

# Vote 12

## Provincial Treasury

**Table 1: Summary of departmental allocation**

To be appropriated by Vote in 2026/27	R534 891 000
Responsible MEC	MEC for Finance
Administering Department	Provincial Treasury
Accounting Officer	Head of Provincial Treasury

### 1. OVERVIEW

#### 1.1 Vision

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

#### 1.2 Mission

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

#### 1.3 Core functions and responsibilities

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

#### 1.4 Main Services

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

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

### **1.5 Demands for and expected changes in the services.**

The department is responding to heightened fiscal pressures, infrastructure delivery constraints, and governance risks across departments and municipalities. The need for robust fiscal oversight is intensifying amid diminishing provincial resources and mounting provincial pressures.

In the procurement environment, regulatory reforms and the transition towards a more consolidated public procurement framework require enhanced guidance, compliance monitoring and professionalisation of SCM practitioners. Infrastructure support services are being strengthened to address persistent under-expenditure and project readiness challenges in critical sectors. Governance and accountability demands have further expanded, particularly in relation to audit outcomes, irregular expenditure, and municipal financial recovery.

Together, these evolving service demands call for greater integration of financial oversight, digital system modernisation, infrastructure governance, and accountability mechanisms. These efforts are essential to sustaining clean administration and progressively stabilising financial governance across the province.

### **1.6 The Acts, rules and regulations**

The department derives its mandate from the following legislation:

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

In executing its supply chain management responsibilities, the department is guided by the Preferential Procurement Policy Framework Act (PPPFA), related procurement regulations, and the evolving public procurement reform framework, including transitional arrangements pending the finalisation of the Public Procurement legislation.

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

The department will continue to align its budget with provincial and national development priorities by reinforcing fiscal sustainability through disciplined consolidation measures. Resources are being prioritised for essential service delivery, while non-core expenditure has been curtailed to enhance efficiency and strengthen governance.

In line with the P-MTDP and the department's focus on inclusive economic growth, implementation of the Local Economic Development Procurement Framework (LEDPF) will be deepened, alongside enhanced infrastructure governance through targeted oversight and technical support. The department will also accelerate execution of the Provincial Audit Improvement Plan (PAIP) and strengthen monitoring of

departmental and municipal audit action plans. Priority will remain on municipal support, with rigorous budget assessments and structured engagements ensuring credible and fully funded municipal budgets.

## 1.8 Budget decisions

Over the 2026 MTEF, budget decisions will continue to prioritise the implementation of the LEDPF to expand local procurement, strengthen contract management oversight, and enhance the participation of MSMEs and designated groups in the provincial economy. This approach aligns with national and provincial priorities aimed at promoting inclusive growth and correcting structural inequalities. The department will also maintain the cost-containment measures, enforce expenditure ceilings, and apply zero-based budgeting principles to redirect resources toward core service delivery programmes.

Budget cuts were effected based on updates to Equitable Share data and inflation adjustments. The department has also received additional funding for the incentivised Early Retirement and Voluntary Exit Programmes, as well as for the renovation of Phalo House. While the Department of Public Works and Infrastructure (DPWI) holds the mandate for maintaining government office accommodation, budget constraints have limited its capacity, necessitating the PT to intervene to ensure a safe and compliant working environment in line with Occupational Health Standards.

## 2. REVIEW OF THE CURRENT FINANCIAL YEAR (2025/26)

### 2.1 Key achievements

Provincial Treasury continued to implement the four strategic priorities identified in the 7th administration, namely Fiscal Consolidation; Supply Chain Management (SCM) Reforms; Infrastructure Support; and Provincial and Municipal Governance and Accountability.

The department sustained fiscal discipline through cost-containment measures, prioritisation of essential services, and strengthened in-year expenditure monitoring, reflecting sound internal financial management and effective cash-flow planning.

Revenue performance remained strong. The province collected R1.392 billion against a target of R1.232 billion, resulting in an over-collection of R242.477 million. This performance was largely driven by interest earned on investments and strengthened revenue monitoring mechanisms. Regarding the revenue study support of the four major revenue-generating departments, the technical Revenue Enhancement Steering Committee (RESC) workgroups were held with DEDEAT, DOH, DPWI and DOT.

The province-maintained oversight of creditor payment performance, supported by the invoice-tracking system and structured creditor forums with key departments. While isolated instances of delayed payments were recorded, corrective controls were strengthened to ensure improved compliance with the 30-day payment requirement. The Department of Health Intervention Project remained a critical instrument in managing medico-legal liabilities and stabilising procurement and payment processes in high-risk areas.

Supply Chain Management reforms continued strengthening SCM systems through implementation of the Local Economic Development Procurement Framework (LEDPF), promoting participation of Eastern Cape-based MSMEs and designated groups.

Infrastructure performance experienced pressures, particularly within key infrastructure departments, mainly due to procurement delays, contract finalisation processes and project readiness constraints. Provincial Treasury intensified oversight through the Infrastructure Delivery Management System (IDMS), Infrastructure Reporting Model (IRM), and application of the Framework for Infrastructure Delivery and Procurement Management (FIDPM). Support focused on strengthening expenditure tracking, improving

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readiness assessments and enhancing integration within the District Development Model (DDM) framework.

PT continued monitoring the Provincial Audit Intervention Plan (PAIP) and implementation of the Financial Management Accountability Framework (FMAF).

Ongoing municipal support interventions continued, focusing on revenue optimisation, expenditure control, asset and liability management and support for financially distressed municipalities.

### 2.2 Key challenges

- Implementation gaps in the Interventions Framework across certain provincial institutions and municipalities, limiting the effectiveness of recovery and stabilisation measures.
- Performance pressures in infrastructure delivery, particularly procurement delays, contract finalisation processes and project readiness constraints in key infrastructure departments, affecting expenditure performance and delivery timelines.
- Poor coordination and integration between programmes and departments, including limited alignment within the Service Delivery Model (SDM), impacting the effectiveness of transversal interventions.
- Municipal financial governance challenges, including underperformance in capital grant spending, compliance gaps with selected Financial Management Accountability Framework (FMAF) standards, and weak audit action plan implementation.
- Escalating medico-legal claims, particularly within the health sector, continuing to place significant strain on the provincial fiscus.
- Inadequate consequence management in addressing cases of irregular, fruitless and wasteful expenditure, which undermines accountability and financial discipline.
- Revenue vulnerability linked to slow economic growth, skills migration and broader macroeconomic pressures, which may constrain future fiscal space.

## 3. OUTLOOK FOR THE COMING FINANCIAL YEAR (2026/27)

The department is faced with constrained fiscal environment, revenue uncertainty and increasing service delivery pressures. In response, the department will intensify implementation of its Fiscal Consolidation Strategy to safeguard provincial financial stability. This will be done through implementation of cost containment and internalisation of zero-based budgeting principles by departments to ensure resources are directed toward priority service delivery areas. The central oversight of personnel appointments through Provincial Coordinating Monitoring Team (PCMT) will also remain critical in managing high wage bill.

Revenue enhancement will continue to be prioritised to protect the liquidity of the Provincial Revenue Fund (PRF). Implementation of the Provincial Revenue Generation Strategy, supported by research-informed identification of new revenue streams and strengthened ICT-enabled monitoring systems, will improve collection efficiency and fiscal sustainability. In addition, focused collaboration with the Office of the Premier and the Department of Health will continue to mitigate the fiscal risks associated with medico-legal claims through targeted intervention measures.

In advancing economic transformation, the department will deepen implementation of the Local Economic Development Procurement Framework and procurement reforms aligned to national regulatory frameworks. Particular emphasis will be placed on expanding opportunities for youth-owned enterprises and other designated groups, while strengthening contract management oversight and compliance monitoring. Supplier payment performance will remain a priority, supported by enhanced invoice-tracking systems, structured creditor forums, and continued support to MSMEs with registration and compliance processes.

The department recognises that infrastructure remains a critical driver of socio-economic development and job creation. Infrastructure governance will be strengthened through intensified oversight of the Infrastructure Delivery Management System (IDMS) and implementation of the Framework for Infrastructure Delivery and Procurement Management (FIDPM). In partnership with the Department of Public Works and Infrastructure, the Treasury will focus on improving project readiness, accelerating expenditure performance, and ensuring alignment of infrastructure investments with the District Development Model (DDM) and Provincial Infrastructure Strategy.

Support to municipalities will remain a core focus area. The department will continue monitoring financial distress indicators and facilitating Financial Recovery Plans (FRPs) for financially vulnerable municipalities. These interventions will prioritise revenue optimisation, expenditure control, asset and liability management, and improved governance practices to stabilise municipal finances and strengthen service delivery outcomes.

Finally, improving audit outcomes and strengthening accountability will remain central to the 2026/27 programme. Implementation of the Provincial Audit Intervention Plan (PAIP) and the Financial Management Accountability Framework (FMAF) will be intensified, with departments required to implement robust Audit Improvement Plans (AIPs). Strengthened consequence management and reporting to Executive Authorities will reinforce financial discipline and institutional integrity across the provincial administration.

#### **4. REPRIORITIZATION**

The department conducted an in-depth reprioritisation process to ensure critical service delivery areas remain protected. Funds were reprioritised to key priorities, including R4.943 million reprioritised to organisational development initiatives focused on leadership development and organisational climate surveys; R4 million reprioritised to provincial forensic investigations; R2.531 million reprioritised to the centralisation of resettlement provisions for improved budget control and administrative efficiency; R2.362 million reprioritised to security equipment and services for state buildings and R1.884 million reprioritised to leave gratuities for confirmed retirements.

The budget committee will continue to play an active role in ensuring that programmes are spending as projected and that budget pressures are addressed through ongoing reprioritisation. This monitoring exercise will continue over the 2026 MTEF.

#### **5. PROCUREMENT**

Procurement and contract management processes will continue to be strengthened through ongoing training of SCM officials on the latest reforms. Efforts will also focus on enhancing the participation of all targeted groups across various procurement categories.

Cost-containment measures and efficiency gains will remain a priority, achieved through strategic sourcing of key commodities, establishing departmental term contracts, and leveraging transversal contracts arranged by National and Provincial Treasuries.

The department currently has 12 projects in its 2026/27 procurement plan. The major drivers of the procurement plan among others will be the procurement of ICT equipment; conducting various investigations and interventions; Internal Audit, Risk Management and Forensic Investigators trainings; Supply Chain Management training; Evaluations; Quality Assurance Reviews; Organisation Development projects and ICT audits.

## 6. RECEIPTS AND FINANCING

### 6.1 Summary of receipts

Table 2: Summary of departmental receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Equitable share	382 361	398 984	440 089	519 185	478 603	478 639	534 891	536 989	551 097	11,8
Conditional grants	-	-	-	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11,8</b>
<i>of which</i>										
<b>Departmental receipts</b>	<b>571 102</b>	<b>872 997</b>	<b>711 146</b>	<b>144 935</b>	<b>144 935</b>	<b>385 629</b>	<b>151 457</b>	<b>158 273</b>	<b>165 395</b>	<b>(60,7)</b>

Table 2 above shows departmental receipts from 2022/23 to 2028/29. The increase from R382.361 million in 2022/23 to the revised estimate of R478.639 million in 2025/26. The increase is mainly due to the filling of new posts under the revised organisational structure, organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings, increase in forensic investigations and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 11.8 per cent to R534.891 million due to once-off allocation made for renovation of Phalo House Building and incentive for Early Retirement and Voluntary Exit Programmes.

### Departmental receipts collection

Table 3: Summary of departmental receipts and collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Tax receipts	-	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	206	201	206	313	313	232	327	342	357	40,9
Transfers received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	570 739	872 676	710 841	143 709	143 709	385 041	150 175	156 933	163 995	(61,0)
Sales of capital assets	-	-	-	-	-	-	-	-	-	-
Transactions in financial assets and liabilities	157	120	99	913	913	356	955	998	1 043	168,3
<b>Total departmental receipts</b>	<b>571 102</b>	<b>872 997</b>	<b>711 146</b>	<b>144 935</b>	<b>144 935</b>	<b>385 629</b>	<b>151 457</b>	<b>158 273</b>	<b>165 395</b>	<b>(60,7)</b>

Table 3 above shows the summary of departmental receipts and collections from 2022/23 to 2028/29. Own revenue decreased from R571.102 million in 2022/23 to an estimated R385.629 million in 2025/26. The decrease to R151.457 million in 2026/27 is due to expected lower cash balances in the Provincial Revenue Fund owing to allocation of surplus funds for provincial priorities. It is estimated that receipts will increase gradually in the two outer years.

## 7 PAYMENT SUMMARY

### 7.1 Key assumptions

Assumptions and factors contained in the 2026 Medium-Term Budget Policy Statement (MTBPS), such as inflationary adjustments and fiscal consolidation measures were taken into consideration. National and provincial budget reductions as well as cost containment measures have been taken into account for the entire 2026 MTEF.

## 7.2 Programme Summary

Table 4: Summary of payments and estimates by programme.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Administration	157 641	166 660	187 785	224 794	206 614	206 625	238 400	229 201	233 449	15.4
2. Sustainable Resource Management	75 243	75 651	77 103	86 758	80 944	80 944	87 373	88 462	91 290	7.9
3. Asset and Liability	26 028	26 713	28 625	34 980	30 036	30 036	34 966	36 910	38 100	16.4
4. Financial Governance	73 168	79 077	91 437	103 888	97 030	97 030	105 619	110 155	113 711	8.9
5. Municipal Financial Governance	50 281	50 883	55 139	68 765	63 979	64 004	68 533	72 261	74 547	7.1
<b>Total payments and estimates</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11.8</b>

Tables 4 above show the summary of payments and estimates per programme from 2022/23 to 2028/29. Actual expenditure increased from R382.361 million in 2022/23 to a revised estimate of R478.639 million in 2025/26. The increase is mainly due to the filling of new posts under the revised organisational structure, organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings, increase in forensic investigations and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 11.8 per cent to R534.891 million due to once-off allocation made for renovation of Phalo House Building and incentive for Early Retirement and Voluntary Exit Programmes

## 7.3. Summary of economic classification

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>369 718</b>	<b>388 406</b>	<b>416 671</b>	<b>503 707</b>	<b>462 378</b>	<b>462 378</b>	<b>503 847</b>	<b>520 340</b>	<b>533 770</b>	<b>9.0</b>
Compensation of employees	316 439	327 850	353 332	403 542	380 085	380 085	410 170	429 925	443 253	7.9
Goods and services	53 279	60 556	63 339	100 165	82 293	82 293	93 677	90 415	90 517	13.8
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>4 930</b>	<b>3 341</b>	<b>3 492</b>	<b>1 822</b>	<b>3 756</b>	<b>3 792</b>	<b>7 993</b>	<b>1 979</b>	<b>2 070</b>	<b>110.8</b>
Provinces and municipalities	-	-	2	-	-	-	-	-	-	-
Departmental agencies and accounts	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	3	3	3	4	5	0.0
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	4 071	2 485	2 539	666	2 723	2 759	6 782	714	747	145.8
<b>Payments for capital assets</b>	<b>7 056</b>	<b>7 228</b>	<b>19 885</b>	<b>13 656</b>	<b>12 469</b>	<b>12 469</b>	<b>23 051</b>	<b>14 670</b>	<b>15 257</b>	<b>84.9</b>
Buildings and other fixed structures	-	-	-	-	-	-	9 000	-	-	-
Machinery and equipment	7 056	7 228	19 885	13 656	12 469	12 469	14 051	14 670	15 257	12.7
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>657</b>	<b>9</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11.8</b>

Tables 5 above show the summary of payments and estimates per economic classification from 2022/23 to 2028/29. Actual expenditure increased from R382.361 million in 2022/23 to a revised estimate of R478.639 million in 2025/26. The increase is mainly due to the filling of new posts under the revised organisational structure, organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings, increase in forensic investigations and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 11.8 per cent to R534.891 million due to once-off allocation made for renovation of Phalo House Building and incentive for Early Retirement and Voluntary Exit Programmes

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Compensation of Employees increased from R316.439 million in 2022/23 to a revised estimate of R380.085 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2026/27, the budget increases by 7.9 per cent to R410.170 million mainly due to provisions made for the filling of critical vacant posts in the revised organisational structure as well as an additional intake of interns for experiential learning.

Goods and Services increased from R53.279 million in 2022/23 to a revised estimate of R82.293 million in 2025/26 mainly due organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings, increase in forensic investigations, costs associated with the gradual return to physical engagements and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 13.8 per cent to R93.677 million mainly due to provisions made for ICT firewall and monitoring services and organisational developments projects.

Transfers and Subsidies decreased from R4.930 million in 2022/23 to a revised estimate of R3.792 million in 2025/26 due to a decline in the number of officials exiting the department. In 2026/27, the budget increases by 110.8 per cent to R7.993 million due to Early Retirement Programme (ERP) and Voluntary Exit Programme (VEP) additional allocations received as well as leave gratuity provisions made for officials that will be leaving the department.

Payments for Capital Assets increased from R7.056 million in 2022/2 a revised estimate of R12.469 million in 2025/26 mainly due to once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 84.9 per cent to R23.051 million mainly due to additional allocations received for office building repairs.

## 7.4 Payments to local government by district and local government

**Table 6: Summary of departmental payments and estimates by benefiting municipal boundary**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Buffalo City	-	-	2	-	-	-	-	-	-	
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	
<b>District Municipalities</b>	<b>36 067</b>	<b>38 099</b>	<b>39 065</b>	<b>48 804</b>	<b>47 928</b>	<b>47 928</b>	<b>47 573</b>	<b>49 187</b>	<b>50 763</b>	<b>(0.7)</b>
Sarah Baartman District Municipality	7 766	8 017	8 528	9 921	9 722	9 722	10 159	10 498	10 830	4.5
Amable District Municipality	7 481	7 605	7 325	8 088	7 643	7 643	8 117	8 391	8 659	6.2
Chris Hani District Municipality	6 447	6 356	6 573	8 947	8 720	8 720	9 006	9 309	9 604	3.3
Joe Qqabi District Municipality	4 493	4 733	5 042	6 789	6 379	6 379	6 337	6 554	6 767	(0.7)
O.R. Tambo District Municipality	4 991	5 465	6 356	8 921	9 016	9 016	7 534	7 792	8 044	(16.4)
Alfred Nzo District Municipality	4 889	5 923	5 241	6 138	6 448	6 448	6 420	6 643	6 859	(0.4)
<b>Unallocated</b>	<b>346 294</b>	<b>360 885</b>	<b>401 022</b>	<b>470 381</b>	<b>430 675</b>	<b>430 711</b>	<b>487 318</b>	<b>487 802</b>	<b>500 334</b>	<b>13.1</b>
<b>Total transfers to municipalities</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11.8</b>

Table 6 above shows the summary of payments and estimates by benefiting municipality boundary from 2022/23 to 2028/29. Total expenditure increased from R382.361 million in 2022/23 to a revised estimate of R478.639 million in 2025/26. The bulk of the expenditure is attributed to Head Office functions; however, the department also maintains an operational presence in various district offices across the province. In 2026/27, the budget increases by 11.8 per cent to R534.891 million mainly due to increasing the budget at Head Office owing to provision made for office building repairs.

## 7.5 Infrastructure payments

**Table 7: Departmental infrastructure payments**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Existing infrastructure assets	-	-	-	-	-	-	9 000	-	-	
Maintenance and repairs	-	-	-	-	-	-	-	-	-	
Upgrades and additions	-	-	-	-	-	-	-	-	-	
Refurbishment and rehabilitation	-	-	-	-	-	-	9 000	-	-	
New infrastructure assets	-	-	-	-	-	-	-	-	-	
Infrastructure transfers	-	-	-	-	-	-	-	-	-	
Current	-	-	-	-	-	-	-	-	-	
Capital	-	-	-	-	-	-	-	-	-	
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-	
Infrastructure leases	-	-	-	-	-	-	-	-	-	
Non infrastructure	-	-	-	-	-	-	-	-	-	
<b>Total department infrastructure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 000</b>	<b>-</b>	<b>-</b>	

Table 7 above reflects the departmental infrastructure payments. In 2026/27, an amount of R9 million is allocated under refurbishment and rehabilitation for the renovation of the Phalo House building. The project is expected to be completed within the 2026/27 financial year; therefore, no further budget provision has been made beyond 2026/27.

## 7.6. Departmental Public-Private Partnership (PPP) projects

None.

## 7.7. Conditional grant payments

None.

## 7.8. Transfers

### 7.8.1. Transfers to public entities

None.

### 7.8.2. Transfers to other entities

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
SABC (TV Licences)	1	1	3	2	3	3	3	4	5	0.0
FASSET	858	855	948	1 154	1 030	1 030	1 208	1 261	1 318	17.3
<b>Total departmental transfers</b>	<b>859</b>	<b>856</b>	<b>951</b>	<b>1 156</b>	<b>1 033</b>	<b>1 033</b>	<b>1 211</b>	<b>1 265</b>	<b>1 323</b>	<b>17.2</b>

Table 8 above shows the summary of transfers to other entities from 2022/23 to 2028/29. The expenditure increased from R859 thousand in 2022/23 to R1.033 million in 2025/26 due to an increase in provisions made for skills development fund levies. In 2026/27, the budget increases to R1.211 million due to anticipated increase in skills development fund levies over the 2026 MTEF period.

## 2026 Estimates of Provincial Revenue and Expenditure

### 7.8.3. Transfers to local government by category

Table 9: Transfers to local government.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Category A	-	-	2	-	-	-	-	-	-	-
Category B	-	-	-	-	-	-	-	-	-	-
Category C	-	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-	-
<b>Total departmental transfers</b>	-	-	2	-	-	-	-	-	-	-

Table 9 above shows the summary of transfers to local government by category from 2022/23 to 2028/29. The expenditure incurred in 2024/25 is a once-off expenditure for driving permits. No provision is made over the 2026 MTEF.

### 7.8.4. Transfers to local government by grant name

None.

## 8. PROGRAMME DESCRIPTION

### 8.1 Programme 1: Administration

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

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

Table 10: Summary of departmental payments and estimates sub-programme: P1- Administration.

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Office of the MEC	7 353	7 998	9 120	9 928	10 294	10 294	10 603	11 199	11 553	3,0
2. Management Services	65 265	71 242	77 141	104 347	87 440	87 440	106 702	93 206	92 439	22,0
3. Corporate Services	27 676	27 893	35 644	42 143	41 638	41 649	47 703	49 448	51 719	14,5
4. Financial Management (Office of the CFO)	51 633	53 736	58 445	60 813	60 550	60 550	65 705	67 205	69 342	8,5
5. Internal Audit	5 714	5 791	7 435	7 563	6 692	6 692	7 687	8 143	8 396	14,9
<b>Total payments and estimates</b>	<b>157 641</b>	<b>166 660</b>	<b>187 785</b>	<b>224 794</b>	<b>206 614</b>	<b>206 625</b>	<b>238 400</b>	<b>229 201</b>	<b>233 449</b>	<b>15,4</b>

Tables 10 above show the summary of payments and estimates per sub-programme from 2022/23 to 2028/29. The expenditure increased from R157.641 million in 2022/23 to a revised estimate of R206.625 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure, organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 15.4 per cent to R238.400 million due to provisions made ICT Strategy initiatives,

organisational developments and additional allocations received for office building repairs allocated under Management Services.

**Table 11: Summary of departmental payments and estimates by economic classification: P1 Administration.**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>148 230</b>	<b>157 351</b>	<b>165 137</b>	<b>209 316</b>	<b>191 817</b>	<b>191 817</b>	<b>211 033</b>	<b>212 552</b>	<b>216 122</b>	<b>10.0</b>
Compensation of employees	112 546	114 237	122 858	139 214	133 551	133 551	146 295	152 333	157 056	9.5
Goods and services	35 684	43 114	42 279	70 102	58 266	58 266	64 738	60 219	59 066	11.1
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>2 355</b>	<b>2 072</b>	<b>2 722</b>	<b>1 822</b>	<b>2 328</b>	<b>2 339</b>	<b>4 316</b>	<b>1 979</b>	<b>2 070</b>	<b>84.5</b>
Provinces and municipalities	-	-	2	-	-	-	-	-	-	-
Departmental agencies and accounts	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	3	3	3	4	5	0.0
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 496	1 216	1 769	666	1 295	1 306	3 105	714	747	137.7
<b>Payments for capital assets</b>	<b>7 056</b>	<b>7 228</b>	<b>19 885</b>	<b>13 656</b>	<b>12 469</b>	<b>12 469</b>	<b>23 051</b>	<b>14 670</b>	<b>15 257</b>	<b>84.9</b>
Buildings and other fixed structures	-	-	-	-	-	-	9 000	-	-	-
Machinery and equipment	7 056	7 228	19 885	13 656	12 469	12 469	14 051	14 670	15 257	12.7
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>9</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>157 641</b>	<b>166 660</b>	<b>187 785</b>	<b>224 794</b>	<b>206 614</b>	<b>206 625</b>	<b>238 400</b>	<b>229 201</b>	<b>233 449</b>	<b>15.4</b>

Tables 11 above show the summary of payments and estimates per sub-programme and economic classification from 2022/23 to 2028/29. The expenditure increased from R157.641 million in 2022/23 to a revised estimate of R206.625 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure, organisational development projects, maintenance and support of computer server and network switching infrastructure at head office, additional security services for state buildings and once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 15.4 per cent to R238.400 million due to provisions made for the filling of critical vacant posts, ICT Strategy initiatives, organisational developments projects and additional allocations received for office building repairs.

Compensation of Employees increased from R112.546 million in 2022/23 to a revised estimate of R133.551 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2026/27, the budget increases by 9.5 per cent to R146.295 million mainly due to provisions made for the filling of critical vacant posts as well as an additional intake of interns for experiential learning.

Goods and Services increased from R35.684 million in 2022/23 to a revised estimate of R58.266 million in 2025/26 mainly due to organisational development projects, maintenance and support of computer server and network switching infrastructure at head office and additional security services for state buildings. In 2026/27, the budget increases by 11.1 per cent to R64.738 million mainly due to provisions made for ICT firewall and monitoring services and continuation of organisational developments projects.

Transfers and Subsidies decreased from R2.355 million in 2022/23 to a revised estimate of R2.339 million in 2025/26 due to a reduction in the number of officials leaving the department. In 2026/27, the budget increases by 84.5 per cent to R4.316 million due to VEP and ERP additional allocations received as well as leave gratuity provisions made for officials that will be leaving the department.

Payments for Capital Assets increased from R7.056 million in 2022/23 to R12.469 million in 2025/26 mainly due to once-off costs for the replacement of computer network switching infrastructure at district offices. In 2026/27, the budget increases by 84.9 per cent to R23.051 million mainly due to additional allocations received for office building repairs.

## 8.2 Programme 2: Sustainable Resource Management

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

The programme consists of four sub-programmes namely:

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Programme Support	3 045	3 232	3 031	3 907	3 722	3 722	3 878	4 014	4 147	4.2
2. Economic Analysis	2 958	3 153	3 636	4 558	4 355	4 355	4 678	4 839	4 995	7.4
3. Fiscal Policy	8 919	9 187	9 472	10 510	10 068	10 068	10 779	10 973	11 324	7.1
4. Budget Management	60 321	60 079	60 964	67 783	62 799	62 799	68 038	68 636	70 824	8.3
<b>Total payments and estimates</b>	<b>75 243</b>	<b>75 651</b>	<b>77 103</b>	<b>86 758</b>	<b>80 944</b>	<b>80 944</b>	<b>87 373</b>	<b>88 462</b>	<b>91 290</b>	<b>7.9</b>

Tables 12 above show the summary of payments and estimates per sub-programme from 2022/23 to 2028/29. Actual expenditure increased from R75.243 million in 2022/23 to a revised estimate of R80.944 million in 2025/26. The increase mainly due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 7.9 per cent to R87.373 million mainly due to leave gratuity provisions made for officials anticipated to leave the department, provisions made for new critical posts in the revised organisational structure and provisions associated with the gradual return to physical engagements.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>74 855</b>	<b>75 275</b>	<b>77 010</b>	<b>86 758</b>	<b>80 299</b>	<b>80 299</b>	<b>83 696</b>	<b>88 462</b>	<b>91 290</b>	<b>4.2</b>
Compensation of employees	70 122	70 911	74 379	81 328	77 384	77 384	79 840	84 456	87 074	3.2
Goods and services	4 733	4 364	2 631	5 430	2 915	2 915	3 856	4 006	4 216	32.3
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>388</b>	<b>376</b>	<b>93</b>	<b>-</b>	<b>645</b>	<b>645</b>	<b>3 677</b>	<b>-</b>	<b>-</b>	<b>470.1</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	388	376	93	-	645	645	3 677	-	-	470.1
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>75 243</b>	<b>75 651</b>	<b>77 103</b>	<b>86 758</b>	<b>80 944</b>	<b>80 944</b>	<b>87 373</b>	<b>88 462</b>	<b>91 290</b>	<b>7.9</b>

Tables 13 above show the summary of payments and estimates per economic classification from 2022/23 to 2028/29. Actual expenditure increased from R75.243 million in 2022/23 to a revised estimate of R80.944 million in 2025/26. The increase is mainly due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 7.9 per cent to R87.373 million mainly due to leave gratuity provisions made for officials that will be exiting the department and provisions made for the filling of critical vacant posts.

Compensation of Employees increased from R70.122 million in 2022/23 to a revised estimate of R77.384 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 3.2 per cent to R79.840 million mainly due to provisions made for the filling of critical vacant posts in the revised organisational structure.

Goods and Services decreased from R4.733 million in 2022/23 to a revised estimate of R2.915 million in 2025/26 due to the conclusion of earmarked allocations for Provincial Infrastructure Support project. In 2026/27, the budget increases by 32.3 per cent to R3.856 million mainly due to provisions associated with the gradual return to physical engagements.

Transfers and Subsidies increased from R388 thousand in 2022/23 to a revised estimate of R645 thousand in 2025/26 mainly due to an increase in the number of officials exiting the department. In 2026/27, the budget increases by 470.1 per cent to R3.677 million due to ERP additional allocations received as well as leave gratuity provisions made for officials that will be exiting the department.

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### Service Delivery Measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of programme performance review sessions convened	4	4	4	4
Number of policy briefs produced on key sector focus areas	4	4	4	4
Amount of own revenue collected	R1.804 Billion	R1.886 Billion	R1.970 Billion	R2.095 Billion
Percentage (%) expenditure by entities within allocated budget	98%	98%	98%	98%
Percentage (%) expenditure by departments within allocated budget	98%	98%	98%	98%
Net provincial position of the Revenue Fund	R200 million	R200 million	R200 million	R200 million
Number of reports on departments paying creditors within 30 days	4	4	4	4
Number of Infrastructure plans assessed	11	11	11	11
Percentage (%) expenditure of voted infrastructure budget by infrastructure departments	90%	92%	94%	96%

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

### 8.3 Programme 3: Asset and Liabilities Management

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

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Programme Support (P.3)	-	-	-	1 916	-	-	593	1 071	1 109	
2. Asset Management	26 028	26 713	28 625	33 064	30 036	30 036	34 373	35 839	36 991	14.4
<b>Total payments and estimates</b>	<b>26 028</b>	<b>26 713</b>	<b>28 625</b>	<b>34 980</b>	<b>30 036</b>	<b>30 036</b>	<b>34 966</b>	<b>36 910</b>	<b>38 100</b>	<b>16.4</b>

Tables 15 above show the summary of payments and estimates per sub-programme from 2022/23 to 2028/29. Actual expenditure increased from R26.028 million in 2022/23 to a revised estimate of R30.036 million in 2025/26 due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 16.4 per cent to R34.966 million mainly due to provisions made for the filling of critical vacant posts under Asset Management.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	25 595	26 294	28 625	34 980	30 016	30 016	34 966	36 910	38 100	16.5
Compensation of employees	23 426	24 793	26 572	32 813	28 234	28 234	32 667	34 498	35 568	15.7
Goods and services	2 169	1 501	2 053	2 167	1 782	1 782	2 299	2 412	2 532	29.0
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	433	419	-	-	20	20	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	433	419	-	-	20	20	-	-	-	(100.0)
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	26 028	26 713	28 625	34 980	30 036	30 036	34 966	36 910	38 100	16.4

Tables 16 above show the summary of payments and estimates per economic classification from 2022/23 to 2028/29. Actual expenditure increased from R26.028 million in 2022/23 to a revised estimate of R30.036 million in 2025/26 due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 16.4 per cent to R34.966 million mainly due to provisions made for the filling of critical vacant posts.

Compensation of Employees increased from R23.426 million in 2022/23 to a revised estimate of R28.234 million in 2025/26 due to the filling of new posts under the revised organisational structure. In 2026/27, the budget increases by 15.7 per cent to R32.667 million due to provisions made for the filling of critical vacant posts.

Goods and Services decreased from R2.169 million in 2022/23 to a revised estimate of R1.782 million in 2025/26 due to the transition of accreditation authority for provincial SCM trainings affecting trainee registrations. In 2026/27, the budget increases by 29 per cent to R2.299 million due to provisions associated with the gradual return to physical engagements.

Transfers and Subsidies decreased from R433 thousand in 2022/23 to R20 thousand in 2025/26 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2026 MTEF.

## Service Delivery Measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of programme performance review sessions convened	4	4	4	4
Number of analysis reports on the implementation of procurement plans by provincial departments	4	4	4	4
An analysis report on the level of infrastructure procurement management maturity achieved by infrastructure departments	1	1	1	1
Percentage (%) of provincial departments and public entities procurement spend on EC based suppliers	60%	60%	60%	60%

Table 17 above shows service delivery measures for Asset and Liability Management. The Programme will continue to assist provincial departments in implementing the Local Economic Development (LED) Procurement Framework, targeting a 60 per cent local procurement expenditure to advance the objectives of the Provincial Medium-Term Development Plan (P-MTDP).

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The programme will continue providing support for the implementation of procurement plans, Framework for Infrastructure Delivery and Procurement Management (FIDPM), ensuring coordinated planning, procurement, and execution of infrastructure projects across the entire value chain. Additionally, attention will be given to optimising the use of departmental assets, enhancing efficiency and sustainability in the management of public resources.

### 8.4 Programme 4: Financial Governance

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

The programme consists of six sub-programmes namely:

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Programme Support	9 973	13 271	15 694	13 765	13 284	13 284	13 566	14 675	15 144	2.1
2. Accounting Services	13 215	13 834	16 294	20 298	19 964	19 964	20 955	21 659	22 332	5.0
3. Norms & Standards	6 108	6 229	6 978	7 475	7 631	7 631	7 707	8 078	8 335	1.0
4. Risk Management	4 098	4 589	5 207	6 195	6 332	6 332	7 042	7 300	7 558	11.2
5. Provincial Internal Audit	15 216	15 922	20 752	26 072	20 574	20 574	25 192	26 120	26 989	22.4
6. Supporting and Interlinked Financial	24 558	25 232	26 512	30 083	29 245	29 245	31 157	32 323	33 353	6.5
<b>Total payments and estimates</b>	<b>73 168</b>	<b>79 077</b>	<b>91 437</b>	<b>103 888</b>	<b>97 030</b>	<b>97 030</b>	<b>105 619</b>	<b>110 155</b>	<b>113 711</b>	<b>8.9</b>

Tables 18 above show the summary of payments and estimates per sub-programme from 2022/23 to 2028/29. The increase in expenditure from R73.168 million in the 2022/23 financial year to a revised estimate of R97.030 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure as well as an increase in forensic investigations, ICT audits, and provincial internal audit and risk management trainings. In 2026/27, the budget increases by 8.9 per cent to R105.619 million due to provisions made for the filling of critical vacant posts, ICT audit learnership programme, an anticipated increase in approved forensic investigations and internal audit quality assurance reviews.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	72 120	78 890	91 182	103 888	96 879	96 879	105 619	110 155	113 711	9.0
Compensation of employees	63 329	69 405	77 141	84 385	82 899	82 899	86 076	89 790	92 573	3.8
Goods and services	8 791	9 485	14 041	19 503	13 980	13 980	19 543	20 365	21 138	39.8
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	391	187	255	-	151	151	-	-	-	(100.0)
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	391	187	255	-	151	151	-	-	-	(100.0)
<b>Payments for capital assets</b>	-	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	657	-	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	73 168	79 077	91 437	103 888	97 030	97 030	105 619	110 155	113 711	8.9

Tables 19 above show the summary of payments and estimates per economic classification from 2022/23 to 2028/29. The increase in expenditure from R73.168 million in the 2022/23 financial year to a revised estimate of R97.030 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure as well as an increase in forensic investigations, ICT audits, and provincial internal audit and risk management trainings. In 2026/27, the budget increases by 8.9 per cent to R105.619 million due to provisions made for the filling of critical vacant posts, ICT audit learnership programme, an anticipated increase in approved forensic investigations and internal audit quality assurance reviews.

Compensation of Employees increased from R63.329 million in 2022/23 to a revised estimate of R82.899 million in 2025/26 due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2026/27, the budget increases by 3.8 per cent to R86.076 million due provision made for ICS adjustment.

Goods and Services increased from R8.791 million in 2022/23 to a revised estimate of R13.980 million in 2025/26 mainly due to an increase in forensic investigations, ICT audits, and provincial internal audit and risk management trainings. In 2026/27, the budget increases by 39.8 per cent to R19.543 million due to provisions made for ICT audit learnership programme, an anticipated increase in approved forensic investigations and internal audit quality assurance reviews.

Transfers and Subsidies decreased from R391 thousand in 2022/23 to a revised estimate of R151 thousand in 2025/26 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2026 MTEF.

## 2026 Estimates of Provincial Revenue and Expenditure

### Service Delivery Measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of programme performance review sessions convened	4	4	4	4
Number of credible Annual Financial Statements (AFS) submitted by PFMA Institutions	11	13	13	13
Number of Audited Consolidated Financial Statements submitted to the Legislature	1	1	1	1
Percentage (%) of Financial Management Accountability Framework (FMAF) standards complied with	1	1	1	1
Number of feedback reports on departmental assessment of risk management processes conducted	2	2	2	2
Number of departments assessed for Internal Audit capability	13	13	13	13
Number of departments with no material review findings on FIS User Account Management	13	13	13	13

Table 20 above shows service delivery measures for Financial Governance. To enhance audit outcomes across the province, the programme will continue coordinating audit improvement initiatives through the implementation and monitoring of the Provincial Audit Intervention Plan (PAIP) and the evaluation of departmental audit action plans. Ongoing support will be provided to departments in preparing year-end financial reports and ensuring accurate disclosure of assets in the Annual Financial Statements. Provincial Treasury (PT) will also offer technical guidance on the interpretation and application of accounting standards, ensuring that financial statements comply with the prescribed frameworks.

Through the monitoring of the FMAF, which identifies breaches of the Accountability Model Standards, the department will continue to ensure that those entrusted with public funds uphold accountability.

### 8.5 Programme 5: Municipal Financial Governance

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

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
1. Programme Support	14 214	13 246	16 074	19 961	16 051	16 076	20 960	23 074	23 784	30.4
2. Municipal Budget & Institutional Gove	17 361	18 708	18 923	23 147	23 107	23 107	22 071	22 826	23 562	(4.5)
3. Municipal Accounting & Reporting	18 706	18 929	20 142	25 657	24 821	24 821	25 502	26 361	27 201	2.7
<b>Total payments and estimates</b>	<b>50 281</b>	<b>50 883</b>	<b>55 139</b>	<b>68 765</b>	<b>63 979</b>	<b>64 004</b>	<b>68 533</b>	<b>72 261</b>	<b>74 547</b>	<b>7.1</b>

Tables 21 above show the summary of payments and estimates per sub-programme from 2022/23 to 2028/29. The expenditure increased from R50.281 million in 2022/23 to a revised estimate of R64.004 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure and resettlements costs for new appointees. In 2026/27, the budget increases by 7.1 per cent to R68.533 million mainly due to provisions made for the filling of critical vacant posts mainly under Programme Support.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>48 918</b>	<b>50 596</b>	<b>54 717</b>	<b>68 765</b>	<b>63 367</b>	<b>63 367</b>	<b>68 533</b>	<b>72 261</b>	<b>74 547</b>	<b>8.2</b>
Compensation of employees	47 016	48 504	52 382	65 802	58 017	58 017	65 292	68 848	70 982	12.5
Goods and services	1 902	2 092	2 335	2 963	5 350	5 350	3 241	3 413	3 565	(39.4)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>1 363</b>	<b>287</b>	<b>422</b>	<b>-</b>	<b>612</b>	<b>637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0)</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 363	287	422	-	612	637	-	-	-	(100.0)
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>50 281</b>	<b>50 883</b>	<b>55 139</b>	<b>68 765</b>	<b>63 979</b>	<b>64 004</b>	<b>68 533</b>	<b>72 261</b>	<b>74 547</b>	<b>7.1</b>

Tables 22 above show the summary of payments and estimates per economic classification from 2022/23 to 2028/29. The expenditure increased from R50.281 million in 2022/23 to a revised estimate of R64.004 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure and resettlements costs for new appointees. In 2026/27, the budget increases by 7.1 per cent to R68.533 million mainly due to provisions made for the filling of critical vacant posts.

Compensation of Employees increased from R47.016 million in 2022/23 to a revised estimate of R58.017 million in 2025/26 mainly due to the filling of new posts under the revised organisational structure and ICS adjustments. In 2026/27, the budget increases by 12.5 per cent to R65.292 million due to provisions made for the filling of critical vacant posts.

Goods and Services increased from R1.902 million in 2022/23 to a revised estimate of R5.350 million in 2025/26 mainly due to resettlements costs for new appointees. In 2026/27, the budget decreases by 39.4 per cent to R3.241 million mainly due a reduction in resettlement provisions following centralisation.

Transfers and Subsidies decreased from R1.363 million in 2022/23 to a revised estimate of R637 thousand in 2025/26 due to a decrease in the number of officials exiting the department. It is anticipated that no officials will be exiting the department, hence no further allocation over the 2026 MTEF.

## 2026 Estimates of Provincial Revenue and Expenditure

### Service Delivery Measures

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

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of programme performance review sessions convened	4	4	4	4	
Number of municipal annual budgets assessed	36	36	36	36	
Percentage (%) expenditure of Municipal Infrastructure Conditional Grants	100%	100%	100%	100%	
Percentage (%) reduction of irregular expenditure	75%	75%	75%	75%	
Number of municipalities achieving unqualified auditing opinion	25	25	27	30	
Percentage (%) performance on mSCoA assessment criteria	80%	80%	80%	80%	

Table 23 above shows service delivery measures for Municipal Financial Governance. The programme aligned its indicators with the P-MTDP objective of building a capable, ethical, and developmental state.

Five key indicators contribute to achieving this goal: the percentage performance on the mSCoA assessment criteria, the number of municipalities obtaining an unqualified audit opinion, the number of municipal annual budgets assessed, the percentage reduction in irregular expenditure, and the percentage expenditure of Municipal Infrastructure Conditional Grants. The programme is responsible for monitoring conditional grant expenditure, with a particular focus on municipal infrastructure grants.

## 9 OTHER PROGRAMME INFORMATION

### 9.1 Personnel numbers and costs by programme

**Table 24: Personnel numbers and costs**

R thousands	Actual						Revised estimate		Medium-term expenditure estimate						Average annual growth over MTEF				
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29				
	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Filled posts	Additional posts	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
<b>Salary level</b>																			
1 - 7	85	31 772	88	34 960	88	37 584	90	9	99	39 628	81	37 950	81	39 820	81	41 056	-6.5%	1.2%	9.6%
8 - 10	151	91 648	149	92 158	151	97 685	162	4	166	111 947	174	122 564	174	127 523	174	131 477	1.6%	5.5%	29.6%
11 - 12	115	106 991	113	110 747	120	121 663	134	8	142	138 411	139	147 833	139	159 931	139	159 931	-0.7%	4.9%	36.2%
13 - 16	61	84 057	63	87 153	66	93 481	49	15	64	87 081	62	94 357	62	99 849	62	102 944	-1.1%	5.7%	23.1%
Other	27	1 971	37	2 832	37	2 889	37	-	37	3 018	76	7 466	76	7 610	76	7 845	27.1%	37.5%	1.5%
<b>Total</b>	<b>439</b>	<b>316 439</b>	<b>450</b>	<b>327 850</b>	<b>462</b>	<b>353 332</b>	<b>472</b>	<b>36</b>	<b>508</b>	<b>380 085</b>	<b>532</b>	<b>410 170</b>	<b>532</b>	<b>429 925</b>	<b>532</b>	<b>443 253</b>	<b>1.6%</b>	<b>5.3%</b>	<b>100.0%</b>
<b>Programme</b>																			
1. Administration	190	112 546	193	114 237	198	122 658	213	-	213	133 551	251	146 295	251	152 333	251	157 056	5.6%	5.6%	35.3%
2. Sustainable Resource Management	77	70 122	77	70 911	79	74 379	76	8	84	77 384	81	79 840	81	84 456	81	87 074	-1.2%	4.0%	19.9%
3. Asset and Liability	33	23 426	33	24 793	33	26 572	38	2	40	28 234	36	32 667	36	34 498	36	35 568	-3.5%	8.0%	7.8%
4. Financial Governance	80	63 329	87	69 405	90	77 141	71	23	94	82 899	92	86 076	92	89 790	92	92 573	-0.7%	3.7%	21.2%
5. Municipal Financial Governance	59	47 016	60	48 504	62	52 382	74	3	77	58 017	72	65 292	72	68 848	72	70 982	-2.2%	7.0%	15.8%
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>439</b>	<b>316 439</b>	<b>450</b>	<b>327 850</b>	<b>462</b>	<b>353 332</b>	<b>472</b>	<b>36</b>	<b>508</b>	<b>380 085</b>	<b>532</b>	<b>410 170</b>	<b>532</b>	<b>429 925</b>	<b>532</b>	<b>443 253</b>	<b>1.6%</b>	<b>5.3%</b>	<b>100.0%</b>
<b>Employee dispensation classification</b>																			
Public Service Act appointees not covered by OSDs	401	313 591	412	324 102	424	349 486	470	1	471	375 417	454	400 958	454	420 472	454	433 482	-1.2%	4.9%	98.1%
Public Service Act appointees still to be covered by OSDs	1	877	1	916	1	957	2	-	2	1 650	2	1 746	2	1 843	2	1 926	-	5.3%	0.4%
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	37	1 971	37	2 832	37	2 889	-	35	35	3 018	76	7 466	76	7 610	76	7 845	29.5%	37.5%	1.5%
<b>Total</b>	<b>439</b>	<b>316 439</b>	<b>450</b>	<b>327 850</b>	<b>462</b>	<b>353 332</b>	<b>472</b>	<b>36</b>	<b>508</b>	<b>380 085</b>	<b>532</b>	<b>410 170</b>	<b>532</b>	<b>429 925</b>	<b>532</b>	<b>443 253</b>	<b>1.6%</b>	<b>5.3%</b>	<b>100.0%</b>

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

Table 24 above show personnel numbers and costs from 2022/23 to 2028/29. The personnel numbers in the department increased from 439 recorded in 2022/23 to 508 in 2025/26. This growth is largely attributable to the filling of critical vacant posts and the appointment of unemployed graduates as interns

under the department's development programme. These interns constitute additional appointments over a two-year period.

PT embarked on an organisational structure review to align it to business processes and service delivery model. The departmental organisational structure was approved in August 2024 consisting of 471 posts. The Generic Organisational Structure was fully implemented in September 2024. The department is in the process of filling the vacant posts.

## 9.2 Payments on training by programme

**Table 25: Information on training**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Number of staff	439	450	462	508	508	508	532	532	532	4.7
Number of personnel trained	205	317	195	260	260	195	225	250	270	15.4
of which										
Male	128	91	75	130	130	80	100	120	130	25.0
Female	77	226	120	130	130	115	125	130	140	8.7
Number of training opportunities	280	245	307	314	314	297	307	317	317	3.4
of which										
Tertiary	60	63	65	67	67	60	65	70	70	8.3
Workshops	150	160	167	167	167	167	167	167	167	0.0
Seminars	70	22	75	80	80	70	75	80	80	7.1
Other	-	-	-	-	-	-	-	-	-	-
Number of bursaries offered	30	26	23	30	30	23	35	35	35	52.2
Number of interns appointed	37	31	40	37	37	37	37	37	37	0.0
Number of learnerships appointed	-	-	-	-	-	-	-	-	-	-
Number of days spent on training	-	-	-	-	-	-	-	-	-	-
<b>Payments on training by programme</b>										
1. Administration	3 144	2 078	1 556	4 820	3 523	3 523	2 707	2 826	2 953	(23.2)
2. Sustainable Resource Management	-	-	-	-	-	-	-	-	-	-
3. Asset and Liability	-	-	-	-	-	-	-	-	-	-
4. Financial Governance	-	-	-	-	-	-	-	-	-	-
5. Municipal Financial Governance	-	-	-	-	-	-	-	-	-	-
<b>Total payments on training</b>	<b>3 144</b>	<b>2 078</b>	<b>1 556</b>	<b>4 820</b>	<b>3 523</b>	<b>3 523</b>	<b>2 707</b>	<b>2 826</b>	<b>2 953</b>	<b>(23.2)</b>

Table 25 above shows payment and information on training from 2022/23 to 2028/29. The expenditure on training increased from R3.144 million in 2022/23 to a revised estimate of R3.523 million in 2025/26 due to an increase in demand for trainings. The training budget is centralised in Programme 1 for all employees within the department.

In 2026/27, the department will intensify efforts to strengthen technical and leadership competencies at middle management level, with a particular focus on critical functions such as administration, financial management, auditing, and risk management. This targeted capacity-building initiative is aimed at improving operational efficiency, strengthening internal controls, and enhancing overall governance.

The department will roll out project management trainings to its officials as this will assist in cost control, adaptability, flexibility and better resource management.

## 9.3 Structure change

None.

**Annexure to the  
Estimates of Provincial Revenue  
and Expenditure**

**Provincial Treasury**



# 2026 Estimates of Provincial Revenue and Expenditure

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>369 718</b>	<b>388 406</b>	<b>416 671</b>	<b>503 707</b>	<b>462 378</b>	<b>462 378</b>	<b>503 847</b>	<b>520 340</b>	<b>533 770</b>	<b>9.0</b>
Compensation of employees	316 439	327 850	353 332	403 542	380 085	380 085	410 170	429 925	443 253	7.9
Salaries and wages	279 032	288 861	311 524	355 777	333 641	333 641	360 548	377 937	389 653	8.1
Social contributions	37 407	38 989	41 808	47 765	46 444	46 444	49 622	51 988	53 600	6.8
Goods and services	53 279	60 556	63 339	100 165	82 293	82 293	93 677	90 415	90 517	13.8
Administrative fees	284	157	106	352	361	361	734	769	804	103.3
Advertising	817	1 438	1 486	2 272	1 880	1 880	2 760	2 881	3 011	46.8
Minor assets	201	147	2 672	666	426	426	550	577	597	29.1
Audit costs: External	11 999	11 754	14 296	17 252	16 092	16 092	17 788	18 195	18 831	10.5
Bursaries: Employees	512	633	686	684	452	452	716	748	782	58.4
Catering: Departmental activities	1 408	1 326	1 757	2 230	3 253	3 253	2 488	2 559	2 679	(23.5)
Communication (G&S)	1 316	2 090	2 581	1 294	1 849	1 849	1 324	1 383	1 442	(28.4)
Computer services	2 403	3 452	3 960	17 737	1 871	1 871	6 166	3 307	3 458	229.6
Consultants: Business and advisory services	6 199	7 594	3 440	17 658	9 657	9 657	16 386	13 148	9 537	69.7
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	4 126	3 490	2 032	1 000	765	765	1 500	1 566	1 637	96.1
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	350	1 036	1 163	521	5 685	5 685	826	867	902	(85.5)
Agency and support/outourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	58	73	73	151	115	115	154	188	217	33.9
Fleet services (including government motor transport)	894	1 002	1 100	1 140	1 085	1 085	1 320	1 378	1 421	21.7
Consumable supplies	310	1 129	488	490	680	680	1 102	1 154	1 198	62.1
Consumables: Stationery, printing and office supplies	1 173	2 120	1 190	2 804	2 068	2 068	2 276	2 377	2 462	10.1
Operating leases	738	1 849	2 051	2 400	1 967	1 967	1 200	1 253	1 310	(39.0)
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	7 234	7 607	7 073	9 540	9 935	9 935	10 715	11 183	11 686	7.9
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 723	5 932	7 174	6 967	9 127	9 127	10 688	11 268	11 720	17.1
Training and development	5 569	4 559	5 392	10 316	7 629	7 629	7 993	8 268	8 574	4.8
Operating payments	2 740	2 873	4 351	3 894	5 911	5 911	5 621	5 907	6 739	(4.9)
Venues and facilities	225	295	368	797	1 485	1 485	1 370	1 439	1 510	(7.7)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>4 930</b>	<b>3 341</b>	<b>3 492</b>	<b>1 822</b>	<b>3 756</b>	<b>3 792</b>	<b>7 993</b>	<b>1 979</b>	<b>2 070</b>	<b>110.8</b>
Provinces and municipalities	-	-	2	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	2	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	2	-	-	-	-	-	-	-
Departmental agencies and accounts	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	3	3	3	4	5	0.0
Public corporations	-	-	-	-	3	3	3	4	5	0.0
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	3	3	3	4	5	0.0
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	4 071	2 485	2 539	666	2 723	2 759	6 782	714	747	145.8
Social benefits	3 869	2 000	2 008	-	2 310	2 346	6 098	-	-	159.9
Other transfers to households	202	485	531	666	413	413	684	714	747	65.6
<b>Payments for capital assets</b>	<b>7 056</b>	<b>7 228</b>	<b>19 885</b>	<b>13 656</b>	<b>12 469</b>	<b>12 469</b>	<b>23 051</b>	<b>14 670</b>	<b>15 257</b>	<b>84.9</b>
Buildings and other fixed structures	-	-	-	-	-	-	9 000	-	-	-
Buildings	-	-	-	-	-	-	9 000	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 056	7 228	19 885	13 656	12 469	12 469	14 051	14 670	15 257	12.7
Transport equipment	971	1 117	1 789	1 320	1 645	1 645	2 540	2 655	2 737	54.4
Other machinery and equipment	6 085	6 111	18 096	12 336	10 824	10 824	11 511	12 015	12 520	6.3
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>657</b>	<b>9</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11.8</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate 191 817	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>148 230</b>	<b>157 351</b>	<b>165 137</b>	<b>209 316</b>	<b>191 817</b>	<b>191 817</b>	<b>211 033</b>	<b>212 552</b>	<b>216 122</b>	<b>10.0</b>
Compensation of employees	112 546	114 237	122 858	139 214	133 551	133 551	146 295	152 333	157 056	9.5
Salaries and wages	98 097	99 248	106 567	121 428	115 771	115 771	127 253	132 519	136 628	9.9
Social contributions	14 449	14 989	16 291	17 786	17 780	17 780	19 042	19 814	20 428	7.1
Goods and services	35 684	43 114	42 279	70 102	58 266	58 266	64 738	60 219	59 066	11.1
Administrative fees	136	157	--	232	249	249	608	637	666	144.2
Advertising	817	1 438	1 486	2 272	1 880	1 880	2 760	2 881	3 011	46.8
Minor assets	201	147	2 672	666	426	426	550	577	597	29.1
Audit costs: External	5 494	4 859	5 240	4 800	6 640	6 640	5 892	5 772	5 951	(11.3)
Bursaries: Employees	512	633	586	684	452	452	716	748	782	58.4
Catering: Departmental activities	887	793	910	1 432	2 078	2 078	900	944	986	(56.7)
Communication (G&S)	1 316	2 090	2 581	1 294	1 849	1 849	1 324	1 383	1 442	(28.4)
Computer services	1 477	2 467	2 872	16 437	1 038	1 038	4 766	1 845	1 930	359.2
Consultants: Business and advisory services	2 141	4 389	1 319	13 059	8 544	8 544	14 386	11 060	7 355	68.4
Infrastructure and planning services	--	--	--	--	--	--	--	--	--	--
Laboratory services	--	--	--	--	--	--	--	--	--	--
Legal services (G&S)	4 126	3 490	2 032	1 000	765	765	1 500	1 566	1 637	96.1
Science and technological services	--	--	--	--	--	--	--	--	--	--
Contractors	350	1 036	1 163	521	5 675	5 675	826	867	902	(85.4)
Agency and support/outourced services	--	--	--	--	--	--	--	--	--	--
Entertainment	26	40	45	64	48	48	68	78	84	41.7
Fleet services (including government motor transport)	894	1 002	1 100	1 140	1 085	1 085	1 320	1 378	1 421	21.7
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	310	1 129	488	490	680	680	1 102	1 154	1 198	62.1
Consumables: Stationery, printing and office supplies	1 173	2 120	1 190	2 804	2 068	2 068	2 276	2 377	2 462	10.1
Operating leases	738	1 849	2 051	2 400	1 967	1 967	1 200	1 253	1 310	(39.0)
Rental and hiring	--	--	--	--	--	--	--	--	--	--
Property payments	7 234	7 607	7 073	9 540	9 935	9 935	10 715	11 183	11 686	7.9
Transport provided: Departmental activity	--	--	--	--	--	--	--	--	--	--
Travel and subsistence	2 255	2 990	4 058	2 962	4 792	4 792	4 732	4 976	5 110	(1.3)
Training and development	3 144	2 078	1 556	4 820	3 523	3 523	2 707	2 826	2 953	(23.2)
Operating payments	2 328	2 588	3 601	3 011	3 486	3 486	5 621	5 907	6 739	61.2
Venues and facilities	125	212	256	454	1 086	1 086	769	807	844	(29.2)
Interest and rent on land	--	--	--	--	--	--	--	--	--	--
Interest (incl. interest on unitary payments (PPP))	--	--	--	--	--	--	--	--	--	--
Rent on land	--	--	--	--	--	--	--	--	--	--
<b>Transfers and subsidies</b>	<b>2 355</b>	<b>2 072</b>	<b>2 722</b>	<b>1 822</b>	<b>2 328</b>	<b>2 339</b>	<b>4 316</b>	<b>1 979</b>	<b>2 070</b>	<b>84.5</b>
Provinces and municipalities	--	--	2	--	--	--	--	--	--	--
Provinces	--	--	--	--	--	--	--	--	--	--
Provincial Revenue Funds	--	--	--	--	--	--	--	--	--	--
Provincial agencies and funds	--	--	--	--	--	--	--	--	--	--
Municipalities	--	--	2	--	--	--	--	--	--	--
Municipal bank accounts	--	--	--	--	--	--	--	--	--	--
Municipal agencies and funds	--	--	2	--	--	--	--	--	--	--
Departmental agencies and accounts	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Social security funds	--	--	--	--	--	--	--	--	--	--
Departmental agencies (non-business entities)	859	856	951	1 156	1 030	1 030	1 208	1 261	1 318	17.3
Higher education institutions	--	--	--	--	--	--	--	--	--	--
Foreign governments and international organisations	--	--	--	--	--	--	--	--	--	--
Public corporations and private enterprises	--	--	--	--	3	3	3	4	5	0.0
Public corporations	--	--	--	--	3	3	3	4	5	0.0
Subsidies on products and production (pc)	--	--	--	--	--	--	--	--	--	--
Other transfers to public corporations	--	--	--	--	3	3	3	4	5	0.0
Private enterprises	--	--	--	--	--	--	--	--	--	--
Subsidies on products and production (pe)	--	--	--	--	--	--	--	--	--	--
Other transfers to private enterprises	--	--	--	--	--	--	--	--	--	--
Non-profit institutions	--	--	--	--	--	--	--	--	--	--
Households	1 496	1 216	1 769	666	1 295	1 306	3 105	714	747	137.7
Social benefits	1 294	731	1 238	--	882	883	2 421	--	--	171.1
Other transfers to households	202	485	531	666	413	413	684	714	747	65.6
<b>Payments for capital assets</b>	<b>7 056</b>	<b>7 228</b>	<b>19 885</b>	<b>13 656</b>	<b>12 469</b>	<b>12 469</b>	<b>23 051</b>	<b>14 670</b>	<b>15 257</b>	<b>84.9</b>
Buildings and other fixed structures	--	--	--	--	--	--	9 000	--	--	--
Buildings	--	--	--	--	--	--	9 000	--	--	--
Other fixed structures	--	--	--	--	--	--	--	--	--	--
Machinery and equipment	7 056	7 228	19 885	13 656	12 469	12 469	14 051	14 670	15 257	12.7
Transport equipment	971	1 117	1 789	1 320	1 645	1 645	2 540	2 655	2 737	54.4
Other machinery and equipment	6 085	6 111	18 096	12 336	10 824	10 824	11 511	12 015	12 520	6.3
Heritage Assets	--	--	--	--	--	--	--	--	--	--
Specialised military assets	--	--	--	--	--	--	--	--	--	--
Biological assets	--	--	--	--	--	--	--	--	--	--
Land and sub-soil assets	--	--	--	--	--	--	--	--	--	--
Software and other intangible assets	--	--	--	--	--	--	--	--	--	--
<b>Payments for financial assets</b>	<b>--</b>	<b>9</b>	<b>41</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>Total economic classification</b>	<b>157 641</b>	<b>166 660</b>	<b>187 785</b>	<b>224 794</b>	<b>206 614</b>	<b>206 625</b>	<b>238 400</b>	<b>229 201</b>	<b>233 449</b>	<b>15.4</b>

## 2026 Estimates of Provincial Revenue and Expenditure

### Table B.2B: Details of payments and estimates by economic classification: P2 – Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>74 855</b>	<b>75 275</b>	<b>77 010</b>	<b>86 758</b>	<b>80 299</b>	<b>80 299</b>	<b>83 696</b>	<b>88 462</b>	<b>91 290</b>	<b>4.2</b>
Compensation of employees	70 122	70 911	74 379	81 328	77 384	77 384	79 840	84 456	87 074	3.2
Salaries and wages	61 486	62 492	65 678	71 977	68 304	68 304	70 472	74 527	76 837	3.2
Social contributions	8 636	8 419	8 701	9 351	9 080	9 080	9 368	9 929	10 237	3.2
Goods and services	4 733	4 364	2 631	5 430	2 915	2 915	3 856	4 006	4 216	32.3
Administrative fees	148	-	106	120	112	112	126	132	138	12.5
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	649	767	425	850	850	850	850	888	928	0.0
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	141	104	106	106	307	270	283	189.6
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	3 380	3 035	1 273	3 399	1 113	1 113	1 000	1 044	1 091	(10.2)
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	17	25	21	34	30	30	32	39	46	6.7
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	462	537	455	817	674	674	1 467	1 555	1 648	117.7
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	27	-	201	-	-	-	-	-	-	-
Venues and facilities	50	-	9	106	30	30	74	78	82	146.7
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>388</b>	<b>376</b>	<b>93</b>	<b>-</b>	<b>645</b>	<b>645</b>	<b>3 677</b>	<b>-</b>	<b>-</b>	<b>470.1</b>
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	388	376	93	-	645	645	3 677	-	-	470.1
Social benefits	388	376	93	-	645	645	3 677	-	-	470.1
Other transfers to households	-	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>75 243</b>	<b>75 651</b>	<b>77 103</b>	<b>86 758</b>	<b>80 944</b>	<b>80 944</b>	<b>87 373</b>	<b>88 462</b>	<b>91 290</b>	<b>7.9</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate 2025/26	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>25 595</b>	<b>26 294</b>	<b>28 625</b>	<b>34 980</b>	<b>30 016</b>	<b>30 016</b>	<b>34 966</b>	<b>36 910</b>	<b>38 100</b>	<b>16.5</b>
Compensation of employees	23 426	24 793	26 572	32 813	28 234	28 234	32 667	34 498	35 568	15.7
Salaries and wages	20 562	21 738	23 280	28 917	24 717	24 717	28 652	30 262	31 200	15.9
Social contributions	2 864	3 055	3 292	3 896	3 517	3 517	4 015	4 236	4 368	14.2
Goods and services	2 169	1 501	2 053	2 167	1 782	1 782	2 299	2 412	2 532	29.0
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	289	103	191	185	246	246	304	318	333	23.6
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	6	5	4	14	8	8	12	15	18	50.0
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	129	242	218	679	236	236	633	669	706	168.2
Training and development	1 591	1 151	1 634	1 286	1 288	1 288	1 346	1 405	1 469	4.5
Operating payments	128	-	-	-	-	-	-	-	-	-
Venues and facilities	26	-	6	3	4	4	4	5	6	0.0
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>433</b>	<b>419</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0)</b>
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	433	419	-	-	20	20	-	-	-	(100.0)
Social benefits	433	419	-	-	20	20	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>26 028</b>	<b>26 713</b>	<b>28 625</b>	<b>34 980</b>	<b>30 036</b>	<b>30 036</b>	<b>34 966</b>	<b>36 910</b>	<b>38 100</b>	<b>16.4</b>

## 2026 Estimates of Provincial Revenue and Expenditure

### Table B.2D: Details of payments and estimates by economic classification: P4 – Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>72 120</b>	<b>78 890</b>	<b>91 182</b>	<b>103 888</b>	<b>96 879</b>	<b>96 879</b>	<b>105 619</b>	<b>110 155</b>	<b>113 711</b>	<b>9.0</b>
Compensation of employees	63 329	69 405	77 141	84 385	82 899	82 899	86 076	89 790	92 573	3.8
Salaries and wages	56 624	62 115	69 207	74 850	73 674	73 674	76 275	79 563	82 029	3.5
Social contributions	6 705	7 290	7 934	9 535	9 225	9 225	9 801	10 227	10 544	6.2
Goods and services	8 791	9 485	14 041	19 503	13 980	13 980	19 543	20 365	21 138	39.8
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	5 856	6 128	8 631	11 602	8 602	8 602	11 046	11 535	11 952	28.4
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	56	155	230	253	289	289	401	422	441	38.8
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	926	985	1 088	1 300	833	833	1 400	1 462	1 528	68.1
Consultants: Business and advisory services	678	170	848	1 200	-	-	1 000	1 044	1 091	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-	-
Entertainment	3	1	1	20	20	20	20	27	33	0.0
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	-	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	325	561	736	704	1 019	1 019	1 276	1 356	1 434	25.2
Training and development	834	1 330	2 202	4 210	2 818	2 818	3 940	4 037	4 152	39.8
Operating payments	109	138	247	-	214	214	-	-	-	(100.0)
Venues and facilities	4	17	58	214	185	185	460	482	507	148.6
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>391</b>	<b>187</b>	<b>255</b>	<b>-</b>	<b>151</b>	<b>151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0)</b>
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	391	187	255	-	151	151	-	-	-	(100.0)
Social benefits	391	187	255	-	151	151	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>73 168</b>	<b>79 077</b>	<b>91 437</b>	<b>103 888</b>	<b>97 030</b>	<b>97 030</b>	<b>105 619</b>	<b>110 155</b>	<b>113 711</b>	<b>8.9</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Current payments</b>	<b>48 918</b>	<b>50 596</b>	<b>54 717</b>	<b>68 765</b>	<b>63 367</b>	<b>63 367</b>	<b>68 533</b>	<b>72 261</b>	<b>74 547</b>	<b>8.2</b>
Compensation of employees	47 016	48 504	52 382	65 802	58 017	58 017	65 292	68 848	70 982	12.5
Salaries and wages	42 263	43 268	46 792	58 605	51 175	51 175	57 896	61 066	62 959	13.1
Social contributions	4 753	5 236	5 590	7 197	6 842	6 842	7 396	7 782	8 023	8.1
Goods and services	1 902	2 092	2 335	2 963	5 350	5 350	3 241	3 413	3 565	(39.4)
Administrative fees	-	-	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	176	275	285	256	534	534	576	605	636	7.9
Communication (G&S)	-	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	10	10	-	-	-	(100.0)
Agency and support/outsource services	-	-	-	-	-	-	-	-	-	-
Entertainment	6	2	2	19	9	9	22	29	36	144.4
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 552	1 602	1 707	1 785	2 406	2 406	2 580	2 712	2 822	7.2
Training and development	-	-	-	-	-	-	-	-	-	-
Operating payments	148	147	302	863	2 211	2 211	-	-	-	(100.0)
Venues and facilities	20	66	39	20	180	180	63	67	71	(65.0)
Interest and rent on land	-	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1 363</b>	<b>287</b>	<b>422</b>	<b>-</b>	<b>612</b>	<b>637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0)</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-
Households	1 363	287	422	-	612	637	-	-	-	(100.0)
Social benefits	1 363	287	422	-	612	637	-	-	-	(100.0)
Other transfers to households	-	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>50 281</b>	<b>50 883</b>	<b>55 139</b>	<b>68 765</b>	<b>63 979</b>	<b>64 004</b>	<b>68 533</b>	<b>72 261</b>	<b>74 547</b>	<b>7.1</b>

**2026 Estimates of Provincial Revenue and Expenditure**

**Table B5: Payments of infrastructure by category (Project List)**

Type of Infrastructure	Project Name	IDMS Gate	Organisation	Project Duration		Source of Funding	Budget Programme Name	District	Municipality	Total Project Cost	Total Expenditure to date from previous years	Total Available 2026/27	MTEF Forward Estimates	
				Start Date	End Date								2027/28	2028/29
<b>1. Rehabilitation, Renovations &amp; Refurbishment</b>														
Building and other fixed structures	Phalo House PT Renovations	Stage4: Design Documentation	Provincial Treasury	2024/04/01	2027/03/21	Equitable Share	Programme 1 - Administration	Buffalo City	Buffalo City	9 616	-	9 000	-	-
<b>TOTAL: Rehabilitation, Renovations &amp; Refurbishment (1 projects)</b>														
<b>TOTAL: Provincial Treasury (1 projects)</b>														
										<b>9 616</b>	<b>-</b>	<b>9 000</b>	<b>-</b>	<b>-</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
SABC (TV Licences)	1	1	3	2	3	3	3	4	5	0.0
FASSET	858	855	948	1 154	1 030	1 030	1 208	1 261	1 318	17.3
South Africa National Roads Agency (SANRAL)	-	-	-	-	-	-	-	-	-	-
<b>Total departmental transfers</b>	<b>859</b>	<b>856</b>	<b>951</b>	<b>1 156</b>	<b>1 033</b>	<b>1 033</b>	<b>1 211</b>	<b>1 265</b>	<b>1 323</b>	<b>17.2</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
<b>Category A</b>	-	-	2	-	-	-	-	-	-	-
Buffalo City	-	-	2	-	-	-	-	-	-	-
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-
<b>Category B</b>	-	-	-	-	-	-	-	-	-	-
Dr Beyers Naude	-	-	-	-	-	-	-	-	-	-
Blue Crane Route	-	-	-	-	-	-	-	-	-	-
Makana	-	-	-	-	-	-	-	-	-	-
Ndlambe	-	-	-	-	-	-	-	-	-	-
Sundays River Valley	-	-	-	-	-	-	-	-	-	-
Kouga	-	-	-	-	-	-	-	-	-	-
Kou-Kamma	-	-	-	-	-	-	-	-	-	-
Mbashe	-	-	-	-	-	-	-	-	-	-
Mnquma	-	-	-	-	-	-	-	-	-	-
Great Kei	-	-	-	-	-	-	-	-	-	-
Amahlathi	-	-	-	-	-	-	-	-	-	-
Ngqushwa	-	-	-	-	-	-	-	-	-	-
Raymond Mhlaba	-	-	-	-	-	-	-	-	-	-
Inxuba Yethemba	-	-	-	-	-	-	-	-	-	-
Insika Yethu	-	-	-	-	-	-	-	-	-	-
Emalahleni	-	-	-	-	-	-	-	-	-	-
Engcobo	-	-	-	-	-	-	-	-	-	-
Sakhisizwe	-	-	-	-	-	-	-	-	-	-
Enoch Mgijima	-	-	-	-	-	-	-	-	-	-
Elundini	-	-	-	-	-	-	-	-	-	-
Senqu	-	-	-	-	-	-	-	-	-	-
Walter Sisulu	-	-	-	-	-	-	-	-	-	-
Ngquza Hill	-	-	-	-	-	-	-	-	-	-
Port St Johns	-	-	-	-	-	-	-	-	-	-
Nyandeni	-	-	-	-	-	-	-	-	-	-
Mthono	-	-	-	-	-	-	-	-	-	-
King Sabata Dalindyebo	-	-	-	-	-	-	-	-	-	-
Matafele	-	-	-	-	-	-	-	-	-	-
Umzimvubu	-	-	-	-	-	-	-	-	-	-
Mbizana	-	-	-	-	-	-	-	-	-	-
Ntabankulu	-	-	-	-	-	-	-	-	-	-
<b>Category C</b>	-	-	-	-	-	-	-	-	-	-
Cacadu District Municipality	-	-	-	-	-	-	-	-	-	-
Amable District Municipality	-	-	-	-	-	-	-	-	-	-
Chris Hani District Municipality	-	-	-	-	-	-	-	-	-	-
Joe Gqabi District Municipality	-	-	-	-	-	-	-	-	-	-
O.R. Tambo District Municipality	-	-	-	-	-	-	-	-	-	-
Alfred Nzo District Municipality	-	-	-	-	-	-	-	-	-	-
<b>Unallocated</b>	-	-	-	-	-	-	-	-	-	-
<b>Total transfers to municipalities</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 2026 Estimates of Provincial Revenue and Expenditure

**Table B.9 Summary of departmental payments and estimates by district and local municipality**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates			% change from 2025/26
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29	
Buffalo City	-	-	2	-	-	-	-	-	-	-
Nelson Mandela Bay	-	-	-	-	-	-	-	-	-	-
<b>Sarah Baartman District Municipality</b>										
Dr Beyers Naude	-	-	-	-	-	-	-	-	-	-
Blue Crane Route	-	-	-	-	-	-	-	-	-	-
Makana	-	-	-	-	-	-	-	-	-	-
Ndlambe	-	-	-	-	-	-	-	-	-	-
Sundays River Valley	-	-	-	-	-	-	-	-	-	-
Kouga	-	-	-	-	-	-	-	-	-	-
Kou-Kamma	-	-	-	-	-	-	-	-	-	-
<b>Amatole District Municipality</b>										
Mbhashe	-	-	-	-	-	-	-	-	-	-
Mnquma	-	-	-	-	-	-	-	-	-	-
Great Kei	-	-	-	-	-	-	-	-	-	-
Amehlahi	-	-	-	-	-	-	-	-	-	-
Ngqushwa	-	-	-	-	-	-	-	-	-	-
Raymond Mhlaba	-	-	-	-	-	-	-	-	-	-
<b>Chris Hani District Municipality</b>										
Inxuba Yethemba	-	-	-	-	-	-	-	-	-	-
Intsika Yethu	-	-	-	-	-	-	-	-	-	-
Emalahleni	-	-	-	-	-	-	-	-	-	-
Engcobo	-	-	-	-	-	-	-	-	-	-
Sakhisizwe	-	-	-	-	-	-	-	-	-	-
Enoch Mgijima	-	-	-	-	-	-	-	-	-	-
<b>Joe Gqabi District Municipality</b>										
Elundini	-	-	-	-	-	-	-	-	-	-
Senqu	-	-	-	-	-	-	-	-	-	-
Walter Sisulu	-	-	-	-	-	-	-	-	-	-
<b>O.R. Tambo District Municipality</b>										
Ngquza Hill	-	-	-	-	-	-	-	-	-	-
Port St Johns	-	-	-	-	-	-	-	-	-	-
Nyandeni	-	-	-	-	-	-	-	-	-	-
Mhlonito	-	-	-	-	-	-	-	-	-	-
King Sabata Dalindyebo	-	-	-	-	-	-	-	-	-	-
<b>Alfred Nzo District Municipality</b>										
Matsiela	-	-	-	-	-	-	-	-	-	-
Umtzimbubu	-	-	-	-	-	-	-	-	-	-
Mbizana	-	-	-	-	-	-	-	-	-	-
Nbankulu	-	-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>	<b>36 067</b>	<b>38 099</b>	<b>39 065</b>	<b>48 804</b>	<b>47 928</b>	<b>47 928</b>	<b>47 573</b>	<b>49 187</b>	<b>50 763</b>	- 0.7
Sarah Baartman District Municipality	7 766	8 017	8 528	9 921	9 722	9 722	10 159	10 498	10 830	4.5
Amatole District Municipality	7 481	7 605	7 325	8 088	7 643	7 643	8 117	8 391	8 659	6.2
Chris Hani District Municipality	6 447	6 356	6 573	8 947	8 720	8 720	9 006	9 309	9 604	3.3
Joe Gqabi District Municipality	4 493	4 733	5 042	6 789	6 379	6 379	6 337	6 554	6 767	0.7
O.R. Tambo District Municipality	4 991	5 465	6 356	8 921	9 016	9 016	7 534	7 792	8 044	16.4
Alfred Nzo District Municipality	4 889	5 923	5 241	6 138	6 448	6 448	6 420	6 643	6 859	0.4
<b>Unallocated</b>	<b>346 294</b>	<b>360 885</b>	<b>401 022</b>	<b>470 381</b>	<b>430 675</b>	<b>430 711</b>	<b>487 318</b>	<b>487 802</b>	<b>500 334</b>	<b>13.1</b>
<b>Total transfers to municipalities</b>	<b>382 361</b>	<b>398 984</b>	<b>440 089</b>	<b>519 185</b>	<b>478 603</b>	<b>478 639</b>	<b>534 891</b>	<b>536 989</b>	<b>551 097</b>	<b>11.8</b>

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