

Vote 03

Mpumalanga Provincial Treasury

Adjusted budget summary

Table 3.1: Adjusted Budget Summary

		2025/26		
R thousand	Adjusted Appropriation	2nd Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	647 494	647 494	-	-
<i>of which:</i>				
Current payments	601 130	596 630	(4 500)	-
Transfers and subsidies	14 210	13 880	(330)	-
Payments for capital assets	32 154	36 954	-	4 800
Payments for financial assets	-	30	-	30
Direct Charge against Provincial Revenue Fund	-	-	-	-
Executive authority	MEC for Finance			
Accounting officer	Head: Provincial Treasury			

Summary of Revenue

Table 3.2: Summary of Receipts

		2025/26						
R thousand	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	2nd Adjusted Appropriation
		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
Equitable Share	543 684	-	-	-	-	-	-	543 684
Conditional grants	-	-	-	-	-	-	-	-
Own Revenue	103 810	-	-	-	-	-	-	103 810
Other	-	-	-	-	-	-	-	-
Total Revenue	647 494	-	-	-	-	-	-	647 494

Mission

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

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

Second Adjusted Estimates of Provincial Expenditure 2025/26

Table 3.3: Adjusted Estimates

Programme	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
1. Administration	167 462	-	-	3 133	-	-	3 133	170 595
2. Sustainable Resource Management	82 747	-	-	(2 683)	-	-	(2 683)	80 064
3. Assets And Liabilities Management	365 154	-	-	(450)	-	-	(450)	364 704
4. Financial Governance	32 131	-	-	-	-	-	-	32 131
Total	647 494	-	-	-	-	-	-	647 494
Economic classification								
Current payments	601 130	-	-	(4 500)	-	-	(4 500)	596 630
Compensation of employees	257 542	-	-	(2 500)	-	-	(2 500)	255 042
Goods and services	343 588	-	-	(2 000)	-	-	(2 000)	341 588
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	14 210	-	-	(330)	-	-	(330)	13 880
Provinces and municipalities	11 863	-	-	-	-	-	-	11 863
Departmental agencies and accounts	849	-	-	-	-	-	-	849
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	1 498	-	-	(330)	-	-	(330)	1 168
Payments for capital assets	32 154	-	-	4 800	-	-	4 800	36 954
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	26 999	-	-	4 800	-	-	4 800	31 799
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	5 155	-	-	-	-	-	-	5 155
Payments for financial assets	-	-	-	30	-	-	30	30
Total	647 494	-	-	-	-	-	-	647 494

Programme 1: Administration

Table 3.3.1: Administration

Subprogramme	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
1. Member of Executive Council	14 131	-	-	-	-	-	-	14 131
2. Management Services	64 360	-	-	(607)	-	-	(607)	63 753
3. Financial Management	82 700	-	-	3 740	-	-	3 740	86 440
4. Internal Audit	6 271	-	-	-	-	-	-	6 271
Total	167 462	-	-	3 133	-	-	3 133	170 595
Economic classification								
Current payments	149 317	-	-	(537)	-	-	(537)	148 780
Compensation of employees	89 866	-	-	(537)	-	-	(537)	89 329
Goods and services	59 451	-	-	-	-	-	-	59 451
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	1 769	-	-	(330)	-	-	(330)	1 439
Provinces and municipalities	58	-	-	-	-	-	-	58
Departmental agencies and accounts	849	-	-	-	-	-	-	849
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	862	-	-	(330)	-	-	(330)	532
Payments for capital assets	16 376	-	-	4 000	-	-	4 000	20 376
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	16 376	-	-	4 000	-	-	4 000	20 376
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	167 462	-	-	3 133	-	-	3 133	170 595

Programme 2: Sustainable Resource Management

Table 3.3.2: Sustainable Resource Management

Subprogramme	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
R thousand		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
1. Programme Support	2 872	-	-	-	-	-	-	2 872
2. Economic Analysis	-	-	-	-	-	-	-	-
3. Provincial Administration Fiscal Discipline	15 447	-	-	-	-	-	-	15 447
4. Budget And Expenditure Management	17 140	-	-	-	-	-	-	17 140
5. Municipal Finance	37 768	-	-	(683)	-	-	(683)	37 085
6. Infrastructure Co-Ordination	9 520	-	-	(2 000)	-	-	(2 000)	7 520
Total	82 747	-	-	(2 683)	-	-	(2 683)	80 064
Economic classification								
Current payments	70 680	-	-	(2 683)	-	-	(2 683)	67 997
Compensation of employees	60 410	-	-	(683)	-	-	(683)	59 727
Goods and services	10 270	-	-	(2 000)	-	-	(2 000)	8 270
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	12 067	-	-	-	-	-	-	12 067
Provinces and municipalities	11 805	-	-	-	-	-	-	11 805
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	262	-	-	-	-	-	-	262
Payments for capital assets	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	82 747	-	-	(2 683)	-	-	(2 683)	80 064

Programme 3: Assets And Liabilities Management

Table 3.3.3: Assets And Liabilities Management

Subprogramme	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
R thousand		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
1. Programme Support	2 473	-	-	-	-	-	-	2 473
2. Provincial Supply Chain Management	27 814	-	-	-	-	-	-	27 814
3. Financial Assets Management	-	-	-	-	-	-	-	-
4. Public Sector Liabilities	5 961	-	-	-	-	-	-	5 961
5. Physical Assets Management	8 392	-	-	-	-	-	-	8 392
6. Interlinked Financial Systems	118 815	-	-	(235)	-	-	(235)	118 580
7. Information Technology	201 699	-	-	(215)	-	-	(215)	201 484
Total	365 154	-	-	(450)	-	-	(450)	364 704
Economic classification								
Current payments	349 002	-	-	(1 280)	-	-	(1 280)	347 722
Compensation of employees	80 181	-	-	(1 280)	-	-	(1 280)	78 901
Goods and services	268 821	-	-	-	-	-	-	268 821
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	374	-	-	-	-	-	-	374
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	374	-	-	-	-	-	-	374
Payments for capital assets	15 778	-	-	800	-	-	800	16 578
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	10 623	-	-	800	-	-	800	11 423
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	5 155	-	-	-	-	-	-	5 155
Payments for financial assets	-	-	-	30	-	-	30	30
Total	365 154	-	-	(450)	-	-	(450)	364 704

Programme 4: Financial Governance

Table 3.3.4: Financial Governance

Subprogramme	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
1. Programme Support	2 700	-	-	-	-	-	2 700	
2. Accounting Services	6 631	-	-	-	-	-	6 631	
3. Norms And Standards	14 290	-	-	-	-	-	14 290	
4. Risk Management	4 197	-	-	-	-	-	4 197	
5. Provincial Internal Audit	4 313	-	-	-	-	-	4 313	
Total	32 131	-	-	-	-	-	32 131	
Economic classification								
Current payments	32 131	-	-	-	-	-	32 131	
Compensation of employees	27 085	-	-	-	-	-	27 085	
Goods and services	5 046	-	-	-	-	-	5 046	
Interest and rent on land	-	-	-	-	-	-	-	
Transfers and subsidies	-	-	-	-	-	-	-	
Provinces and municipalities	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	
Payments for capital assets	-	-	-	-	-	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	
Machinery and equipment	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	
Software and other intangible assets	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	
Total	32 131	-	-	-	-	-	32 131	

Goods and Services

Table 3.4: Summary of Goods and Services

	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
		Roll-overs	Unforeseeable / Unavoidable	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
Goods and services	343 588	-	-	(2 000)	-	-	(2 000)	341 588
Administrative fees	1 659	-	-	-	-	-	-	1 659
Advertising	768	-	-	-	-	-	-	768
Minor assets	359	-	-	-	-	-	-	359
Audit costs: External	6 946	-	-	-	-	-	-	6 946
Bursaries: Employees	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 178	-	-	-	-	-	-	2 178
Communication (G&S)	7 438	-	-	-	-	-	-	7 438
Computer services	255 835	-	-	-	-	-	-	255 835
Consultants: Business and advisory services	6 969	-	-	(2 000)	-	-	(2 000)	4 969
Infrastructure and planning services	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-
Legal services (G&S)	70	-	-	-	-	-	-	70
Science and technological services	-	-	-	-	-	-	-	-
Contractors	1 026	-	-	-	-	-	-	1 026
Agency and support/outsourced services	192	-	-	-	-	-	-	192
Entertainment	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 804	-	-	-	-	-	-	2 804
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	2 911	-	-	-	-	-	-	2 911
Consumables: Stationery, printing and office supplies	2 158	-	-	-	-	-	-	2 158
Operating leases	8 732	-	-	-	-	-	-	8 732
Rental and hiring	-	-	-	-	-	-	-	-
Property payments	5 178	-	-	-	-	-	-	5 178
Transport provided: Departmental activity	77	-	-	-	-	-	-	77
Travel and subsistence	30 027	-	-	-	-	-	-	30 027
Training and development	4 557	-	-	-	-	-	-	4 557
Operating payments	1 077	-	-	-	-	-	-	1 077
Venues and facilities	2 627	-	-	-	-	-	-	2 627

Infrastructure payments

Table 3.5: Summary of departmental infrastructure by category

R thousand	2025/26							2nd Adjusted Appropriation
	Adjusted Appropriation	Additional Appropriation					Total Additional Appropriation	
		Roll-overs	Unforeseeable /	Virements and Shifts	Declared Unspent Funds	Other Adjustments		
Existing infrastructure assets	-	-	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-
Infrastructure: Leases	6 307	-	-	-	-	-	-	6 307
Non Infrastructure	-	-	-	-	-	-	-	-
<i>Capital infrastructure</i>	-	-	-	-	-	-	-	-
<i>Current infrastructure*</i>	6 307	-	-	-	-	-	-	6 307
Total Infrastructure (including non infrastructure i	6 307	-	-	-	-	-	-	6 307

Details of second adjustments to Estimates of Provincial Expenditure 2025/26

Virements and shifts

Table 3.6: Details on virements per programme and economic classification

Programmes					
1. Administration					
2. Sustainable Resource Management					
3. Assets And Liabilities Management					
4. Financial Governance					
FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 1: Administration			Programme 1: Administration		
		(867)			867
Compensation of employees	Vacant funded posts	(537)	Machinery and equipment	Transport equipment	537
Households	Leave gratuity	(330)	Machinery and equipment	Transport equipment	330
Shifts within the programme as a percentage of the programme budget		0.5%			
Virements to other programmes as a percentage of the programme budget					
Programme 2: Sustainable Resource Management			Programme 1: Administration		
		(2 683)			2 683
Compensation of employees	Vacant funded posts	(683)	Machinery and equipment	Transport equipment	683
Goods and services	Infrastructure Delivery Management System (IDMS)	(2 000)	Machinery and equipment	Transport equipment	2 000
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		3.2%			
Programme 3: Assets And Liabilities Management			Programme 1: Administration		
		(1 280)			450
Compensation of employees	Vacant funded posts	(450)	Machinery and equipment	Transport equipment	450
	Vacant funded posts	(800)	Programme 3: Assets And Liabilities Management		
	Vacant funded posts	(30)	Machinery and equipment	Computer hardware	800
			Payments for financial assets	Thefts and losses	30
Shifts within the programme as a percentage of the programme budget		0.2%			
Virements to other programmes as a percentage of the programme budget		0.1%			
TOTAL		(4 830)	TOTAL		4 830

1. Provincial Treasury approval has been obtained.

2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).