

## Vote 05

# Provincial Treasury

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*To be appropriated by vote in 2026/27*  
*Responsible MEC*  
*Administering department*  
*Accounting officer*

*R 557 930 000*  
*MEC for Finance*  
*Provincial Treasury*  
*Head of Provincial Treasury*

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### Overview

#### Vision

Excellence in public resource management for sustainable socio-economic development.

#### Mission

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

#### Values

- Integrity
- Transparency
- Accountability
- Fairness
- Professionalism
- Ethical
- Innovation

#### Main Services

- Prepare provincial budget.
- Exercise control over the implementation of the provincial budget.
- Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities.
- Ensure that fiscal policies do not materially and unreasonably prejudice national economic policies.

- Monitor compliance with the Municipal Finance Management Act (MFMA) by municipalities and municipal entities in the province.
- Assist and monitor the preparation of municipal budgets in the province.
- Monitor monthly outcome of municipal budgets.
- Monitor submission of reports by municipalities in the province as required in terms of the MFMA.

### **Alignment with LDP priorities**

To ensure alignment with both the approved Medium Term Development Plan (MTDP) and the Limpopo Development Plan (LDP), Priority 3 “A Capable, Ethical, and Developmental State” has been adopted. This priority integrates Strategic Priorities 1 and 2 of the MTDP with Strategic Priorities 8, 9, and 10 of the LDP, namely: transforming the public service for effective and efficient service delivery, investing in human capital to strengthen a developmental state, and advancing digital transformation to enhance operational efficiency. By consolidating these strategic priorities, Treasury aims to promote ethical governance, build institutional capacity, and leverage technology to improve service delivery and accountability across the province.

### **Legislative mandate**

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

## **Review of the current financial year (2025/26)**

As at the end of 3<sup>rd</sup> quarter 2025/26, Provincial Treasury achieved 95 % (20 of 21) of its planned APP targets as follows:

**Programme 1: Administration** managed to achieve 2 out of 3 planned targets. Only 67 percent of its planned targets was achieved. The target that was not achieved was under the Financial Management Directorate (Output Indicator “Percentage of suppliers’ valid invoices paid within 30 days) where 01 invoice was not paid on time due to a delay in updating of banking details by the supplier on Central Supplier Database (CSD). Continuous engagement with suppliers to ensure timely updating of banking details on the CSD will be made, including proactive verification of supplier information before payment processing. The targets were as follows: Three (03) ICT governance areas monitored; 99.8 % of supplier’s valid invoices paid within 30 days; and 92 % of procurement of goods and services awarded to women-owned enterprises.

### **Programme 2: Sustainable Resource Management**

The following 7 planned targets were achieved:

- Four (04) Research documents produced to align the Provincial Fiscal Policy.
- Three (03) revenue assessments conducted to ensure collection of set target.
- Two (02) budget documents tabled in line with the set standards and National Treasury
- Twelve (12) consolidated In Year Monitoring reports produced in line with section 32 of PFMA for departments and public entities.
- Eighty-one (81) Infrastructure assessments conducted in departments with infrastructure budgets.
- Thirty (30) infrastructure assessments conducted in prioritized municipalities.
- Twenty-six (26) municipal budget assessments conducted in municipalities.

### **Programme 3: Assets, Liabilities and Supply Chain Management**

The following 4 planned targets were achieved:

- Forty-eight (48) asset management assessments conducted in Votes and Public Entities.
- Forty-eight (48) cash management assessments conducted in Votes and Public Entities.
- Forty-eight (48) SCM assessments conducted in Votes and Public Entities.
- Forty-eight (48) assessments conducted on procurement spent in Votes and Public Entities on strategic procurement in line with Limpopo Procurement Strategy 2030 targets.

#### **Programme 4: Financial Governance**

The following 6 planned targets were achieved:

- Twenty (20) training courses on transversal systems were conducted.
- Eleven (11) financial statements assessments were conducted in Votes.
- One (01) assessment on provincial risk profile was conducted and presented.
- Sixteen (16) public sector risk management framework compliance assessments were conducted.
- Eleven (11) assessments were conducted on utilization of transversal financial system by departments.
- Twelve (12) Audit Committee reports were submitted to Departments.

#### **Programme 5: Shared Internal Audit Services**

The following 2 planned targets were achieved:

- 103% of Internal Audits were finalized and communicated in terms of the approved Audit Plans.
- Three (03) Combined assurance reports presented to Audit Committee.

#### **Outlook for the coming financial year (2026/27)**

Provincial Treasury's Annual Performance Plan will continue to be implemented to ensure achievement of departmental outcomes as outlined in the 2025 - 2030 Strategic Plan for each budget programme.

Key deliverables for the department are as follows:

- Eight (8) Capacity building programmes conducted.
- 10 % Vacancy Rate attained.
- Three (3) Number of ICT governance areas monitored.
- 100% Payment of supplier invoices within 30 days.
- 70% of discretionary budget spent on procurement goods and services from women owned enterprises.
- Seven (7) Research Documents produced to align the Provincial Fiscal Policy.
- Four (4) Revenue Assessments conducted to ensure collection of set revenue targets.
- Two (2) budget documents tabled in line with the set standards and National Treasury.
- Twelve (12) consolidated In-Year Monitoring reports monitored in line with section 32 of PFMA (in Departments).
- Hundred and eight (108) Infrastructure assessments conducted in departments with infrastructure budget.
- Forty (40) Infrastructure assessments conducted in prioritized municipalities.

- Fifty-two (52) financial management and governance assessments conducted in provincial municipalities.
- Fifty-two (52) municipal budget assessments conducted in provincial municipalities.
- Sixty-Four (64) Asset management assessments conducted in provincial departments and Public Entities.
- Sixty-Four (64) Cash management assessments conducted in Votes and Public Entities.
- Sixty-Four (64) SCM assessments conducted in provincial departments and Public Entities.
- Sixty-Four (64) assessments conducted on procurement spent in Votes and Public Entities in line with Limpopo Procurement Strategy 2030 targets.
- Eighty (80) transversal system courses conducted.
- Forty-four (54) financial statements assessments conducted.
- Sixty (60) Audit committee reports submitted to departments.
- Four (4) conducted on provincial risk profile
- Sixty-four (64) Public Sector Risk Management framework compliance assessments conducted.
- Forty-Four (44) Assessments conducted on utilisation of Transversal Financial System by Departments.
- One (1) module introduced in transversal financial systems
- Four (4) Cluster-Based Annual Audit Plans approved by the Audit Committee.
- Three (3) departmental Annual combined assurance Plans approved by the Audit Committee.
- 100% of Internal Audits finalized and communicated in terms of the approved Audit Plans.
- Four (4) combined assurance reports presented to the audit committee.
- One (1) Annual Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service.

## **Reprioritisation**

The department reprioritised a total of R15.039 million between programmes and economic classification in the 2026/27 financial year to fund the infrastructure development program and leave gratuity for the early retirement. The reprioritisation was mainly between Compensation of Employees, Goods and Services, and transfers, with the Goods and Services benefitting a total of R6.232 million in 2026/27 from the Compensation of Employees, as the department strived to ensure that the contractual obligations and key accounts are fully funded over the 2026 MTEF period.

## Procurement

The Departmental Budget Committee will continue to monitor progress on the implementation of the procurement plan. Furthermore, the department utilizes the bid committees to fast-track the procurement processes. The budget was allocated to the following major projects in the 2026/27 FY: An amount of R7.500 million is allocated for Infrastructure Capacity Building and Spending Reviews; R13.700 million is allocated for Municipal Support Intervention Program; R 6.200 million has been allocated for the refurbishment of Ismini Building. The capital budget of R8.100 million will be used for the procurement of ICT equipment and Office furniture.

## Receipts and financing

### Summary of receipts

Table 5.1(a) provides departmental receipts over a period of seven years. Receipts are made up of an equitable share will increase from R512.897 million in 2025/26 financial year to R557.930 million in 2026/27 financial year.

Table 1.1 : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	383 294	389 195	453 131	512 897	512 897	512 897	557 930	574 310	590 189
Conditional grants	-	-	-	-	-	-	-	-	-
<i>Conditional Grant 1</i>									
Departmental receipts									
<b>Total receipts</b>	<b>383 294</b>	<b>389 195</b>	<b>453 131</b>	<b>512 897</b>	<b>512 897</b>	<b>512 897</b>	<b>557 930</b>	<b>574 310</b>	<b>590 189</b>

### Departmental own receipts collection

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

Table 5.1(b) : Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	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 tr	260	401	274	379	-87	292	385	392	409
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	447 067	702 085	682 335	343 487	241 507	584 994	462 967	484 292	501 338
Sales of capital assets	-	503	-	-	-	-	-	-	-
Transactions in financial assets and	1 523	110	15	94	963	1 057	100	105	110
<b>Total departmental receipts</b>	<b>448 849</b>	<b>703 099</b>	<b>682 624</b>	<b>343 960</b>	<b>242 383</b>	<b>586 343</b>	<b>463 452</b>	<b>484 789</b>	<b>501 857</b>

The departmental revenue is generated through commission on insurance, interest on bank balance, parking fees and previous year's recoveries. The revenue budget of the department increased by 26

percent from R343.960 million during 2025/26 financial year to R463.452 in 2026/27 and over the MTEF due to inflation related factors.

### Departmental Public Private Partnership (PPP) Projects

The Department does not have PPP projects.

### Donor Funding

The Department does not receive donor funding.

### Transfers

The department does not have transfers.

### Payment summary

#### Key assumptions

The 2026 MTEF Budget is responding to the current unfavourable economic situation by considering the revised CPI in terms of the 2025 Medium Term Budget Policy Statement (MTBPS) for compilation as follows:

- 2026/27: 3.6 percent.
- 2027/28: 3.3 percent; and
- 2028/29: 3.1 percent.

### Programme Summary

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Programmes</b>									
1. ADMINISTRATION	172 307	181 862	194 767	220 160	211 615	211 615	241 761	243 878	249 119
2. SUSTAINABLE RESOURCE MANAGE	58 749	63 059	77 433	93 178	78 993	78 993	101 550	99 907	102 762
3. ASSETS, LIABILITIES AND SUPPLY C	44 704	45 281	50 078	58 319	55 747	55 747	61 889	67 810	70 950
4. FINANCIAL GOVERNANCE	67 519	59 554	65 016	81 152	74 099	74 099	83 982	90 929	93 751
5. SHARED INTERNAL AUDIT SERVICE	40 015	39 439	44 977	60 088	46 579	46 579	68 748	71 786	73 607
<b>Total</b>	<b>383 294</b>	<b>389 195</b>	<b>432 271</b>	<b>512 897</b>	<b>467 033</b>	<b>467 033</b>	<b>557 930</b>	<b>574 310</b>	<b>590 189</b>

Table 5.2(b) : Summary of provincial payments and estimates by economic classification: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>363 074</b>	<b>365 161</b>	<b>408 243</b>	<b>503 344</b>	<b>456 821</b>	<b>456 821</b>	<b>534 943</b>	<b>562 594</b>	<b>577 946</b>
Compensation of employees	271 187	272 767	308 734	370 776	331 222	331 222	386 647	411 554	420 386
Goods and services	91 887	92 394	99 509	132 568	125 599	125 599	148 296	151 040	157 560
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>9 258</b>	<b>4 539</b>	<b>7 223</b>	<b>2 499</b>	<b>2 658</b>	<b>2 658</b>	<b>14 826</b>	<b>6 323</b>	<b>6 607</b>
Provinces and municipalities	593	400	33	626	35	35	37	39	41
Departmental agencies and accounts	–	–	2 067	755	1 015	1 015	2 150	1 473	1 539
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisation	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	8 665	4 139	5 123	1 118	1 608	1 608	12 639	4 811	5 027
<b>Payments for capital assets</b>	<b>10 962</b>	<b>15 164</b>	<b>16 736</b>	<b>7 054</b>	<b>7 554</b>	<b>7 554</b>	<b>8 161</b>	<b>5 393</b>	<b>5 636</b>
Buildings and other fixed structures	–	–	8 333	–	–	–	–	–	–
Machinery and equipment	10 962	15 164	8 403	7 054	7 554	7 554	8 161	5 393	5 636
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>4 331</b>	<b>69</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>383 294</b>	<b>389 195</b>	<b>432 271</b>	<b>512 897</b>	<b>467 033</b>	<b>467 033</b>	<b>557 930</b>	<b>574 310</b>	<b>590 189</b>

The main share of the budget is allocated to Administration with a total of R241.76 million (43 percent), followed by Sustainable Resource Management at R101.550 million (18 percent), Financial Governance at R83.982 million (16 percent), Shared Internal Audit Services at R68.748 million (12 percent) and Assets, Liabilities & SCM at an amount of R61.889 million (11 percent). This budget will fund the following key projects: Filling of Critical Vacant Post; Infrastructure Capacity Building; Municipal finance support program, and Refurbishment of Ismini building. The allocation of the Department has increased to R557.930 million, which constitutes an increase of 8 percent in 2026/27 financial year from the budget of R512.897 million in 2026/27.

**Compensation of employees (CoE)** increases by 4.2 percent from R370.776 million in 2025/26 to R386.647 million in 2026/27 financial year and this allocation will be used to fund reprioritized critical vacant posts.

**Goods & Services** increases by 12 percent from R132.558 million in 2025/26 to R148.296 million in 2026/27 financial year due to reprioritization of the budget to fund contractual obligations and key accounts and special projects. The funds will also be utilized for a municipal support programme, spending reviews as well as infrastructure capacity building.

Transfer and Subsidies increase by 82 percent from R2.499 million in 2025/26 to R14.826 million in 2026/27 financial year due to a decrease in the number of officials that will retire in the said financial year.

**CAPEX** increases by 37 percent from R7.054 million budget in 2025/26 to R8.161 million in the 2026/27 financial year for the purchase of working as a result of new appointments.

### Infrastructure payment

The Department does not have Infrastructure payments.

### Programme Description

#### Programme 1: Administration

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

#### Programme objectives:

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

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

**Table 5.3(a) : Summary of payments and estimates by sub-programme: Programme 1: ADMINISTRATION**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. OFFICE OF THE M.E.C	7 443	7 038	9 762	9 029	7 480	7 480	10 117	9 681	10 118
2. MANAGEMENT SERVICES	9 769	9 570	10 147	9 772	10 739	10 739	10 404	12 299	12 852
3. DEPUTY DIRECTOR GENERAL : (	10 363	9 903	9 039	12 220	11 638	11 638	10 580	13 160	13 752
4. CORPORATE SERVICES	42 147	51 401	53 352	46 977	63 916	63 916	69 083	70 486	73 657
5. INFORMATION MANAGEMENT	62 741	61 356	66 282	89 938	65 479	65 479	91 841	80 756	78 656
6. FINANCIAL MANAGEMENT	39 844	42 594	46 185	52 224	52 363	52 363	49 736	57 496	60 084
<b>Total payments and estimates</b>	<b>172 307</b>	<b>181 862</b>	<b>194 767</b>	<b>220 160</b>	<b>211 615</b>	<b>211 615</b>	<b>241 761</b>	<b>243 878</b>	<b>249 119</b>

The overall allocation for this programme increases from R220.160 million in 2025/26 to R241.761 million in 2026/27 financial year, and this constitutes 9.81 percent growth.

Table 5.3 (b) : Summary of payments and estimates by economic classification: Programme 1: ADMINISTRATION

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>162 983</b>	<b>163 566</b>	<b>174 981</b>	<b>210 607</b>	<b>202 652</b>	<b>202 652</b>	<b>227 491</b>	<b>236 763</b>	<b>241 684</b>
Compensation of employees	101 111	101 152	116 531	133 422	127 735	127 735	143 029	147 522	148 517
Goods and services	61 872	62 414	58 450	77 185	74 917	74 917	84 462	89 241	93 167
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>3 507</b>	<b>1 706</b>	<b>3 145</b>	<b>2 499</b>	<b>1 409</b>	<b>1 409</b>	<b>6 109</b>	<b>1 722</b>	<b>1 799</b>
Provinces and municipalities	593	400	33	626	35	35	37	39	41
Departmental agencies and accounts	-	-	2 067	755	1 015	1 015	2 150	1 473	1 539
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 914	1 306	1 045	1 118	359	359	3 922	210	219
<b>Payments for capital assets</b>	<b>5 817</b>	<b>15 164</b>	<b>16 613</b>	<b>7 054</b>	<b>7 554</b>	<b>7 554</b>	<b>8 161</b>	<b>5 393</b>	<b>5 636</b>
Buildings and other fixed structures	-	-	8 333	-	-	-	-	-	-
Machinery and equipment	5 817	15 164	8 280	7 054	7 554	7 554	8 161	5 393	5 636
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>1 426</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>172 307</b>	<b>181 862</b>	<b>194 767</b>	<b>220 160</b>	<b>211 615</b>	<b>211 615</b>	<b>241 761</b>	<b>243 878</b>	<b>249 119</b>

**Compensation of employees** increases by 7.5 percent from R133.422 million in 2025/26 to R143.029 million in 2026/27 financial year, this is due to filling of vacated posts on the organizational structure.

**Goods & Services increases** by 9.4 percent from R77.185 million in 2025/26 to R84.462 million budget in 2026/27 financial year, and the budget will fund, contractual obligations for the department, which amongst others are: Infrastructure development improvement program, Leases of Office buildings, Audit fees, Telephones, Security Services and GG Vehicle running costs .

**Transfers and Subsidies** budget is increased by 114.81 percent from R2.499 million in 2025/26 to 5.368 million in 2026/27 financial year. The allocated funds will be used for payment of vehicle licenses, rates and taxes and the South African Institute of Chartered Accountants Thuthuka training project as well as leave gratuity. Payments of Capital Assets (CAPEX) increases by 15.6 percent from R7.054 million budget in 2025/26 to R8.161 million in the 2026/27 financial year, the allocation will cater for procurement of working tools.

**Service delivery measures**

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

**Programme 2: Sustainable Resource Management**

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

**Programme objective**

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

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. DEPUTY DIRECTOR GENERAL: §	2 414	2 503	2 026	2 410	1 474	1 474	2 593	2 635	2 753
2. ECONOMIC AND FISCAL POLICY	4 665	5 589	6 754	9 401	6 936	6 936	8 836	8 468	8 849
3. BUDGET AND PUBLIC FINANCE	13 694	14 471	15 856	19 111	16 660	16 660	24 927	22 310	21 673
4. MUNICIPAL FINANCE AND GOVE	26 713	29 598	41 216	54 942	40 583	40 583	47 200	53 036	55 423
5. INFRASTRUCTURE MANAGEME	11 263	10 898	11 581	7 314	13 340	13 340	17 994	13 458	14 064
<b>Total payments and estimates</b>	<b>58 749</b>	<b>63 059</b>	<b>77 433</b>	<b>93 178</b>	<b>78 993</b>	<b>78 993</b>	<b>101 550</b>	<b>99 907</b>	<b>102 762</b>

The overall allocation for this programme increases from R93.2 million in 2025/26 to R101.6 million in 2026/27 financial year and this constitute 8 percent growth. The increase is due to allocation for infrastructure support program (GTAC) and spending reviews.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>58 185</b>	<b>62 023</b>	<b>74 639</b>	<b>93 178</b>	<b>78 721</b>	<b>78 721</b>	<b>99 985</b>	<b>99 478</b>	<b>102 314</b>
Compensation of employees	54 389	54 745	62 013	75 974	66 300	66 300	73 532	79 671	81 802
Goods and services	3 796	7 278	12 626	17 204	12 421	12 421	26 453	19 807	20 512
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>564</b>	<b>785</b>	<b>2 792</b>	<b>-</b>	<b>272</b>	<b>272</b>	<b>1 565</b>	<b>429</b>	<b>448</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	564	785	2 792	-	272	272	1 565	429	448
<b>Payments for capital assets</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>251</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>58 749</b>	<b>63 059</b>	<b>77 433</b>	<b>93 178</b>	<b>78 993</b>	<b>78 993</b>	<b>101 550</b>	<b>99 907</b>	<b>102 762</b>

A decrease of 3 percent in CoE from R75.974 million in 2025/26 to R73.532 million in 2026/27.

Goods and Services has increased by 35 percent from R17.204 million in 2025/26 to R26.453 million in 2026/27 financial year. An additional R7.50 million was injected into this branch to fund infrastructure support program (GTAC) and spending reviews. The allocation will cater for municipal support program, and the normal running of the branch.

Transfers and subsidies increase to R1.565 million due to leave gratuities in 2026/27 and decreases to R0.448 million in 2028/29.

### Service delivery measures:

No	Programme 2: Sustainable Resource Management	Estimated performance		
		2025/26	2026/27	2027/28
1.	Number of Research documents produced to align the Provincial Fiscal Policy.	7	7	7
2.	Number of Revenue Assessments conducted to ensure the collection of set target.	4	4	4
3.	Number of budget documents tabled in line with legislation and the National Treasury set standard	2	2	2
4.	Number of consolidated in year Monitoring reports produced in line with section 32 of PFMA for departments and public entities	16	16	16
5.	Number of Infrastructure assessments conducted in departments with infrastructure budgets.	108	108	108
6.	Number of infrastructure assessments conducted in prioritized municipalities.	40	40	40

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

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

#### Programme objectives:

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

#### Summary of payments by sub-programme

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. DEPUTY DIRECTOR GENERAL: ASSETS, L	914	1 963	2 408	1 874	2 548	2 548	2 366	2 363	2 469
2. ASSETS AND LIABILITIES MANAGEMENT	17 733	19 682	21 430	21 171	22 866	22 866	26 492	28 964	30 267
3. PROVINCIAL SUPPLY CHAIN MANAGEMEN	26 057	23 636	26 240	35 274	30 333	30 333	33 031	36 483	38 214
<b>Total payments and estimates</b>	<b>44 704</b>	<b>45 281</b>	<b>50 078</b>	<b>58 319</b>	<b>55 747</b>	<b>55 747</b>	<b>61 889</b>	<b>67 810</b>	<b>70 950</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>42 224</b>	<b>43 874</b>	<b>49 301</b>	<b>58 319</b>	<b>55 350</b>	<b>55 350</b>	<b>58 807</b>	<b>66 100</b>	<b>69 163</b>
Compensation of employees	38 487	39 458	44 724	51 236	48 208	48 208	51 442	58 403	61 120
Goods and services	3 737	4 416	4 577	7 083	7 142	7 142	7 365	7 697	8 043
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>2 480</b>	<b>1 176</b>	<b>777</b>	<b>-</b>	<b>397</b>	<b>397</b>	<b>3 082</b>	<b>1 710</b>	<b>1 787</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	2 480	1 176	777	-	397	397	3 082	1 710	1 787
<b>Payments for capital assets</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>231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>44 704</b>	<b>45 281</b>	<b>50 078</b>	<b>58 319</b>	<b>55 747</b>	<b>55 747</b>	<b>61 889</b>	<b>67 810</b>	<b>70 950</b>

The budget for the branch increases by 6.1 percent from R58.319 million in 2025/26 to R61.890 million in 2026/27 financial year due to allocation for leave gratuities. CoE has a slight increase of 0.4 percent from R51.235 million in 2025/26 to R51.442 million in 2026/27 financial year.

The **Goods and Services** budget increases by 4.2 percent from R7.083 million in 2025/26 to R7.365 million in 2026/27 financial year, funds are earmarked to pay for provincial bank charges and face value documents amongst others as well as travel and subsistence.

**Transfers and subsidies** increase to R3.082 million due to leave gratuities in 2026/27 and decreases to R1.787 million in 2028/29.

### Service delivery measure

N	Programme 3: Assets, Liabilities and Supply Chain MManagement	Estimated performance		
		2025/26	2026/27	2027/28
1.	Number of asset management assessments conducted in Votes and Public Entities.	64	64	64
2.	Number of Cash Management assessments conducted in Votes and Public Entities	64	64	64
3.	% of procurement plans adherence by Votes and Public Entities	80%	80%	80%
4.	Number of assessments conducted in Votes and Public Entities in line with Limpopo Procurement Strategy 2030 targets	64	64	64

### Programme 4: Financial Governance

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

#### Programme objectives:

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

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

Table 5.6(a) : Summary of payments and estimates by sub-programme: Programme 4: FINANCIAL GOVERNANCE

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. DEPUTY DIRECTOR GENERAL:FINANCIAL GOVERN	24 668	22 356	28 552	27 637	32 002	32 002	35 900	36 144	37 771
2. ACCOUNTING SERVICES	15 807	16 942	15 996	21 248	18 251	18 251	21 958	24 523	25 625
3. FINANCIAL MANAGEMENT INFORMATION SYSTEM	27 044	20 256	20 468	32 267	23 846	23 846	26 124	30 262	30 355
4. GOVERNANCE, MONITORING & COMPLIANCE	-	-	-	-	-	-	-	-	-
<b>Total payments and estimates</b>	<b>67 519</b>	<b>59 554</b>	<b>65 016</b>	<b>81 152</b>	<b>74 099</b>	<b>74 099</b>	<b>83 982</b>	<b>90 929</b>	<b>93 751</b>

The allocation for the branch increases by 6.6 percent from R81.152 million in 2025/26 to R83.982 million in 2026/27 financial year.

Table 5.6 (b) : Summary of payments and estimates by economic classification: Programme 4: FINANCIAL GOVERNANCE

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	59 828	56 411	64 434	81 152	73 519	73 519	79 912	88 467	91 178
Compensation of employees	39 032	39 404	43 642	52 982	45 420	45 420	53 206	57 856	59 189
Goods and services	20 796	17 007	20 792	28 170	28 099	28 099	26 706	30 611	31 989
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>2 546</b>	<b>720</b>	<b>459</b>	<b>-</b>	<b>580</b>	<b>580</b>	<b>4 070</b>	<b>2 462</b>	<b>2 573</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	2 546	720	459	-	580	580	4 070	2 462	2 573
<b>Payments for capital assets</b>	<b>5 145</b>	<b>-</b>	<b>123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 145	-	123	-	-	-	-	-	-
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>2 423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>67 519</b>	<b>59 554</b>	<b>65 016</b>	<b>81 152</b>	<b>74 099</b>	<b>74 099</b>	<b>83 982</b>	<b>90 929</b>	<b>93 751</b>

**Compensation of employee's** slightly increases by 0.5 percent from R52.952 million in 2025/26 to R53.205 million in 2026/27 financial year.

There is a decrease of 5.1 percent on **Goods and Services** from R28.170 million in 2025/26 to R26.706 million in 2026/27 because of savings on SITA payments. This allocation will mainly cater for Audit Committee fees, SITA invoices and transversal training costs.

**Transfers and subsidies** increase to R4.070 million due to leave gratuities in 2026/27 and decreases to R2.573 million in 2028/29.

### Service delivery measure

No.	Programme 4: Financial Governance	Estimated performance		
		2025/26	2026/27	2027/28
1.	Number of trainings provided on the transversal financial system	80	80	80
2.	Number of financial statements assessments conducted.	54	54	54
3.	% of Audit Committee clusters meeting the minimum functional criteria.	100%	100%	100%
4.	Number of Assessments conducted on the Provincial Risk Profile	4	4	4

5.	Number of Public Sector Risk Management Framework Compliance Assessments conducted	64	64	64
6.	Number of assessments conducted on utilization of Transversal Financial system by departments	44	44	44
7.	% of departments Risk Management Committees meeting the minimum functionality criteria	100%	100%	100%
8.	Number of modules introduced in transversal financial systems.	1	1	1

**Programme 5: Shared Internal Audit Services**

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

**Programme objectives:**

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

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. DEPUTY DIRECTOR GENERAL: SHARED INTER	40 015	39 439	44 977	60 088	46 579	46 579	68 748	71 786	73 607
2. RISK BASED AUDITING, PERFORMANCE AND C	-	-	-	-	-	-	-	-	-
3. RISK BASED AUDITING, PERFORMANCE AND S	-	-	-	-	-	-	-	-	-
4. QUALITY ASSURANCE & TECHNICAL SUPPORT	-	-	-	-	-	-	-	-	-
<b>Total payments and estimates</b>	<b>40 015</b>	<b>39 439</b>	<b>44 977</b>	<b>60 088</b>	<b>46 579</b>	<b>46 579</b>	<b>68 748</b>	<b>71 786</b>	<b>73 607</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>39 854</b>	<b>39 287</b>	<b>44 888</b>	<b>60 088</b>	<b>46 579</b>	<b>46 579</b>	<b>68 748</b>	<b>71 786</b>	<b>73 607</b>
Compensation of employees	38 168	38 008	41 824	57 162	43 559	43 559	65 438	68 102	69 758
Goods and services	1 686	1 279	3 064	2 926	3 020	3 020	3 310	3 684	3 849
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>161</b>	<b>152</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and account	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and internatio	-	-	-	-	-	-	-	-	-
Public corporations and private ente	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	161	152	50	-	-	-	-	-	-
<b>Payments for capital assets</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>39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>40 015</b>	<b>39 439</b>	<b>44 977</b>	<b>60 088</b>	<b>46 579</b>	<b>46 579</b>	<b>68 748</b>	<b>71 786</b>	<b>73 607</b>

The allocation for the branch increases by 14.4 percent from R60.088 million in 2025/26 to R 68.748 million in 2026/27 financial year due to allocation for filling of critical posts in the branch. Further increases to R73.607 million in 2028/29.

**Compensation of employees** increases by 14.4 percent from R57.162 million in 2025/26 to R65.438 million in 2026/27 financial year. The allocation will cover the filling of critical posts in the branch as per the recruitment plan and finance all other COE-related liabilities.

**Goods and Services** increased by 13.1 percent from R2.926 million in 2025/26 to R3.310 million in 2026/27 financial year. The allocation will cater for payment of audit software license as well as subsistence and travel for officials when conducting audits.

### Service delivery measure:

No.	Programme 5: Shared Internal Audit Services	Estimated performance		
		2025/26	2026/27	2027/28
1.	Number of Cluster Based Annual Audit Plans approved by the Audit Committee	4	4	4
2.	% Internal Audits finalized in terms of the approved Audit Plans	100%	100%	100%
3.	Number of Combined assurance reports presented to audit committee	4	4	4
4.	Number of Annual Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service	1	1	1

## Other programme information

### Personnel numbers and costs

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

**Table 5.8 : Personnel numbers and costs by programme**

Personnel numbers	As at	As at	As at	As at	As at	As at	As at
	31 March 2023	31 March 2024	31 March 2025	31 March 2026	31 March 2027	31 March 2028	31 March 2029
1. ADMINISTRATION	159	191	208	207	207	207	207
2. SUSTAINABLE RESOURCE MANAGEMEN	55	56	66	63	63	63	63
3. ASSETS, LIABILITIES AND SUPPLY CHAIN I	44	48	54	66	66	66	66
4. FINANCIAL GOVERNANCE	47	51	62	62	62	62	62
5. SHARED INTERNAL AUDIT SERVICES	60	62	63	63	63	63	63
Direct charges	-	-	-	-	-	-	-
<b>Total provincial personnel numbers</b>	<b>365</b>	<b>408</b>	<b>453</b>	<b>461</b>	<b>461</b>	<b>461</b>	<b>461</b>
Total provincial personnel cost (R thousand)	271 187	272 767	308 734	331 222	386 647	411 554	420 386
Unit cost (R thousand)	743	669	682	718	839	893	912

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

R thousands	Actual						Revised estimate				Medium-term expenditure estimate					
	2022/23		2023/24		2024/25		2025/26				2026/27		2027/28		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
Salary level																
1 – 7	63	24 661	69	23 136	69	21 609	59	10	69	23 505	69	24 585	69	25 693	69	26 849
8 – 10	168	111 377	170	82 027	181	113 506	181	5	186	119 160	186	128 193	186	140 936	186	146 956
11 – 12	91	84 188	93	102 478	118	103 886	121	–	121	93 587	121	134 029	121	131 976	121	131 915
13 – 16	41	54 586	44	54 018	60	74 426	56	4	60	92 846	60	97 618	60	110 628	60	112 243
Other	2	880	32	10 334	25	2 029	25	–	25	2 124	25	2 222	25	2 322	25	2 426
<b>Total</b>	<b>365</b>	<b>275 702</b>	<b>408</b>	<b>271 993</b>	<b>453</b>	<b>315 456</b>	<b>442</b>	<b>19</b>	<b>461</b>	<b>331 222</b>	<b>461</b>	<b>386 647</b>	<b>461</b>	<b>411 555</b>	<b>461</b>	<b>420 389</b>

The current and projected vacancy levels, together with delays in recruitment, continue to constrain the Provincial Treasury’s capacity to execute its core mandate of fiscal oversight, budget management, financial governance, and supply chain management. The delay in filling of vacant posts weakens early warning mechanisms for spending and delays corrective measures, and this increases the risk unspent voted funds. The early retirement and voluntary exit programmes, reduces institutional knowledge in areas such as internal control, financial accounting, risk management, and training. This limits the department’s ability to provide hands-on support and capacity building to departments and municipalities. The Shared Internal Audit Services further intensifies these risks, as capacity within Internal Audit is constrained which leads to delays in the finalization of audits.

## Training

### Summary of payments by programme

Table 5.10 reflects spending on training per programme, providing actual and estimated expenditure on training for the period 2022/23 to 2028/29. The budget for training is mainly under Administration due to centralization of generic training under Employee Utilization and Capacity Building unit.

Table 5.10 : Payments on training by programme

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. ADMINISTRATION	2 711	2 395	4 059	4 163	4 163	4 163	2 906	3 037	3 174
2. SUSTAINABLE RESOURCE MANA	–	–	–	–	–	–	–	–	–
3. ASSETS, LIABILITIES AND SUPPL <sup>1</sup>	–	–	–	–	–	–	–	–	–
4. FINANCIAL GOVERNANCE	–	–	–	–	–	–	–	–	–
5. SHARED INTERNAL AUDIT SERV	–	–	–	–	–	–	–	–	–
<b>Total payments on training</b>	<b>2 711</b>	<b>2 395</b>	<b>4 059</b>	<b>4 163</b>	<b>4 163</b>	<b>4 163</b>	<b>2 906</b>	<b>3 037</b>	<b>3 174</b>

The department provided training as per the approved training plan, amongst these training is the Executive Development Program (EDP) for the Senior Management Services (SMS) that emanated from the competency assessment reports.

Training was also provided for other personnel members i.e. report writing, advanced excel and ethics in public service.

The department developed the Workplace Skills Gap (WSP) that entails all identified training needs for the financial year under review. The approved plan was implemented and monitored to address the skills gap.

The department is having a challenge with non-responsiveness of training service providers for advertised training needs.

**Reconciliation of structural changes**

There are no changes.

## **Annexure to Vote 5:**

## **Provincial Treasury**

Vote 5. Provincial Treasury

Table 5.11: Specification of receipts: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
<b>Sales of goods and services other than capital assets</b>	260	401	274	379	-87	292	385	382	409
Sale of goods and services produced by department (excluding capital assets)	255	372	269	370	-91	279	376	382	399
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	255	372	269	370	-91	279	376	382	399
Of which									
<i>100% of total - 2020/21/22 Data used - Provincial Departments &amp; 0% of total from Department of</i>	157	157	159	246	-80	166	257	269	281
Tender documents	-	-	-	-	-	-	-	-	-
Parking fees	95	95	108	124	-11	113	129	135	141
Replacement: lost office property	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	5	29	5	9	4	13	9	10	10
<b>Transfers received from:</b>	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
<b>Fines, penalties and forfeits</b>	-	-	-	-	-	-	-	-	-
<b>Interest, dividends and rent on land</b>	447 067	702 085	682 335	343 487	241 507	584 994	462 967	484 292	501 338
Interest	447 067	702 085	682 335	343 487	241 507	584 994	462 967	484 292	501 338
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sales of capital assets</b>	-	503	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	-	503	-	-	-	-	-	-	-
<b>Transactions in financial assets and liabilities</b>	1 523	110	15	94	963	1 057	100	105	110
<b>Total departmental receipts</b>	<b>448 849</b>	<b>703 099</b>	<b>682 624</b>	<b>343 960</b>	<b>242 383</b>	<b>586 343</b>	<b>463 452</b>	<b>484 789</b>	<b>501 857</b>

Table 5.12(a): Payments and estimates by economic classification: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>363 074</b>	<b>365 161</b>	<b>408 243</b>	<b>503 344</b>	<b>456 821</b>	<b>456 821</b>	<b>534 943</b>	<b>562 594</b>	<b>577 946</b>
Compensation of employees	271 187	272 767	308 734	370 776	331 222	331 222	386 647	411 554	420 386
Salaries and wages	239 214	239 539	270 735	328 812	291 567	291 567	358 314	365 327	374 940
Social contributions	31 973	33 228	37 999	41 964	39 655	39 655	28 333	46 227	45 446
Goods and services	91 887	92 394	99 509	132 568	125 599	125 599	148 296	151 040	157 560
Administrative fees	1 194	1 973	2 966	2 446	3 528	3 528	3 257	3 070	3 208
Advertising	836	738	594	1 217	1 180	1 180	885	924	966
Minor assets	370	61	150	1 218	1 539	1 539	1 592	621	649
Audit costs: External	5 778	6 230	7 772	7 356	11 984	11 984	10 059	7 808	8 159
Bursaries: Employees	1 095	1 734	2 141	1 890	2 000	2 000	1 868	1 950	2 038
Catering: Departmental activities	553	242	614	723	1 261	1 261	702	735	769
Communication (G&S)	4 001	3 862	4 268	7 050	8 246	8 246	9 111	6 386	6 674
Computer services	21 246	17 440	17 069	21 275	23 267	23 267	25 223	24 478	25 579
Consultants: Business and advisory services	6 924	9 791	17 261	22 418	17 244	17 244	30 925	24 508	25 423
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	1 382	1 438	2 494	2 494	1 399	-	-
Science and technological services	1 354	1 323	-	-	-	-	-	1 135	1 186
Contractors	312	261	884	774	866	866	1 190	1 766	1 846
Agency and support/outourced services	-	-	20	23	32	32	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	1 860	1 473	1 663	2 394	1 542	1 542	2 021	2 112	2 207
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	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	651	1 243	1 170	1 170	-	-	-
Consumable supplies	1 637	614	1 687	1 711	2 248	2 248	1 039	1 844	1 927
Consumables: Stationery, printing and office supplies	3 469	5 377	2 046	1 068	2 724	2 724	5 073	4 076	4 260
Operating leases	16 308	12 530	2 370	16 049	3 138	3 138	8 669	19 509	20 387
Rental and hiring	1 510	2 570	20	2 517	45	45	995	5 130	5 362
Property payments	8 934	11 285	17 208	12 393	16 423	16 423	26 392	6 515	6 717
Transport provided: Departmental activity	-	-	10 003	-	40	40	-	20 836	21 773
Travel and subsistence	4 768	4 308	3 977	13 668	14 380	14 380	8 422	2 818	2 945
Training and development	8 710	9 088	1 326	8 547	5 264	5 264	4 668	10 855	11 344
Operating payments	615	814	3 434	3 836	1 079	1 079	494	3 302	3 450
Venues and facilities	413	680	3	1 314	3 905	3 905	4 312	662	691
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>9 258</b>	<b>4 539</b>	<b>7 223</b>	<b>2 499</b>	<b>2 658</b>	<b>2 658</b>	<b>14 826</b>	<b>6 323</b>	<b>6 607</b>
Provinces and municipalities	593	400	33	626	35	35	37	39	41
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	593	400	33	626	35	35	37	39	41
Municipal bank accounts	593	400	33	626	35	35	37	39	41
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	2 067	755	1 015	1 015	2 150	1 473	1 539
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	2 067	755	1 015	1 015	2 150	1 473	1 539
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	8 665	4 139	5 123	1 118	1 608	1 608	12 639	4 811	5 027
Social benefits	8 665	4 139	3 909	1 118	1 608	1 608	11 485	4 811	5 027
Other transfers to households	-	-	1 214	-	-	-	1 154	-	-
<b>Payments for capital assets</b>	<b>10 962</b>	<b>15 164</b>	<b>16 736</b>	<b>7 054</b>	<b>7 554</b>	<b>7 554</b>	<b>8 161</b>	<b>5 393</b>	<b>5 636</b>
Buildings and other fixed structures	-	-	8 333	-	-	-	-	-	-
Buildings	-	-	8 333	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	10 962	15 164	8 403	7 054	7 554	7 554	8 161	5 393	5 636
Transport equipment	2 031	3 304	3 403	-	-	-	-	-	-
Other machinery and equipment	8 931	11 860	8 403	7 054	7 554	7 554	8 161	5 393	5 636
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>4 331</b>	<b>69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>383 294</b>	<b>389 195</b>	<b>432 271</b>	<b>512 897</b>	<b>467 033</b>	<b>467 033</b>	<b>557 930</b>	<b>574 310</b>	<b>590 189</b>

## Vote 5. Provincial Treasury

Table 5.12(b): Payments and estimates by economic classification: Programme 1: ADMINISTRATION

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>162 983</b>	<b>163 566</b>	<b>174 981</b>	<b>210 607</b>	<b>202 652</b>	<b>202 652</b>	<b>227 491</b>	<b>236 763</b>	<b>241 684</b>
Compensation of employees	101 111	101 152	116 531	133 422	127 735	127 735	143 029	147 522	148 517
Salaries and wages	89 205	88 641	101 661	118 419	111 516	111 516	133 288	133 802	134 179
Social contributions	11 906	12 511	14 870	15 003	16 219	16 219	9 741	13 720	14 338
Goods and services	61 872	62 414	58 450	77 185	74 917	74 917	84 462	89 241	93 167
Administrative fees	-	119	401	267	479	479	55	57	60
Advertising	836	690	552	1 217	1 180	1 180	830	867	906
Minor assets	370	61	150	1 218	1 539	1 539	1 592	621	649
Audit costs: External	5 778	6 230	7 772	7 356	11 984	11 984	10 059	7 808	8 159
Bursaries: Employees	1 095	1 734	2 141	1 890	2 000	2 000	1 868	1 950	2 038
Catering: Departmental activities	137	62	145	64	204	204	122	128	134
Communication (G&S)	3 973	3 845	4 235	6 950	8 162	8 162	9 035	6 307	6 591
Computer services	7 705	9 078	8 873	6 882	9 306	9 306	12 097	9 507	9 935
Consultants: Business and advisory services	458	469	402	274	387	387	300	344	359
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	1 382	1 438	2 494	2 494	1 399	-	-
Science and technological services	1 354	1 323	-	-	-	-	-	1 135	1 186
Contractors	312	100	497	774	715	715	1 190	1 243	1 299
Agency and support/outourced services	-	-	20	23	32	32	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	1 860	1 473	1 663	2 394	1 542	1 542	2 021	2 112	2 207
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 637	589	1 674	1 711	2 110	2 110	939	1 844	1 927
Consumables: Stationery, printing and office supplies	2 168	2 931	1 352	433	1 939	1 939	2 080	948	991
Operating leases	16 308	12 530	2 370	16 049	3 138	3 138	8 669	19 509	20 387
Rental and hiring	37	234	20	72	45	45	545	1 664	1 740
Property payments	8 934	11 285	17 208	12 393	16 423	16 423	26 392	6 515	6 717
Transport provided: Departmental activity	-	-	2 408	-	40	40	-	20 836	21 773
Travel and subsistence	4 768	4 308	3 397	8 075	4 739	4 739	2 149	-	-
Training and development	3 359	4 398	1 043	3 326	4 734	4 734	2 158	3 075	3 214
Operating payments	398	400	742	3 165	1 079	1 079	494	2 255	2 356
Venues and facilities	385	555	3	1 214	646	646	468	516	539
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>3 507</b>	<b>1 706</b>	<b>3 145</b>	<b>2 499</b>	<b>1 409</b>	<b>1 409</b>	<b>6 109</b>	<b>1 722</b>	<b>1 799</b>
Provinces and municipalities	593	400	33	626	35	35	37	39	41
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	593	400	33	626	35	35	37	39	41
Municipal bank accounts	593	400	33	626	35	35	37	39	41
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	2 067	755	1 015	1 015	2 150	1 473	1 539
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	2 067	755	1 015	1 015	2 150	1 473	1 539
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 914	1 306	1 045	1 118	359	359	3 922	210	219
Social benefits	2 914	1 306	1 018	1 118	359	359	3 922	210	219
Other transfers to households	-	-	27	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>5 817</b>	<b>15 164</b>	<b>16 613</b>	<b>7 054</b>	<b>7 554</b>	<b>7 554</b>	<b>8 161</b>	<b>5 393</b>	<b>5 636</b>
Buildings and other fixed structures	-	-	8 333	-	-	-	-	-	-
Buildings	-	-	8 333	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	5 817	15 164	8 280	7 054	7 554	7 554	8 161	5 393	5 636
Transport equipment	2 031	3 304	-	-	-	-	-	-	-
Other machinery and equipment	3 786	11 860	8 280	7 054	7 554	7 554	8 161	5 393	5 636
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>1 426</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>172 307</b>	<b>181 862</b>	<b>194 767</b>	<b>220 160</b>	<b>211 615</b>	<b>211 615</b>	<b>241 761</b>	<b>243 878</b>	<b>249 119</b>

Table 5.12(c): Payments and estimates by economic classification: Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>58 185</b>	<b>62 023</b>	<b>74 639</b>	<b>93 178</b>	<b>78 721</b>	<b>78 721</b>	<b>99 985</b>	<b>99 478</b>	<b>102 314</b>
Compensation of employees	54 389	54 745	62 013	75 974	66 300	66 300	73 532	79 671	81 802
Salaries and wages	48 734	48 859	55 410	67 857	59 488	59 488	72 577	73 396	75 245
Social contributions	5 655	5 886	6 603	8 117	6 812	6 812	955	6 275	6 557
Goods and services	3 796	7 278	12 626	17 204	12 421	12 421	26 453	19 807	20 512
Administrative fees	2	84	317	210	483	483	-	-	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	27	6	6	69	19	19	20	21	22
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	125	3 227	7 774	13 512	5 907	5 907	20 712	13 805	14 239
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	628	885	694	635	785	785	1 400	1 463	1 529
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	886	1 387	-	300	-	-	-	1 150	1 202
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	2 344	-	-	-	-	-	-
Travel and subsistence	-	-	-	784	3 143	3 143	1 417	-	-
Training and development	2 128	1 674	-	1 694	-	-	-	3 368	3 520
Operating payments	-	-	1 491	-	-	-	-	-	-
Venues and facilities	-	15	-	-	2 084	2 084	2 904	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>564</b>	<b>785</b>	<b>2 792</b>	<b>-</b>	<b>272</b>	<b>272</b>	<b>1 565</b>	<b>429</b>	<b>448</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	564	785	2 792	-	272	272	1 565	429	448
Social benefits	564	785	1 605	-	272	272	411	429	448
Other transfers to households	-	-	1 187	-	-	-	1 154	-	-
<b>Payments for capital assets</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>251</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>58 749</b>	<b>63 059</b>	<b>77 433</b>	<b>93 178</b>	<b>78 993</b>	<b>78 993</b>	<b>101 550</b>	<b>99 907</b>	<b>102 762</b>

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Table 5.12(d): Payments and estimates by economic classification: Programme 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>42 224</b>	<b>43 874</b>	<b>49 301</b>	<b>58 319</b>	<b>55 350</b>	<b>55 350</b>	<b>58 807</b>	<b>66 100</b>	<b>69 163</b>
Compensation of employees	38 487	39 458	44 724	51 236	48 208	48 208	51 442	58 403	61 120
Salaries and wages	34 039	34 739	39 292	46 994	42 561	42 561	48 314	53 293	55 781
Social contributions	4 448	4 719	5 432	4 242	5 647	5 647	3 128	5 110	5 339
Goods and services	3 737	4 416	4 577	7 083	7 142	7 142	7 365	7 697	8 043
Administrative fees	1 174	1 673	1 777	1 464	2 015	2 015	2 785	2 578	2 694
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	365	128	209	440	846	846	310	324	339
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	-	-	-	-	-	-	-	-	-
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	-	-	651	1 243	1 170	1 170	-	-	-
Consumable supplies	-	25	13	-	113	113	100	-	-
Consumables: Stationery, printing and office supplies	588	1 211	-	-	-	-	1 593	1 665	1 740
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	236	-	-	723	-	-	-	752	785
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	1 655	-	-	-	-	-	-
Travel and subsistence	-	-	-	2 704	2 552	2 552	1 857	-	-
Training and development	1 374	1 276	74	509	-	-	-	2 378	2 485
Operating payments	-	-	198	-	-	-	-	-	-
Venues and facilities	-	103	-	-	446	446	720	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2 480</b>	<b>1 176</b>	<b>777</b>	<b>-</b>	<b>397</b>	<b>397</b>	<b>3 082</b>	<b>1 710</b>	<b>1 787</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	2 480	1 176	777	-	397	397	3 082	1 710	1 787
Social benefits	2 480	1 176	777	-	397	397	3 082	1 710	1 787
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>
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>231</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>44 704</b>	<b>45 281</b>	<b>50 078</b>	<b>58 319</b>	<b>55 747</b>	<b>55 747</b>	<b>61 889</b>	<b>67 810</b>	<b>70 950</b>

Table 5.12(e): Payments and estimates by economic classification: Programme 4: FINANCIAL GOVERNANCE

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>59 828</b>	<b>56 411</b>	<b>64 434</b>	<b>81 152</b>	<b>73 519</b>	<b>73 519</b>	<b>79 912</b>	<b>88 467</b>	<b>91 178</b>
Compensation of employees	39 032	39 404	43 642	52 982	45 420	45 420	53 206	57 856	59 189
Salaries and wages	34 149	34 452	38 041	45 939	39 786	39 786	49 655	48 185	50 353
Social contributions	4 883	4 952	5 601	7 043	5 634	5 634	3 551	9 671	8 836
Goods and services	20 796	17 007	20 792	28 170	28 099	28 099	26 706	30 611	31 989
Administrative fees	18	77	283	452	323	323	364	380	397
Advertising	-	48	42	-	-	-	55	57	60
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	23	46	229	150	192	192	250	262	274
Communication (G&S)	28	17	33	100	84	84	76	79	83
Computer services	12 894	7 726	7 520	13 625	13 365	13 365	12 350	14 160	14 797
Consultants: Business and advisory services	6 341	6 095	8 904	8 632	10 935	10 935	9 913	10 359	10 825
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	161	387	-	151	151	-	523	547
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	-	-	-	-	-
Consumables: Stationery, printing and office supplies	85	350	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	351	949	-	1 422	-	-	450	1 564	1 635
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	1 796	-	-	-	-	-	-
Travel and subsistence	-	-	580	-	1 998	1 998	648	-	-
Training and development	811	1 117	98	3 018	530	530	2 510	2 034	2 125
Operating payments	217	414	920	671	-	-	-	1 047	1 094
Venues and facilities	28	7	-	100	521	521	90	146	152
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2 546</b>	<b>720</b>	<b>459</b>	<b>-</b>	<b>580</b>	<b>580</b>	<b>4 070</b>	<b>2 462</b>	<b>2 573</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	2 546	720	459	-	580	580	4 070	2 462	2 573
Social benefits	2 546	720	459	-	580	580	4 070	2 462	2 573
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>5 145</b>	<b>-</b>	<b>123</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	5 145	-	123	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	5 145	-	123	-	-	-	-	-	-
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>2 423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>67 519</b>	<b>59 554</b>	<b>65 016</b>	<b>81 152</b>	<b>74 099</b>	<b>74 099</b>	<b>83 982</b>	<b>90 929</b>	<b>93 751</b>

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Table 5.12(f): Payments and estimates by economic classification: Programme 5: SHARED INTERNAL AUDIT SERVICES

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
<b>Current payments</b>	<b>39 854</b>	<b>39 287</b>	<b>44 888</b>	<b>60 088</b>	<b>46 579</b>	<b>46 579</b>	<b>68 748</b>	<b>71 786</b>	<b>73 607</b>
Compensation of employees	38 168	38 008	41 824	57 162	43 559	43 559	65 438	68 102	69 758
Salaries and wages	33 087	32 848	36 331	49 603	38 216	38 216	54 480	56 651	59 382
Social contributions	5 081	5 160	5 493	7 559	5 343	5 343	10 958	11 451	10 376
Goods and services	1 686	1 279	3 064	2 926	3 020	3 020	3 310	3 684	3 849
Administrative fees	-	20	188	53	228	228	53	55	57
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1	-	25	-	-	-	-	-	-
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	647	636	676	768	596	596	776	811	847
Consultants: Business and advisory services	-	-	181	-	15	15	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsource services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	-	-	-	-	25	25	-	-	-
Consumables: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	1 800	-	-	-	-	-	-
Travel and subsistence	-	-	-	2 105	1 948	1 948	2 351	2 818	2 945
Training and development	1 038	623	111	-	-	-	-	-	-
Operating payments	-	-	83	-	-	-	-	-	-
Venues and facilities	-	-	-	-	208	208	130	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>161</b>	<b>152</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	161	152	50	-	-	-	-	-	-
Social benefits	161	152	50	-	-	-	-	-	-
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>
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>39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>40 015</b>	<b>39 439</b>	<b>44 977</b>	<b>60 088</b>	<b>46 579</b>	<b>46 579</b>	<b>68 748</b>	<b>71 786</b>	<b>73 607</b>