	2 143
Transfers received from:	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	—	—	—	—	—	—	—	—
Interest, dividends and rent on land	143 300	188 513	506 736	157 333	157 333	325 097	163 037	170 534	178 208
Sales of capital assets	48	—	62	—	—	—	—	—	—
Financial transactions in assets and liabilities	252	—	—	2	2	14 045	2	2	2
Total	146 351	189 337	508 173	159 997	159 997	340 411	164 997	172 587	180 353

Provincial Treasury projects to increase its own revenue collection by 3.1 percent in 2025/26 financial year when compared to 2024/25. The projected increase is mainly interest on the Intergovernmental Cash Coordination (IGCC) account.

6.3. Donor Funding

The department did not receive any foreign assistance.

7. Payment summary

7.1. Key assumptions

Consumer Price Index of 4.5 percent, 4.5 percent and 4.5 percent for 2025/26, 2026/27 and 2027/28 respectively

Monitoring and support to Municipalities

Monitoring and support to Departments and Public Entities

7.2. Programme summary

Table 3.3: Summary of payments and estimates: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Administration	107 956	131 413	140 117	148 269	157 948	157 948	167 117	176 313	186 791
2. Sustainable Resource Management	82 149	70 369	95 878	82 847	76 716	76 716	86 413	91 802	97 508
3. Assets And Liabilities Management	213 539	228 579	282 012	295 846	320 826	320 826	358 913	421 241	435 228
4. Financial Governance	30 061	49 436	25 615	33 216	30 888	30 888	35 051	37 534	40 073
Total payments and estimates:	433 705	479 797	543 622	560 178	586 378	586 378	647 494	726 890	759 600

7.3. Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	377 094	414 760	490 185	528 970	545 321	545 305	615 513	694 980	726 256
Compensation of employees	190 646	198 620	208 429	254 618	236 344	236 328	282 950	303 066	323 859
Goods and services	186 448	216 140	281 756	274 352	308 977	308 977	332 563	391 914	402 397
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	38 279	17 242	32 682	4 740	11 989	12 005	4 327	2 984	3 116
Provinces and municipalities	34 594	15 026	31 295	23	10 324	10 324	58	25	26
Departmental agencies and accounts	646	672	711	779	764	764	815	852	890
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	3 039	1 544	676	3 938	901	917	3 454	2 107	2 200
Payments for capital assets	18 332	47 721	20 753	26 468	29 068	29 068	27 654	28 926	30 228
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	18 332	29 318	16 848	26 468	29 068	29 068	27 654	28 926	30 228
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	18 403	3 905	-	-	-	-	-	-
Payments for financial assets	-	74	2	-	-	-	-	-	-
Total economic classification	433 705	479 797	543 622	560 178	586 378	586 378	647 494	726 890	759 600

The Provincial Treasury has seen 5.6 percent increase in its budget for 2025/26 financial year when compared to 2024/25 financial year. This is due to earmarked funds for systems licences, SITA and transversals.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 3.5: Summary of departmental Infrastructure per category

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
Existing infrastructure assets	-	-	2 626	-	3 560	3 560	-	-	-
Maintenance and repairs	-	-	2 626	-	3 560	3 560	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	5 801	6 085	6 503	6 458	6 892	6 892	7 202	8 054	8 416
Non Infrastructure	-	-	-	-	-	-	-	-	-
Total Infrastructure (incl. non infrastructure items)	5 801	6 085	9 129	6 458	10 452	10 452	7 202	8 054	8 416
Capital infrastructure	-	-	-	-	-	-	-	-	-
Current infrastructure*	5 801	6 085	9 129	6 458	10 452	10 452	7 202	8 054	8 416

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

7.4.2 Maintenance (Table B5)

Not applicable

7.4.3 Non-infrastructure items (Table B5)

Not applicable

7.5. Departmental Public-Private Partnership (PPP) projects

The Provincial Treasury does not have any PPP projects.

7.6. Transfers

7.6.1. Transfers to public entities

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

7.6.2. Transfers to other entities

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

7.6.3. Transfers to local government

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Category A	-	-	-	-	-	-	-	-	-
Category B	34 571	15 000	31 255	-	10 268	10 268	-	-	-
Category C	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	34 571	15 000	31 255	-	10 268	10 268	-	-	-

8. Programme description

8.1. Programme 1: Administration

8.1.1 Description and Objectives

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

8.1.2. Programme Expenditure Analysis

Table 3.7: Summary of payments and estimates: Administration

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. Member of Executive Council	–	–	–	–	6 781	6 781	11 270	11 973	12 772
2. Management Services	46 068	51 168	56 107	66 353	69 246	69 246	67 580	71 354	76 004
3. Financial Management	56 728	74 473	78 607	75 217	75 604	75 604	81 271	85 512	90 069
4. Internal Audit	5 160	5 772	5 403	6 699	6 317	6 317	6 996	7 474	7 946
Total payments and estimates: Programme 1	107 956	131 413	140 117	148 269	157 948	157 948	167 117	176 313	186 791

Table 3.8: Summary of provincial 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		2024/25		2025/26	2026/27	2027/28
Current payments	99 125	109 250	124 109	130 676	146 819	146 819	148 472	158 067	167 725
Compensation of employees	63 866	66 736	69 141	84 871	83 208	83 208	101 697	108 980	116 428
Goods and services	35 259	42 514	54 968	45 805	63 611	63 611	46 775	49 087	51 297
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 136	1 203	1 279	1 919	970	970	2 269	1 117	1 166
Provinces and municipalities	23	26	40	23	56	56	58	25	26
Departmental agencies and accounts	646	672	711	779	764	764	815	852	890
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 467	505	528	1 117	150	150	1 396	240	250
Payments for capital assets	6 695	20 955	14 727	15 674	10 159	10 159	16 376	17 129	17 900
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	6 695	20 955	14 727	15 674	10 159	10 159	16 376	17 129	17 900
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	5	2	–	–	–	–	–	–
Total economic classification: Programme 1	107 956	131 413	140 117	148 269	157 948	157 948	167 117	176 313	186 791

The programme has seen an increase of 12.7 percent in its budget for 2025/26 financial year. The growth is mainly on compensation of employees as a result of changes on the organisational structure due to transitioning to the seventh administration.

8.1.3. Service Delivery Measure

Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
1. Number of Performance Reports submitted	4	4	4	4
2. Number of Annual Reports submitted	1	1	1	1
3. Number of Annual Performance plans submitted	1	1	1	1
4. Number of risk registers approved	1	1	1	1
5. Number of In Year Monitoring reports submitted in compliance with relevant legislations	12	12	12	12
6. Number of budget documents submitted in compliance with prescripts	2	2	2	2
7. Percentage of suppliers paid within 30 days of receipt of valid invoices	100%	100%	100%	100%
8. Number of quarterly progress reports submitted on implementation of the audit plan	4	4	4	4
9. Number of Annual Financial Statements submitted in compliance with relevant legislations	1	1	1	1

8.2. Programme 2: Sustainable Resource Management

8.2.1 Description and Objectives

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

8.2.2. Programme Expenditure Analysis

Table 3.9: Summary of payments and estimates: 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. Programme Support	1 636	1 848	2 010	2 346	2 442	2 442	2 571	2 741	2 923
2. Economic Analysis	-	-	-	-	-	-	-	-	-
3. Provincial Administration Fiscal Discipline	9 970	12 764	13 151	14 761	14 195	14 195	15 376	16 458	17 511
4. Budget And Expenditure Management	12 196	13 469	14 002	16 225	16 203	16 203	17 293	18 487	19 724
5. Municipal Finance	52 455	34 859	59 671	35 420	32 043	32 043	36 861	39 003	41 347
6. Infrastructure Co-Ordination	5 892	7 429	7 044	14 095	11 833	11 833	14 312	15 113	16 003
Total payments and estimates: Programme 2	82 149	70 369	95 878	82 847	76 716	76 716	86 413	91 802	97 508

Table 3.10: Summary of provincial payments and estimates by economic classification: 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
Current payments	47 578	55 365	64 623	81 620	66 375	66 375	85 758	91 117	96 793
Compensation of employees	45 032	49 630	52 364	58 425	56 448	56 448	61 881	66 188	70 743
Goods and services	2 546	5 735	12 259	23 195	9 927	9 927	23 877	24 929	26 050
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	34 571	15 004	31 255	1 227	10 341	10 341	655	685	715
Provinces and municipalities	34 571	15 000	31 255	-	10 268	10 268	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	4	-	1 227	73	73	655	685	715
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 2	82 149	70 369	95 878	82 847	76 716	76 716	86 413	91 802	97 508

The programme has received an increase of 4.3 percent in its budget for the 2025/26 financial year. The increase is mainly on the budget allocated for municipal interventions and infrastructure support.

8.2.3 Service Delivery Measures

Programme 2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
1. Number of Provincial Tariff registers updated	1	1	1	1
2. Number of consolidated revenue reports compiled	12	12	12	12
3. Number of Financial Statements on Provincial Revenue Fund prepared	1	1	1	1
4. Number of Votes debt reports analysed	12	12	12	12
5. Number of Estimates of Provincial Revenue Expenditure documents compiled	2	2	2	2
6. Number of Appropriation Bills compiled	2	2	2	2
7. Number of consolidated Provincial In - Year - Monitoring reports submitted	12	12	12	12
8. Number of consolidated municipal budget statements published and submitted to Provincial Legislature	4	4	4	4
9. Number of annual draft municipal budgets analysed	20	20	20	20
10. Number of Mid-Year-Budget and Performance Assessment Engagements	20	20	20	20
11. Number of consolidated Municipal In -Year-Monitoring reports submitted (Section 71 of MFMA)	12	12	12	12
12. Number of municipalities supported to improve revenue management and debt collection	17	17	17	17
13. Number of municipalities monitored on implementation of Audit Response Plan based on the 2015/16 audit outcomes monitored	20	20	20	20
14. Number of Infrastructure Reporting Model analysis reports provided	12	12	12	12
15. Number of User Asset Management Plan analysis provided	6	6	6	6
16. Number of Public Entities debt reports analysed	5	5	5	5

8.3. Programme 3: Assets and Liabilities Management

8.3.1 Description and Objectives

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

8.3.2. Programme Expenditure Analysis

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24	2024/25	2024/25	2024/25	2025/26	2026/27	2027/28
1. Programme Support	1 303	1 795	1 811	2 020	2 083	2 083	2 201	2 348	2 506
2. Provincial Supply Chain Management	19 819	21 162	23 178	27 937	27 432	27 432	29 505	31 593	33 649
3. Financial Assets Management	-	-	-	-	-	-	-	-	-
4. Public Sector Liabilities	4 721	4 396	4 688	5 693	5 663	5 663	6 048	6 467	6 876
5. Physical Assets Management	5 972	6 757	7 014	7 684	7 746	7 746	8 248	8 776	9 352
6. Interlinked Financial Systems	81 695	84 280	127 047	145 620	88 677	88 677	191 293	244 236	248 476
7. Information Technology	100 029	110 189	118 274	106 892	189 225	189 225	121 618	127 821	134 369
Total payments and estimates: Programme 3	213 539	228 579	282 012	295 846	320 826	320 826	358 913	421 241	435 228

Table 3.12: Summary of provincial payments and estimates by economic classification: Assets And Liabilities 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	200 919	200 990	275 838	283 568	301 239	301 223	346 347	408 382	421 790
Compensation of employees	60 086	60 866	64 708	82 195	73 022	73 006	88 103	94 449	100 880
Goods and services	140 833	140 124	211 130	201 373	228 217	228 217	258 244	313 933	320 910
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	983	754	148	1 484	678	694	1 288	1 062	1 110
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	983	754	148	1 484	678	694	1 288	1 062	1 110
Payments for capital assets	11 637	26 766	6 026	10 794	18 909	18 909	11 278	11 797	12 328
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	11 637	8 363	2 121	10 794	18 909	18 909	11 278	11 797	12 328
Heritage assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	18 403	3 905	–	–	–	–	–	–
Payments for financial assets	–	69	–	–	–	–	–	–	–
Total economic classification: Programme 3	213 539	228 579	282 012	295 846	320 826	320 826	358 913	421 241	435 228

The programme has received an increase of 21.3 percent in its budget for 2025/26 financial year. The increase is mainly on goods and services due to earmarked funds for systems licences, SITA and transversals.

8.3.3 Service Delivery Measures

Programme 3: Assets And Liabilities Management

Programme performance measures	Estimated performance 2024/25	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
1. Number of votes assessed on compliance with SCM framework	12	12	12	12
2. Number of analysis on compliance to liability management guidelines	47	47	47	47
3. Number of votes supported on compliance to asset management norms and standards	4	4	4	4
4. Number of votes supported on compliance to inventory management framework norms and standards	8	8	8	8
5. Number of votes monitored and supported on the management and utilisation of transversal systems	12	12	12	12
6. Percentage of UP-time of ICT Network infrastructure	1	1	1	1
7. Percentage of calls responded to within 8 working hours	99%	99%	99%	99%
8. Number of Votes supported on IT Governance	12	12	12	12
9. Number of municipalities on compliance with SCM framework	21	21	21	21
10. Number of public entities assessed on compliance with SCM framework	5	5	5	5
11. Number of municipalities supported on compliance to asset management norms and standards	9	9	9	9
12. Number of public entities supported on compliance to asset management norms and standards	2	2	2	2
13. Number of Municipalities supported on IT Governance	20	20	20	20

8.4. Programme 4: Financial Governance

8.4.1 Description and Objectives

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

8.4.2. Programme Expenditure Analysis

Table 3.13: Summary of payments and estimates: 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	7 946	26 626	3 015	2 511	2 377	2 377	2 576	2 742	2 931
2. Accounting Services	4 800	5 718	5 872	6 774	8 568	8 568	6 834	7 432	7 937
3. Norms And Standards	10 523	9 588	9 831	15 817	12 377	12 377	17 071	18 242	19 493
4. Risk Management	3 166	3 387	3 487	3 817	4 400	4 400	4 021	4 267	4 542
5. Provincial Internal Audit	3 626	4 117	3 410	4 297	3 166	3 166	4 549	4 851	5 170
Total payments and estimates: Programme 4	30 061	49 436	25 615	33 216	30 888	30 888	35 051	37 534	40 073

Table 3.14: Summary of provincial 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	29 472	49 155	25 615	33 106	30 888	30 888	34 936	37 414	39 948
Compensation of employees	21 662	21 388	22 216	29 127	23 666	23 666	31 269	33 449	35 808
Goods and services	7 810	27 767	3 399	3 979	7 222	7 222	3 667	3 965	4 140
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	589	281	-	110	-	-	115	120	125
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	589	281	-	110	-	-	115	120	125
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification: Programme 4	30 061	49 436	25 615	33 216	30 888	30 888	35 051	37 534	40 073

The programme has received an increase of 5.5 percent in its budget for 2025/26 financial year. The increase is mainly on compensation of employees due to vacant and funded posts within the programme.

8.4.3 Service Delivery Measures

Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
1. Number of Votes trained, advised and supported on accounting standards and financial statements	12	12	12	12
2. Number of Votes received feedback on interim financial statements analysed	12	12	12	12
3. Number of Municipalities supported and monitored on preparation of financial statements and audit processes	16	16	16	16
4. Number of consolidated annual financial statements for Votes and Public Entities tabled in the Provincial Legislature	1	1	1	1
5. Number of Votes monitored on the remedial action plans for Financial Management	12	12	12	12
6. Number of action plans analysed for completeness on audit findings for Votes	12	12	12	12
7. Number of Votes monitored on audit findings action plans (Human Resources)	7	7	7	7
8. Number of action plans analysed for completeness on audit findings for completeness on audit findings for Municipalities	20	20	20	20
9. Number of Municipalities monitored on implementation of audit findings action plans (Human Resources)	9	9	9	9
10. Number of risk assessment reports for Votes analysed to ensure inclusion of high risk areas	5	5	5	5
11. Number of revised Enterprise Risk Management (ERM) framework issued	1	1	1	1
12. Number of Votes monitored on implementation of the Provincial Risk Management Framework	5	5	5	5
13. Number of Guidelines on Risk management processes issued	1	1	1	1
14. Number of Strategic Support Plans issued on implementation of Risk management	12	12	12	12
15. Percentage of Internal audit plans that were received analysed	100%	100%	100%	100%

8.5. Other programme information

8.5.1 Personnel numbers and costs

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

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Filled posts	Additio nal posts	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 6	110	34 955	108	35 694	114	37 387	93	27	120	38 782	120	45 563	120	48 844	120	52 229	–	10.4%	16.2%
7 – 10	139	84 670	126	79 466	137	79 236	143	–	143	89 539	144	110 024	144	117 955	144	125 954	0.2%	12.0%	38.6%
11 – 12	67	59 452	65	63 641	65	65 419	72	–	72	71 229	72	85 841	72	91 823	72	98 186	–	11.3%	30.3%
13 – 16	21	26 686	21	26 336	21	27 933	22	1	23	32 279	23	36 708	23	39 293	23	41 978	–	9.2%	13.2%
Other	36	–	42	–	39	2 863	52	–	52	4 499	52	4 814	52	5 151	52	5 512	–	7.0%	1.8%
Total	373	205 763	362	205 137	376	212 838	382	28	410	236 328	411	282 950	411	303 066	411	323 859	0.1%	11.1%	100.0%
Programme																			
1: Administration	175	63 866	180	66 736	177	69 141	209	–	209	83 208	208	101 697	208	108 980	208	116 428	-0.2%	11.8%	35.8%
2: Sustainable Resource Management	57	45 032	55	49 630	57	52 364	48	10	58	56 448	58	61 881	58	66 188	58	70 743	–	7.8%	22.4%
3: Assets And Liabilities Management	108	60 086	102	60 866	108	64 708	93	18	111	73 006	113	88 103	113	94 449	113	100 880	0.6%	11.4%	31.1%
4: Financial Governance	33	21 662	25	21 388	34	22 216	32	–	32	23 666	32	31 269	32	33 449	32	35 808	–	14.8%	10.8%
Total	373	190 646	362	198 620	376	208 429	382	28.0	410	236 328	411	282 950	411	303 066	411	323 859	0.1%	11.1%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs							348	–	348	219 905	347	263 471	347	279 683	347	296 674	-0.1%	10.5%	93.6%
Public Service Act appointees still to be covered by OSDs							–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants							–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals							4	–	4	4 965	4	5 355	4	5 679	4	6 023	–	6.7%	2.0%
Social Services Professions							–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations							6	–	6	6 959	6	7 081	6	7 824	6	7 974	–	4.6%	2.7%
Medical and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals							–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc							52	–	52	4 499	52	4 769	52	5 055	52	5 358	–	6.0%	1.8%
Total							410	–	410	236 328	409	280 676	409	298 241	409	316 029	-0.1%	10.2%	100.0%

8.5.2 Training

Table 3.16: Information on training: 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
Number of staff	373	362	376	410	410	410	411	411	411
Number of personnel trained	211	211	211	211	211	211	211	211	211
of which									
Male	84	84	84	84	84	84	84	84	84
Female	127	127	127	127	127	127	127	127	127
Number of training opportunities	13	13	13	13	13	13	13	13	13
of which									
Tertiary	–	–	–	–	–	–	–	–	–
Workshops	12	12	12	12	12	12	12	12	12
Seminars	–	–	–	–	–	–	–	–	–
Other	1	1	1	1	1	1	1	1	1
Number of bursaries offered	–	–	–	–	–	–	–	–	–
Number of interns appointed	22	22	22	22	22	22	22	22	22
Number of learnerships appointed	–	–	–	–	–	–	–	–	–
Number of days spent on training	–	–	–	–	–	–	–	–	–
Payments on training by programme									
1. Administration	723	1 073	1 700	2 808	3 470	3 470	3 147	3 291	3 440
2. Sustainable Resource Management	13	10	8	352	179	179	374	391	409
3. Assets And Liabilities Management	242	258	9	1 064	456	456	451	471	492
4. Financial Governance	193	127	112	450	297	297	505	533	557
Total payments on training	1 171	1 468	1 829	4 674	4 402	4 402	4 477	4 686	4 898

8.5.3 Reconciliation of structural changes

The department did not make any structural changes

Annexure to the Estimates of Provincial Revenue and Expenditure

Table B.1: Specifications of receipts

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 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 other than capital assets	2 751	824	1 375	2 662	2 662	1 269	1 958	2 051	2 143
Sales of goods and services produced by department (excl. capital assets)	2 751	824	1 375	2 662	2 662	1 269	1 958	2 051	2 143
Sales by market establishments	2 644	720	1 271	2 558	2 558	1 165	1 827	1 920	2 006
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	107	104	104	104	104	104	131	131	137
Of which									
Serve Rent: Commission insurance	96	96	96	96	96	96	120	120	125
Rental: Residence	11	8	11	11	11	11	11	11	11
List item	-	-	-	-	-	-	-	-	-
List item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units (Excl. Equitable share and conditional grants)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	143 300	188 513	506 736	157 333	157 333	325 097	163 037	170 534	178 208
Interest	143 300	188 513	506 736	157 333	157 333	325 097	163 037	170 534	178 208
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	48	-	62	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	48	-	62	-	-	-	-	-	-
Financial transactions in assets and liabilities	252	-	-	2	2	14 045	2	2	2
Total	146 351	189 337	508 173	159 997	159 997	340 411	164 997	172 587	180 353

Table B.3: Payments and estimates by economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Current payments	377 094	414 760	490 185	528 970	545 321	545 305	615 513	694 980	726 256
Compensation of employees	190 646	198 620	208 429	254 618	236 344	236 328	282 950	303 066	323 859
Salaries and wages	165 065	172 224	179 874	218 159	203 692	203 676	242 407	259 559	277 167
Social contributions	25 581	26 396	28 555	36 459	32 652	32 652	40 543	43 507	46 692
Goods and services	186 448	216 140	281 756	274 352	308 977	308 977	332 563	391 914	402 397
Administrative fees	401	808	917	1 143	1 763	1 763	1 390	1 440	1 502
Advertising	730	1 362	1 304	1 222	2 665	2 665	1 333	1 393	1 456
Minor assets	146	677	311	244	174	174	177	185	193
Audit costs: External	4 477	6 636	6 360	7 022	5 118	5 309	6 933	7 251	7 577
Catering: Departmental activities	370	968	858	1 334	1 768	1 817	1 347	1 257	1 310
Communication (G&S)	4 806	5 367	7 646	6 390	6 923	6 611	7 290	7 964	8 321
Computer services	134 463	131 196	186 589	186 927	201 832	201 832	245 511	300 623	307 004
Consultants: Business and advisory services	6 914	25 146	9 219	20 118	6 765	6 765	19 133	19 995	20 895
Legal services (G&S)	–	–	–	82	5	5	90	94	98
Contractors	2 659	2 049	20 846	7 824	15 772	15 777	3 504	3 662	3 826
Agency and support/outourced services	12	–	–	61	31	31	67	70	73
Fleet services (incl. government motor transport)	2 549	2 874	2 462	1 838	3 412	3 481	2 006	2 098	2 192
Consumable supplies	2 787	1 914	4 317	1 401	3 589	3 292	1 615	1 644	1 718
Consumables: Stationery, printing and office supplies	1 783	1 192	3 428	1 571	2 792	2 792	1 719	1 799	1 880
Operating leases	7 649	7 875	8 129	8 787	8 816	8 816	9 627	10 070	10 523
Property payments	6 406	4 824	7 103	5 024	8 527	8 527	5 486	5 738	5 996
Transport provided: Departmental activity	–	20	48	170	99	99	117	122	128
Travel and subsistence	7 757	17 580	17 405	16 060	27 614	27 799	17 959	18 770	19 616
Training and development	1 171	1 468	1 829	4 674	4 402	4 402	4 477	4 686	4 898
Operating payments	537	2 259	959	1 069	2 821	2 833	1 272	1 332	1 392
Venues and facilities	831	1 925	2 026	1 391	4 089	4 187	1 510	1 721	1 799
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	38 279	17 242	32 682	4 740	11 989	12 005	4 327	2 984	3 116
Provinces and municipalities	34 594	15 026	31 295	23	10 324	10 324	58	25	26
Provinces	23	26	40	23	56	56	58	25	26
Provincial agencies and funds	23	26	40	23	56	56	58	25	26
Municipalities	34 571	15 000	31 255	–	10 268	10 268	–	–	–
Municipal bank accounts	34 571	15 000	31 255	–	10 268	10 268	–	–	–
Departmental agencies and accounts	646	672	711	779	764	764	815	852	890
Departmental agencies (non-business entities)	646	672	711	779	764	764	815	852	890
Households	3 039	1 544	676	3 938	901	917	3 454	2 107	2 200
Social benefits	3 039	1 544	676	3 938	901	917	3 454	2 107	2 200
Payments for capital assets	18 332	47 721	20 753	26 468	29 068	29 068	27 654	28 926	30 228
Machinery and equipment	18 332	29 318	16 848	26 468	29 068	29 068	27 654	28 926	30 228
Transport equipment	876	3 992	3 056	859	4 327	2 176	897	938	980
Other machinery and equipment	17 456	25 326	13 792	25 609	24 741	26 892	26 757	27 988	29 248
Software and other intangible assets	–	18 403	3 905	–	–	–	–	–	–
Payments for financial assets	–	74	2	–	–	–	–	–	–
Total economic classification	433 705	479 797	543 622	560 178	586 378	586 378	647 494	726 890	759 600

Table B.3(i): 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		2024/25		2025/26	2026/27	2027/28
Current payments	99 125	109 250	124 109	130 676	146 819	146 819	148 472	158 067	167 725
Compensation of employees	63 866	66 736	69 141	84 871	83 208	83 208	101 697	108 980	116 428
Salaries and wages	54 665	57 370	59 209	72 215	71 333	71 333	86 664	92 842	99 102
Social contributions	9 201	9 366	9 932	12 656	11 875	11 875	15 033	16 138	17 326
Goods and services	35 259	42 514	54 968	45 805	63 611	63 611	46 775	49 087	51 297
Administrative fees	282	469	568	492	1 019	1 019	700	717	749
Advertising	730	1 362	1 304	1 140	2 583	2 583	1 247	1 303	1 362
Minor assets	146	456	311	115	124	124	125	131	137
Audit costs: External	4 477	6 636	6 360	6 350	5 118	5 309	6 933	7 251	7 577
Catering: Departmental activities	229	486	461	488	908	944	775	656	686
Communication (G&S)	3 353	3 748	6 013	4 404	4 777	4 465	5 016	5 624	5 877
Computer services	22	24	25	27	27	27	30	31	32
Consultants: Business and advisory services	457	276	381	754	563	563	740	774	809
Legal services (G&S)	–	–	–	82	5	5	90	94	98
Contractors	1 273	1 680	5 615	5 016	3 239	3 244	569	595	621
Agency and support/outourced services	12	–	–	61	31	31	67	70	73
Fleet services (incl. government motor transport)	2 549	2 874	2 462	1 838	3 412	3 481	2 006	2 098	2 192
Consumable supplies	1 669	1 889	2 532	1 401	2 916	2 619	1 615	1 644	1 718
Consumables: Stationery, printing and office supplies	1 783	1 192	3 428	1 571	2 792	2 792	1 719	1 799	1 880
Operating leases	7 649	7 875	8 129	8 787	8 816	8 816	9 627	10 070	10 523
Property payments	6 406	4 824	7 103	5 024	8 527	8 527	5 486	5 738	5 996
Transport provided: Departmental activity	–	20	45	51	40	40	55	57	60
Travel and subsistence	2 680	5 769	6 398	4 453	11 347	11 545	5 687	5 947	6 215
Training and development	723	1 073	1 700	2 808	3 470	3 470	3 147	3 291	3 440
Operating payments	361	942	700	498	1 111	1 111	563	590	617
Venues and facilities	458	919	1 433	445	2 786	2 896	578	607	635
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	2 136	1 203	1 279	1 919	970	970	2 269	1 117	1 166
Provinces and municipalities	23	26	40	23	56	56	58	25	26
Provinces	23	26	40	23	56	56	58	25	26
Provincial agencies and funds	23	26	40	23	56	56	58	25	26
Departmental agencies and accounts	646	672	711	779	764	764	815	852	890
Departmental agencies (non-business entities)	646	672	711	779	764	764	815	852	890
Households	1 467	505	528	1 117	150	150	1 396	240	250
Social benefits	1 467	505	528	1 117	150	150	1 396	240	250
Payments for capital assets	6 695	20 955	14 727	15 674	10 159	10 159	16 376	17 129	17 900
Machinery and equipment	6 695	20 955	14 727	15 674	10 159	10 159	16 376	17 129	17 900
Transport equipment	876	3 992	3 056	859	2 014	2 176	897	938	980
Other machinery and equipment	5 819	16 963	11 671	14 815	8 145	7 983	15 479	16 191	16 920
Payments for financial assets	–	5	2	–	–	–	–	–	–
Total economic classification: Programme 1	107 956	131 413	140 117	148 269	157 948	157 948	167 117	176 313	186 791

Table B.3(ii): Payments and estimates by economic classification: 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	47 578	55 365	64 623	81 620	66 375	66 375	85 758	91 117	96 793
Compensation of employees	45 032	49 630	52 364	58 425	56 448	56 448	61 881	66 188	70 743
Salaries and wages	39 887	43 947	46 192	51 415	49 657	49 657	54 420	58 191	62 170
Social contributions	5 145	5 683	6 172	7 010	6 791	6 791	7 461	7 997	8 573
Goods and services	2 546	5 735	12 259	23 195	9 927	9 927	23 877	24 929	26 050
Administrative fees	12	65	95	196	179	179	187	203	211
Audit costs: External	–	–	–	176	–	–	–	–	–
Catering: Departmental activities	–	187	95	301	322	322	303	317	331
Communication (G&S)	595	664	637	730	762	762	804	804	840
Consultants: Business and advisory services	600	390	8 059	17 515	3 983	3 983	18 044	18 856	19 705
Travel and subsistence	1 195	3 516	3 068	3 313	3 781	3 781	3 471	3 628	3 792
Training and development	13	10	8	352	179	179	374	391	409
Operating payments	106	478	191	398	286	286	441	461	481
Venues and facilities	25	425	106	214	435	435	253	269	281
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	34 571	15 004	31 255	1 227	10 341	10 341	655	685	715
Provinces and municipalities	34 571	15 000	31 255	–	10 268	10 268	–	–	–
Municipalities	34 571	15 000	31 255	–	10 268	10 268	–	–	–
Municipal bank accounts	34 571	15 000	31 255	–	10 268	10 268	–	–	–
Households	–	4	–	1 227	73	73	655	685	715
Social benefits	–	4	–	1 227	73	73	655	685	715
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 2	82 149	70 369	95 878	82 847	76 716	76 716	86 413	91 802	97 508

Table B.3(iii): Payments and estimates by economic classification: Assets And Liabilities 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	200 919	200 990	275 838	283 568	301 239	301 223	346 347	408 382	421 790
Compensation of employees	60 086	60 866	64 708	82 195	73 022	73 006	88 103	94 449	100 880
Salaries and wages	51 586	52 324	55 291	69 772	62 403	62 387	74 831	80 205	85 593
Social contributions	8 500	8 542	9 417	12 423	10 619	10 619	13 272	14 244	15 287
Goods and services	140 833	140 124	211 130	201 373	228 217	228 217	258 244	313 933	320 910
Administrative fees	54	194	188	267	346	346	299	312	325
Advertising	–	–	–	82	82	82	86	90	94
Minor assets	–	221	–	129	50	50	52	54	56
Catering: Departmental activities	76	266	291	430	111	111	117	126	129
Communication (G&S)	622	698	751	906	1 027	1 027	1 072	1 121	1 172
Computer services	134 441	131 172	186 564	186 900	201 805	201 805	245 481	300 592	306 972
Consultants: Business and advisory services	–	–	–	1 782	488	488	303	317	331
Contractors	1 386	369	15 231	2 808	12 533	12 533	2 935	3 067	3 205
Consumable supplies	1 118	25	1 785	–	673	673	–	–	–
Transport provided: Departmental activity	–	–	3	119	59	59	62	65	68
Travel and subsistence	2 762	5 925	5 831	6 177	8 711	8 711	6 663	6 962	7 276
Training and development	242	258	9	1 064	456	456	451	471	492
Operating payments	4	695	54	122	1 318	1 318	194	203	212
Venues and facilities	128	301	423	587	558	558	529	553	578
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	983	754	148	1 484	678	694	1 288	1 062	1 110
Households	983	754	148	1 484	678	694	1 288	1 062	1 110
Social benefits	983	754	148	1 484	678	694	1 288	1 062	1 110
Payments for capital assets	11 637	26 766	6 026	10 794	18 909	18 909	11 278	11 797	12 328
Machinery and equipment	11 637	8 363	2 121	10 794	18 909	18 909	11 278	11 797	12 328
Transport equipment	–	–	–	–	2 313	–	–	–	–
Other machinery and equipment	11 637	8 363	2 121	10 794	16 596	18 909	11 278	11 797	12 328
Software and other intangible assets	–	18 403	3 905	–	–	–	–	–	–
Payments for financial assets	–	69	–	–	–	–	–	–	–
Total economic classification: Programme 3	213 539	228 579	282 012	295 846	320 826	320 826	358 913	421 241	435 228

Table B.3(iv): Payments and estimates by economic classification: 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	29 472	49 155	25 615	33 106	30 888	30 888	34 936	37 414	39 948
Compensation of employees	21 662	21 388	22 216	29 127	23 666	23 666	31 269	33 449	35 808
Salaries and wages	18 927	18 583	19 182	24 757	20 299	20 299	26 492	28 321	30 302
Social contributions	2 735	2 805	3 034	4 370	3 367	3 367	4 777	5 128	5 506
Goods and services	7 810	27 767	3 399	3 979	7 222	7 222	3 667	3 965	4 140
Administrative fees	53	80	66	188	219	219	204	208	217
Audit costs: External	–	–	–	496	–	–	–	–	–
Catering: Departmental activities	65	29	11	115	427	440	152	158	164
Communication (G&S)	236	257	245	350	357	357	398	415	432
Consultants: Business and advisory services	5 857	24 480	779	67	1 731	1 731	46	48	50
Travel and subsistence	1 120	2 370	2 108	2 117	3 775	3 762	2 138	2 233	2 333
Training and development	193	127	112	450	297	297	505	533	557
Operating payments	66	144	14	51	106	118	74	78	82
Venues and facilities	220	280	64	145	310	298	150	292	305
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	589	281	–	110	–	–	115	120	125
Households	589	281	–	110	–	–	115	120	125
Social benefits	589	281	–	110	–	–	115	120	125
Payments for capital assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification: Programme 4	30 061	49 436	25 615	33 216	30 888	30 888	35 051	37 534	40 073

Table B.5: Details on infrastructure

Table 3.5: Summary of departmental Infrastructure per category

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
Existing infrastructure assets	–	–	2 626	–	3 560	3 560	–	–	–
Maintenance and repairs	–	–	2 626	–	3 560	3 560	–	–	–
Upgrades and additions	–	–	–	–	–	–	–	–	–
Refurbishment and rehabilitation	–	–	–	–	–	–	–	–	–
New infrastructure assets	–	–	–	–	–	–	–	–	–
Infrastructure transfers	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Current	–	–	–	–	–	–	–	–	–
Infrastructure transfers - Capital	–	–	–	–	–	–	–	–	–
Infrastructure: Payments for financial assets	–	–	–	–	–	–	–	–	–
Infrastructure: Leases	5 801	6 085	6 503	6 458	6 892	6 892	7 202	8 054	8 416
Non Infrastructure	–	–	–	–	–	–	–	–	–
Total Infrastructure (incl. non infrastructure items)	5 801	6 085	9 129	6 458	10 452	10 452	7 202	8 054	8 416
Capital infrastructure	–	–	–	–	–	–	–	–	–
Current infrastructure*	5 801	6 085	9 129	6 458	10 452	10 452	7 202	8 054	8 416

Table B.8: Details on transfers to local government

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Category A	-	-	-	-	-	-	-	-	-
Category B	34 571	15 000	31 255	-	10 268	10 268	-	-	-
MP301 Albert Luthuli	10 000	-	-	-	-	-	-	-	-
MP302 Msukaligwa	-	8 000	10 000	-	-	-	-	-	-
MP303 Mkhondo	-	7 000	7 735	-	-	-	-	-	-
MP304 Pixley Ka Seme	3 000	-	3 500	-	-	-	-	-	-
MP305 Lekwa	6 936	-	-	-	-	-	-	-	-
MP306 Dipaleseng	-	-	-	-	-	-	-	-	-
MP307 Govan Mbeki	-	-	10 020	-	-	-	-	-	-
MP311 Victor Khanye	-	-	-	-	10 268	10 268	-	-	-
MP312 Emalahleni	5 000	-	-	-	-	-	-	-	-
MP313 Steve Tshwete	-	-	-	-	-	-	-	-	-
MP314 Emakhazeni	-	-	-	-	-	-	-	-	-
MP315 Thembisile Hani	-	-	-	-	-	-	-	-	-
MP316 Dr J.S. Moroka	-	-	-	-	-	-	-	-	-
MP321 Thaba Chweu	9 635	-	-	-	-	-	-	-	-
MP324 Nkomazi	-	-	-	-	-	-	-	-	-
MP325 Bushbuckridge	-	-	-	-	-	-	-	-	-
MP326 City of Mbombela	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-
DC30 Gert Sibande	-	-	-	-	-	-	-	-	-
DC31 Nkangala	-	-	-	-	-	-	-	-	-
DC32 Ehlanzeni	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total	34 571	15 000	31 255	-	10 268	10 268	-	-	-