

Vote 8

Provincial Treasury

To be appropriated by Vote in 2025/26	R 373 638 000
Executive Authority	MEC of Finance, Economic Development and Tourism
Administrating Department	Provincial Treasury
Accounting Officer	Head of Department: Provincial Treasury

1. Overview

Core functions and responsibilities of the department

The core functions and responsibilities of Provincial Treasury are outlined in the Public Finance Management Act (PFMA) and the Municipal Finance Management Act (MFMA), which amongst others entail the following:

- The preparation and exercising control over the implementation of the provincial annual and adjustment budgets;
- Ensuring compliance with the annual Division of Revenue Act;
- Promoting and enforcing transparency and effective management of revenue, expenditure, assets and liabilities of the provincial departments and public entities;
- Assisting provincial departments and public entities in their respective capacity building efforts for effective, efficient and transparent financial management by providing assistance with the implementation and maintenance of financial systems, namely PERSAL, LOGIS and BAS;
- Ensure compliance with Supply Chain Management (SCM) best practices;
- Coordinating and monitoring activities of risk management in the province;
- Investigating any systems of financial management and internal controls to be applied by the provincial departments and public entities to enhance effective and efficient financial management;
- Issuing provincial treasury instructions;
- Preparing consolidated financial statements for the province;
- Supporting and building capacity in local governments, which includes the coordination of the implementation of the MFMA; and
- Monitoring local government budget processes.

Vision

To be the heartbeat of sound financial management that supports inclusive growth and development.

Mission

We strive to promote sound fiscal policy and good governance that supports service delivery.

Acts, rules and regulations

- Constitution of the Republic of South Africa Act No. 108 of 1996;
- Public Finance Management Act No. 1 of 1999;
- Municipal Finance Management Act of 2003;
- Treasury Regulations issued in terms of the PFMA;
- Preferential Procurement Regulations of 2022;
- Basic Conditions of Employment Act;
- Public Service Act of 2001;

- Public Service Regulations of 2016;
- Employment Equity Act No. 55 of 1998;
- PSCBC Resolutions;
- Skills Development Act;
- Skills Development Levy Act;
- Labour Relations Act No. 66 of 1995;
- Promotion of Access to Information Act No. 2 of 2000; and
- Qualification Authority Act of 1995.

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

As the custodian of public resources, the Provincial Treasury is pivotal in driving service delivery and advancing the province's developmental agenda. Our financial management and oversight responsibilities are strategically aligned with the National Development Plan (NDP) 2030, the African Union's Agenda 2063, and the Medium-Term Development Plan (MTDP) to ensure that public funds are effectively allocated to achieve sustainable economic growth and social transformation.

The NDP 2030 envisions a prosperous, inclusive, and capable state, while the MTDP serves as a key implementation framework focusing on economic transformation, social protection, and sustainable infrastructure development. To operationalise these priorities, the Northern Cape Provincial Treasury (NCPT) is committed to ensuring efficient resource allocation, sound financial governance, and strict adherence to the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA). Over the next five years, our strategic outcomes will focus on:

- Ensuring financially viable and functional municipalities;
- Establishing a sound and sustainable fiscal framework; and
- Upholding high standards of financial governance and accountability.

Building a capable, ethical, and developmental state requires strong coordination and collaboration among departments, municipalities, and public entities. To achieve this, oversight bodies such as the Office of the Premier, the Provincial Legislature, and the Provincial Treasury must reinforce accountability measures, strengthen financial discipline, and enforce consequence management to drive measurable outcomes in the short, medium, and long term. Integrating these efforts will enhance public sector efficiency and contribute meaningfully to the broader national and provincial development agenda.

Key focus areas for the 2025/26 Medium Term Expenditure Framework (MTEF) include:

- Improved audit outcomes (Provincial and Local Government);
- Reduction of Irregular Expenditure (unwanted expenditure);
- Reduction of accruals;
- Improved Municipal Infrastructure Grant performance (MIG);
- Government spending on Preferential procurement;
- Improved turn-around times for the payment of suppliers (30-day payments); and
- Reduction of the ESKOM debt.

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

The Northern Cape Provincial Treasury achieved clean audit outcomes for nine consecutive years. Despite internal capacity constraints, the institutional depth and resilience of the Provincial Treasury have enabled it to rapidly respond to changes in the operating environment while sustaining the delivery of our core business activities. Amongst the key contributors to our sustained performance is the implementation of the revised structure, which makes provision for focused municipal support initiatives.

The NCPT entered into a three-year rolling plan with the Finance and Accounting Services Sector Education and Training Authority (FASSET) to appoint 150 accounting graduates over a three-year period. This

project has progressed well, with the second cohort of 50 candidates being appointed and placed at the NCPT. This initiative enhances the province's financial governance capabilities and serves as a catalyst for youth employment and skills development, reinforcing NCPT's commitment to building a capable and inclusive economy in the Northern Cape.

Despite provincial budget cuts, the department successfully strengthened service delivery by seamlessly transitioning to online oversight engagements and enhanced support activities. This demonstrates the resilience and adaptability of our support framework, ensuring continued efficiency and responsiveness to evolving environmental challenges.

The Provincial Treasury's efforts to promote sound financial management and good governance within the province were evidenced through the improved provincial audit outcomes. Although there was no significant improvement in the local government audit outcomes, we have intensified our resolve to collaborate with relevant oversight bodies such as the Office of the Premier, Legislature, and municipal councils to enhance accountability within municipalities.

The province has proactively addressed the fiscal challenges posed by the R1.6 billion reduction over the 2024 Medium Term Expenditure Framework (MTEF). While this requires prudent financial management, it also presents an opportunity to enhance efficiency, streamline expenditure, and build resilience in the provincial budget. Cost containment measures were implemented with stringent monitoring mechanisms to ensure service delivery was not negatively impacted.

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

South Africa's economic outlook reflects a modest but steady recovery, with GDP growth projected at 1.9 per cent in 2025, up from 0.8 per cent in 2024, signalling improved economic activity. Growth is expected to remain within the 1.7 per cent – 1.9 per cent range through 2027, supported by gradual improvements in investment and consumption. Inflation is forecasted to stabilise at 4.3 per cent in 2025, slightly below the 4.4 per cent recorded in 2024, reflecting moderate price pressures and a favourable monetary policy environment. While risks remain, the overall trajectory suggests gradual economic resilience and recovery underpinned by structural reforms, improved investment flows, and fiscal stability.

Amidst a challenging socio-economic and fiscal landscape, the Provincial Treasury is pivotal in advancing financial governance, accountability, and resource optimisation within the province. This will entail intentional efforts to:

- Optimise own-revenue streams by exploring alternative revenue-generating approaches;
- Establishing a structured debt management and repayment strategy to alleviate fiscal pressure and support a more sustainable financial outlook; and
- Strengthened financial governance, and the enforcement of consequence management.

4. Reprioritisation

As a result of fiscal consolidation measures that have been implemented by the province which resulted in a baseline reduction over the 2025 MTEF, the department has to reprioritise within the available resources. These reductions have been implemented on personnel and goods and services (non-core items).

5. Procurement

In the 2025/26 financial year, the department will embark on the following tender processes, which are envisaged to be completed in the same financial year:

- Implementation of ICT enterprise architecture.

6. Receipts and financing

6.1. Summary of receipts

Table 2.1 shows a summary of the receipts of the department.

Table 2.1 : 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
Equitable share	262 793	262 495	300 659	395 051	366 313	366 313	373 638	381 772	399 175
Conditional grants	–	–	–	–	–	–	–	–	–
Total receipts	262 793	262 495	300 659	395 051	366 313	366 313	373 638	381 772	399 175

The source of funding for Provincial Treasury derived only from the equitable share.

6.2. Departmental receipts collection

Table 2.2 provides a summary of departmental receipts collection.

Table 2.2 : 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 other than capital assets	170	191	184	192	192	195	201	210	219
Transfers received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–
Interest, dividends and rent on land	34 601	63 196	114 972	28 947	28 947	30 963	30 279	31 672	33 097
Sales of capital assets	33	214	10	129	129	97	135	141	147
Transactions in financial assets and liabilities	277	11	14	20	20	15	21	22	23
Total departmental receipts	35 081	63 612	115 180	29 288	29 288	31 270	30 636	32 045	33 486

Provincial Treasury is an oversight department therefore revenue collection is primarily generated from interest on the provincial consolidated bank account, parking fees, service commission and sale of capital assets.

The overall projections are estimated to grow by 4.4 per cent in 2025/26, 4.4 per cent in 2026/27 and 4.4 per cent in 2027/28. The average growth over the 2025 MTEF is 4.4 per cent.

6.3. Donor funding

The department does not receive donor funding.

7. Payment summary

7.1. Key assumptions

- The department's baselines were reduced by R33.790 million as part of the provincial fiscal consolidation;
- The department must make provision for Pay Progression equal to 1.5 per cent of the department's wage bill and this must be factored in the baseline for compensation; and
- The MTEF allocation provides for an average increase rate according to the revised inflation projections of 4.4 per cent in 2025/26, 4.5 per cent in 2026/27 and 4.5 per cent in 2027/28 financial year.

7.2. Programme summary

Table 2.3 provides a summary of payments and estimates by programme.

Table 2.3 : Summary of payments and estimates by programme: 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
Programmes									
1. Administration	102 281	118 879	146 353	175 998	168 165	168 165	137 655	144 961	151 553
2. Sustainable Fiscal Resource Management	31 838	27 022	25 325	53 072	48 249	48 249	57 655	49 616	51 873
3. Supply Chain Management, Assets & Liabilities	38 748	25 023	30 038	41 644	37 326	37 326	39 530	45 883	47 983
4. Financial Governance	26 340	17 473	21 334	27 458	23 265	23 265	26 028	31 555	32 996
5. Municipal Financial Management	32 445	43 865	42 469	57 401	52 266	52 266	72 082	64 659	67 615
6. Provincial Internal Audit	31 141	30 233	35 140	39 478	37 042	37 042	40 688	45 098	47 155
Total payments and estimates	262 793	262 495	300 659	395 051	366 313	366 313	373 638	381 772	399 175

The table above shows the department's expenditure trend during the past four years and the budget growth over the MTEF. The expenditure has increased from R262.793 million in 2021/22 to R373.638 million in 2025/26.

The increase during the 2025/26 appropriation relates to funding for various interventions in respect of both municipal and provincial spheres. Over the MTEF the budget is projected to increase from R373.638 million in 2025/26 to R399.175 million in the 2027/28 financial year. Budget allocations normalise in the outer years. The decrease from 2024/25 main appropriation to 2025/26 is due to once-off allocations for interventions at Provincial level.

7.3. Summary of economic classification

Table 2.4 provides a summary of payments and estimates by economic classification.

Table 2.4 : 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	251 831	253 622	284 246	385 941	352 837	349 272	348 424	374 021	391 073
Compensation of employees	190 050	191 373	211 714	271 969	239 044	238 793	270 024	309 237	323 379
Goods and services	61 508	62 249	72 532	81 372	79 693	76 945	78 216	64 592	67 493
Interest and rent on land	273	–	–	32 600	34 100	33 534	184	192	201
Transfers and subsidies to:	2 933	1 180	4 914	4 104	6 150	6 692	17 104	2 122	2 219
Provinces and municipalities	–	–	–	–	–	–	15 000	–	–
Departmental agencies and accounts	29	14	14	24	24	24	24	42	44
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	186	30	235	580	580	128	280	180	189
Households	2 718	1 136	4 665	3 500	5 546	6 540	1 800	1 900	1 986
Payments for capital assets	8 029	7 693	11 499	5 006	7 326	10 349	8 110	5 629	5 883
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	7 229	6 385	10 779	4 976	6 296	5 466	5 610	5 629	5 883
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	800	1 308	720	30	1 030	4 883	2 500	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	262 793	262 495	300 659	395 051	366 313	366 313	373 638	381 772	399 175

Compensation of employees shows an increase from R190.050 million in 2021/22 to R270.024 million in 2025/26 estimates. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases and the vacant funded positions envisaged to be filled over the period.

Goods and services have increased from R61.508 million in 2021/22 to R78.216 million in 2025/26.

Transfers and subsidies show an inconsistent increase between the 2021/22 financial year and 2025/26

estimates. This trend is due to staff exit costs and discretionary funds being higher than anticipated.

Payments for capital assets show a marginal increase in expenditure from R8.029 million in the 2021/22 financial year to R8.110 million in 2025/26 estimates. The budget is projected to decrease to R5.883 million in the outer year of the MTEF. This is due to once-off allocations received in the 2025/26 financial year.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

The department does not have infrastructure payments.

7.5. Departmental Public-Private Partnership (PPP) projects

The department does not have PPP projects.

7.6. Transfers

7.6.1. Transfers to public entities

The department does not make transfers to public entities.

7.6.2. Transfers to other entities

Transfer payments include payments for corporate social investment projects funded from the discretionary fund and special programmes under Administration.

7.6.3. Transfers to local government

Table 2.8 : 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	-	-	-	-	-	-	11 500	-	-
Category C	-	-	-	-	-	-	3 500	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total departmental transfers	-	-	-	-	-	-	15 000	-	-

A provision of R15 million is made in the 2025 MTEF for transfers to local government by category.

8. Receipts and retentions

The department does not retain the revenue collected.

9. Programme description

PROGRAMME 1: ADMINISTRATION

9.1. Description and outputs

The objective of the programme is to provide and maintain high quality support services to the Executive Authority and the department pertaining to sound financial management, human resource management and administration.

Ministerial Support

The Executive Authority provides strategic and political leadership to ensure effective and efficient utilisation of provincial resources in line with all prescripts and effective administration of the department, evidenced by the achievement of targets set out below in each programme.

Executive Support and Stakeholder Management

The Accounting Officer is responsible for providing strategic and administrative leadership to ensure effective and efficient utilisation of departmental resources in line with all prescripts and effective administration of the department. As the Head Official of Treasury, strategic leadership is provided to promote accountability through substantive reflection of the financial activities of the province as well as compliance with financial norms and standards in PFMA and MFMA compliant Institutions.

Corporate Management Services

The objective of the sub-programme is to render strategic management, human resource management, administrative support and security management services to the department.

Financial Management Services

The objective of the sub-programme is to provide financial and accounting management as well as supply chain management services.

9.2. Programme expenditure analysis

Tables 2.10.1 and 2.12.1 provide a summary of payments and estimates by sub-programme and economic classification respectively.

Table 2.10.1 : Summary of payments and estimates by sub-programme: 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
1. Ministerial Support	13 132	16 264	20 797	19 084	18 985	18 987	14 592	18 557	19 397
2. Executive Support and Stakeholder Management	3 276	5 722	6 436	6 175	5 014	6 056	5 635	7 304	7 638
3. Corporate Management Services	61 567	70 860	89 567	85 132	79 826	78 782	83 234	82 811	86 575
4. Financial Management Services	24 306	26 033	29 553	65 607	64 340	64 340	34 194	36 289	37 943
Total payments and estimates	102 281	118 879	146 353	175 998	168 165	168 165	137 655	144 961	151 553

Table 2.12.1 : 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	99 437	112 231	134 145	168 034	156 701	156 952	129 488	138 575	144 879
Compensation of employees	57 931	65 128	74 989	86 478	75 914	74 190	83 117	96 751	101 176
Goods and services	41 506	47 103	59 156	49 556	48 787	50 762	46 371	41 824	43 703
Interest and rent on land	–	–	–	32 000	32 000	32 000	–	–	–
Transfers and subsidies to:	395	859	4 397	4 104	6 104	6 551	2 104	2 122	2 219
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	29	14	14	24	24	24	24	42	44
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	186	30	235	580	580	128	280	180	189
Households	180	815	4 148	3 500	5 500	6 399	1 800	1 900	1 986
Payments for capital assets	2 449	5 789	7 811	3 860	5 360	4 662	6 063	4 264	4 455
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	2 449	4 481	7 113	3 860	4 360	4 359	3 563	4 264	4 455
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	1 308	698	–	1 000	303	2 500	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	102 281	118 879	146 353	175 998	168 165	168 165	137 655	144 961	151 553

The programme's expenditure trend over the last four years depicts an increase from R102.281 million in 2021/22 to R137.655 million in 2025/26 estimates.

Compensation of employees shows an increase from R57.931 million in 2021/22 to R83.117 million in 2025/26 estimates. The increase between the 2024/25 estimates and the 2025/26 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2025/26 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases.

Goods and services have increased from R41.506 million in 2021/22 to R46.371 million in 2025/26 estimates. The increase in appropriation in 2024/25 is in respect of funding provided for various interventions.

Transfers and subsidies show an inconsistent increase between the 2021/22 financial year and 2024/25 revised estimates. This trend is due to staff exit costs and discretionary funds being higher than anticipated.

Payments for capital assets show an expenditure increase from R2.449 million in the 2021/22 financial year to R6.063 million in 2025/26 estimates due to once-off allocations. The budget is projected to increase to R4.455 million in the outer year of the MTEF.

On transfers and subsidies, under households, there will be transactions and events with financial impact, within the remit of paragraph 21.1.1 of National Treasury Regulations in areas of cash donations/financial assistance for things like enterprise development, community outreach and so forth, travel and accommodation, catering, accommodation and other economic classes.

The aforesaid transactions will have a ceiling of R350 000 for control purposes and will be subjected to audit by different assurance providers for accountability purposes and disclosed in the financial statement in the relevant annexures for this class. This has a retrospective effect from 1 April 2025 and includes transactions up to the end of March 2026.

9.3. Service delivery measures

Service delivery measures - Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Complete Departmental Risk register	New	1	1	1
Number of interns appointed	70	50	50	50
Clean Audit Report	1	1	1	1
% of valid supplier invoices paid within 30 days.	100%	100%	100%	100%

PROGRAMME 2: SUSTAINABLE FISCAL RESOURCE MANAGEMENT

9.1. Description and outputs

The purpose of the programme is to enhance the effective utilisation of fiscal resources.

Budget, Public Finance and Data Management

The objective of the sub-programme is to promote sustainable management of fiscal resources through planning and budget implementation.

Economic Analysis and Fiscal Oversight

The objective of the sub-programme is to provide socio-economic research that informs resource allocation within the province and to optimise provincial own revenue.

Infrastructure Performance Management

The objective of the sub-programme is to promote and facilitate the strengthening of infrastructure performance management within provincial and local government by providing technical assistance and support on all infrastructure procurement and delivery management methodologies.

9.2. Programme expenditure analysis

Tables 2.10.2 and 2.12.2 provide a summary of payments and estimates by sub-programme and economic classification.

Table 2.10.2 : Summary of payments and estimates by sub-programme: Programme 2: Sustainable Fiscal 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
1. Programme Support	1 289	2 036	2 250	2 412	2 222	8 022	2 584	2 902	3 034
2. Budget, Public Finance & Data Management	11 626	9 880	11 004	15 244	13 602	13 602	15 657	17 493	18 290
3. Economic Analysis & Fiscal Oversight	11 156	8 765	6 723	9 365	7 912	7 912	9 912	11 901	12 442
4. Infrastructure Management	7 767	6 341	5 348	26 051	24 513	18 713	29 502	17 320	18 107
Total payments and estimates	31 838	27 022	25 325	53 072	48 249	48 249	57 655	49 616	51 873

Table 2.12.2 : Summary of payments and estimates by economic classification: Programme 2: Sustainable Fiscal 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	30 896	26 178	24 372	52 937	48 114	43 534	56 763	49 221	51 460
Compensation of employees	26 991	24 094	22 815	35 056	30 673	30 792	37 371	43 632	45 621
Goods and services	3 905	2 084	1 557	17 881	17 441	12 742	19 392	5 589	5 839
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	94	92	206	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	94	92	206	-	-	-	-	-	-
Payments for capital assets	848	752	747	135	135	4 715	892	395	413
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	848	752	747	135	135	135	892	395	413
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	4 580	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	31 838	27 022	25 325	53 072	48 249	48 249	57 655	49 616	51 873

The programme's expenditure trend during the first four years depicts an increase from R31.838 million in 2021/22 to R57.656 million in 2025/26 estimates. The increase from the 2023/24 financial year over the MTEF financial years is in respect of once-off allocations for Infrastructure monitoring.

Compensation of employees shows an increase from R26.991 million in 2021/22 to R37.371 million in 2025/26 estimates. The increase between the 2024/25 revised estimate and the 2025/26 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2025/26 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases.

Goods and services indicate an increase from R3.905 million in 2021/22 to R19.392 million in 2025/26 estimates. An increase in 2025/26 financial year is in respect of funding allocated for the project management technical support team of the Development Bank of Southern Africa and Provincial Treasury for the housing project.

Transfers and subsidies show an inconsistent trend between the 2021/22 financial year and 2025/26 estimates. This trend is due to anticipated staff exit costs.

Payments for capital assets fluctuate over the period due to actual requirements in respect of equipment. The budget is projected to decrease from R0.892 million to R0.413 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 2: Sustainable Fiscal Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of Main Budget tabled	1	1	1	1
Number of Adjustment Budget tabled	1	1	1	1
Number of Provincial Budget implementation assessment reports	4	4	4	4
Number of spending review reports	1	1	1	1
Number of Provincial research publications conducted	6	6	6	6
Number of Provincial Medium Term Budget Policy Statement tabled	1	1	1	1
Number of Revenue collection assessment reports produced	4	4	4	4
Number of infrastructure Technical advisory report	4	4	4	4
Number of performance expenditure review reports	1	1	1	1
Number of Infrastructure Budget and expenditure outcome assessments reports	4	4	4	4

PROGRAMME 3: SUPPLY CHAIN MANAGEMENT, ASSETS AND LIABILITIES

9.1. Description and outputs

The programme's aim is to provide policy direction, facilitate the effective and efficient management of physical assets, ensure sound supply chain management policies and procedures, and to maintain and manage all financial systems, banking and cash flow management.

Provincial Supply Chain and Asset Management

The objective of the sub-programme is to promote and enforce transparency and effectiveness of supply chain management and asset management.

Financial Information Management Systems

The objective of the sub-programme is to ensure effective and efficient implementation, integration and utilisation of financial systems and build capacity in provincial departments to enhance the effective utilisation of transversal systems.

Banking and Cashflow Management

The objective of the sub-programme is to enforce effective management of provincial cash resources to ensure liquidity that enables the province to meet its financial obligations.

9.2. Programme expenditure analysis

Tables 2.10.3 and 2.12.3 provide a summary of payments and estimates by sub-programme and economic classification.

Table 2.10.3 : Summary of payments and estimates by sub-programme: Programme 3: Supply Chain Management, Assets & Liabilities

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. Programme Support	1 020	1 877	2 388	2 378	3 194	3 194	2 472	2 760	2 884
2. Provincial Supply Chain & Asset Management	11 584	6 381	9 599	13 981	11 174	10 388	12 539	12 835	13 444
3. Financial Information Management Systems	20 301	11 632	12 103	16 663	15 063	13 459	15 767	20 320	21 236
4. Banking and Cashflow Management	5 843	5 133	5 948	8 622	7 895	10 285	8 752	9 968	10 419
Total payments and estimates	38 748	25 023	30 038	41 644	37 326	37 326	39 530	45 883	47 983

Table 2.12.3 : Summary of payments and estimates by economic classification: Programme 3: Supply Chain Management, Assets & Liabilities

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	35 891	24 504	28 399	41 394	37 076	37 201	39 227	45 567	47 652
Compensation of employees	28 725	22 453	25 540	37 308	30 480	31 212	35 773	40 549	42 406
Goods and services	6 893	2 051	2 859	3 486	4 496	4 455	3 270	4 826	5 045
Interest and rent on land	273	–	–	600	2 100	1 534	184	192	201
Transfers and subsidies to:	85	–	145	–	–	6	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	85	–	145	–	–	6	–	–	–
Payments for capital assets	2 772	519	1 494	250	250	119	303	316	331
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 972	519	1 494	220	220	119	303	316	331
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	800	–	–	30	30	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	38 748	25 023	30 038	41 644	37 326	37 326	39 530	45 883	47 983

The programme's expenditure trend during the first four years depicts an increase from R38.748 million in 2021/22 to R39.530 million in 2025/26 estimates. Over the MTEF the budget is projected to increase to R47.983 million.

Compensation of employees shows an increase from R28.725 million in 2021/22 to R35.773 million in 2025/26 estimates. The increase between the 2024/25 revised estimates and the 2025/26 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2025/26 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases.

Goods and services indicate an inconsistent trend from R6.893 million in 2021/22 to R3.270 million due to once-off allocations in prior years. The goods and services are projected to increase to R5.045 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2021/22 financial year and 2024/25 revised estimates. This trend is due to staff exit costs being higher than anticipated.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. The budget is projected to decrease to R0.331 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 3: Supply Chain Management, Assets & Liabilities

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of Departments compliant with SCM and Asset Management prescripts	New	11	11	11
Number of Public Entities with SCM and Asset Management prescripts	New	4	4	4
Number of Departments and Public Entities compliant with Strategic Procurement and Provincial Procurement Policy Framework	New	15	15	15
Number of Departments compliant with transversal systems policies	New	11	11	11
Annual Financial Statement of the Provincial Revenue Fund	1	1	1	1
Number of Departments compliant with cash flow requirements	New	12	10	11

PROGRAMME 4: FINANCIAL GOVERNANCE

9.1. Description and outputs

The programme's aim is to promote accountability and governance through substantive reflection of the financial activities of the province as well as compliance with financial norms and standards.

Provincial Accounting Services

The objective of the sub-programme is to drive the implementation of accounting practices and prepare consolidated financial statements of the province.

Norms and Standards

The objective of the sub-programme is to promote and monitor compliance with the PFMA.

Provincial Risk Management

The objective of the sub-programme is to promote risk management services and to facilitate, evaluate and monitor the establishment of IT risk management capacity and financial governance processes in the province.

9.2. Programme expenditure analysis

Tables 2.10.4 and 2.12.4 provide a summary of payments and estimates by sub-programme and economic classification.

Table 2.10.4 : 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. Programme Support	2 383	1 967	1 920	2 828	2 638	2 638	2 816	3 145	3 289
2. Provincial Accounting Services	8 158	6 080	7 328	10 559	8 473	8 781	8 644	11 144	11 654
3. Norms and Standards	8 474	5 403	6 237	7 585	6 493	6 185	7 924	9 437	9 866
4. Provincial Risk Management	7 325	4 023	5 849	6 486	5 661	5 661	6 644	7 829	8 187
Total payments and estimates	26 340	17 473	21 334	27 458	23 265	23 265	26 028	31 555	32 996

Table 2.12.4 : 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	25 799	17 254	20 945	27 333	22 881	23 036	25 716	31 340	32 771
Compensation of employees	22 658	14 821	18 479	24 028	19 886	20 667	22 806	27 860	29 133
Goods and services	3 141	2 433	2 466	3 305	2 995	2 369	2 910	3 480	3 638
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	63	–	–	–	9	9	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	63	–	–	–	9	9	–	–	–
Payments for capital assets	478	219	389	125	375	220	312	215	225
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	478	219	367	125	375	220	312	215	225
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	22	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	26 340	17 473	21 334	27 458	23 265	23 265	26 028	31 555	32 996

The programme's expenditure trend during the first four years depicts an decrease from R26.340 million in 2021/22 to R26.028 million in 2025/26 estimates and a sharp decrease between revised estimates in 2024/25 financial year due to a once-off allocation for Health intervention. The budget indicates an increase from R27.458 million in the 2024/25 financial year to R32.996 million in the outer year of the MTEF.

Compensation of employees shows a slight increase from R22.658 million in 2021/22 to R22.806 million in 2025/26 estimates. The decrease between the 2023/24 outcomes and the 2025/26 financial year relates to the intervention projects. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases and the filling of vacancies in the outer years.

Goods and services indicate an inconsistent trend from R3.141 million in 2021/22 to R2.910 million in 2025/26. This is due to the fact that the programme also conducts capacity building and training. The goods and services are projected to increase to R3.638 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2021/22 financial year and 2025/26 estimates. This trend is due fluctuating staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. The budget is projected to decrease from R0.389 million in the 2023/24 financial year to R0.312 million in 2025/26 and a further decrease to R0.225 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of departments with improved financial reporting	11	11	11	11
Number of interventions to inform the application of accounting standards for departments and entities	New	3	3	3
Consolidated annual financial information tabled within the legislative time frame	1	1	1	1
Payment of creditors within 30 days by Departments	4	4	4	4
Reduced incurrence Unauthorised, Irregular, Fruitless & Wasteful expenditure	New	4	4	4
Risk Management specific audit findings addressed at departments	New	11	11	11
Risk Management specific audit findings addresses at public entities	New	3	3	3
Functional Risk Management structures within the Province	4	4	4	4

PROGRAMME 5: MUNICIPAL FINANCIAL MANAGEMENT

9.1. Description and outputs

The programme's aim is to promote effective and efficient performance of municipalities and coordinate the provisioning of capacity building.

Programme Support

The objective of the sub-programme is to promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 1: ZF Mgcawu and Namaqua District Office

The objective of the sub-programme is to promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 2: Pixley ka Seme District Office

The objective of the sub-programme is to promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 3: John Taolo Gaetsewe and Frances Baard District Office

The objective of the sub-programme is to promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

9.2. Programme expenditure analysis

Tables 2.10.5 and 2.12.5 provide a summary of payments and estimates by sub-programme and economic classification.

Table 2.10.5 : Summary of payments and estimates by sub-programme: Programme 5: Municipal Financial 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. Programme Support	2 924	8 624	15 448	14 191	15 008	15 008	15 310	15 931	16 661
2. Cluster 1: ZF Mgcawu & Namaqua Districts	2 681	6 025	9 829	15 267	13 098	13 098	20 441	16 872	17 643
3. Cluster 2: Pixley Ka Seme District	25 141	17 427	6 850	14 409	12 598	12 598	16 743	16 291	17 036
4. Cluster 3: John Taolo Gaetsewe & Frances Baard Distr	1 699	11 789	10 342	13 534	11 562	11 562	19 588	15 565	16 275
Total payments and estimates	32 445	43 865	42 469	57 401	52 266	52 266	72 082	64 659	67 615

Table 2.12.5 : Summary of payments and estimates by economic classification: Programme 5: Municipal Financial 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	29 150	43 747	41 885	56 946	51 524	51 817	56 742	64 276	67 215
Compensation of employees	25 810	37 579	37 178	52 285	47 763	47 237	53 478	58 842	61 537
Goods and services	3 340	6 168	4 707	4 661	3 761	4 580	3 264	5 434	5 678
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 293	8	63	-	37	126	15 000	-	-
Provinces and municipalities	-	-	-	-	-	-	15 000	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 293	8	63	-	37	126	-	-	-
Payments for capital assets	1 002	110	521	455	705	323	340	383	400
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 002	110	521	455	705	323	340	383	400
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	32 445	43 865	42 469	57 401	52 266	52 266	72 082	64 659	67 615

The programme's expenditure trend during the first four years depicts an increase from R32.445 million in 2021/22 to R72.082 million in 2025/26 and a decrease between 2026/27 and 2027/28 financial year due to a once-off allocation for intervention strategies. The budget indicates an increase from R57.401 million in the 2024/25 financial year to R67.615 million in the outer year of the MTEF.

Compensation of employees shows a drastic increase from R25.810 million in 2021/22 to R53.478 million in 2025/26 estimate. This trend is a result of the new organisational structure of Provincial Treasury which puts the municipal finance function as stand-alone as compared to the old structure. The increasing trend is due to the transfer process of officials from other directorates which took longer than initially anticipated and the filling of new vacant positions. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases.

Goods and services indicate an inconsistent trend from R3.340 million in 2021/22 to R4.707 in 2023/24 then decreasing to R3.264 million in 2025/26. This is due to the implementation of the new organisational structure and once-off allocations for various municipal interventions in prior years. The goods and services are projected to increase to R5.678 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2021/22 financial year and 2024/25 revised estimates. This trend is due to staff exit costs that were higher than anticipated. Included in transfers and subsidies in the 2025/26 year is once-off allocation to municipalities as interventions to improve audit outcomes.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. The budget is projected to decrease from R0.521 million in 2023/24 outcomes to R0.400 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 5: Municipal Financial Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of capacity building programmes implemented	8	8	8	8
Consolidated Municipal Budget implementation assessments	4	4	4	4
Consolidated municipal budgets assessments	2	2	2	2
Number of municipalities assessed on implementation of Financial Recovery Plans	12	4	4	4
Number of municipalities assessed on compliance with the financial accounting reporting requirements,	30	30	30	30
Number of municipalities guided on budget and revenue management	30	30	30	30
Number of municipalities supported with UIFWE and consequence management	15	15	15	15
Number of municipalities supported on Supply Chain and Asset Management related matters	30	30	30	30
Number of municipalities supported to implement the risk management implementation plan	12	12	12	12
Number of Municipalities supported on internal audit	30	30	30	30
Number of Municipalities supported with the implementation of Audit Committees and Internal Audit prescripts	12	12	12	12

PROGRAMME 6: PROVINCIAL INTERNAL AUDIT

9.1. Description and outputs

The programme's aim is to provide internal audit services and audit committee oversight to the Northern Cape provincial departments and listed public entities.

Programme Support

The objective of the sub-programme is to provide and manage a shared internal audit service and audit committee oversight to provincial government departments and entities.

Cluster 1: Education

The objective of the sub-programme is to provide internal audit services for Departments: Education, Provincial Treasury, Economic Development and Tourism (Liquor Board, Gambling Board, Tourism Authority, NCEDA).

Cluster 2: Health

The objective of the sub-programme is to provide internal audit services for Departments: Health, Office of the Premier and Social Development.

Cluster 3: Agriculture

The objective of the sub-programme is to provide internal audit services for Departments: Agriculture, Environmental Affairs, Rural Development and Land Reform, Cooperative Governance, Human Settlements and Traditional Affairs, Sport, Arts and Culture (McGregor Museum and Kalahari Kid Corporation).

Cluster 4: Roads and Public Works

The objective of the sub-programme is to provide internal audit services for Departments: Roads and Public Works, Transport, Safety and Liaison and Fleet Services.

9.2. Programme expenditure analysis

Tables 2.10.6 and 2.12.6 provide a summary of payments and estimates by sub-programme and economic classification.

Table 2.10.6 : Summary of payments and estimates by sub-programme: Programme 6: Provincial Internal Audit

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. Programme Support	6 471	6 640	7 239	7 087	6 467	6 100	7 000	8 000	8 365
2. Cluster 1: Education	6 269	6 007	7 213	8 112	7 315	7 682	8 000	9 192	9 612
3. Cluster 2: Health	6 084	5 913	6 852	8 138	7 387	7 387	8 180	9 328	9 752
4. Cluster 3: Agriculture	5 183	5 341	6 777	8 076	8 098	8 098	8 989	9 366	9 793
5. Cluster 4: Roads & Public Works	7 134	6 332	7 059	8 065	7 775	7 775	8 519	9 212	9 633
Total payments and estimates	31 141	30 233	35 140	39 478	37 042	37 042	40 688	45 098	47 155

Table 2.12.6 : Summary of payments and estimates by economic classification: Programme 6: Provincial Internal Audit

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	30 658	29 708	34 500	39 297	36 541	36 732	40 488	45 042	47 096
Compensation of employees	27 935	27 298	32 713	36 814	34 328	34 695	37 479	41 603	43 506
Goods and services	2 723	2 410	1 787	2 483	2 213	2 037	3 009	3 439	3 590
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	3	221	103	–	–	–	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	3	221	103	–	–	–	–	–	–
Payments for capital assets	480	304	537	181	501	310	200	56	59
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	480	304	537	181	501	310	200	56	59
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	31 141	30 233	35 140	39 478	37 042	37 042	40 688	45 098	47 155

The programme's expenditure trend depicts an increase from R31.141 million in 2021/22 to R40.688 million in 2025/26 estimates. Over the MTEF the budget indicates an increase to R47.155 million in the outer year of the MTEF.

Compensation of employees shows an increase from R27.935 million in 2021/22 to R37.479 million in 2025/26 estimates. This trend is a result of the filling of vacant positions and carry-through costs for various wage agreements. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2025 wage increases.

Goods and services show an increase from R2.723 million in 2021/22 to R3.009 million in 2025/26. The goods and services are projected to increase to R3.590 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent movement between the 2021/22 financial year and 2024/25 revised estimates. This trend is due to staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. The budget decrease from R0.480 million in 2021/22 to R0.059 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 6: Provincial Internal Audit

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Percentage achievement of the Audit Committee Charter	85%	85%	100%	100%
Percentage of clients with approved internal audit plans	New	100%	100%	100%
Percentage of audit reports issued to clients	New	100%	100%	100%
Percentage of clients with internal audit action plans tracked	New	100%	100%	100%
Percentage of clients with Auditor General audit action plans tracked	New	100%	100%	100%
Percentage of clients with annual internal audit control reports compiled	New	100%	100%	100%

9.4. Other programme information

9.4.1. Personnel numbers and costs

Table 2.13 : Summary of departmental personnel numbers and costs by component

R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																			
1 – 7	77	22 891	117	28 116	168	34 045	77	67	144	36 232	190	44 065	190	54 412	190	56 865	9.7%	16.2%	16.9%
8 – 10	126	75 547	112	78 727	114	83 234	100	7	107	82 661	138	89 906	138	100 989	138	105 666	8.9%	8.5%	33.2%
11 – 12	54	64 079	69	64 442	59	77 947	82	5	87	75 854	118	83 427	118	94 703	118	98 966	10.7%	9.3%	30.9%
13 – 16	18	27 533	21	44 522	25	50 938	29	1	30	44 046	30	52 626	30	59 133	30	61 882	–	12.0%	18.9%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	275	190 050	319	215 807	366	246 164	288	80	368	238 793	476	270 024	476	309 237	476	323 379	9.0%	10.6%	100.0%
Programme																			
1. Administration	101	57 931	139	65 128	192	74 989	101	62	163	74 190	224	83 117	224	96 751	224	101 176	11.2%	10.9%	31.2%
2. Sustainable Fiscal Resource Management	25	26 991	30	24 094	24	22 815	32	–	32	30 792	42	37 371	42	43 632	42	45 621	9.5%	14.0%	13.8%
3. Supply Chain Management, Assets & Liabilities	46	28 725	38	22 453	35	25 540	39	7	46	31 212	54	35 773	54	40 549	54	42 406	5.5%	10.8%	13.1%
4. Financial Governance	28	22 658	26	14 821	23	18 479	19	2	21	20 667	25	22 806	25	27 860	25	29 133	6.0%	12.1%	8.9%
5. Municipal Financial Management	32	25 810	42	37 579	42	37 178	46	9	55	47 237	72	53 478	72	58 842	72	61 537	9.4%	9.2%	19.2%
6. Provincial Internal Audit	43	27 935	44	27 298	50	32 713	51	–	51	34 695	59	37 479	59	41 603	59	43 506	5.0%	7.8%	13.7%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	275	190 050	319	191 373	366	211 714	288	80	368	238 793	476	270 024	476	309 237	476	323 379	9.0%	10.6%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	275	190 050	319	221 008	366	235 049	288	1	368	238 793	476	269 024	476	309 237	476	323 379	9.0%	10.6%	100.0%
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	275	190 050	319	221 008	366	235 049	288	1	368	238 793	476	269 024	476	309 237	476	323 379	9.0%	10.6%	100.0%

1. Personnel numbers includes all filled posts together with those posts additional to the approved establishment

Table 2.13 presents personnel numbers, total costs by programme and employee dispensation classification covering the revised estimates for the current financial year and over the 2025 MTEF.

9.4.2. Training

Table 2.14 : 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	275	319	366	368	368	368	476	476	476
Number of personnel trained	228	153	153	153	153	153	153	153	153
of which									
Male	75	67	67	67	67	67	67	67	67
Female	153	86	86	86	86	86	86	86	86
Number of training opportunities	26	55	55	55	55	55	55	55	55
of which									
Tertiary	19	55	55	55	55	55	55	55	55
Workshops	7	–	–	–	–	–	–	–	–
Seminars	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Number of bursaries offered	19	55	55	55	55	55	55	55	55
Number of interns appointed	24	24	24	24	24	24	24	24	24
Number of learnerships appointed	5	5	5	5	5	5	5	5	5
Number of days spent on training	35	40	40	40	40	40	40	40	40
Payments on training by programme									
1. Administration	20	281	1 508	500	204	204	995	676	707
2. Sustainable Fiscal Resource Management	355	–	–	50	64	64	65	558	583
3. Supply Chain Management, Assets & Liabilities	16	–	1 077	600	360	224	500	610	638
4. Financial Governance	233	42	403	497	466	271	240	276	289
5. Municipal Financial Management	82	393	15	–	5	5	–	174	182
6. Provincial Internal Audit	391	200	175	412	382	384	437	498	520
Total payments on training	1 097	916	3 178	2 059	1 481	1 152	2 237	2 792	2 919

Table 2.14 above provides information on the number of personnel trained, gender profile, number of bursaries awarded, interns and learnerships appointed and the number of days spent on training

9.4.3. Reconciliation of structural changes

Table 2.15 : Reconciliation of structural changes: Provincial Treasury

2024/25		2025/26	
Programmes	R'000	Programmes	R'000
		1. Administration	137 655
		1. Ministerial Support	14 592
		2. Executive Support and Stakeholder Management	5 635
		3. Corporate Management Services	83 234
		4. Financial Management Services	34 194
		2. Sustainable Fiscal Resource Management	57 655
		1. Programme Support	2 584
		2. Budget, Public Finance & Data Management	15 657
		3. Economic Analysis & Fiscal Oversight	9 912
		4. Infrastructure Management	29 502
		3. Supply Chain Management, Assets & Liabilities	39 530
		1. Programme Support	2 472
		2. Provincial Supply Chain & Asset Management	12 539
		3. Financial Information Management Systems	15 767
		4. Banking and Cashflow Management	8 752
		4. Financial Governance	26 028
		1. Programme Support	2 816
		2. Provincial Accounting Services	8 644
		3. Norms and Standards	7 924
		4. Provincial Risk Management	6 644
		5. Municipal Financial Management	72 082
		1. Programme Support	15 310
		2. Cluster 1: ZF Mgcawu & Namaqua Districts	20 441
		3. Cluster 2: Pixley Ka Seme District	16 743
		4. Cluster 3: John Taolo Gaetsewe & Frances Baard Districts	19 588
		6. Provincial Internal Audit	40 688
		1. Programme Support	7 000
		2. Cluster 1: Education	8 000
		3. Cluster 2: Health	8 180
		4. Cluster 3: Agriculture	8 989
		5. Cluster 4: Roads & Public Works	8 519
	–		373 638

**Annexures to the Estimates of Provincial
Revenue and Expenditure
Vote 8**

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	170	191	184	192	192	195	201	210	219
Sale of goods and services produced by department (excluding capital assets)	170	191	184	192	192	195	201	210	219
Sales by market establishments	-	54	64	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	170	137	120	192	192	195	201	210	219
Of which									
Gamishies	23	22	25	26	26	26	27	28	29
Insurance	104	109	114	120	120	120	125	131	137
Parking	41	43	44	46	46	49	48	50	52
Sales of scrap, waste, arms and other used current goods (ex cl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	34 601	63 196	114 972	28 947	28 947	30 963	30 279	31 672	33 097
Interest	34 601	63 196	114 972	28 947	28 947	30 963	30 279	31 672	33 097
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	33	214	10	129	129	97	135	141	147
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	33	214	10	129	129	97	135	141	147
Transactions in financial assets and liabilities	277	11	14	20	20	15	21	22	23
Total departmental receipts	35 081	63 612	115 180	29 288	29 288	31 270	30 636	32 045	33 486

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	2024/25	2024/25	2024/25	2025/26	2026/27	2027/28
Current payments	251 831	253 622	284 246	385 941	352 837	349 272	348 424	374 021	391 073
Compensation of employees	190 050	191 373	211 714	271 969	239 044	238 793	270 024	309 237	323 379
Salaries and wages	167 654	167 715	185 281	238 733	209 779	208 692	240 345	273 528	286 063
Social contributions	22 396	23 658	26 433	33 236	29 265	30 101	29 679	35 709	37 316
Goods and services	61 508	62 249	72 532	81 372	79 693	76 945	78 216	64 592	67 493
Administrative fees	1 261	621	747	1 159	2 806	3 049	1 290	1 535	1 601
Advertising	907	631	770	444	565	713	349	377	394
Minor assets	407	402	539	497	612	327	232	330	344
Audit costs: External	4 239	3 891	4 286	4 000	6 302	6 077	4 466	5 779	6 039
Bursaries: Employees	500	1 379	1 856	1 210	1 210	1 210	1 380	1 414	1 478
Catering: Departmental activities	989	1 228	1 415	1 765	1 381	1 274	1 372	1 103	1 153
Communication (G&S)	3 532	1 236	1 387	1 651	706	654	455	1 869	1 953
Computer services	3 750	3 326	3 266	4 148	5 648	4 250	2 963	3 241	3 387
Consultants: Business and advisory services	3 418	962	1 037	16 382	16 324	11 159	16 493	2 117	2 212
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	80	-	-	110	60	60	100	90	94
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 351	327	653	100	271	296	830	-	-
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	163	69	47	86	57	57	78	103	107
Fleet services (including government motor transport)	1 000	1 285	1 930	1 996	1 930	1 931	2 366	336	351
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 560	3 835	1 316	1 307	1 562	1 572	3 733	1 607	1 679
Consumables: Stationery, printing and office supplies	1 233	1 049	901	1 196	873	919	1 166	1 303	1 362
Operating leases	11 032	12 866	17 390	16 691	16 086	16 086	17 871	18 370	19 197
Rental and hiring	-	1	20	5	8	8	15	-	-
Property payments	9 238	8 947	13 355	9 772	6 627	8 458	6 246	4 823	5 040
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	12 019	13 550	12 350	12 462	10 794	12 130	11 701	13 413	14 015
Training and development	1 097	916	3 178	2 059	1 481	1 152	2 237	2 792	2 919
Operating payments	2 914	4 398	4 018	2 524	3 096	3 899	1 925	1 946	2 033
Venues and facilities	818	1 330	2 071	1 808	1 294	1 664	948	2 044	2 135
Interest and rent on land	273	-	-	32 600	34 100	33 534	184	192	201
Interest (incl. interest on unitary payments (PPP))	273	-	-	32 600	34 100	33 534	184	192	201
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 933	1 180	4 914	4 104	6 150	6 692	17 104	2 122	2 219
Provinces and municipalities	-	-	-	-	-	-	15 000	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	15 000	-	-
Municipal bank accounts	-	-	-	-	-	-	15 000	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	14	14	24	24	24	24	42	44
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	29	14	14	24	24	24	24	42	44
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	186	30	235	580	580	128	280	180	189
Households	2 718	1 136	4 665	3 500	5 546	6 540	1 800	1 900	1 986
Social benefits	2 575	395	684	-	405	626	-	-	-
Other transfers to households	143	741	3 981	3 500	5 141	5 914	1 800	1 900	1 986
Payments for capital assets	8 029	7 693	11 499	5 006	7 326	10 349	8 110	5 629	5 883
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 229	6 385	10 779	4 976	6 296	5 466	5 610	5 629	5 883
Transport equipment	-	658	1 420	1 320	1 569	1 569	1 320	1 360	1 421
Other machinery and equipment	7 229	5 727	9 359	3 656	4 727	3 897	4 290	4 269	4 462
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	800	1 308	720	30	1 030	4 883	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	262 793	262 495	300 659	395 051	366 313	366 313	373 638	381 772	399 175

Table B.2.1: 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	99 437	112 231	134 145	168 034	156 701	156 952	129 488	138 575	144 879
Compensation of employees	57 931	65 128	74 989	86 478	75 914	74 190	83 117	96 751	101 176
Salaries and wages	50 808	56 792	65 401	76 100	65 016	64 085	72 429	85 409	89 324
Social contributions	7 123	8 336	9 588	10 378	10 898	10 105	10 688	11 342	11 852
Goods and services	41 506	47 103	59 156	49 556	48 787	50 762	46 371	41 824	43 703
Administrative fees	308	247	422	324	494	494	333	217	225
Advertising	887	631	770	444	565	713	349	377	394
Minor assets	34	95	383	42	136	136	32	28	29
Audit costs: External	3 474	2 956	3 303	3 100	5 402	5 402	3 200	4 455	4 655
Bursaries: Employees	500	1 379	1 856	1 210	1 210	1 210	1 380	1 414	1 478
Catering: Departmental activities	635	844	978	954	884	847	852	371	388
Communication (G&S)	3 345	1 232	1 387	1 651	706	654	455	1 786	1 866
Computer services	2 402	2 728	2 538	3 536	5 036	3 743	2 300	1 360	1 421
Consultants: Business and advisory services	266	104	282	702	702	457	530	1 116	1 166
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	80	-	-	110	60	60	100	90	94
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	550	310	648	100	250	271	830	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	143	51	25	76	44	44	74	87	91
Fleet services (including government motor transport)	911	1 213	1 905	1 858	1 814	1 814	1 858	336	351
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 220	3 534	995	914	1 164	1 164	2 999	990	1 035
Consumables: Stationery, printing and office supplies	532	442	561	427	327	327	387	445	465
Operating leases	10 925	12 652	17 386	16 691	16 086	16 086	17 871	18 370	19 197
Rental and hiring	-	1	5	5	8	8	15	-	-
Property payments	9 238	8 947	13 355	9 772	6 627	8 458	6 246	4 823	5 040
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 217	6 416	6 813	4 967	4 656	5 143	4 740	3 213	3 357
Training and development	20	281	1 508	500	204	204	995	676	707
Operating payments	1 534	2 659	2 655	1 342	1 842	2 562	485	650	679
Venues and facilities	285	381	1 381	831	570	965	340	1 020	1 065
Interest and rent on land	-	-	-	32 000	32 000	32 000	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	32 000	32 000	32 000	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	395	859	4 397	4 104	6 104	6 551	2 104	2 122	2 219
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	14	14	24	24	24	24	42	44
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	29	14	14	24	24	24	24	42	44
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	186	30	235	580	580	128	280	180	189
Households	180	815	4 148	3 500	5 500	6 399	1 800	1 900	1 986
Social benefits	37	74	167	-	359	485	-	-	-
Other transfers to households	143	741	3 981	3 500	5 141	5 914	1 800	1 900	1 986
Payments for capital assets	2 449	5 789	7 811	3 860	5 360	4 662	6 063	4 264	4 455
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 449	4 481	7 113	3 860	4 360	4 359	3 563	4 264	4 455
Transport equipment	-	658	1 420	1 320	1 569	1 569	1 320	1 360	1 421
Other machinery and equipment	2 449	3 823	5 693	2 540	2 791	2 790	2 243	2 904	3 034
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	1 308	698	-	1 000	303	2 500	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	102 281	118 879	146 353	175 998	168 165	168 165	137 655	144 961	151 553

Table B.2.2: Payments and estimates by economic classification: Programme 2: Sustainable Fiscal 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	30 896	26 178	24 372	52 937	48 114	43 534	56 763	49 221	51 460
Compensation of employees	26 991	24 094	22 815	35 056	30 673	30 792	37 371	43 632	45 621
Salaries and wages	24 027	21 264	20 106	31 783	27 671	27 632	34 457	40 055	41 883
Social contributions	2 964	2 830	2 709	3 273	3 002	3 160	2 914	3 577	3 738
Goods and services	3 905	2 084	1 557	17 881	17 441	12 742	19 392	5 589	5 839
Administrative fees	123	26	28	104	94	203	111	170	178
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	21	9	9	42	98	96	126	27	28
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	151	49	62	136	118	118	142	149	155
Communication (G&S)	50	2	-	-	-	-	-	-	-
Computer services	198	-	219	250	250	250	250	391	409
Consultants: Business and advisory services	796	-	-	15 000	15 000	10 194	15 000	308	322
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2	-	5	-	8	8	-	-	-
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	10	11	12	-	2	2	-	10	10
Fleet services (including government motor transport)	-	53	4	10	10	10	10	-	-
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	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	76	99	83	123	113	143	167	101	106
Consumables: Stationery, printing and office supplies	163	55	81	89	89	89	121	117	121
Operating leases	11	42	1	-	-	-	-	-	-
Rental and hiring	-	-	15	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 185	876	536	1 197	757	727	2 318	2 539	2 653
Training and development	355	-	-	50	64	64	65	558	583
Operating payments	656	849	461	749	729	729	951	895	935
Venues and facilities	108	13	41	131	109	109	131	324	339
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	94	92	206	-	-	-	-	-	-
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	94	92	206	-	-	-	-	-	-
Social benefits	94	92	206	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	848	752	747	135	135	4 715	892	395	413
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	848	752	747	135	135	135	892	395	413
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	848	752	747	135	135	135	892	395	413
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	4 580	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	31 838	27 022	25 325	53 072	48 249	48 249	57 655	49 616	51 873

Table B.2.3: Payments and estimates by economic classification: Programme 3: Supply Chain Management, Assets & Liabilities

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
Current payments	35 891	24 504	28 399	41 394	37 076	37 201	39 227	45 567	47 652
Compensation of employees	28 725	22 453	25 540	37 308	30 480	31 212	35 773	40 549	42 406
Salaries and wages	25 154	19 439	22 122	31 421	26 527	27 135	30 464	34 111	35 678
Social contributions	3 571	3 014	3 418	5 887	3 953	4 077	5 309	6 438	6 728
Goods and services	6 893	2 051	2 859	3 486	4 496	4 455	3 270	4 826	5 045
Administrative fees	583	74	76	453	1 978	2 033	617	645	674
Advertising	20	-	-	-	-	-	-	-	-
Minor assets	121	69	100	38	38	38	56	58	60
Audit costs: External	10	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	35	31	44	110	110	110	100	105	110
Communication (G&S)	61	1	-	-	-	-	-	-	-
Computer services	899	-	256	132	132	27	174	1 179	1 232
Consultants: Business and advisory services	1 556	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	792	-	-	-	10	14	-	-	-
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	4	2	4	10	10	10	4	4	4
Fleet services (including government motor transport)	-	1	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	48	86	113	84	89	64	246	257	269
Consumables: Stationery, printing and office supplies	192	116	145	290	252	201	281	294	308
Operating leases	5	80	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 342	1 288	878	1 591	1 341	1 372	1 150	1 525	1 594
Training and development	16	-	1 077	600	360	224	500	610	638
Operating payments	199	115	39	-	38	116	66	69	72
Venues and facilities	10	188	127	178	138	246	76	80	84
Interest and rent on land	273	-	-	600	2 100	1 534	184	192	201
Interest (incl. interest on unitary payments (PPP))	273	-	-	600	2 100	1 534	184	192	201
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	85	-	145	-	-	6	-	-	-
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	85	-	145	-	-	6	-	-	-
Social benefits	85	-	145	-	-	6	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 772	519	1 494	250	250	119	303	316	331
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 972	519	1 494	220	220	119	303	316	331
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 972	519	1 494	220	220	119	303	316	331
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	800	-	-	30	30	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	38 748	25 023	30 038	41 644	37 326	37 326	39 530	45 883	47 983

Table B.2.4: 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	25 799	17 254	20 945	27 333	22 881	23 036	25 716	31 340	32 771
Compensation of employees	22 658	14 821	18 479	24 028	19 886	20 667	22 806	27 860	29 133
Salaries and wages	20 001	13 107	16 157	21 611	17 587	18 150	20 281	25 218	26 372
Social contributions	2 657	1 714	2 322	2 417	2 299	2 517	2 525	2 642	2 761
Goods and services	3 141	2 433	2 466	3 305	2 995	2 369	2 910	3 480	3 638
Administrative fees	77	31	25	51	51	48	52	48	50
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	43	20	27	10	22	24	10	38	40
Audit costs: External	755	692	983	900	900	675	1 266	1 324	1 384
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	103	164	48	205	167	109	133	170	178
Communication (G&S)	-	-	-	-	-	-	-	83	87
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	50	50	26	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	2	3	-	-	-	-	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	1	3	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	45	81	41	121	121	115	101	62	64
Consumables: Stationery, printing and office supplies	74	328	22	111	168	157	141	238	249
Operating leases	41	51	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 545	817	602	874	564	697	713	938	980
Training and development	233	42	403	497	466	271	240	276	289
Operating payments	112	57	69	113	113	61	128	85	89
Venues and facilities	110	146	243	373	373	186	126	218	228
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	63	-	-	-	9	9	-	-	-
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	63	-	-	-	9	9	-	-	-
Social benefits	63	-	-	-	9	9	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	478	219	389	125	375	220	312	215	225
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	478	219	367	125	375	220	312	215	225
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	478	219	367	125	375	220	312	215	225
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	22	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	26 340	17 473	21 334	27 458	23 265	23 265	26 028	31 555	32 996

Table B.2.5: Payments and estimates by economic classification: Programme 5: Municipal Financial 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
Current payments	29 150	43 747	41 885	56 946	51 524	51 817	56 742	64 276	67 215
Compensation of employees	25 810	37 579	37 178	52 285	47 763	47 237	53 478	58 842	61 537
Salaries and wages	23 102	33 331	33 023	45 618	42 816	41 862	50 064	52 066	54 456
Social contributions	2 708	4 248	4 155	6 667	4 947	5 375	3 414	6 776	7 081
Goods and services	3 340	6 168	4 707	4 661	3 761	4 580	3 264	5 434	5 678
Administrative fees	128	226	181	172	135	217	150	323	338
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	167	43	3	340	310	25	-	123	128
Audit costs: External	-	243	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	47	138	276	260	102	90	145	188	197
Communication (G&S)	62	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	3	-	-	-	-	-	-	-	-
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	1	3	2	-	1	1	-	2	2
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	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	139	14	53	42	42	53	209	146	152
Consumables: Stationery, printing and office supplies	247	100	42	259	17	143	228	149	156
Operating leases	2	13	2	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 916	3 770	3 207	3 153	2 824	3 610	2 122	3 885	4 060
Training and development	82	393	15	-	5	5	-	174	182
Operating payments	241	650	658	160	221	278	135	75	78
Venues and facilities	305	575	268	275	104	158	275	369	385
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 293	8	63	-	37	126	15 000	-	-
Provinces and municipalities	-	-	-	-	-	-	15 000	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	15 000	-	-
Municipal bank accounts	-	-	-	-	-	-	15 000	-	-
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	2 293	8	63	-	37	126	-	-	-
Social benefits	2 293	8	63	-	37	126	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	1 002	110	521	455	705	323	340	383	400
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 002	110	521	455	705	323	340	383	400
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 002	110	521	455	705	323	340	383	400
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	32 445	43 855	42 469	57 401	52 266	52 266	72 082	64 659	67 615

Table B.2.6: Payments and estimates by economic classification: Programme 6: Provincial Internal Audit

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	30 658	29 708	34 500	39 297	36 541	36 732	40 488	45 042	47 096
Compensation of employees	27 935	27 298	32 713	36 814	34 328	34 695	37 479	41 603	43 506
Salaries and wages	24 562	23 782	28 472	32 200	30 162	29 828	32 650	36 669	38 350
Social contributions	3 373	3 516	4 241	4 614	4 166	4 867	4 829	4 934	5 156
Goods and services	2 723	2 410	1 787	2 483	2 213	2 037	3 009	3 439	3 590
Administrative fees	42	17	15	55	54	54	27	132	136
Advertising	–	–	–	–	–	–	–	–	–
Minor assets	21	166	17	25	8	8	8	56	59
Audit costs: External	–	–	–	–	–	–	–	–	–
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	18	2	7	100	–	–	–	120	125
Communication (G&S)	14	1	–	–	–	–	–	–	–
Computer services	251	598	253	230	230	230	239	311	325
Consultants: Business and advisory services	800	858	755	630	572	482	963	693	724
Infrastructure and planning services	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Legal services (G&S)	–	–	–	–	–	–	–	–	–
Science and technological services	–	–	–	–	–	–	–	–	–
Contractors	2	14	–	–	3	3	–	–	–
Agency and support/outsource services	–	–	–	–	–	–	–	–	–
Entertainment	4	1	1	–	–	–	–	–	–
Fleet services (including government motor transport)	89	18	21	128	106	107	498	–	–
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	–	–	–	–	–	–	–	–	–
Medicines inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	32	21	31	23	33	33	11	51	53
Consumables: Stationery, printing and office supplies	25	8	50	20	20	2	8	60	63
Operating leases	48	28	1	–	–	–	–	–	–
Rental and hiring	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	814	383	314	680	652	581	658	1 313	1 371
Training and development	391	200	175	412	382	384	437	498	520
Operating payments	172	68	136	160	153	153	160	172	180
Venues and facilities	–	27	11	20	–	–	–	33	34
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest (incl. interest on unitary payments (PPP))	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies	3	221	103	–	–	–	–	–	–
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	3	221	103	–	–	–	–	–	–
Social benefits	3	221	103	–	–	–	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
Payments for capital assets	480	304	537	181	501	310	200	56	59
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	480	304	537	181	501	310	200	56	59
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	480	304	537	181	501	310	200	56	59
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	31 141	30 233	35 140	39 478	37 042	37 042	40 688	45 098	47 155

Table B.3: Transfers to local government by 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	-	-	-	-	-	-	11 500	-	-
Richersveld	-	-	-	-	-	-	-	-	-
Nama Khoi	-	-	-	-	-	-	-	-	-
Kamiesberg	-	-	-	-	-	-	-	-	-
Hantam	-	-	-	-	-	-	-	-	-
Karoo Hoogland	-	-	-	-	-	-	-	-	-
Khâi-Ma	-	-	-	-	-	-	-	-	-
Ubuntu	-	-	-	-	-	-	1 500	-	-
Umsobomvu	-	-	-	-	-	-	-	-	-
Emthanjeni	-	-	-	-	-	-	-	-	-
Kareeberg	-	-	-	-	-	-	-	-	-
Renosterberg	-	-	-	-	-	-	1 500	-	-
Thembelhle	-	-	-	-	-	-	-	-	-
Siyathemba	-	-	-	-	-	-	-	-	-
Siyancuma	-	-	-	-	-	-	-	-	-
!Kai !Garib	-	-	-	-	-	-	1 500	-	-
!Kheis	-	-	-	-	-	-	1 000	-	-
Tsantsabane	-	-	-	-	-	-	1 500	-	-
Kgatelopele	-	-	-	-	-	-	-	-	-
Dawid Kruiper	-	-	-	-	-	-	-	-	-
Sol Plaatje	-	-	-	-	-	-	-	-	-
Dikgatlong	-	-	-	-	-	-	-	-	-
Magareng	-	-	-	-	-	-	1 500	-	-
Phokwane	-	-	-	-	-	-	-	-	-
Joe Morolong	-	-	-	-	-	-	1 500	-	-
Ga-Segonyana	-	-	-	-	-	-	-	-	-
Gamagara	-	-	-	-	-	-	1 500	-	-
Category C	-	-	-	-	-	-	3 500	-	-
Namakwa District Municipality	-	-	-	-	-	-	2 500	-	-
Pixley Ka Seme District Municipality	-	-	-	-	-	-	-	-	-
ZF Mgcawu District Municipality	-	-	-	-	-	-	-	-	-
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-
John Taolo Gaetsewe District Municipality	-	-	-	-	-	-	1 000	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total transfers to municipalities	-	-	-	-	-	-	15 000	-	-

