

Vote 07
Provincial Treasury

Provincial Treasury	Vote 07
To be appropriated by Vote in 2026/27	R 659 107 000
Direct Charge	Not Applicable
Responsible MEC	MEC for Finance
Administrating Department	Provincial Treasury
Accounting Officer	Superintendent General for Provincial Treasury

1. Overview

Vision

A leader in financial accountability of public resources in the North West Province.

Mission

To provide oversight and support to Departments, Public Entities and Municipalities in the management of public resources for sustained development and inclusive growth.

Values

The success of any organisation rests with inherent qualities of the personnel delegated with the responsibility of undertaking specific activities. The following values, which are derived from the constitution, underpin the activities of the Provincial Treasury:

- Fairness
- Equity
- Accessibility
- Transparency
- Accountability
- Participation
- Professionalism

The department set the following outcomes to achieve the above: -

- A skilled, capable, and ethical workforce;
- Improved integrated planning, budgeting, and monitoring;
- Improved financial management in departments, public entities, and municipalities;
- Fair, equitable, transparent, competitive, and cost-effective supply chain management system.

Core Functions

The core functions of the department include the following: -

- Co-ordination, monitoring, and oversight of the Annual MTEF and Adjustments Budgets;
- Province-wide cash management and monitoring of asset management implementation in provincial departments;
- Provide support to municipalities;

- Provide oversight and support to provincial departments and public entities on accounting and risk management;
- Provision of oversight and technical support to provincial departments and public entities on Supply Chain Management and related matters;
- Provide a management structure for implementation of the North West Infrastructure Delivery Management System; and
- Monitoring of infrastructure spending of provincial departments.

Additional responsibilities of the Department relate to the provision of the following provincial financial management support initiatives/programmes:

- Financial Management capacity building;
- Budget monitoring and reporting;
- Internal Audit;
- Financial accounting;
- Management of liabilities;
- Financial systems support and maintenance;
- Asset management;
- Provision of advice and monitoring on procurement legislation, policies, and procedures in provincial departments; and
- Provide oversight on implementation of the MFMA in the province.

Legislative mandate

The department is governed by the following legislation and policy directives:

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003
- Treasury Regulations
- Division of Revenue Act
- Supply Chain Management Regulations (Post -Tender Board environment)
- The Constitution of South Africa, 1996
- The Public Service Act of 1994
- The Public Service Regulations of 2016
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997
- The E-Government: A Public Service IT Policy Framework
- The Promotion of Access to Information Act 2 of 2000
- The National Minimum Information Security Standard Policy of 1996
- The Skills Development Act of 1999

- The Basic Condition of Employment of 1997
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

In contribution towards the attainment of the North West priorities the Provincial Treasury has identified the following priorities for the 2022/23-2026/27 Strategic Plan period (five-year period) to ensure that the North West Provincial Government achieve its goals:

National MTDP Strategic Priority 3: Build A Capable, Ethical And Developmental State.

Outcome: An ethical, capable and professional public service

Interventions:

- Conducting of budget assessment to ensure adoption of funded budget within municipalities;
- Monitoring of Financial Recovery Plans in Municipalities to address financial crisis;
- Monitoring Departments and Public Entities, on irregular, fruitless and wasteful expenditure;
- Implementation of the work skills plan and monitoring of financial disclosures to ensure skilled, capable, and ethical workforce.

2. Review of the current financial year (2025/26)

This section provides a review of the 2025/26 financial year, outlining the main achievements and progress made, as well as providing a brief discussion on challenges and new developments.

General

The Provincial Treasury achieved a clean audit for the 2024/2025 financial year as reported by the Auditor-General and this marks the eleventh consecutive year that the Provincial Treasury reached this milestone.

2025/26 Expenditure Reviews

In line with Treasury's obligations under the PFMA and the established Budget Process, the expenditure reviews were held virtually from 28th July to 08th August 2025. These sessions aimed to assess progress on sector priorities, identify emerging challenges, and collaborate with departments and public entities to implement corrective or mitigation measures that safeguard budget execution and ensure the achievement of planned targets.

2025 Medium Term Expenditure Committee (MTEC) Engagements

The 2025 Provincial Medium-Term Committee (PMTEC) engagements scheduled from 20th October to 24th October 2025. These engagements were chaired by the MEC for finance and some MEC's of respective departments and public entities led the delegation. This invite is also extended to the Office of the Premier, Departments of Public Works & Roads and Department of Cooperative Governance & Traditional Affairs as part of their Provincial Monitoring, Planning and Oversight functions.

The purpose of the 2025 PMTEC engagements were to scrutinize and deliberate on departmental first draft 2026 MTEF budget submissions to ensure alignment with fiscal strategy, government priorities, and sustainable service delivery goals. Furthermore, to assess the current expenditure trends, to identify areas of risks and efficiency improvements. The PMTEC engagements also examine the allocative efficiency and to assess the ability of departments and public entities to reprioritise within the reduced baseline allocations as the current economic and fiscal environment substantially limit the province's option to increase departmental baseline allocations.

Infrastructure Delivery Management System (IDMS)

In intensifying oversight over infrastructure delivery to ensure that projects are properly scoped, adequately budgeted for, and aligned with provincial priorities. The Provincial Treasury Chief Directorate: Budget and Public Finance, through its Infrastructure directorate conducted targeted workshops on the 17th - 18th September 2025 on the IDMS for Heads of Departments and infrastructure officials. The workshop also fostered renewed commitment from departments to improve infrastructure planning, project packaging and delivery. Significantly the Department of Public Works and Roads has committed to reviving the Infrastructure Support Forum (ISF), which had been dormant and will be co-chaired with Provincial Treasury.

From the fourth (4th) quarter onwards, the ISF will adopt a three-tier approach, beginning with engagements at the level of infrastructure officials across departments, progressing to the Broader Executive Technical Committee (Broader Ex-Tech) and ultimately tabling quarterly reports to EXCO.

2025/26 Estimates of Provincial Revenue and Expenditure (EPRE)

Macroeconomic Analysis: The unit continues to perform Macro-Economic Analysis for the departments as well as the province. The unit further participates in development planning forums in the province with the aim of sharing the intelligence drawn for the analysis conducted and sharing same with departments for incorporation into their planning. In the main, the unit compiles the following two analysis reports:

- Provincial Economic Review and Outlook (PERO) which provides analysis of the structure of the provincial economy as well as total factor productivity. The report is compiled annually especially during the adjustment budget period. This report is tabled at the Provincial Legislature as part of the Adjustment Budget reports for 2025/26.

Provincial Socio-Economic Review and Outlook (SERO). The report provides information on provincial population dynamics as well as service delivery challenges and backlogs at district and municipal areas. The report is meant to inform budget planning and allocation by provincial departments. The SERO will be tabled at the NWPL as part of the package of the 2026/27 Budget.

Infrastructure Management: Ensures effective planning, budgeting, and oversight of public infrastructure projects. Monitors project performance and ensure compliance with policies and legislation. By coordinating stakeholders and providing strategic guidance, the unit aims to enhance the efficiency, quality, and socio-economic impact of infrastructure investments.

- Site Visits - conducted seventeen (17) project site visits and the departments are now providing feedback on the reports issued. Post the feedback from the Departments, Provincial Treasury will ensure the enforcement of the recommendations of site visits reports.
- Infrastructure Planning Documentation – Three (3) User-Asset Management Plans for Education, Health and Department of Economic Development, Environment, Conservation and Tourism were assessed to ensure the efficient and effective management of public resources and to align asset management with strategic goals and fiscal sustainability.

Provincial Revenue Enhancement – The Provincial Treasury is reviewing the Provincial Revenue Enhancement Strategy to strengthen the province’s long-term fiscal sustainability and improve the performance of own revenue streams. The review focuses on assessing existing revenue practices, identifying inefficiencies, and exploring new and viable revenue sources that can broaden the provincial revenue base. Implementation of the strategy will take place in 2026/27.

Once finalized the updated strategy will provide a structured and sustainable framework to enhance revenue collection, minimise leakages, and be used as a basis for collaborative fiscal effort for expanding the provincial own revenue base. In the meantime, the Provincial Treasury is mainly focused on ensuring that departments are effective and efficient in meeting their current revenue targets. Furthermore, the Revenue Unit has conducted visits to the revenue sites to ensure that the revenue generating activities are adequately resourced. Accordingly, and notwithstanding the current economic challenges, the province has met the first half yearly revenue target. This is mainly because most of the provincial departments have not only met their half yearly revenue target, but some exceeded the performance targets.

Fiscal policy constantly assists the departments to strengthen collection strategies, to ensure optimal collection of all identified revenue sources. The over performance on revenue collection results from collaboration with departments to ensure that revenue targets are realised during throughout the financial year.

Municipal Finance Management (MFM): The implementation of Mandatory Financial Recovery Plans (FRPs) intervention across the seven municipalities is progressing, with Ramotshere Moiloa and Dr RSM District municipalities having successfully advanced to the Sustainability Phase and exited financial distress. However, most municipalities continue to face entrenched structural and institutional weaknesses that hinder meaningful financial recovery. The Provincial Treasury has adopted a revised, more focused intervention support strategy aimed at strengthening and accelerating FRP implementation in the Rescue Phase by reasserting its oversight role while restoring full accountability for implementation to municipalities. The revised approach positions Provincial Treasury as an enabler, regulator and oversight authority, supported by an integrated, results-driven support framework comprising targeted revenue enhancement initiatives, expenditure reviews and cost containment measures, strengthened creditor management, and the deployment of financial management experts to build internal capacity and reduce reliance on consultants.

Provincial Supply Chain Management (PSCM): The unit provided support to provincial departments through the following initiatives:

SCM Capacity Building:

- In a quest to professionalize Supply Chain Management (SCM) in the public service, the PSCM enrolled several SCM officials from various provincial departments and public entities, some of whom obtained the professional designation, MCIPS,
- In addition, the Unit facilitated the SCM Learnership Programme which saw 97 officials awarded with certificates of competence,
- An annual approved training plan is implemented to ensure that SCM practitioners are trained in key aspects such as bid committee functionality, drafting of effective terms of reference and the criticality of SCM compliance unit/ internal control as a key control,
- Various other training interventions and webinars are held in collaboration with National Treasury on pertinent subjects such as strategic procurement/sourcing and the Public Procurement Act, 2024 (Act No. 28 of 2024) as part of the transformation of the SCM reform,
- The unit will continue with professionalization projects by supporting SCM Practitioners to maintain their affiliate membership with the SCM Professional Body, Chartered Institute of Procurement and Supply (CIPS-Africa).

SCM Policy and Compliance:

- In order to streamline Supply Chain Management in the Province and ensure uniformity, in addition to the two (2) Provincial Treasury circulars, and three (3) SCM Instruction Notes issued in the 2024/25 financial year, the SCM Policy and Norms Unit reviewed an additional two (2) Instructions early in 2025/26 financial year to ensure alignment with the recent SCM policy reforms and pronouncements. Constant effort is made to ensure that the province is aligned in terms of developments in the SCM space. The Compliance Unit will continue with SCM compliance monitoring and reporting with specific emphasis on implementation of approved Procurement Plans in various departments and entities, performance regarding preferential procurement/designations and payment of service providers within 30 days in terms of Treasury Regulation 3.2.8.

SCM Client Support:

- The Stakeholder Management unit continues to render services to all communities in all the districts of the Northwest Province by assisting with registrations on the CSD, providing training on how to do business with the state and registration of business in the newly established Northwest Service Providers Database. This is done through weekly outreach programmes that target communities in various local/district municipalities, including participation in provincial events. Additionally, the unit will intensify efforts to facilitate Transversal Contracts to ensure that institutions can benefit from this procurement approach and to support departments and entities regarding contract management.

Asset Management: Concerted efforts are being made to assist provincial public entities in improving their audit outcomes mainly related valuation of investment properties and property, plant, and equipment. These interventions will assist with the verification and valuation of investment properties and property, plant, and equipment as these have caused unfavorable audit outcomes for a number of years. Capacity building interventions are provided to departments mainly on the updates made to asset reporting on the Modified Cash Standards to ensure that there are no departments in the province that are negatively affected by updates to the reporting standards. A clean audit project plan is being implemented through monitoring of post audit action plans related to assets, reviews of capital assets notes in the Interim and Annual Financial Statements, and monitoring compliance are being conducted throughout the year.

Financial Governance

Audit outcomes for 2024/25 - The audit of the Annual Financial Statements for the year ended 31 March 2025 was finalised. The audit outcomes of Departments, Provincial Legislature and Public entities were as follows:

- Three (3) Departments and Northwest Provincial Legislature – Three (3) received a clean audit (unqualified with no findings), seven (7) were unqualified and two (2) were qualified.
- Entities – six (6) received a clean audit (unqualified with no finding), two (2) were unqualified, two were qualified and four (4) disclaimers. Three (3) outcomes for the Northwest Transport Investments (NTI) group are still outstanding.

Implementation of Post Audit Action Plans - The office of the Accountant General is now in the tenth year of the implementation of the electronic monitoring system Post Audit Action Plan (PAAP) for monitoring audit action plans to ensure that audit issues raised by the Auditor General in the previous year are addressed to avoid repeat findings. Departments and Entities are now accustomed to its utilization. The following must be noted:

- All departments have prepared their PAAP for the 2024/2025 audit findings and most of them have finalised their PAAP. All outstanding items that were not addressed have been carried forward to the new financial year;
- Entities have severe capacity challenges and lack of skills within CFOs sections to fast-track updating of PAAP;
- Departments and Entities' PAAP have been reviewed by the Office of the Accountant General and Provincial Internal Audit (PIA) for improved implementation plans and loaded in the SharePoint system for monitoring purposes;
- The audits of NTI group have not been finalised, hence the PAAP preparation will be delayed;
- Departments responsible for Public Entities do not provide them with adequate support in the development and implementation of sound Audit Action plans and leave them to Provincial Treasury to offer support;
- Public Entities still have more serious challenges of capacity and lack of governance structures such as audit committees and risk management structures that are not in place.

Support teams are visiting the Departments and Entities to assist them in various areas of financial management. However, the normal operations of reviews of Interim Financial Statements are done in-house and portfolios of evidence are ongoing to ensure quarterly actions committed to address previous year findings are implemented. This will ensure that Departments and Entities take corrective actions before year end.

Financial Technical Management Support Programme – The Financial Governance Programme provides the following support to Departments and Entities.

- Assistance with PAAP reviews and bilateral meetings to ensure that sound audit action plans are developed and monitored;
- Provision of on-site compliance reviews is done with Departments and Entities to ensure that corrective actions are done on time;

- Stringent monitoring of audit action plans coupled with review of Interim Financial Statements (IFS) to ensure that prior year audit findings are considered, which enables reporting to Heads of Departments, Chief Executive Officers, and Executive Authorities to act where there is non-compliance;
- Strengthening internal controls by responding to recommendations of Internal Audit Reports in time to clear issues.

Irregular Expenditure Project - Provincial Treasury is providing training to the Departments and Entities on how to assess irregular expenditure in line with the Framework and prepare a complete file with documentation for the condonation purposes. Hands on support was provided to them in this regard. The project is progressing slowly, and condonation is happening.

Tribal and Trust – The process of finalising an Accounting Framework and Format for draft Annual Financial Statements is being driven by National Treasury. A new legislation, the Traditional and Khoi-San Leadership Act, 2018 (“TKLA”), was enacted by Parliament to improve accountability in Traditional Councils. This Act was applicable effective from 1 April 2021. The province is working with the Department of CoGTA to strengthen the implementation of the requirements of new Legislation.

Financial systems – The financial administration systems are operating well. The only challenge is that they are running on old infrastructure which poses a risk in the event of a major breakdown. The Office of the Premier has been presented with all ICT challenges around infrastructure for assistance while awaiting the implementation of the new Information Technology Management System (IFMS) by National Treasury. The new Mainframe has been implemented by the Office of the Premier. Necessary support was extended by the Provincial Treasury for the implementation of the new mainframe.

Financial Systems Training –The training is delivered via contact classes and online. The online facility commenced during 2023-24 financial year.

Provincial Risk Management - The activities of the Provincial Risk Management are progressing. Quarterly Forums are held, and reviews are conducted to monitor effective implementation. Letters are written to Heads of Departments and Entities to take corrective steps where necessary. A risk maturity assessment is being done on departments and entities.

Provincial Internal Audit – The rollout of departmental risk based internal audit plans are progressing as scheduled. Subsequent to the conclusion of the 2024/2025 external audit cycle the internal audit strategy was reworked to include an assessment of the adequacy and effectiveness of the implementation of the culture shift plans of the various departments in the shared service. This has also been rolled out to oversight by the Audit Committee during the third and fourth quarters audit committee meetings.

3. Outlook for the coming financial year (2026/27)

This section provides an outlook of the department's activities for the coming year, focusing on new policy priorities, significant events and challenges.

The oversight of the spending of provincial departments and public entities through the various reporting mechanisms, including the monthly IYM (In Year Monitoring) and IRM (Infrastructure Reporting Model) will continue in 2026/27. In this regard, the Provincial Executive Council, Portfolio Committee on Premier and Finance and other stakeholders will continue to be regularly informed of the province's budget performance so that they can respond speedily if Departments and Public Entities are beginning to show projected over-spending, as it is anticipated that the province will continue to face major expenditure pressures.

The Framework for Infrastructure Programme and Delivery Management (FIPDM) compliance will be monitored in order to verify that stage gate reviews are done. Efforts will be put to support departments to improve data credibility and reliability in the Infrastructure Reporting Model (IRM) for both financial and non-financial information.

The reductions of infrastructure budgets over the MTEF period due to fiscal challenges and unfavorable economic conditions will urgently require the departments to reprioritise their budgets to ensure that they remain within their allocated budgets. With a limited budget the departments will be required to do more with less budget on planning and implementation of infrastructure projects. The Infrastructure Review Sessions will cover elements of increasing training support to departments and collaboration to improve compliance with appropriate use of funds and mapped to identifiable value add projects.

Economic Analysis: The unit will provide analysis of the alignment of departmental plans and budget to ensure that plans and budgets respond to service delivery needs of the residents of the Northwest Province. The focus will be on provincial departments and the extent to which their priorities respond to the service delivery needs of the province. At local government level, the unit will provide municipalities with data on service delivery infrastructure backlogs to influence municipal budget priorities in line with the district development model.

Fiscal Policy: The unit will assist departments in compiling revenue enhancement strategies to assist in funding the anticipated equitable share shortfall from national after the decline of the provincial population. It is therefore important to assist departments to compile cost-reflective revenue budgets based on sustainable revenue streams for the medium term.

Municipal Financial Management (MFM): Provincial Treasury in collaboration with the Department of Cooperative Governance and Traditional Affairs and South African Local Government Association developed a comprehensive support strategy aimed at improving audit outcomes across municipalities in our province. In addition, the implementation of the Financial Recovery Plans (FRP) for municipalities placed under mandatory intervention and voluntary FRP will be the key focus of the in 2026/27 financial year. The revised Provincial Intervention Support approach recognises that municipal recovery cannot be achieved through isolated interventions. Instead, it requires a coherent, integrated programme FRP Support Programmes (Revenue Enhancement, Expenditure Review, Creditor Management, Expert Deployment).

Provincial Supply Chain Management: The programme is the implementing arm of the Northwest Provincial Treasury (NWPT) in provision of SCM oversight and in supporting the implementation of effective SCM practices in the Northwest Provincial departments and public entities. With the imminent transition from the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) to the newly enacted Public Procurement Act, 2024 (Act No. 28 of 2024), the programme is developing intervention measures to assist the provincial administration adjust to the new procurement regime.

In addition, the unit has intensified its outreach programmes to ensure that these respond to community needs and the Department's commitment to ensuring that procurement creates maximum local impact, contributes to sustaining livelihoods, creating jobs, fostering entrepreneurship and supporting our manufacturing capability and in so doing, building a more resilient and inclusive economy.

The implementation of improvement initiatives will focus on the implementation of effective SCM practices and, consistent with the objective of nurturing an ethical, competent public service, also spearhead the development of SCM professionals in the Northwest Province. Its three main focus points are:

- **SCM Policy Norms and Standards:** The unit will continue to conduct policy research and development.
- **SCM Compliance:** The unit will continue to monitor SCM compliance by provincial departments and entities in line with applicable SCM prescripts.
- **SCM Capacity Building:** This focuses on provision of capacity building to provincial departments and entities.
- **SCM Client Support:** The business unit within SCM conducts outreach programmes in communities, capacitating the supplier(s) with government procurement processes and assisting service providers with registration on the Central Supplier(s) Database and the recently launched Northwest Business Enterprises Database.
- **SCM Strategic Sourcing** will continue to monitor provincial departments and entities on the implementation of strategic procurement measures including implementation of the contract management system.

Asset Management: Extensive monitoring of the Post Audit Action Plans for departments will be performed in pursuit of sustaining the current clean audits and registering improvements in the qualified departments. Extensive support on the performance of asset management activities in public entities will be performed to improve the audit outcomes related to investment properties and property, plant and equipment and the overall management of assets. Capacity will be built in public entities with specific focus to the standards of GRAP used for investment property, plant, and equipment reporting. We will continue to provide guidance on the implementation of changes to the modified cash standard (asset chapters).

One of the key interventions to be provided by Provincial Treasury is to research develop/acquire an asset management system/software to be used by Public Entities in the province. An in-house asset verification tool was rolled out during the year of 2024/25 and has been operationalised in Departments and a few Entities, and it will continue in the coming years. This intervention is to improve asset data and reporting whilst keeping abreast with the fourth industrial revolution as all entity registers are currently maintained on excel spreadsheets.

Financial Governance: The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities, to ensure improved audit outcomes and manage the transition from Modified Cash to GRAP accounting in line with PFMA. As such, the following are additional activities/focus areas planned for 2025/26: -

- Conduct accounting updates on Modified Cash Standard (MCS) for Departments and GRAP updates for Public Entities;
- Improve asset management by intensifying training on Asset Management for Departments and Public Entities that are implementing the immovable asset guide in both Departments and Public Entities;
- Facilitate the clearance of prior year unauthorised expenditure through the NWPL process;
- Offer support to Departments and Public Entities to improve the quality of reporting on Performance Information with emphasis on accuracy, reliability and usefulness of the information reported in the Portfolio of Evidence. (POE's);
- Regular meetings with Chief Financial Officers to check progress per Department and Public Entity with respect to the Audit Action Plan;
- All CFOs to submit completed Audit Action Plans to Office of the Provincial Accountant General and Provincial Internal Audit for review of the adequacy thereof;
- Provincial Internal Audit to provide scheduled independent assurance reviews on the action plan implementation process as well as the effectiveness of action plans implemented;
- Four (4) new Departments and two (2) Public Entities (Mmabana Arts Culture and Sports Foundation and North West Housing corporation) have been on-boarded on to the Clean Audit Project in addition to the ones already on the project the necessary interventions will be undertaken for them to get a Clean Audit:
 - Department of Agriculture and Rural Development
 - Department of Community Safety and Transport Management

- Department of Human Settlements
- Office of the Premier
- Provincial Treasury
- Social Development
- Economic Development, Environment, Conservation and Tourism
- Arts, Culture, Sports, and Recreation
- Cooperative Governance and Traditional Affairs
- Northwest Provincial Legislature; and
- Donkervliet Recreation Centre

Provincial Internal Audit: The aim of this sub-programme is to provide independent, objective assurance and advisory services to departments that add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The following activities/focus areas are planned for 2026/27:

- Provide scheduled independent assurance reviews on the Internal Audit Action Plan implementation process as well as the effectiveness of action plans implemented both for external and internal audits;
- The assessment of the implementation of combined assurance and recommendations for enhancement and improvement; and
- To enhance the scope of internal audit work to further place emphasis on the economic, efficient, and effective utilisation of resources.

Economic Outlook

Over the years, successive provincial administrations have introduced intervention measures to grow the provincial economy and combat unemployment as well poverty. The lower economic growth rate which the province has experienced over the years is undermining the effectiveness of the interventions. The economic growth rate is slower than the provincial population growth rate. This means that the residents of the province became poorer over the years.

The mining sector in Northwest is the dominant industry and generate a large portion of the province's GDP. Some of the key mining minerals are platinum-group (PGMs) mostly produced in Rustenburg and Brits, gold and uranium mined around Klerksdorp and Orkney. Agriculture remains the important industry in the province although much smaller in GDP share compared to the mining sector. Some of the agricultural products the province produce are maize, sunflower, poultry and vegetables. Tourism has tourist attractions destinations like Sun City, Pilanesburg Game Reserve and Madikwe Game

Mid-year Population Estimate 2025 of report by Statistics South Africa (Stats SA) highlighted that the province has a population of about 4.18 million which is 6.6 per cent contribution to the total population of South Africa. Mining, agriculture and tourism remain the economic corner stone of Northwest.

Based on the estimates from Standard & Poor's (S&P) estimates, in 2024, the Northwest Province achieved an annual growth rate of 0.01 per cent which is a lower growth rate than what Statistics South Africa has released for South Africa as a whole, where the 2024 GDP growth rate was registered at 0.6 per cent. The growth prospects for 2026 are looking more promising as the economy is expected to grow at a faster rate.

Access to land labour and capital is important to enhance the competitiveness of the province for industrial investment. The Northwest is a province endowed with natural resources including land to support agricultural industrial development as well as critical mineral including platinum and manganese. Platinum is important for the development of clean energy industries while the world demand for manganese ore has the potential of disrupting the lithium-ion battery space especially with the increasing demand for electric vehicles batteries.

4. Reprioritisation

Administration: A total amount of R6.5 million was shifted from Programme 4: Financial Governance of which R3.9 million was shifted to Compensation of employees to augment filling of vacant posts and R2.6 million was shifted to and within goods and services to augment a shortfall on BAS Mainframe and the MEC travel expenses. The amount of R30 thousand was shifted to transfers and subsidies for the registration of pool car licenses(disks) for white fleet and R5 thousand for the payment of departmental TV license.

Sustainable Resource Management: An amount of R3 million was shifted to Programme 3: Assets and Liabilities Management. A saving of R1 million was shifted from Compensation of employees due to the personal notches of the resigned and retired officials that return to the 1st notch and R2 million from goods and services due to the reduction on consultants.

Assets and Liabilities Management: An amount of R3 million was shifted from Programme 2: Sustainable Resource Management to goods and services to cater for verification and valuation of investment properties and infrastructure assets for North West Public entities.

Financial Governance: There is a total reprioritization of R6.5 million from Compensation of employees to Programme 1: Administration to augment the filling of critical vacant posts and a shortfall on BAS Mainframe and the MEC travel expenses. A saving on Compensation of employees is due to the personal notches of the resigned and retired officials that return to the 1st notch.

Future Plans of the department

Provincial Treasury has planned for the following over the 2026 MTEF to strengthen their mandated support to departments, public entities, and municipalities:

- Appoint a panel of service providers to conduct a financial viability assessment of Public Entities in the Northwest Province.
- Dedicated support to all Departments and Public Entities to improve audit outcomes;
- Continued Internal Audit support through the Internal Audit Annual Plans;
- Conduct capacity building programmes for all SCM officials in Provincial Government;
- Maintain appropriate systems & controls for safeguarding of assets;
- Monitoring and oversight provided to Municipalities, inclusive of training Municipal officials to ensure full compliance to Municipal Standard Charts of Account and other MFMA reforms through a regional organisational structure model;
- Improve asset management by intensifying training on Asset management for Departments and Public Entities implementing the immovable asset guide in both Departments and Public Entities;
- Regular meetings with Chief Financial Officers to check progress per Department and Public Entity with respect to the Audit Action Plan;
- Empower Service Providers by holding District Indabas, training them on SCM issues particularly tendering processes, local content, and subcontracting.

5. Procurement

The major procurement plans for 2026/27 relates to the following: -

- Supply, Delivery and Maintenance of an on-site Integrated Financial Management and Internal Control Solution (iFMS) for three (3) years. Phase one (01) of this project will be to undertake an assessment of the financial systems estimated to R5 million over 3 years
- Revenue Management Strategies for Provincial Departments planned for R3.5 million.
- Provision of security services at the three leased buildings for a period of 36 months, estimated R6.4 million over a period of 3 years.
- Deep cleaning and hygiene services at Garona, PIA and PSCM offices estimated at R3.3 million over 3 years.
- Appointment of a panel of Service Providers for the provision of Municipal Revenue management and enhancement strategies for a period of three (3) years on an as and when required basis with an estimation of R5 million over a period of 3 years.
- Panel of service providers for verification and valuation of investment properties and infrastructure assets for Northwest Public entities with an estimation of R5 million.
- Panel of service providers to conduct a financial viability assessment of public entities and the development of initiatives to improve financial health and enhance revenue streams estimated R1.5 million.

6. Receipts and financing

6.1 Summary of receipts

Table 7.1 below shows the sources of funding over the seven-year period 2022/23 to 2028/29.

Table 7.1 : Summary 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
Equitable share	311 696	359 908	340 483	438 503	379 703	379 703	385 446	410 922	393 016
Conditional grants	-	-	-	-	-	-	-	-	-
Financing	-	-	30 000	44 000	-	-	51 412	-	-
Departmental receipts	176 400	195 000	203 325	212 678	212 678	212 678	222 249	232 250	243 630
Total receipts	488 096	554 908	573 808	695 181	592 381	592 381	659 107	643 172	636 646

The main sources of funding for the department are equitable share and own revenue. The departmental equitable share grows by 15 per cent in 2023/24, then declines by 5 per cent in 2024/25 and increases by 11 percent in 2025/26. Equitable share increases by 1 per cent in 2026/27, then increased by 6 per cent in 2027/28, and then declines by 4 per cent in the final year.

6.2 Departmental receipts collection

Table 7.2 below provides details of the revenue collection by this department from 2022/23 to 2028/29.

Table 7.2 : Summary of departmental receipts collection: 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
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	174	171	169	252	252	252	264	276	288
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	289 575	355 562	195 512	212 426	212 426	212 426	221 985	231 974	243 342
Sales of capital assets	1	2	3	-	-	-	-	-	-
Transactions in financial assets and liabilities	14	141	-	-	-	-	-	-	-
Total departmental receipts	289 764	355 876	195 684	212 678	212 678	212 678	222 249	232 250	243 630

Total department's own receipts increased above CPI by 22 per cent in 2023/24 and a decline of 45 per cent in 2024/25 and then increased by 8 per cent in 2025/26. The revenue increases by 14 per cent throughout the MTEF period. The sources of own revenue for the department are the following:

Sale of Goods and Services other than capital assets: The revenue is mainly raised through fees charged by the department for commission insurance & garnishes. The projected collection shows a steady increase over the MTEF.

Interest, dividends and rent on land: The revenue collected from this source is because of the substantial cash surpluses in the Pay Master General account (PMG) resulting from under spending in previous financial years. The uncertainty element inherent to this item makes it difficult to forecast future collections.

Sales of capital assets: The allocation over the MTEF is attributed to sales of redundant assets to be auctioned.

6.3 Donor funding

None

7. Payment summary

7.1 Key assumptions

The budget for the 2026/27 MTEF is based on the department's Strategic Plan and APP which are reflective of the service delivery requirements and improvements of the department. The main assumption underpinning the MTEF budget is inflation projections (CPI) as published in the 2025 Medium Term Budget Policy Statement of 3.6 per cent in 2026/27, 3.3 per cent in 2027/28 and 3.1 in 2028/29 financial year.

Personnel Inflation assumptions:

The revised projections for the personnel budget include inflation of 3.6 per cent in 2026/27, increase by CPI throughout the MTEF period. In finalising the Compensation of Employee budget, the following is taken into consideration:

- Provision for Pay progression of 1.5 per cent per cent in each of the 2026 MTEF financial year;
- Housing allowance to be increased by CPI; and
- Medical contributions to be increased by medical price index. This is at 3.6 per cent in the current year, 3.3 per cent and 3.1 per cent in 2028/29.

7.2 Programme summary

Tables 7.3 and 7.4 below contain information by programme and economic classification for the department over the seven-year period from 2022/23 to 2028/29.

Table 7.3 : 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
1. Administration	157 525	173 109	178 130	184 751	186 163	186 163	199 863	205 579	214 868
2. Sustainable Resource Management	127 374	171 589	193 921	250 361	145 761	145 761	195 330	164 809	146 438
3. Asset and Liabilities Management	48 585	42 784	46 790	64 328	56 328	56 328	67 993	69 231	72 346
4. Financial Governance	149 206	160 469	153 278	195 741	204 129	204 129	195 921	203 553	202 994
Total payments and estimates	482 690	547 951	572 119	695 181	592 381	592 381	659 107	643 172	636 646

The department comprises four programmes, namely Administration, Sustainable Resource Management, Asset and Liabilities Management, and Financial Governance. The department does not conform to the generic sub-programme structure for the sector, due to the inclusion of Municipal Finance in Programme 2. In line with the national budget and programme structure guidelines from National

Treasury, the PTs structure makes provision for an integrated structure in respect of the Municipal Finance Management Unit. The Technical Committee on Finance (TCF) concluded that where provinces are configured to have a stand-alone structure, such a programme should either be a separate programme or sub-programme. However, discussions are underway on the review of Provincial Treasuries Generic Structures.

Departmental spending over the past financial years was R482.7 million in 2022/23, R548 million in 2023/24 and R572 million in 2024/25 financial year. The Departmental baseline realised an increase of R20.3 million in 2025/26. The MTEF period increases by R66.7 million in 2026/27, then declines by R22.4 million in the 2 outer years that is attributed by a once-off allocation of R40 million for Scholar Transport, Operationalisation of Development Fund, Capacity assistance Programme to Municipalities and Early retirement (ERP) and voluntary programme incentives (VEP). Inclusive in the baseline is the departmental bursary to officials, legal fees, fleet services, security services, external audit fees, property payments and training and development.

Also included are funds for Municipal Financial Management Support Programme and Municipal Interventions, PFMA Interventions, advertising, traveling and subsistence for outreach programmes to speed up registration process of suppliers on the CSD system, training and development for the provincial departments, Property valuation for Public Entities, Provincial Telephone Account, Audit Committee Fees, and Building Leases.

Programmes:

Programme 1 Administration: The programme registered an increase of R15.6 million in 2023/24, R5 million in 2024/25 and R8 million in 2025/26. The MTEF period then increases by R28.7 million and inclusive in the allocation is the departmental bursary to officials, advertisement of vacant funded posts, legal fees, administrative fees, fleet services, external audit fees, property payments and training and development.

Programme 2 Sustainable Resource Management: The programme allocation shows a budget increase of R171.6 million in 2023/24, R193.9 million in 2024/25 and R145.7 million in 2025/26. The programme increases by R49.6 million in 2026/27 due to a once-off R15 million for Scholar Transport; R15 million for Operationalisation of Development Fund and R10 million for Capacity assistance Programme to Municipalities. Early retirement and voluntary programme incentives then decline to R164.8 million in 2027/28 and then decline further to R146.4 million in the final year. The increase in the MTEF includes funding of R34.5 million for the MFMA Financial Recovery Plans (FRP), Programmes such as Revenue Enhancement, Expenditure Review, Creditor Management, Expert Deployment.

Programme 3: Assets and Liabilities: The programme registered a decline from R48.6 million to R42.8 million in 2023/24, then an increase to R46.8 million in 2024/25 and R56.3 million in 2025/26 financial years respectively.

Over the MTEF period, the programme shows a steady increase of R209.6 million. The allocation includes the lease of the building, property payments and verification and valuation of investment properties and infrastructure assets for North West Public entities and forums to provide guidance on the implementation of changes to the modified cash standard (asset chapters).

The Unit will also embark on outreach programmes in communities with a view to capacitating the supplier(s) with Government Procurement Processes. A budget of R1.3 million is set aside for advertising and R2.2 million is for traveling and subsistence for outreach to speed up the registration process of suppliers on CSD system with R1.8 million for training and development for provincial officials and R3.7 million for verification and valuation of investment properties and infrastructure assets for North West Public entities and R454 thousand for Provincial Asset Forum to provide guidance on the implementation of changes to the modified cash standard (asset chapters).

Programme 4: Financial Governance: The overall programme budget shows an increase of R11.3 million in 2023/24, then a decline of R7.2 million in 2024/25 and then increases by R50.9 million in 2025/26. The programme declines by R8.2 million in 2026/27, then increases by R7.6 million in 2027/28 and then declines by R559 thousand in the final year. Inclusive in the baseline is the Provincial Telephone Account of R10.5 million, R5.4 million for PFMA Intervention R4.2 million for the Audit Committee, R10.5 million for the Provincial Telephone Account, R2 million for Training and Development, R4.4 million for Lease of the building, R3.4 million for Audit Fees, R2.8 million for administrative fees for bank charges and travel agency fees, R4 million for Computer Services, and R2.1 million for Forensic Investigations.

7.3 Summary of economic classification

Table 7.4 : 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
Current payments	459 182	499 901	563 523	686 205	574 594	574 594	645 121	633 355	626 386
Compensation of employees	313 363	317 898	338 124	406 124	351 254	351 254	422 629	437 885	452 870
Goods and services	145 819	182 003	225 399	280 081	223 340	223 340	222 492	195 470	173 516
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	2 844	1 869	1 525	1 277	1 754	1 754	5 932	1 410	1 474
Provinces and municipalities	-	-	-	50	80	80	80	82	86
Departmental agencies and accounts	-	9	48	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	5	5	5	5	5
Non-profit institutions	-	-	-	-	12	12	-	-	-
Households	2 844	1 860	1 477	1 227	1 657	1 657	5 847	1 323	1 383
Payments for capital assets	9 182	16 206	7 058	7 699	16 033	16 033	8 054	8 407	8 786
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 182	16 206	7 058	7 699	16 033	16 033	8 054	8 407	8 786
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	11 482	29 975	13	-	-	-	-	-	-
Total economic classification	482 690	547 951	572 119	695 181	592 381	592 381	659 107	643 172	636 646

Economic Classifications:

Compensation of Employees: On aggregate, Compensation of Employees increased by R4.5 million in 2023/24, R20.2 million in 2024/25 and R13.1 million in 2025/26. The Human Resource Section is projecting to fill all funded vacant and critical posts, hence the sharp increase of R101.6 million in the MTEF period.

Goods and Services: There is an increase of R36.2 million in 2023/24, a sharp increase of R43.4 million in 2024/25 and then decline by R 2.1 million in 2025/26 financial year due to the centralisation of Microsoft licenses to the Office of the Premier amounting to R2.9 million. MTEF is showing a decrease of R49.8 million over the MTEF due to a once-off allocation of R100 million for Provincial Development Fund which was subsequently reduced from the Vote during the 2025/26 Adjustment Budget.

Inclusive in goods and services is R34.5 million for Municipal Financial Management Support Programme (MFMA) and MFM Intervention in 2026/27, as well as an allocation of R37.8 million in the two outer years.

The allocation further makes provision for the Provincial Telephone Account of R10.5 million in 2026/27 and R17.4 million over the two outer years of MTEF period. PFMA interventions is allocated R16.8 million throughout the MTEF period.

Transfers and Subsidies: The decline of R1 million in the household expenditure in 2023/24 is due to low resignations and retirements of officials and no more capped leave payments. The department makes provisions for payment of social benefits to employees who have left the system. However, budget estimates are very difficult to forecast. The item shows an allocation of R8.5 million over the MTEF period as it depends on when officials exit the system. Inclusive in the item is the once-off allocation of R4.6 million for the payment of Early Retirement (ERP) and Voluntary Exit Programme incentives (VEP)

Capital Assets: Departmental spending on capital assets over the past financial years was R16.2 million in 2023/24 due to a once-off procurement of fleet vehicles and office furniture, then decline to R7.1 million in 2024/25 financial year and increased to R8.3 million in 2025/26 financial year. There is a steady growth of R25.2 million over the MTEF period for the replacement of office equipment and vehicles as 6 old cars were auctioned in 2025/26, and another 6 fleet vehicles will be auctioned in 2026/27, and procurement of office furniture and equipment is as and when. The department is planning to procure at least 20 fleet vehicles over the MTEF period.

7.4 Infrastructure payments

7.4.1 Departmental infrastructure payments

None

7.4.2 Maintenance

None

7.4.3 Non infrastructure items

None

7.5 Departmental Public-Private Partnership (PPP) projects

None

7.6 Transfers

7.6.1 Transfers to public entities

None

7.6.2 Transfers to other entities

None

7.6.3 Transfers to local government

None

8. Receipts and Retentions

Not applicable to the department.

9. Programme description

The expenditure and budgeted estimates for each programme are summarized in terms of sub-programmes and economic classification. Details are given in the Annexure tables for Vote 7: Provincial Treasury.

9.1 Description and Outputs

Programme 1: Administration

This programme provides human resource support, strategic management, communication, and departmental financial management services.

Communication focuses on projecting the corporate image of the Department to internal and external stakeholders. The Minimum Information Security Services (MISS) focuses on issues of departmental security as defined in the Provincial Security Strategy. Special programmes focus mainly on youth, women, disability, and gender related matters.

Departmental financial management services support the entire department by focusing on budgeting, financial accounting, asset management, transport and logistics, salary administration and supply chain management related activities.

Administration consists of the following Sub-programmes:

- Office of the MEC.
- Management Services (HOD), Communication, Minimum Information Security Standards (MISS);
- Corporate Services incorporating Human Resource Services and Training; and
- Departmental Financial Management (CFO).

Tables 7.10.1 and 7.12.1 below provide a summary of payments and budget estimates pertaining to Programme 1: Administration over the seven-year period from 2022/23 to 2028/29.

9.2 Programme expenditure analysis

Table 7.10.1 : 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 Mec	10 936	11 411	14 659	13 068	18 102	18 102	15 624	16 237	16 965
2. Management Services	9 382	11 298	9 667	12 323	13 169	13 169	14 012	14 593	15 249
3. Corporate Services	80 776	92 592	94 008	95 547	93 079	93 079	100 951	101 445	106 051
4. Financial Management (Office of the CFO)	56 431	57 808	59 796	63 813	61 813	61 813	69 276	73 304	76 603
Total payments and estimates	157 525	173 109	178 130	184 751	186 163	186 163	199 863	205 579	214 868

Table 7.12.1 : 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
Current payments	154 584	163 280	173 836	180 736	177 101	177 101	192 705	201 169	210 259
Compensation of employees	104 183	109 619	112 617	126 554	119 203	119 203	136 259	142 265	148 669
Goods and services	50 401	53 661	61 219	54 182	57 898	57 898	56 446	58 904	61 590
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	622	701	945	645	858	858	3 631	726	759
Provinces and municipalities	-	-	-	50	80	80	80	82	86
Departmental agencies and accounts	-	9	48	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	5	5	5	5	5
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	622	692	897	595	773	773	3 546	639	668
Payments for capital assets	2 319	9 128	3 346	3 370	8 204	8 204	3 527	3 684	3 850
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 319	9 128	3 346	3 370	8 204	8 204	3 527	3 684	3 850
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	3	-	-	-	-	-	-
Total economic classification	157 525	173 109	178 130	184 751	186 163	186 163	199 863	205 579	214 868

The budget for the programme increased from R157.5 million in 2022/2023 to R173.1 million in 2023/2024, R178.1 million in 2024/25 and R186.2 million in 2025/26. The programme shows a steady increase of R620.3 million throughout the MTEF period. The allocation includes the departmental bursary to officials, legal fees, fleet services, risk management awareness workshops and forums as well as advertisement of vacant funded posts, budget speech, external audit fees, property payments and training and development.

The sub-programmes that show a fluctuating trend over the seven-year period are: -

Office of the MEC: The MTEF period shows an increase of R475 thousand 2023/24, R3.2 million in 2024/25 and R3.4 million in 2025/26. The sub programme declines by R2.5 million in 2026/27 and then increases by R1.3 million in the two (02) outer years to cater for day-to-day operations in the MEC's office.

Management Services: The unit shows an increase in budget of R1.9 million in 2023/24 then declines by R1.6 million in 2024/25 and increases by R3.5 million in 2025/26 financial year.

The sub-programme has been allocated an amount of R43.9 million over the MTEF period, which is primarily to cater for HOD's Office and Risk Management awareness workshops and forums.

Corporate Services: An increase of R11.8 million in 2023/24 which is mainly on Compensation of Employees, R1.4 million in 2024/25 due to the once-off procurement of UPS and office equipment and then declines by R1 million in 2025/26. There is an increase of R13 million throughout the MTEF which has been set aside to cater for the departmental bursary to officials, BAS Mainframe, budget speech, advertisement of vacant funded posts, legal fees payments and training and development.

Financial Management (CFO's office): The sub-programme records an increase of R1.4 million in 2023/24, R2 million in 2024/25 and R2 million in 2025/26. The MTEF shows a sharp increase of R14.8 million to fill the vacant funded posts to alleviate capacity challenges, especially in the Supply Chain Management (SCM) Unit and to cater for fleet services, external audit fees and property payments.

Economic Classification

Compensation of Employees: The programme shows a growth of R5.4 million 2023/24, R3 million in 2024/25 and R6.6 million in the current year and R29.1 million over the MTEF period as the Department anticipates filling the vacant funded posts.

Goods and Services: The sub-programme shows an increase of R3.3 million in 2023/24, R7.6 million in 2024/25 and then declines by R3.3 million. The item declines by R1.5 million due to the centralisation of Microsoft licenses to the Office of the Premier amounting to R2.9 million and then increases by R5.2 million in the two (02) outer years which is set aside to cater for the departmental bursary to officials,

legal fees, fleet services, risk management awareness workshops and forums, recruitment, budget speech, external audit fees, property payments and training and development.

Transfers and Subsidies: The expenditure increases to R701 thousand in 2023/24 which includes the payment of leave gratuities due to natural attrition. The budget shows an increase of R 945 thousand in 2024/25 and then declines to R858 thousand in 2025/26. Total budget of R5.1 million over the MTEF includes payment for officials that exit the system, payment of car licenses for departmental fleet and the once-off allocation of R2.9 million for the payment of Early Retirement (ERP) and Voluntary Exit Programme incentives (VEP).

Capital Assets: The item shows a sharp increase of R6.8 million in 2023/24 for the purchase of UPS equipment and CCTV Cameras, then declines by R5.8 million in 2024/25 and then shows a sharp increase of R4.9 million in 2025/26 for the replacement of the vehicles as six (06) old cars which were auctioned during the financial year 2025/26, and another six (06) fleet vehicles will be auctioned in 2026/27, and procurement of office furniture and equipment. The total budget of R11.1 million over the MTEF years is for the replacement of IT equipment, as well as for procurement of assets for new appointments.

9.3 Service delivery measures

Service delivery measures - Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of skill gaps addressed in line with Work Skills Plan	100	200	230	250
Number of Annual financial statements without material misstatements	1	1	1	1

Programme 2: Sustainable Resource Management

Description and Outputs

The programme's aim is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process, implementation of the provincial budgets as well as monitoring and control the North West provincial expenditures.

Fiscal Policy focuses on provincial revenue collection and maximisation of existing revenue resources. It is also responsible for provincial cash management and assists with the running of departmental fraud, corruption, and wasteful practices awareness campaigns.

The Economic Analysis unit ensures the evaluation of the provincial economic and social imperatives within the provincial macro-economic context.

The Sustainable Resource Programme consists of the following sub-programmes: -

- Programme Support Deputy Director-General (SRM);

- Budget Management incorporating the Budget Office, Data Management and Public Finance which also focuses on monitoring of Infrastructure;
- Economic Analysis;
- Fiscal Policy; and
- Municipal Finance Management

Tables 7.10.2 and 7.12.2 below provide a summary of payments and budget estimates pertaining to Programme 2: Sustainable Resource Management over the seven-year period from 2021/22 to 2027/28.

Table 7.10.2 : 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. Programme Support	-	-	-	3 321	-	-	3 473	3 629	3 792
2. Economic Analysis	6 294	6 107	8 063	109 410	9 160	9 160	24 890	10 334	10 799
3. Fiscal Policy	8 710	8 118	9 148	10 042	9 226	9 226	11 392	10 876	11 364
4. Budget Management	22 544	24 548	26 275	27 928	29 160	29 160	45 829	32 142	33 588
5. Public Finance	16 625	15 330	17 407	27 477	17 997	17 997	27 124	27 419	26 651
6. Municipal Finance	73 201	117 486	133 028	72 183	80 218	80 218	82 622	80 409	58 244
Total payments and estimates	127 374	171 589	193 921	250 361	145 761	145 761	195 330	164 809	146 438

Table 7.12.2 : 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
Current payments	124 091	154 331	192 132	248 553	144 357	144 357	192 458	162 841	144 381
Compensation of employees	78 613	75 402	84 703	103 146	84 570	84 570	106 845	110 199	115 157
Goods and services	45 478	78 929	107 429	145 407	59 787	59 787	85 613	52 642	29 224
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	1 202	809	252	50	136	136	1 035	52	54
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	12	12	-	-	-
Households	1 202	809	252	50	124	124	1 035	52	54
Payments for capital assets	2 081	1 558	1 527	1 758	1 268	1 268	1 837	1 916	2 003
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 081	1 558	1 527	1 758	1 268	1 268	1 837	1 916	2 003
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	14 891	10	-	-	-	-	-	-
Total economic classification	127 374	171 589	193 921	250 361	145 761	145 761	195 330	164 809	146 438

Programme expenditure analysis

The Programme shows a sharp increase of R44.2 million in 2023/24, R22.3 million in 2024/25 and then declines by R48.2 million in 2025/26. The allocation increases by R49.6 million then declines by R48.9 million in the two (02) outer years as a result of the once-off allocation of R100 million for Provincial Development Fund reduced during the 2025/26 Adjustment Budget and also inclusive in the allocation is for printing of budget books, IDIP and MFMA Intervention.

Economic Classification

Compensation of Employees: The programme declines by R3.2 million in 2023/24, then increases by R6.3 million in 2024/25 and R133 thousand in 2025/26 to fund experts for interventions, unemployed graduates and MFMA reforms. The programme shows a growth of R30.6 million over the MTEF that makes a provision for filling vacant funded posts, especially in MFM unit to improve the capacity challenges.

Goods and Services: The Programme registers a sharp increase of R33.5 million in 2023/24 due to the increase of consultant fees, then increase by R28.5 million in 2024/25 and a sharp decline of R47.6 million. The allocation increases by R25.8 million in 2026/27 due to a once-off R15 million for Scholar Transport; R15 million for the Operationalisation of Development Fund and R10 million for Capacity Assistance Programme to Municipalities and then declines by R56.4 in the 2 outer years of the MTEF. These amounts include funds set aside for Financial Recovery Plan (FRP), Municipal Finance Support Programme for MSCOA, GRAP, AFS and audit support to municipalities.

Transfers and Subsidies: The item shows an expenditure of R809 thousand in 2023/24, R252 thousand in 2024/25 and R124 thousand in 2025/26 financial year for retirement/ resignations and ending of Interns' contracts. The item records an amount of R1.1 million over the MTEF period for any terminations of Internship contracts, retirements or resignations of officials including a once-off allocation of R985 thousand for the payment of Early Retirement Programme (ERP) and Voluntary Exit Programme incentives (VEP).

Capital Assets: The budget declines to R1.6 million in 2023/24, R1.5 million in 2024/25 and R1.3 million in 2025/26 for the replacement of computers, laptops, and purchase of furniture. The allocation of R5.8 million over the MTEF is anticipated for the replacement of office equipment.

Service delivery measures

Service delivery measures - Programme 2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Estimates of Provincial Revenue and Expenditure (EPRE)	1	1	1	1
Number of quarterly financial assessment performed on provincial spending	4	4	4	4
Number of municipal capacity building interventions conducted	4	4	4	4

Programme 3: Asset and Liabilities Management

Description and Outputs

This programme's aim is to provide policy directions on the following:

- Effective asset management in the Province;
- Implementation and monitoring of Supply Chain Management (SCM) in the Province;

- Implementation and management of the Electronic Tendering System (ETS) in the Province.

The programme is entrusted with the development and monitoring of the SCM instructions and guidelines to ensure effective supply chain management in the province as well as facilitation of the formation and linkages with PPP projects. A key priority of this programme is to ensure the roll out of the electronic tendering and quotation system to all Provincial Departments to improve the overall quality of SCM processes. To the latter, the programme should create an enabling environment for HDI, black, SMME businesses in the province to have equitable access in government's procurement system.

and Liabilities Management programme consists of the following sub-programmes:

- Programme Support: Senior Manager - Provincial Supply Chain;
- Asset Management; and
- Supporting and Interlinked Financial Systems.

Tables 7.10.3 and 7.12.3 below provide a summary of payments and budget estimates pertaining to Programme 3: Asset and Liabilities Management over the seven-year period from 2021/22 to 2027/28.

Table 7.10.3 : Summary of payments and estimates by sub-programme: Programme 3: Asset and Liabilities 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. Programme Support	13 811	10 291	12 753	16 955	18 855	18 855	17 872	18 677	19 516
2. Asset Management	10 034	11 641	12 091	18 091	13 459	13 459	18 786	19 498	20 376
3. Support and Interlinked Financial System	24 740	20 852	21 946	29 282	24 014	24 014	31 335	31 056	32 454
Total payments and estimates	48 585	42 784	46 790	64 328	56 328	56 328	67 993	69 231	72 346

Table 7.12.3 : Summary of payments and estimates by economic classification: Programme 3: Asset and Liabilities 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
Current payments	45 838	42 158	45 597	63 454	51 932	51 932	66 419	68 276	71 348
Compensation of employees	33 637	29 711	32 241	43 433	34 800	34 800	45 592	46 645	48 744
Goods and services	12 201	12 447	13 356	20 021	17 132	17 132	20 827	21 631	22 604
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	281	105	158	242	264	264	913	264	276
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	281	105	158	242	264	264	913	264	276
Payments for capital assets	2 466	521	1 035	632	4 132	4 132	661	691	722
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 466	521	1 035	632	4 132	4 132	661	691	722
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	48 585	42 784	46 790	64 328	56 328	56 328	67 993	69 231	72 346

Programme expenditure analysis

The programme declines to R42.8 million in 2023/24, then increases to R46.8 million in 2024/25 and R56.3 million in 2025/26 for outreach programmes conducted in communities with a view of capacitating the supplier(s) with the government procurement processes as well as training and development of the

Supply Chain officials within Provincial Departments as embedded within the departmental procurement strategies. The allocation grows to R209.6 million throughout the MTEF period.

Economic Classification

Compensation of Employees: The item records a decline of R3.9 million in 2023/24 due to the vacant funded posts and internal promotions and resignations/retirement of officials and then increase by R2.5 million in 2024/25 and R2.6 million in 2025/26. The total budget of R141 million for the next 3 years is to fund the vacant posts.

Goods and Services: The item shows an increase of R246 thousand in 2023/24, R909 thousand in 2024/25 and R6.7 million in the current year to cater for lease of buildings, CIPS, SCM Capacity Building Programmes, verification and valuation of investment properties and infrastructure assets for North West Public entities and forums to provide guidance on the implementation of changes to the modified cash standard (asset chapters). The classification shows an increase of R5.5 million over the MTEF. A budget of R1.3 million is set aside for advertising and R2.2 million is for traveling and subsistence for outreach programmes to speed up registration process of suppliers on CSD system with R1.8 million for training and development of provincial officials, R3.6 million for lease of building and R2.9 million for property payments and R3.7 million for Asset Management system/software to be used by Public Entities in the province.

Transfers and Subsidies: The item records an expenditure of R282 thousand in 2022/23, R105 thousand in 2023/24 and R264 thousand in 2025/26. MTEF shows an allocation of R913 thousand in 2026/27, included in the allocation is the once-off allocation for payment of Early Retirement Programme (ERP) and Voluntary Exit Programme incentives (VEP) and R264 thousand in 2027/28, and R276 thousand 2028/29 for retirement of officials, contracts ending of Interns.

Capital Assets: In 2022/23, the programme shows an outcome of R2.5 million, R521 thousand in 2023/24, R1 million 2024/25 and a sharp increase of R 4.1 million in the current year for the procurement of a mobile office bus for the outreach programme to service the community during outreach programmes. In aggregate, R2.1 million is allocated over the MTEF period for the replacement of office equipment and furniture.

Service delivery measures

Service delivery measures - Programme 3: Asset and Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Departments and Public Entities supported to improve audit outcomes on SCM	8 (6D;2 PE)	10 (7D;3 PE)	8 (6D;2 PE)	8 (6D;2 PE)
Number of asset management capacity building interventions provided to Departments and Public Entities	4	4	4	4

Programme 4: Financial Governance

Description and Outputs

The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA.

The Internal Audit focuses on provision of transversal internal audit services to provincial departments except the Department of Education. Norms and Standards focus on development of financial policies, building financial management capacity, support departments on transversal Risk Management, Asset management, administration of Walker and Telephone Management Systems, and management of face-value documentation for the entire Province.

The financial governance programme consists of the following sub-programmes: -

- Programme Support Accountant General;
- Provincial Internal Audit;
- Accounting Services incorporating Provincial Accounting and Tribal and Trust Unit; and
- Norms and Standards.

Tables 7.10.4 and 7.12.4 below provide a summary of payments and budget estimates pertaining to Programme 4: Financial Governance over the seven-year period from 2022/23 to 2028/29.

Table 7.10.4 : 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. Programme Support	17 334	23 101	9 664	10 319	10 719	10 719	10 770	11 194	11 699
2. Accounting Services	49 066	52 120	50 729	67 333	91 725	91 725	66 824	68 432	66 511
3. Norms and Standards	8 963	10 786	12 885	15 454	14 277	14 277	15 000	15 699	16 406
4. Risk Management	4 828	4 194	3 470	6 619	4 422	4 422	6 923	7 235	7 561
5. Provincial Internal Audit	69 015	70 268	76 530	96 016	82 986	82 986	96 404	100 993	100 817
Total payments and estimates	149 206	160 469	153 278	195 741	204 129	204 129	195 921	203 553	202 994

Table 7.12.4 : 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
Current payments	134 669	140 132	151 958	193 462	201 204	201 204	193 539	201 069	200 398
Compensation of employees	96 930	103 166	108 563	132 991	112 681	112 681	133 933	138 776	140 300
Goods and services	37 739	36 966	43 395	60 471	88 523	88 523	59 606	62 293	60 098
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	739	254	170	340	496	496	353	368	385
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	739	254	170	340	496	496	353	368	385
Payments for capital assets	2 316	4 999	1 150	1 939	2 429	2 429	2 029	2 116	2 211
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 316	4 999	1 150	1 939	2 429	2 429	2 029	2 116	2 211
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	11 482	15 084	-	-	-	-	-	-	-
Total economic classification	149 206	160 469	153 278	195 741	204 129	204 129	195 921	203 553	202 994

Programme expenditure analysis

The budget allocation increased from R149.2 million in 2022/23 to R160.5 million in 2023/24, then decreased to R153.3 million in 2024/25. The allocation then increased from R153.3 million in 2024/25 to R204.4 million in 2025/26.

The programme shows a decline of R8.2 million in 2026/27 and then increases by R7.6 million in 2027/28 and then shows a decline of R559 thousand in 2028/29 financial year. The allocation set aside an amount of R4.2 million for Audit Committee, R10.5 million for Provincial Telephone, R2 million for training and development, R4.4 million for lease of building, R3.4 million for audit fees, R2.8 million for administrative fees for bank charges and agency fees, R5.4 million for Consultants, R4.1 million for computer services and R2.1 million for forensic investigations.

Accounting Services: The budget registered an increase of R3.1 million in 2023/24, and a decline of R1.4 million in 2024/25 due to reduction on consultant's fees and then increased by R41 million in 2025/26 due to a once-off allocation for Provincial Telephone Account System for new SITA contract. The sub-programme records a sharp decline of R24.9 million in 2026/27 due to a once-off allocation for the Provincial Telephone Account System and then increases by R1.6 million in 2027/28 and declines by R1.9 million in the final year. The allocation includes a budget for the Provincial telephone account, bank charges, PFMA Intervention and provincial training and development.

Provincial Internal Audit: The budget outcome relates mainly to filling of vacancies in Internal Audit in line with their plans for increased audit coverage. There is an increase of R17.9 million throughout the MTEF to alleviate the capacity challenges within the sub-programme, including R4 million for the lease of building, R4.2 million for audit committee, and R2.1 million for Forensic Investigations.

Norms and Standards: Registered an outcome of R9 million in 2022/23, R11 million in 2023/24, R12.9 million in 2024/25 and R14.3 million in 2025/26 financial year. The sub-programme budgeted in aggregate R47.1 million over the MTEF to fill the vacant posts. In the main, Norms and Standards sub-programme is intended to capacitate the unemployed Auditing and Accounting Graduates while alleviating capacity challenges in the sub-programme.

Provincial Risk Management: The sub-programme is envisaged to operate at its optimal capacity to assist departments in areas of risk management as well as to coordinate risk committees of the departments. An allocation of R21.7 million over the MTEF period includes an allocation of R1.1 million for the Annual Provincial Risk Dialogue in 2026/27 and R2.4 million cumulative in the two (02) outer years.

Economic Classification

Compensation of Employees: The budget shows an increase from R96.9 million in 2022/23 to R103.2 million in 2023/24, R108.6 million in 2024/25 and a further increase to R112.7 million in 2025/26 financial year. The MTEF period shows an increase of R27.3 million which is attributed to the earmarked funds for the filling of vacant posts especially in Internal Audit to assist with capacity challenges to the Provincial Departments and Public Entities to improve audit outcomes.

Goods and Services: The budget allocation registered a decline of R800 thousand in 2023/24, then increases by R6.4 million in 2024/25 and a sharp increase of R44.5 million in 2025/26. The item shows a slide decline of R28.9 million in 2026/27, and then a further decline of R4.9 million in the two outer years which is mainly attributed to communications, audit costs and consultancy services.

The growth in the goods and services is for the capacitation of Provincial Departments and Public Entities as they always have new reforms with different Accounting Frameworks. Inclusive in the 2026/27 allocation is also R4.2 million for the audit committee, R10.5 million for the provincial telephone account, R2 million for training and development, R4 million for the lease of building, R3.4 million for audit fees, R2.8 million for administrative fees for bank charges and travel agency fees, R4.1 million for computer service, R5.4 million for consultant fees and R2.1 million for Forensic Investigations.

Transfers and Subsidies: The item is allocated an amount of R1.1 million over the MTEF for leave gratuity.

Capital Assets: The item is allocated an amount of R6.4 million over the MTEF period for the replacement of office equipment and furniture for the new officials.

Service delivery measures

Service delivery measures - Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2025/26	2026/27	2027/28	2028/29	
Number of capacity Building Interventions for Departments and Public Entities	9	9	9	9	
Number of key control assessments performed on departments and public entities	8 (7D;1 PE)	17 (10D;7 PE)	17 (10D;7 PE)	17 (10D;7 PE)	
Number of departmental post audit action plans implementation assessed	11	11	11	11	
Number of departmental risk management strategies assessed	11	11	11	11	

9.4 Other programme information

9.4.1 Personnel numbers and costs

Table 7.13 illustrates the personnel numbers and estimates pertaining to the department.

2026/27 Estimates of Provincial Revenue and Expenditure

Table 7.13 : Summary of departmental personnel numbers and costs by component: PROVINCIAL TREASURY

R thousands	Actual								Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2022/23		2023/24		2024/25		2025/26		2026/27		2027/28		2028/29		2025/26 - 2028/29						
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total		
Salary level																					
1 - 7	158	44 427	155	58 344	146	60 569	150	-	150	54 068	177	61 321	177	64 451	177	66 407	5.7%	7.1%	14.9%		
8 - 10	219	125 178	227	121 420	234	134 424	190	15	205	138 082	277	177 758	277	177 163	277	183 250	10.6%	9.9%	40.1%		
11 - 12	82	82 364	89	82 719	80	83 116	104	-	104	94 945	100	104 966	100	110 605	100	114 637	-1.3%	6.5%	25.8%		
13 - 16	39	50 941	34	47 337	34	46 742	31	-	31	48 154	42	62 750	42	66 528	42	68 576	10.7%	12.5%	14.8%		
Other	49	10 453	97	8 079	110	13 274	106	-	106	16 005	124	15 844	124	19 139	124	20 000	5.4%	7.7%	4.4%		
Total	547	313 363	602	317 889	604	338 125	581	15	596	351 254	720	422 629	720	437 885	720	452 870	6.5%	8.8%	100.0%		
Programme																					
1. Administration	220	104 183	263	109 619	254	112 617	240	-	240	119 203	303	136 259	303	142 295	303	148 669	8.1%	7.6%	33.0%		
2. Sustainable Resource Management	114	78 613	118	75 402	142	84 703	101	15	116	84 570	152	106 845	152	110 199	152	115 157	9.4%	10.8%	25.0%		
3. Asset and Liabilities Management	49	33 637	49	29 711	49	32 241	60	-	60	34 800	73	45 992	73	46 645	73	48 744	6.8%	11.9%	10.5%		
4. Financial Governance	164	96 930	172	103 166	159	106 563	180	-	180	112 681	192	133 933	192	138 776	192	140 300	2.2%	7.6%	31.5%		
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	547	313 363	602	317 889	604	338 124	581	15	596	351 254	720	422 629	720	437 885	720	452 870	6.5%	8.8%	100.0%		
Employee dispensation classification																					
Public Service Act appointees not covered by OSDs	496	301 536	554	309 096	491	324 851	487	-	487	333 422	593	404 521	593	420 341	593	434 537	6.8%	9.2%	95.7%		
Public Service Act appointees still to be covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Professional Nurses, Staff Nurses and Nursing Assistants	1	606	1	714	-	-	1	-	1	756	1	813	1	850	1	888	-	5.5%	0.2%		
Legal Professionals	1	769	-	-	-	-	2	-	2	1 387	2	1 451	2	1 516	2	1 584	-	4.5%	0.4%		
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Engineering Professions and related occupations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Medical and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Therapeutic, Diagnostic and other related Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Others such as interns, EPWP, learnerships, etc.	49	10 455	47	8 088	113	13 274	106	-	106	16 005	124	15 844	124	19 178	124	20 000	5.4%	-0.3%	3.8%		
Total	547	313 363	602	317 889	604	338 125	596	-	596	351 570	720	422 629	720	437 885	720	452 870	6.5%	8.8%	100.0%		

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

National Treasury requested and advised Accounting Officers and Accounting Authorities of National Departments and Public Entities on specific measures that need to be implemented in order to achieve much-needed savings and prevent the materialization of crippling resource constraints in the latter part of the 2023/24 financial year. Compensation of Employees (CoE) directives were issued to Provincial Departments to implement control measures in managing fiscal sustainability during the process of creating and filling critical vacant posts. Regulation 40(c) of the PSR 2016, which stipulates that an executive authority shall, before filling a vacant post, evaluate the job unless the specific job has been evaluated in the last 60 calendar months in the current year of 2025/26 financial year.

The Human Resource section is currently busy with a process of filling vacant posts on the approved Organisational Structure, and the Department's compensation of employees is improving. Inclusive in the head counts, is the officials for establishment of an oversight function and to alleviate capacity challenges as well as employment for the unemployed Auditing and Accounting Graduates.

9.4.2 Training

Tables 7.14 illustrate the training costs and estimates pertaining to the department.

Table 7.14 : Information on training: 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
Number of staff	547	602	604	596	596	596	720	720	720
Number of personnel trained	298	376	586	657	657	657	657	657	657
of which									
Male	186	141	224	291	291	291	291	291	291
Female	112	235	362	366	366	366	366	366	366
Number of training opportunities	655	657	603	657	643	643	668	668	668
of which									
Tertiary	36	36	17	36	22	22	47	47	47
Workshops	-	-	-	-	-	-	-	-	-
Seminars	-	-	-	-	-	-	-	-	-
Other	619	621	586	621	621	621	621	621	621
Number of bursaries offered	23	5	17	14	14	14	47	47	47
Number of interns appointed	92	113	81	67	67	67	120	120	120
Number of learnerships appointed	36	8	16	20	20	20	12	12	12
Number of days spent on training	-	-	-	-	-	-	-	-	-
Payments on training by programme									
1. Administration	1 286	1 261	1 397	1 245	1 245	1 245	1 302	1 361	1 422
2. Sustainable Resource Management	866	573	848	1 340	1 340	1 340	1 421	1 447	1 512
3. Asset and Liabilities Management	537	229	293	479	479	479	467	488	510
4. Financial Governance	1 120	804	949	997	997	997	1 043	1 090	1 139
Total payments on training	3 809	2 867	3 487	4 061	4 061	4 061	4 233	4 386	4 583

Training needs of the department are in line with the Workplace Skills Programme, which have been developed from targeted learning programmes for levels 1 to 14 that were submitted to the Department of Labour for approval. There is an upward trend in the number of employees sent for training in line with the filling of vacancies.

The budget allocation of R13.2 million has been set aside over the MTEF period for skills development. Individual personal development plans as incorporated in performance agreements are also taken in cognisance when planning for skills acquisition. The allocation for staff training is equivalent to 1 per cent of the COE budget of the department.

Internal Bursaries

There is a total amount of R3.2 million over the MTEF period for departmental officials' development.

9.4.3 Reconciliation of structural changes

Table 7.15 : Reconciliation of structural changes: PROVINCIAL TREASURY

2025/26		2026/27	
Programmes	R'000	Programmes	R'000
		1. Administration	199 863
		1. Office Of The Mec	15 624
		2. Management Services	14 012
		3. Corporate Services	100 951
		4. Financial Management (Office of the CFO)	69 276
		2. Sustainable Resource Management	195 330
		1. Programme Support	3 473
		2. Economic Analysis	24 890
		3. Fiscal Policy	11 392
		4. Budget Management	45 829
		5. Public Finance	27 124
		6. Municipal Finance	82 622
		3. Asset and Liabilities Management	67 993
		1. Programme Support	17 872
		2. Asset Management	18 786
		3. Support and Interlinked Financial System	31 335
		4. Financial Governance	195 921
		1. Programme Support	10 770
		2. Accounting Services	66 824
		3. Norms and Standards	15 000
		4. Risk Management	6 923
		5. Provincial Internal Audit	96 404
	-		659 107

Annexure to the
Estimates of Provincial Revenue and Expenditure

2026/27 Estimates of Provincial Revenue and Expenditure

Table B.1: 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
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	174	171	169	252	252	252	264	276	288
Sale of goods and services produced by department (excluding capital assets)	174	171	169	252	252	252	264	276	288
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	174	171	169	252	252	252	264	276	288
Other sales	-	-	-	-	-	-	-	-	-
Of which									
Collection of Tender Deposits	-	-	-	-	-	-	-	-	-
TRNSF REC-DEPT AGENCY&ACCOUNTS: FASSET	-	-	-	-	-	-	-	-	-
REV:FA:REC OF PREV YEARS EXP	-	-	-	-	-	-	-	-	-
List:	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	289 575	355 562	195 512	212 426	212 426	212 426	221 985	231 974	243 342
Interest	289 575	355 562	195 512	212 426	212 426	212 426	221 985	231 974	243 342
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	1	2	3	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	1	2	3	-	-	-	-	-	-
Transactions in financial assets and liabilities	14	141	-	-	-	-	-	-	-
Total departmental receipts	289 764	355 876	195 684	212 678	212 678	212 678	222 249	232 250	243 630

Table B.3: 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
Current payments	459 182	499 901	563 523	686 205	574 594	574 594	645 121	633 355	626 366
Compensation of employees	313 363	317 896	338 124	406 124	351 254	351 254	422 029	437 285	452 870
Salaries and wages	273 778	277 483	295 548	348 125	304 556	304 556	361 156	375 996	388 196
Social contributions	39 585	40 415	42 576	57 999	46 698	46 698	61 473	61 889	64 674
Goods and services	145 819	182 003	225 399	280 081	223 340	223 340	222 492	195 470	173 516
Administrative fees	362	295	337	6 792	5 833	5 833	7 934	8 256	8 626
Advertising	4 139	5 153	8 115	5 103	5 250	5 250	5 129	5 328	5 568
Minor assets	577	628	790	1 038	1 045	1 045	1 038	1 086	1 135
Audit costs: External	6 095	6 524	9 585	9 953	9 778	9 778	10 493	10 965	11 459
Bursaries: Employees	668	550	418	974	974	974	1 019	1 065	1 113
Catering: Departmental activities	8 074	7 999	6 631	9 059	7 437	7 437	8 804	9 229	9 643
Communication (G&S)	13 229	12 737	12 785	16 759	51 730	51 730	13 837	14 460	10 111
Computer services	6 333	6 835	6 874	7 153	5 192	5 192	5 702	5 941	6 250
Consultants: Business and advisory services	42 174	63 020	98 863	142 383	47 256	47 256	81 072	47 821	24 189
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	1 104	2 798	2 178	761	818	818	796	832	869
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 338	2 648	1 399	940	904	904	995	1 040	1 086
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3 969	3 427	4 520	4 209	4 209	4 209	4 405	4 603	4 810
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	3 173	4 170	3 572	5 217	5 425	5 425	5 166	5 412	5 653
Consumables: Stationery, printing and office supplies	6 678	8 840	8 709	15 046	10 062	10 062	14 369	15 106	15 784
Operating leases	8 006	8 638	9 848	9 899	12 033	12 033	10 983	11 460	11 975
Rental and hiring	111	54	94	147	152	152	154	161	168
Property payments	6 820	10 497	11 353	11 121	10 735	10 735	11 618	12 141	12 687
Transport provided: Departmental activity	346	273	278	249	244	244	257	269	281
Travel and subsistence	16 890	19 334	25 397	14 053	22 669	22 669	17 089	17 751	18 550
Training and development	10 113	11 078	8 367	9 289	14 272	14 272	11 308	11 750	12 278
Operating payments	837	1 289	1 452	1 987	1 543	1 543	2 577	2 669	2 788
Venues and facilities	4 783	5 216	3 834	7 949	5 779	5 779	7 747	8 125	8 493
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on utility payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	2 844	1 869	1 525	1 277	1 754	1 754	5 932	1 410	1 474
Provinces and municipalities	-	-	-	50	80	80	80	82	86
Provinces	-	-	-	50	80	80	80	82	86
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	50	80	80	80	82	86
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	9	48	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	9	48	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	5	5	5	5	5
Public corporations	-	-	-	-	5	5	5	5	5
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	5	5	5	5	5
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	12	12	-	-	-
Households	2 844	1 860	1 477	1 227	1 657	1 657	5 847	1 323	1 383
Social benefits	2 844	1 860	1 477	1 227	1 657	1 657	5 847	1 323	1 383
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	9 182	16 206	7 058	7 699	16 033	16 033	8 054	8 407	8 786
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 182	16 206	7 058	7 699	16 033	16 033	8 054	8 407	8 786
Transport equipment	3 801	1 847	1 248	-	4 170	4 170	-	-	-
Other machinery and equipment	5 381	14 359	5 810	7 699	11 863	11 863	8 054	8 407	8 786
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	11 482	29 975	13	-	-	-	-	-	-
Total economic classification	482 690	547 951	572 119	695 181	592 381	592 381	659 107	643 172	636 646

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Table B.3: 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
Current payments	154 584	163 280	173 836	180 736	177 101	177 101	192 705	201 169	210 259
Compensation of employees	104 183	109 619	112 617	126 554	119 203	119 203	136 293	142 265	148 609
Salaries and wages	90 445	95 408	97 684	109 322	102 895	102 895	116 185	123 641	129 207
Social contributions	13 738	14 211	14 933	17 232	16 308	16 308	20 074	18 624	19 462
Goods and services	50 401	53 661	61 219	54 182	57 898	57 898	56 446	58 904	61 590
Administrative fees	-	-	-	1 614	2 462	2 462	2 195	2 270	2 372
Advertising	3 951	5 108	7 592	3 678	4 235	4 235	3 848	4 021	4 202
Minor assets	107	366	415	272	220	220	284	298	311
Audit costs: External	4 588	4 427	4 329	4 700	5 525	5 525	4 916	5 137	5 368
Bursaries: Employees	668	550	418	974	974	974	1 019	1 065	1 113
Catering: Departmental activities	3 185	2 071	2 214	2 865	2 169	2 169	2 997	3 132	3 272
Communication (G&S)	905	889	914	1 271	1 081	1 081	1 324	1 384	1 446
Computer services	3 158	2 929	2 446	3 071	1 140	1 140	1 462	1 510	1 620
Consultants: Business and advisory services	1 320	660	1 854	1 868	1 065	1 065	1 654	1 742	1 820
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	1 104	2 798	2 178	761	818	818	796	832	869
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	1 322	2 648	1 323	885	829	829	937	979	1 022
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	3 969	3 427	4 520	4 209	4 209	4 209	4 405	4 603	4 810
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	2 647	3 566	3 030	3 627	4 505	4 505	3 801	3 972	4 150
Consumables: Stationery, printing and office supplies	1 859	3 245	3 077	3 840	3 575	3 575	4 017	4 197	4 385
Operating leases	884	1 080	1 492	1 551	2 306	2 306	1 620	1 692	1 767
Rental and hiring	111	54	94	147	152	152	154	161	168
Property payments	5 292	6 503	6 854	6 144	5 418	5 418	6 542	6 837	7 144
Transport provided: Departmental activity	346	273	278	249	244	244	257	269	281
Travel and subsistence	7 240	6 317	11 301	3 767	9 100	9 100	5 511	5 687	5 943
Training and development	5 042	4 547	4 659	5 805	5 207	5 207	5 672	5 945	6 213
Operating payments	352	390	568	444	767	767	464	484	505
Venues and facilities	2 351	1 813	1 663	2 440	1 897	1 897	2 571	2 687	2 809
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on utility payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	622	701	945	645	858	858	3 631	726	759
Provinces and municipalities	-	-	-	50	80	80	80	82	86
Provinces	-	-	-	50	80	80	80	82	86
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	50	80	80	80	82	86
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	9	48	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	9	48	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	5	5	5	5	5
Public corporations	-	-	-	-	5	5	5	5	5
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	5	5	5	5	5
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	622	692	897	595	773	773	3 546	639	668
Social benefits	622	692	897	595	773	773	3 546	639	668
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 319	9 128	3 346	3 370	8 204	8 204	3 527	3 684	3 850
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 319	9 128	3 346	3 370	8 204	8 204	3 527	3 684	3 850
Transport equipment	1 512	1 847	723	-	670	670	-	-	-
Other machinery and equipment	807	7 281	2 623	3 370	7 534	7 534	3 527	3 684	3 850
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	3	-	-	-	-	-	-
Total economic classification	157 525	173 109	178 130	184 751	186 163	186 163	199 863	205 579	214 868

Table B.3: 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
Current payments	124 091	154 331	192 132	248 553	144 357	144 357	192 458	162 841	144 381
Compensation of employees	78 613	75 402	84 703	103 146	84 570	84 570	106 845	110 199	115 157
Salaries and wages	69 754	66 296	74 941	88 561	73 137	73 137	92 913	95 576	99 876
Social contributions	8 859	9 106	9 762	14 585	11 433	11 433	13 932	14 623	15 281
Goods and services	45 478	78 929	107 429	145 407	59 787	59 787	65 613	52 642	29 224
Administrative fees	-	-	-	1 824	1 417	1 417	2 309	2 396	2 504
Advertising	-	45	-	200	-	-	-	-32	-33
Minor assets	158	143	101	296	204	204	311	325	340
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 533	3 516	1 926	2 374	2 055	2 055	2 483	2 595	2 712
Communication (G&S)	602	631	796	719	920	920	748	781	816
Computer services	504	534	135	150	50	50	150	157	164
Consultants: Business and advisory services	34 454	58 476	93 170	127 560	40 506	40 506	65 710	31 903	7 554
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	-	-	-	-	-	-	-	-	-
Consumable supplies	196	247	220	828	516	516	568	606	630
Consumables: Stationery, printing and office supplies	2 211	2 287	1 869	3 289	1 635	1 635	2 770	2 954	3 087
Operating leases	576	718	866	803	817	817	1 412	1 458	1 524
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	115	-	-	120	125	131
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 415	6 971	6 586	4 256	4 995	4 995	4 452	4 653	4 863
Training and development	100	2 735	490	822	4 593	4 593	1 910	1 949	2 036
Operating payments	-	497	434	98	206	206	602	606	634
Venues and facilities	729	2 129	836	2 073	1 873	1 873	2 068	2 166	2 262
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on utility payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 202	809	252	50	136	136	1 035	52	54
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	-	-	-	-	12	12	-	-	-
Households	1 202	809	252	50	124	124	1 035	52	54
Social benefits	1 202	809	252	50	124	124	1 035	52	54
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 081	1 558	1 527	1 758	1 268	1 268	1 837	1 916	2 003
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 081	1 558	1 527	1 758	1 268	1 268	1 837	1 916	2 003
Transport equipment	1 395	-	-	-	-	-	-	-	-
Other machinery and equipment	686	1 558	1 527	1 758	1 268	1 268	1 837	1 916	2 003
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	14 891	10	-	-	-	-	-	-
Total economic classification	127 374	171 589	193 921	250 361	145 761	145 761	195 330	164 809	146 438

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Table B.3: Payments and estimates by economic classification: Programme 3: Asset and Liabilities 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
Current payments	45 838	42 158	45 597	63 454	51 932	51 932	66 419	68 276	71 348
Compensation of employees	33 637	29 711	32 241	43 433	34 800	34 800	45 992	46 645	48 744
Salaries and wages	29 172	25 643	27 880	32 998	30 022	30 022	34 640	35 200	36 784
Social contributions	4 465	4 068	4 361	10 435	4 778	4 778	10 952	11 445	11 960
Goods and services	12 201	12 447	13 356	20 021	17 132	17 132	20 827	21 631	22 604
Administrative fees	-	-	-	602	240	240	630	658	687
Advertising	188	-	523	1 225	1 015	1 015	1 281	1 339	1 399
Minor assets	233	8	59	109	67	67	114	119	124
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 749	700	625	689	1 089	1 089	621	653	682
Communication (G&S)	236	224	215	378	318	318	400	418	437
Computer services	-	-	-	30	-	-	31	32	33
Consultants: Business and advisory services	565	797	-	3 656	156	156	3 686	3 717	3 886
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	-	-	-	-	-	-	-	-	-
Consumable supplies	210	162	21	396	38	38	414	433	453
Consumables: Stationery, printing and office supplies	336	607	763	1 766	1 442	1 442	1 748	1 831	1 913
Operating leases	2 680	3 310	3 603	3 413	4 068	4 068	3 570	3 731	3 899
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	292	2 475	2 847	2 813	3 313	3 313	2 873	3 002	3 137
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 860	2 086	2 724	1 690	2 907	2 907	2 210	2 293	2 396
Training and development	2 822	1 715	1 215	1 557	1 635	1 635	1 774	1 850	1 933
Operating payments	55	72	44	655	-	-	685	716	748
Venues and facilities	975	291	717	1 042	844	844	790	839	877
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on utility payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	281	105	158	242	264	264	913	264	276
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	281	105	158	242	264	264	913	264	276
Social benefits	281	105	158	242	264	264	913	264	276
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 466	521	1 035	632	4 132	4 132	661	691	722
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 466	521	1 035	632	4 132	4 132	661	691	722
Transport equipment	586	-	-	-	3 500	3 500	-	-	-
Other machinery and equipment	1 880	521	1 035	632	632	632	661	691	722
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	48 585	42 784	46 790	64 328	56 328	56 328	67 993	69 231	72 346

Table B.3: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate 201 204	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	134 669	140 132	151 958	193 462	201 204	201 204	193 539	201 069	200 398
Compensation of employees	96 530	103 166	108 583	132 991	112 681	112 681	133 933	138 776	140 300
Salaries and wages	84 407	90 136	95 043	117 244	98 502	98 502	117 418	121 579	122 329
Social contributions	12 523	13 030	13 520	15 747	14 179	14 179	16 515	17 197	17 971
Goods and services	37 739	36 966	43 395	60 471	88 523	88 523	59 606	62 293	60 098
Administrative fees	362	295	337	2 752	1 714	1 714	2 800	2 932	3 063
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	79	111	215	361	554	554	329	344	360
Audit costs: External	1 507	2 097	5 256	5 253	4 253	4 253	5 577	5 628	6 091
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 607	1 712	1 866	3 131	2 124	2 124	2 703	2 849	2 977
Communication (G&S)	11 486	10 993	10 860	14 391	49 411	49 411	11 365	11 877	7 412
Computer services	2 671	3 372	4 293	3 902	4 002	4 002	4 059	4 242	4 433
Consultants: Business and advisory services	5 835	3 087	3 839	9 299	5 529	5 529	10 022	10 459	10 929
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	16	-	76	55	75	75	58	61	64
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	-	-	-	-	-	-	-	-	-
Consumable supplies	120	195	301	366	366	366	383	401	420
Consumables: Stationery, printing and office supplies	2 272	2 701	3 000	6 151	3 410	3 410	5 834	6 124	6 399
Operating leases	3 866	3 530	3 887	4 132	4 842	4 842	4 381	4 579	4 785
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	1 236	1 519	1 652	2 049	2 004	2 004	2 083	2 177	2 275
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 375	3 960	4 786	4 340	5 667	5 667	4 916	5 118	5 348
Training and development	2 149	2 081	2 003	1 105	2 837	2 837	1 952	2 006	2 096
Operating payments	430	330	406	790	570	570	626	663	901
Venues and facilities	728	983	618	2 394	1 165	1 165	2 318	2 433	2 545
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (incl. interest on utility payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	739	254	170	340	496	496	353	368	385
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	739	254	170	340	496	496	353	368	385
Social benefits	739	254	170	340	496	496	353	368	385
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	2 316	4 999	1 150	1 939	2 429	2 429	2 029	2 116	2 211
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 316	4 999	1 150	1 939	2 429	2 429	2 029	2 116	2 211
Transport equipment	308	-	525	-	-	-	-	-	-
Other machinery and equipment	2 008	4 999	625	1 939	2 429	2 429	2 029	2 116	2 211
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	11 482	15 084	-	-	-	-	-	-	-
Total economic classification	149 206	160 469	153 278	195 741	204 129	204 129	195 921	203 553	202 994