

Vote 8: Provincial Treasury

Vote 8

Provincial Treasury

To be appropriated by Vote in 2026/27	R 466 165 000
Executive Authority	MEC of Finance, Economic Development and Tourism
Administrating Department	Provincial Treasury
Accounting Officer	Head of Department: Provincial Treasury

1. Overview

Core functions and responsibilities of the department

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

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

Vision

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

Mission

We strive to promote sound fiscal policy that enables financial sustainability and supports economic development.

Acts, rules and regulations

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

- Public Service Act of 2001;
- Public Service Regulations of 2016;
- Employment Equity Act No. 55 of 1998;
- Public Service Coordinating Bargaining Council (PSCBC) Resolutions;
- Skills Development Act;
- Skills Development Levy Act;
- Labour Relations Act No. 66 of 1995;
- Promotion of Access to Information Act No. 2 of 2000; and
- Qualification Authority Act of 1995.

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

It is vital that we assert ourselves within the confines of our legislative mandate if we are to make a meaningful impact; therefore, as the custodian of fiscal resources in the Province, we endeavour to facilitate the achievement of the following priorities set out in the National Development Plan (NDP) and 2020-2025 Medium Term Strategic Framework (MTSF):

- Priority 1: Economic transformation and job creation; and
- Priority 6: A capable, ethical and developmental state.

The Department will focus on the following key priorities, also adopted as our strategic thrusts, to achieve the departmental outcomes for the MTEF:

- Improvement of Audit Outcomes in both municipalities and departments;
- Reduction of the provincial irregular expenditure;
- Improved financial management in the Province;
- Coordination of Health Support Programme; and
- Continued support to municipalities to improve financial reporting and institutionalise good governance in order to improve service delivery.

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

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

The NCPT entered into a three-year rolling plan with the Finance and Accounting Services Sector Education and Training Authority (FASSET) to appoint 150 accounting graduates over a three-year period. This project has progressed well, with the third cohort of 50 candidates being appointed and placed at the NCPT in November 2025. This initiative enhances the province's financial governance capabilities and serves as a catalyst for youth employment and skills development, reinforcing NCPT's commitment to building a capable and inclusive economy in the Northern Cape.

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

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

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

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

The budget allocations for Provincial Treasury over the past four financial years reflect strategic adjustments to align with fiscal consolidation, provincial priorities, and capacity-building initiatives.

The 2026/27 budget reflects a continued commitment to sound financial management, aligning with the NDP and MTDP (Medium Term Development Plan) frameworks while navigating economic recovery and provincial fiscal pressures.

The focus remains on reducing irregular expenditure, improving audit outcomes, and optimizing revenue streams, despite lingering fiscal pressures from baseline adjustments. Municipal support, ICT Infrastructure upgrades, enabling investments in youth employment programs (i.e., 150 accounting graduates) and provincial infrastructure monitoring.

The department will maintain fiscal discipline while addressing long-term goals such as debt reduction, preferential procurement compliance, and improved payment turnaround times for suppliers.

Plan of Action is anchored on the following fiscal objectives:

- Urgently build fiscal buffers;
- Targeted Responsive Savings (TARS);
- Elimination of the provincial debt by the end of 2027/28;
- Stabilize the numbers in the Department of Education;
- Look at the baseline of the Department of Health; and
- Infrastructure: Create a Provincial Infrastructure Fund towards catalytic projects.

4. Reprioritisation

As a result of fiscal consolidation measures that have been implemented by the province, which resulted in a baseline reduction over the 2024 MTEF, the department has to reprioritise within the available resources. These reductions have been implemented on personnel and goods and services (non-core items).

5. Procurement

In the 2026/27 financial year, the department will embark on the following tender processes, which are envisaged to be completed in the same financial year:

- Provision of Provincial Banking Services;
- EHW Professional Services; and
- Weighbridge project.

6. Receipts and financing

6.1. Summary of receipts

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

Table 2.1: Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Equitable share	262 495	300 659	344 475	373 638	373 638	373 638	466 165	397 915	410 246
Conditional grants	-	-	-	-	-	-	-	-	-
Total receipts	262 495	300 659	344 475	373 638	373 638	373 638	466 165	397 915	410 246

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

6.2. Departmental receipts collection

Table 2.2 provides a summary of departmental receipts collection.

Table 2.2: Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 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	191	184	201	201	201	201	210	219	226
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	63 196	114 972	37 706	30 279	30 279	67 061	31 672	33 097	34 123
Sales of capital assets	214	10	-	135	135	135	141	147	152
Transactions in financial assets and liabilities	11	14	-	21	21	21	22	23	24
Total departmental receipts	63 612	115 180	37 907	30 636	30 636	67 418	32 045	33 486	34 525

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

The overall projections are estimated to decrease by 52.5 per cent in 2026/27, increase by 4.5 per cent in 2027/28 and 3.1 per cent in 2028/29.

6.3. Donor funding

The department does not receive donor funding.

7. Payment summary

7.1. Key assumptions

- The department must make provision for Pay Progression equal to 1.5 per cent of the department's wage bill, and this must be factored into the baseline for compensation;
- The MTEF allocation provides for an average increase rate according to the revised inflation projections (CPIX) as published in the 2026 Medium Term Budget Policy Statement of 3.6 per cent in 2026/27, 3.3 per cent in 2027/28 and 3.1 per cent in 2028/29 financial year.

7.2. Programme summary

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

Table 2.3: Summary of payments and estimates by programme: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Programmes									
1. Administration	118 879	146 353	159 100	137 655	144 655	144 655	184 961	151 553	155 889
2. Sustainable Fiscal Resource Management	27 022	25 325	41 172	57 655	46 555	46 555	84 009	50 613	52 403
3. Supply Chain Management, Assets & Liabilities	25 023	30 038	35 566	39 530	37 330	37 330	45 883	47 983	49 642
4. Financial Governance	17 473	21 334	22 478	26 028	25 028	25 028	31 555	32 996	34 480
5. Municipal Financial Management	43 865	42 469	49 501	72 082	80 582	80 582	74 659	67 615	69 354
6. Provincial Internal Audit	30 233	35 140	36 658	40 688	39 488	39 488	45 098	47 155	48 478
Total payments and estimates	262 495	300 659	344 475	373 638	373 638	373 638	466 165	397 915	410 246

7.3. Summary of economic classification

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

Table 2.4: Summary of provincial payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	253 622	284 246	324 631	348 424	336 121	336 121	442 390	389 833	401 800
Compensation of employees	191 373	211 714	231 591	270 024	258 024	258 024	300 874	322 119	331 051
Goods and services	62 249	72 532	66 660	78 216	69 413	69 413	109 916	67 513	70 539
Interest and rent on land	-	-	26 580	184	8 684	8 684	35 600	201	210
Transfers and subsidies to:	1 180	4 914	6 873	17 104	27 176	27 176	4 104	2 199	2 297
Provinces and municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Departmental agencies and accounts	14	14	18	24	24	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	24	24	24	24
Non-profit institutions	30	235	128	280	280	280	380	189	198
Households	1 136	4 665	6 727	1 800	1 872	1 872	3 700	1 986	2 075
Payments for capital assets	7 693	11 499	12 771	8 110	10 341	10 341	19 671	5 883	6 149
Buildings and other fixed structures	-	-	-	-	-	-	7 500	-	-
Machinery and equipment	6 385	10 779	7 347	5 610	7 217	7 217	9 263	5 883	6 149
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 308	720	5 424	2 500	3 124	3 124	2 908	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	262 495	300 659	344 475	373 638	373 638	373 638	466 165	397 915	410 246

The allocation for 2026/27 increased with R92.527 million to R466.165 million from R373.638 million, bolstered by R38.668 million in earmarked funds for critical priorities such as municipal support (R25 million), ICT upgrades (R5 million), and wage agreement carry-through costs (R8.668 million).

The table above shows the department's expenditure trend during the past four years and the budget growth over the MTEF. The expenditure has increased from R262.495 million in 2022/23 to R466.165 million in 2026/27.

The increase during the 2026/27 appropriation relates to funding for various interventions in respect of both municipal and provincial spheres. Over the MTEF, the budget is projected to increase from R373.638 million in 2025/26 to R466.165 million in the 2026/27 financial year, as budget reductions have not been implemented. Budget allocations normalise in the outer years and the allocation for 2028/29 is R410.246 million

Compensation of employees shows an increase from R191.373 million in 2022/23 to R300,874 million in 2026/27. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of the wage agreement and the vacant funded positions envisaged to be filled over the period. Goods and services have increased from R62.249 million in 2022/23 to R105.916 million in 2026/27. The increase from the adjusted appropriation in 2025/26 is in respect of once-off funding provided for various interventions at Provincial and Municipal spheres of government. Transfers and subsidies show an inconsistent increase between the 2022/23 financial year and 2026/27. This trend is due to higher than

anticipated staff exit costs, funding to Municipalities in 2025/26 and discretionary funds. Payments for capital assets show an expenditure increase from R7.693 million in the 2022/23 financial year to R19.671 million in 2026/27. This includes a once-off allocation for the weighbridge refurbishment project. Over the MTEF, the budget is projected to decrease to R6.149 million in the outer year of the MTEF.

7.4. Infrastructure payments

7.4.1 Departmental infrastructure payments

Table 2.4.1 shows total infrastructure payments by category.

Table 2.4.1: Summary of provincial infrastructure payments and estimates by category

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
Existing infrastructure assets	-	-	-	-	-	-	7 500	-	-
Maintenance and repairs	-	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	7 500	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Current	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure leases	-	-	-	-	-	-	-	-	-
Non infrastructure	-	-	-	-	-	-	-	-	-
Total department infrastructure	-	-	-	-	-	-	7 500	-	-

1. Total provincial infrastructure is the sum of "Capital" plus "Recurrent maintenance". This includes non infrastructure items.

Infrastructure payments relate to procurement assistance that the department will be providing to the Department of Transport, Safety and Liaison.

7.5. Departmental Public-Private Partnership (PPP) projects

The department does not have PPP projects.

7.6. Transfers

7.6.1. Transfers to public entities

The department does not make transfers to public entities.

7.6.2. Transfers to other entities

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

7.6.3. Transfers to local government

Table 2.8: Summary of departmental transfers to local government by category

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Category A	-	-	-	-	-	-	-	-	-
Category B	-	-	-	11 500	21 500	21 500	-	-	-
Category C	-	-	-	3 500	3 500	3 500	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total departmental transfers	-	-	-	15 000	25 000	25 000	-	-	-

Provision is made in the 2026 MTEF for transfers to local government by category for the improvement of municipal systems.

8. Receipts and retentions

The department does not retain the revenue collected.

9. Programme description

PROGRAMME 1: ADMINISTRATION

9.1. Description and outputs

To provide and maintain high-quality support services to the Executive Authority and the department pertaining to sound financial management, human resource management and administration.

Ministerial Support

The Executive Authority provides Strategic and Political Leadership to ensure effective and efficient utilisation of provincial resources in line with all prescripts and effective administration of the department; evidenced by the achievement of targets set out below in each programme.

Executive Support and Stakeholder Management

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

Corporate Management Services

To render Strategic Management, Human Resource Management, Administrative Support, Strategic Planning and Security Management.

Financial Management Services

To provide financial and accounting management as well as supply chain management services.

9.2. Programme expenditure analysis

Table 2.10.1 provides a summary of payments and estimates by sub-programme and economic classification, respectively.

Table 2.10.1: Summary of payments and estimates by sub-programme: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Ministerial Support	16 264	20 797	18 669	14 592	12 172	12 172	15 057	19 397	20 178
2. Executive Support and Stakeholder Management	5 722	6 436	6 239	5 635	6 755	6 755	7 304	7 638	7 981
3. Corporate Management Services	70 860	89 567	79 631	83 234	84 592	84 592	90 311	86 575	88 869
4. Financial Management Services	26 033	29 553	54 561	34 194	41 136	41 136	72 289	37 943	38 861
Total payments and estimates	118 879	146 353	159 100	137 655	144 655	144 655	184 961	151 553	155 889

Table 2.12.1: 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	112 231	134 145	146 180	129 488	134 996	133 815	171 657	144 899	148 936
Compensation of employees	65 128	74 989	74 435	83 117	81 617	83 428	93 867	101 176	103 248
Goods and services	47 103	59 156	47 022	46 371	44 879	41 887	42 790	43 723	45 688
Interest and rent on land	-	-	24 723	-	8 500	8 500	35 000	-	-
Transfers and subsidies to:	859	4 397	6 503	2 104	2 166	2 166	4 104	2 199	2 297
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	14	14	18	24	24	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	24	24	24	24
Non-profit institutions	30	235	128	280	280	280	380	189	198
Households	815	4 148	6 357	1 800	1 862	1 862	3 700	1 986	2 075
Payments for capital assets	5 789	7 811	6 417	6 063	7 493	8 674	9 200	4 455	4 656
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 481	7 113	5 911	3 563	4 830	6 011	7 200	4 455	4 656
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 308	698	506	2 500	2 663	2 663	2 000	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	118 879	146 353	159 100	137 655	144 655	144 655	184 961	151 553	155 889

The programme's expenditure trend during the first four years depicts an increase from R118.879 million in 2022/23 to R184.961 million in 2026/27.

Compensation of employees shows an increase from R65.128 million in 2022/23 to R93.867 million in 2026/27. The increase between the 2025/26 revised estimates and the 2026/27 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2026/27 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases.

Goods and services have decreased from R47.103 million in 2022/23 to R42.790 million in 2026/27.

Transfers and subsidies show an inconsistent increase between the 2022/23 financial year and 2026/27. This trend is due to higher-than-anticipated staff exit costs and discretionary funds.

Payments for capital assets show an increase in expenditure from R5.789 million in the 2022/23 financial year to R9.2 million in 2026/27. Over the 2026 MTEF, the budget is projected to stabilise at R4.656 million in the outer year of the MTEF.

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

The aforesaid transactions will have a ceiling of R350 000 for control purposes and will be subjected to audit by different assurance providers for accountability purposes and disclosed in the financial statement in the relevant annexures for this class. This has a retrospective effect from 1 April 2026 and includes transactions up to the end of March 2027.

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 interns appointed	50	20	20	20
Number of IT Steering Committee meetings convened and coordinated.	2	4	4	4
Clean Audit Report	1	1	1	1
% of valid supplier invoices paid within 30 days.	1	1	1	1

PROGRAMME 2: SUSTAINABLE FISCAL RESOURCE MANAGEMENT

9.1. Description and outputs

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

Budget, Public Finance and Data Management

To promote sustainable management of fiscal resources through planning and budget implementation

Economic Analysis and Fiscal Oversight

To provide socio-economic research that informs resource allocation within the province and to optimise provincial own revenue.

Infrastructure Performance Management

Promote and facilitate the strengthening of infrastructure performance management within Provincial and Local government by providing technical assistance and support on all Infrastructure Procurement and Delivery Management methodologies.

9.2. Programme expenditure analysis

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

Table 2.10.2: Summary of payments and estimates by sub-programme: Programme 2: Sustainable Fiscal Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	2 036	2 250	2 316	2 584	2 595	2 595	2 902	3 034	3 170
2. Budget, Public Finance & Data Management	9 880	11 004	13 209	15 657	15 646	15 646	18 493	18 290	18 812
3. Economic Analysis & Fiscal Oversight	8 765	6 723	11 824	9 912	7 912	7 912	10 294	11 182	11 698
4. Infrastructure Management	6 341	5 348	13 823	29 502	20 402	20 402	52 320	18 107	18 723
Total payments and estimates	27 022	25 325	41 172	57 655	46 555	46 555	84 009	50 613	52 403

Table 2.12.2: Summary of payments and estimates by economic classification: Programme 2: Sustainable Fiscal Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	26 178	24 372	36 474	56 763	45 663	46 282	75 539	50 200	51 971
Compensation of employees	24 094	22 815	26 969	37 371	32 771	31 060	40 389	44 361	45 872
Goods and services	2 084	1 557	8 735	19 392	12 892	15 222	35 150	5 839	6 099
Interest and rent on land	-	-	770	-	-	-	-	-	-
Transfers and subsidies to:	92	206	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	92	206	-	-	-	-	-	-	-
Payments for capital assets	752	747	4 698	892	892	273	8 470	413	432
Buildings and other fixed structures	-	-	-	-	-	-	7 500	-	-
Machinery and equipment	752	747	104	892	863	244	970	413	432
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	4 594	-	29	29	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	27 022	25 325	41 172	57 655	46 555	46 555	84 009	50 613	52 403

The programme's expenditure trend during the first four years depicts an increase from R27.022 million in 2022/23 to R84.009 million in 2026/27 and decreasing to R52.403. The decrease from the 2026/27 financial year over the MTEF financial years is in respect of once-off allocations.

Compensation of employees shows an increase from R24.094 million in 2022/23 to R40.389 million in

2026/27. The increase between the 2025/26 revised estimate and the 2026/27 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2026/27 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases.

Goods and services indicate an increase from R2.084 million in 2022/23 to R35.150 million in 2026/27, due to once-off allocations for infrastructure oversight functions in departments and municipalities. Funding has also been allocated for the project management technical support team of the Development Bank of Southern Africa and Provincial Treasury for the housing project.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease to R0.432 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 2: Sustainable Fiscal Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of Main Budget tabled	1	1	1	1
Number of Adjustment Budget tabled	1	1	1	1
Number of Provincial Budget implementation assessment reports	4	4	4	4
Spending review recommendations implemented	1	1	1	1
Number of Provincial research publications conducted	6	6	6	6
Number of Provincial Medium Term Budget Policy Statement tabled	1	1	1	1
Number of Revenue collection assessment reports produced	4	4	4	4
Number of infrastructure Technical advisory report	4	4	4	4
Number of Infrastructure Budget and expenditure outcome assessments reports	4	4	4	4

PROGRAMME 3: SUPPLY CHAIN MANAGEMENT, ASSETS AND LIABILITIES

9.1. Description and outputs

The programme's aim is to provide policy direction, facilitate the effective and efficient management of physical assets, ensure sound supply chain management policies and procedures, maintain and manage all financial systems, Banking and Cash Flow Management, and provide technical support on Infrastructure Performance Management to provincial departments in the province.

Provincial Supply Chain & Asset Management

To promote and enforce transparency and effectiveness of Supply Chain Management and Asset Management.

Financial Information Management Systems

Ensure effective and efficient implementation, integration, and utilisation of financial systems and build capacity in provincial departments to enhance the effective utilisation of transversal systems.

Banking and Cashflow Management

To enforce effective management of provincial cash resources to ensure liquidity that enables the province to meet its financial obligations.

9.2. Programme expenditure analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 877	2 388	3 314	2 472	3 172	3 172	3 660	2 884	3 013
2. Provincial Supply Chain & Asset Management	6 381	9 599	10 256	12 539	12 539	12 539	12 835	13 444	13 949
3. Financial Information Management Systems	11 632	12 103	13 014	15 767	13 867	13 867	19 420	21 236	21 891
4. Banking and Cashflow Management	5 133	5 948	8 982	8 752	7 752	7 752	9 968	10 419	10 789
Total payments and estimates	25 023	30 038	35 566	39 530	37 330	37 330	45 883	47 983	49 642

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
Current payments	24 504	28 399	35 195	39 227	36 941	37 038	45 623	47 652	49 296
Compensation of employees	22 453	25 540	30 691	35 773	33 573	33 573	39 219	42 406	43 816
Goods and services	2 051	2 859	3 417	3 270	3 184	3 281	5 804	5 045	5 270
Interest and rent on land	-	-	1 087	184	184	184	600	201	210
Transfers and subsidies to:	-	145	6	-	9	9	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	145	6	-	9	9	-	-	-
Payments for capital assets	519	1 494	365	303	380	283	260	331	346
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	519	1 494	215	303	351	254	260	331	346
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	150	-	29	29	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	25 023	30 038	35 566	39 530	37 330	37 330	45 883	47 983	49 642

The programme's expenditure trend during the first four years depicts an increase from R25.023 million in 2022/23 to R45.883 million in 2026/27 revised estimates. Over the MTEF, the budget is projected to increase to R49.642 million.

Compensation of employees shows an increase from R22.453 million in 2022/23 to R39.219 million in 2026/27. The increase between the 2025/26 revised estimate and the 2026/27 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2026/27 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases. Goods and services increase from R2.051 million in 2022/23 to R5.804 million in 2026/27. Over the MTEF, the goods and services are projected to increase to R5.270 million in the outer year of the MTEF. Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease to R0.346 million in the outer year of the MTEF.

9.3. Service delivery measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of department compliant with SCM and Asset management prescripts	11	11	11	11
Number of public entities compliant with SCM and Asset management prescripts	4	4	4	4
Number of departments and Public Entities compliant with strategic Procurement and Provincial Procurement Policy framework	15	15	15	15
Number of Departments complying to prescripts legislation and policies relating to transversal system	11	11	11	11
Annual Financial Statements of the PRF	1	1	1	1
Number of Departments compliant with cashflow requirements	10	10	10	10

PROGRAMME 4: FINANCIAL GOVERNANCE

9.1. Description and outputs

To promote accountability and governance through substantive reflection of the financial activities of the province, as well as compliance with financial norms and standards.

Provincial Accounting Services

To support provincial departments and public entities with the implementation of accounting standards

Norms and Standards

To manage the monitoring and enforce compliance with the PFMA

Provincial Risk Management

Manage the promotion and enforce provincial Risk Management services and facilitate, evaluate and monitor the establishment of IT Risk Management capacity and financial governance system in the province.

9.2. Programme expenditure analysis

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

Table 2.10.4: Summary of payments and estimates by sub-programme: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	1 967	1 920	2 392	2 816	2 816	2 816	3 145	3 289	3 436
2. Provincial Accounting Services	6 080	7 328	8 303	8 644	8 411	8 411	11 144	11 654	12 179
3. Norms and Standards	5 403	6 237	5 941	7 924	6 943	6 943	9 437	9 866	10 309
4. Provincial Risk Management	4 023	5 849	5 842	6 644	6 858	6 858	7 829	8 187	8 556
Total payments and estimates	17 473	21 334	22 478	26 028	25 028	25 028	31 555	32 996	34 480

Table 2.12.4: 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	17 254	20 945	22 146	25 716	24 715	24 982	30 527	32 771	34 245
Compensation of employees	14 821	18 479	19 761	22 806	21 806	21 806	23 911	29 133	30 445
Goods and services	2 433	2 466	2 385	2 910	2 909	3 176	6 616	3 638	3 800
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	-	-	8	-	1	1	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	8	-	1	1	-	-	-
Payments for capital assets	219	389	324	312	312	45	1 028	225	235
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	219	367	281	312	297	30	180	225	235
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	22	43	-	15	15	848	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	17 473	21 334	22 478	26 028	25 028	25 028	31 555	32 996	34 480

The programme's expenditure trend during the first four years depicts an increase from R17.473 million in 2022/23 to R31.555 million in 2026/27. Over the 2026/27 MTEF, the budget indicates an increase to R34.480 million in the outer year.

Compensation of employees shows an increase from R14.821 million in 2022/23 to R23.911 million in 2026/27. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases.

Goods and services indicate an increasing trend from R2.433 million in 2022/23 to R6.616 million in 2026/27. This is due to the fact that the programme also conducts capacity building and training. Over the MTEF, the goods and services amount to R3.800 million in the outer year of the MTEF.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to increase from R0.219 million in the 2022/23 financial year to R0.235 million in the outer year of the MTEF.

9.3. Service delivery measures

Service delivery measures - Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of departments supported to improve on financial reporting	11	11	11	11
Number of interventions to inform the application of accounting standards for departments and entities	3	3	3	3
Consolidated annual financial information tabled within the legislative time frame	2	1	1	1
Payment of creditors within 30 days monitored quarterly.	4	4	4	4
Number of advisory notes issued.	4	4	4	4
Risk management-specific audit findings addressed at departments	11	11	11	11

PROGRAMME 5: MUNICIPAL FINANCIAL MANAGEMENT

9.1. Description and outputs

To promote effective and efficient performance of Municipalities and coordinate the provisioning of capacity building

Programme Support

To promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 1: ZF Mgcawu and Namaqua District Office

To promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 2: Pixley Ka Seme District Office

To promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

Cluster 3: John Taolo Gaetsewe and Frances Baard District Office

To promote sound budgeting, accountability, good governance and compliance with financial norms and standards.

9.2. Programme expenditure analysis

Table 2.10.5 provides a summary of payments and estimates by sub-programme.

Table 2.10.5: Summary of payments and estimates by sub-programme: Programme 5: Municipal Financial 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	8 624	15 448	15 200	15 310	14 321	14 164	15 931	16 661	17 110
2. Cluster 1: ZF Mgcawu & Namaqua Districts	6 025	9 829	12 010	20 441	25 647	25 647	22 872	17 643	18 137
3. Cluster 2: Pixley Ka Seme District	17 427	6 850	11 699	16 743	17 026	17 026	16 291	17 036	17 502
4. Cluster 3: John Taolo Gaetsewe & Frances Baard Districts	11 789	10 342	10 592	19 588	23 588	23 745	19 565	16 275	16 605
Total payments and estimates	43 865	42 469	49 501	72 082	80 582	80 582	74 659	67 615	69 354

Table 2.12.5: Summary of payments and estimates by economic classification: Programme 5: Municipal Financial 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	43 747	41 885	48 488	56 742	54 618	54 816	74 396	67 215	68 936
Compensation of employees	37 579	37 178	45 059	53 478	51 978	51 770	61 893	61 537	63 006
Goods and services	6 168	4 707	3 429	3 264	2 640	3 046	12 503	5 678	5 930
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	8	63	356	15 000	25 000	25 000	-	-	-
Provinces and municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8	63	356	-	-	-	-	-	-
Payments for capital assets	110	521	657	340	964	766	263	400	418
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	110	521	526	340	673	475	263	400	418
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	131	-	291	291	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	43 865	42 469	49 501	72 082	80 582	80 582	74 659	67 615	69 354

The programme's expenditure trend during the first four years depicts an increase from R43.865 million in 2022/23 to R74.659 million in 2026/27, and a sharp decrease between revised estimates in 2025/26 and 2026/27 financial year due to a once-off allocation for intervention strategies.

Compensation of employees shows a drastic increase from R37.579 million in 2022/23 to R61.893 million in 2026/27. This trend is a result of the new organisational structure of Provincial Treasury, which puts the municipal finance function as a stand-alone as compared to the old structure. The increasing trend is due to the transfer process of officials from other directorates, which took longer than initially anticipated and the filling of new vacant positions. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of wage increases.

Goods and services indicate an inconsistent trend from R6.168 million in 2022/23 to R3.046 million in 2025/26, then increasing to R12.503 million in 2026/27. This is due to the implementation of the new organisational structure and once-off allocations for various municipal interventions in prior years. Over the MTEF, the goods and services are projected to increase to R5.930 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent trend over the MTEF due to a once-off intervention with municipalities. This inconsistent trend in households' trend is due to staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to increase from R0.110 million in 2022/23 to R0.418 million in 2028/29.

9.3. Service delivery measures

Service delivery measures - Programme 5: Municipal Financial Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Number of capacity building programmes implemented	8	8	8	8
Consolidated Municipal Budget implementation assessments	4	4	4	4
Consolidated municipal budgets assessments	2	2	2	2
Number of municipalities assessed on the implementation of Financial Recovery Plans	4	4	4	4
Number of municipalities assessed on compliance with the financial accounting reporting requirements,	30	30	30	30
Number of municipalities guided on budget and revenue management	30	30	30	30
Number of municipalities supported with UIFWE and consequence management	30	30	30	30
Number of municipalities supported on Supply Chain and Asset Management	30	30	30	30
Number of Internal Audit and risk management structures report	12	12	12	12
Number of municipalities supported initiatives on internal audit and risk management	30	30	30	30

PROGRAMME 6: PROVINCIAL INTERNAL AUDIT

9.1. Description and outputs

To provide internal audit services to the Northern Cape Provincial Departments and the listed public entities.

Programme Support

To provide and manage a shared internal audit service and audit committee oversight to provincial government departments and entities.

Cluster 1: Education

To provide internal audit services for Departments: Education, Provincial Treasury, Economic Development and Tourism (Liquor Board, Gambling Board, Tourism Authority, NCEDA)

Cluster 2: Health

To provide internal audit services for Departments: Health, Office of the Premier and Social Development

Cluster 3: Agriculture

To provide internal audit services for Departments: Agriculture, Environmental Affairs, Rural Development & Land Reform, Cooperative Governance, Human Settlements and Traditional Affairs, Sports Arts and Culture (McGregor Museum & Kalahari Kid Corporation)

Cluster 4: Roads & Public Works

To provide internal audit services for Departments: Roads and Public Works, Transport, Safety and Liaison and Fleet Services

9.2. Programme expenditure analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2025/26	Revised estimate	Medium-term estimates		
	2022/23	2023/24	2024/25				2026/27	2027/28	2028/29
1. Programme Support	6 640	7 239	6 140	7 000	6 800	6 800	8 090	8 365	8 742
2. Cluster 1: Education	6 007	7 213	7 440	8 000	8 000	8 155	9 302	9 612	9 845
3. Cluster 2: Health	5 913	6 852	7 561	8 180	7 680	7 680	9 378	9 752	9 990
4. Cluster 3: Agriculture	5 341	6 777	7 928	8 989	8 989	8 509	9 211	9 793	10 034
5. Cluster 4: Roads & Public Works	6 332	7 059	7 589	8 519	8 019	8 344	9 117	9 633	9 867
Total payments and estimates	30 233	35 140	36 658	40 688	39 488	39 488	45 098	47 155	48 478

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

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	29 708	34 500	36 348	40 488	39 188	39 188	44 648	47 096	48 416
Compensation of employees	27 298	32 713	34 676	37 479	36 279	36 387	41 595	43 506	44 664
Goods and services	2 410	1 787	1 672	3 009	2 909	2 801	3 053	3 590	3 752
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	221	103	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	221	103	-	-	-	-	-	-	-
Payments for capital assets	304	537	310	200	300	300	450	59	62
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	304	537	310	200	203	203	390	59	62
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	97	97	60	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	30 233	35 140	36 658	40 688	39 488	39 488	45 098	47 155	48 478

The programme's expenditure trend during the first four years depicts an increase from R30.233 million in 2022/23 to R45.098 million in 2026/27. Over the MTEF, the budget indicates an increase to R48.478 million in the outer year of the MTEF.

Compensation of employees shows an increase from R27.298 million in 2022/23 to R41.595 million in 2026/27. This trend is a result of the filling of vacant positions and carry-through costs for various wage agreements.

Goods and services indicate an increase from R2.410 million in 2022/23 to R3.053 million in 2026/27. Over the MTEF, the goods and services are projected to increase to R3.752 million in the outer year of the MTEF.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. The budget is projected to decrease from R0.304 million in 2022/23 to R0.062 million in the 2028/29 financial year.

9.3. Service delivery measures

Service delivery measures - Programme 6: Provincial Internal Audit

Programme performance measures	Estimated performance	Medium-term estimates		
	2025/26	2026/27	2027/28	2028/29
Percentage of clients with approved internal audit plans	1	1	1	1
Percentage of audit reports issued to clients	1	1	1	1
Percentage of clients with internal audit action plans tracked	1	1	1	1
Percentage of clients with Auditor General audit action plans tracked	1	1	1	1
Percentage of clients with annual internal audit control reports compiled	1	1	1	1
Percentage achievement of the Audit Committee Charter	1	1	1	1

9.4. Other programme information

9.4.1. Personnel numbers and costs

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

R thousands	2022/23		Actual 2023/24		2024/25		Revised estimate 2025/26				Medium-term expenditure estimate				Average annual growth over MTEF 2025/26 - 2028/29				
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	2025/26		2026/27		2027/28		2028/29		Personnel growth rate	Costs growth rate	% Costs of Total
									Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs			
Salary level																			
1 – 7	117	28 116	168	34 045	144	36 232	90	120	210	42 189	210	51 446	210	53 576	210	55 444	–	9.5%	16.6%
8 – 10	112	78 727	114	83 234	107	82 257	111	6	117	82 267	117	96 943	117	104 244	117	106 874	–	9.1%	32.2%
11 – 12	69	64 442	59	73 497	87	75 854	84	1	85	82 862	85	95 751	85	104 140	85	106 424	–	8.7%	32.2%
13 – 16	21	20 088	25	20 938	30	37 248	29	1	30	50 706	30	56 734	30	60 159	30	62 309	–	7.1%	19.0%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	319	191 373	366	211 714	368	231 591	314	128	442	258 024	442	300 874	442	322 119	442	331 051	–	8.7%	100.0%
Programme																			
1. Administration	139	65 128	192	74 989	163	74 435	117	119	236	83 428	236	93 867	236	101 176	236	103 248	–	7.4%	31.6%
2. Sustainable Fiscal Resource Management	30	24 094	24	22 815	32	26 969	32	–	32	31 060	32	40 389	32	44 361	32	45 872	–	13.9%	13.3%
3. Supply Chain Management, Assets & Liabilities	38	22 453	35	25 540	46	30 691	40	3	43	33 573	43	39 219	43	42 406	43	43 816	–	9.3%	13.1%
4. Financial Governance	26	14 821	23	18 479	21	19 761	19	2	21	21 806	21	23 911	21	29 133	21	30 445	–	11.8%	8.9%
5. Municipal Financial Management	42	37 579	42	37 178	55	45 059	57	4	61	51 770	61	61 893	61	61 537	61	63 006	–	6.8%	19.3%
6. Provincial Internal Audit	44	27 298	50	32 713	51	34 676	49	–	49	36 387	49	41 595	49	43 506	49	44 664	–	7.1%	13.7%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	319	191 373	366	211 714	368	231 591	314	128	442	258 024	442	300 874	442	322 119	442	331 051	–	8.7%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	319	191 373	366	211 714	368	231 591	314	128	442	258 024	442	300 874	442	322 119	442	331 051	–	8.7%	100.0%
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	319	191 373	366	211 714	368	231 591	314	128	442	258 024	442	300 874	442	322 119	442	331 051	–	8.7%	100.0%

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

Table 2.13 presents personnel numbers, total costs by programme and employee dispensation classification covering the revised estimates for the current financial year and over the 2026 MTEF.

9.4.2. Training

Table 2.14 : 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	319	366	368	442	442	442	442	442	442
Number of personnel trained	153	153	153	153	153	153	153	153	153
of which									
Male	67	67	67	67	67	67	67	67	67
Female	86	86	86	86	86	86	86	86	86
Number of training opportunities	55	55	55	55	55	55	55	55	55
of which									
Tertiary	55	55	55	55	55	55	55	55	55
Workshops	-	-	-	-	-	-	-	-	-
Seminars	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	55	55	55	55	55	55	55	55	55
Number of interns appointed	24	24	24	24	24	24	24	24	24
Number of learnerships appointed	5	5	5	5	5	5	5	5	5
Number of days spent on training	40	40	40	40	40	40	40	40	40
Payments on training by programme									
1. Administration	281	1 508	191	995	656	553	745	707	739
2. Sustainable Fiscal Resource Management	-	-	24	65	83	83	65	583	609
3. Supply Chain Management, Assets & Liabilities	-	1 077	154	500	390	390	837	638	667
4. Financial Governance	42	403	549	240	465	610	1 584	289	302
5. Municipal Financial Management	393	15	-	-	55	55	94	182	190
6. Provincial Internal Audit	200	175	461	437	222	255	422	520	543
Total payments on training	916	3 178	1 379	2 237	1 871	1 946	3 747	2 919	3 050

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

9.4.3. Reconciliation of structural changes

There are no changes to the structure of the department

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

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 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	191	184	201	201	201	201	210	219	226
Sale of goods and services produced by department (excluding capital assets)	191	184	201	201	201	201	210	219	226
Sales by market establishments	54	64	78	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	137	120	123	201	201	201	210	219	226
Of which									
Garnishees	22	25	26	27	27	27	28	29	30
Insurance	109	114	120	125	125	125	131	137	141
Parking	43	44	49	48	48	48	50	52	54
	-	-	-	-	-	-	-	-	-
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	63 196	114 972	37 706	30 279	30 279	67 061	31 672	33 097	34 123
Interest	63 196	114 972	37 706	30 279	30 279	67 061	31 672	33 097	34 123
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	214	10	-	135	135	135	141	147	152
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	214	10	-	135	135	135	141	147	152
Transactions in financial assets and liabilities	11	14	-	21	21	21	22	23	24
Total departmental receipts	63 612	115 180	37 907	30 636	30 636	67 418	32 045	33 486	34 525

Table B.2: 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	253 622	284 246	324 831	348 424	336 121	336 121	442 390	389 833	401 800
Compensation of employees	191 373	211 714	231 591	270 024	258 024	258 024	300 874	322 119	331 051
Salaries and wages	167 715	185 281	201 655	240 345	225 384	224 684	264 110	284 803	292 052
Social contributions	23 658	26 433	29 936	29 679	32 640	33 340	36 764	37 316	38 999
Goods and services	62 249	72 532	66 660	78 216	69 413	69 413	105 916	67 513	70 539
Administrative fees	621	747	2 333	1 290	1 145	1 089	1 096	1 601	1 672
Advertising	631	770	613	349	419	319	532	394	411
Minor assets	402	539	277	232	262	262	361	344	358
Audit costs: External	3 891	4 286	4 133	4 466	5 447	5 515	4 898	6 039	6 310
Bursaries: Employees	1 379	1 856	2 265	1 380	1 380	1 380	1 414	1 478	1 545
Catering: Departmental activities	1 228	1 415	893	1 372	1 146	971	1 024	1 153	1 205
Communication (G&S)	1 236	1 387	64	455	457	407	1 756	1 953	2 040
Computer services	3 326	3 266	2 929	2 963	5 179	4 970	3 040	3 387	3 539
Consultants: Business and advisory services	962	1 037	8 079	16 493	9 970	11 688	39 759	2 212	2 311
Infrastructure and planning services	-	-	-	100	285	285	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	10	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	90	94	98
Contractors	327	653	295	830	258	206	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	69	47	2	78	45	45	78	107	111
Fleet services (including government motor transport)	1 285	1 930	1 526	2 366	2 250	1 956	2 052	351	367
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3 835	1 316	1 493	3 733	2 056	1 456	2 338	1 679	1 752
Consumables: Stationery, printing and office supplies	1 049	901	692	1 166	1 076	976	1 243	1 362	1 421
Operating leases	12 866	17 390	15 505	17 871	17 206	16 321	18 370	19 197	20 061
Rental and hiring	1	20	4	15	15	15	-	-	-
Property payments	8 947	13 355	8 642	6 246	3 960	3 660	4 823	5 040	5 267
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	13 550	12 350	11 028	11 701	11 196	11 592	15 085	14 034	14 666
Training and development	916	3 178	1 379	2 237	1 871	1 946	3 747	2 919	3 050
Operating payments	4 398	4 018	3 442	1 925	3 243	3 243	2 071	2 034	2 125
Venues and facilities	1 330	2 071	1 056	948	547	1 111	2 139	2 135	2 230
Interest and rent on land	-	-	26 580	184	8 684	8 684	35 600	201	210
Interest (Incl. interest on unitary payments (PPP))	-	-	26 580	184	8 684	8 684	35 600	201	210
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 180	4 914	6 873	17 104	27 176	27 176	4 104	2 199	2 297
Provinces and municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Municipal bank accounts	-	-	-	15 000	25 000	25 000	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	14	14	18	24	24	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	14	14	18	24	24	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	24	24	24	24
Public corporations and private enterprises	-	-	-	-	-	24	24	24	24
Public corporations	-	-	-	-	-	24	24	24	24
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	24	24	24	24
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	30	235	128	280	280	280	380	189	198
Households	1 136	4 665	6 727	1 800	1 872	1 872	3 700	1 986	2 075
Social benefits	395	684	868	-	80	152	-	-	-
Other transfers to households	741	3 981	5 859	1 800	1 792	1 720	3 700	1 986	2 075
Payments for capital assets	7 693	11 499	12 771	8 110	10 341	10 341	19 671	5 883	6 149
Buildings and other fixed structures	-	-	-	-	-	-	7 500	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	7 500	-	-
Machinery and equipment	6 385	10 779	7 347	5 610	7 217	7 217	9 263	5 883	6 149
Transport equipment	658	1 420	1 728	1 320	1 320	1 249	1 320	1 421	1 485
Other machinery and equipment	5 727	9 359	5 619	4 290	5 897	5 968	7 943	4 462	4 664
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 308	720	5 424	2 500	3 124	3 124	2 908	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	262 495	300 659	344 475	373 638	373 638	373 638	466 165	397 915	410 246

Table B.2.1: 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	112 231	134 145	146 180	129 488	134 996	133 815	171 657	144 899	148 936
Compensation of employees	65 128	74 989	74 435	83 117	81 617	83 428	93 867	101 176	103 248
Salaries and wages	56 792	65 401	64 334	72 429	70 582	72 211	81 775	89 324	90 863
Social contributions	8 336	9 588	10 101	10 688	11 035	11 217	12 092	11 852	12 385
Goods and services	47 103	59 156	47 022	46 371	44 879	41 887	42 790	43 723	45 688
Administrative fees	247	422	480	333	293	234	212	225	236
Advertising	631	770	613	349	419	319	282	394	411
Minor assets	95	383	118	32	101	101	36	29	30
Audit costs: External	2 956	3 303	3 458	3 200	4 600	4 600	3 918	4 655	4 864
Bursaries: Employees	1 379	1 856	2 265	1 380	1 380	1 380	1 414	1 478	1 545
Catering: Departmental activities	844	978	711	852	742	312	426	388	405
Communication (G&S)	1 232	1 387	64	455	455	405	1 756	1 866	1 949
Computer services	2 728	2 538	2 651	2 300	4 095	3 795	1 360	1 421	1 485
Consultants: Business and advisory services	104	282	414	530	540	340	1 116	1 166	1 218
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	10	100	285	285	-	-	-
Science and technological services	-	-	-	-	-	-	90	94	98
Contractors	310	648	281	830	241	189	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	51	25	-	74	26	26	68	91	95
Fleet services (including government motor transport)	1 213	1 905	1 513	1 858	1 823	1 620	1 858	351	367
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	3 534	995	1 209	2 999	1 567	967	1 066	1 035	1 081
Consumables: Stationery, printing and office supplies	442	561	308	387	554	454	532	465	485
Operating leases	12 652	17 386	15 505	17 871	17 206	16 321	18 370	19 197	20 061
Rental and hiring	1	5	4	15	15	15	-	-	-
Property payments	8 947	13 355	8 642	6 246	3 960	3 660	4 823	5 040	5 267
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	6 416	6 813	5 334	4 740	3 966	4 092	2 887	3 376	3 528
Training and development	281	1 508	191	995	656	553	745	707	739
Operating payments	2 659	2 655	2 666	485	1 710	1 710	507	680	711
Venues and facilities	381	1 381	585	340	245	509	1 324	1 065	1 113
Interest and rent on land	-	-	24 723	-	8 500	8 500	35 000	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	24 723	-	8 500	8 500	35 000	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	859	4 397	6 503	2 104	2 166	2 166	4 104	2 199	2 297
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	14	14	18	24	24	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	14	14	18	24	24	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	24	24	24	24
Public corporations and private enterprises	-	-	-	-	-	24	24	24	24
Public corporations	-	-	-	-	-	24	24	24	24
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	24	24	24	24
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	30	235	128	280	280	280	380	189	198
Households	815	4 148	6 357	1 800	1 862	1 862	3 700	1 986	2 075
Social benefits	74	167	498	-	70	142	-	-	-
Other transfers to households	741	3 981	5 859	1 800	1 792	1 720	3 700	1 986	2 075
Payments for capital assets	5 789	7 811	6 417	6 063	7 493	8 674	9 200	4 455	4 656
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 481	7 113	5 911	3 563	4 830	6 011	7 200	4 455	4 656
Transport equipment	658	1 420	1 728	1 320	1 320	1 249	1 320	1 421	1 485
Other machinery and equipment	3 823	5 693	4 183	2 243	3 510	4 762	5 880	3 034	3 171
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 308	698	506	2 500	2 663	2 663	2 000	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	118 879	146 353	159 100	137 655	144 655	144 655	184 961	151 553	155 889

Table B.2.2: Payments and estimates by economic classification: Programme 2: Sustainable Fiscal 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	26 178	24 372	36 474	56 763	45 663	46 282	75 539	50 200	51 971
Compensation of employees	24 094	22 815	26 969	37 371	32 771	31 060	40 389	44 361	45 872
Salaries and wages	21 264	20 106	23 845	34 457	29 240	27 529	36 447	40 623	41 965
Social contributions	2 830	2 709	3 124	2 914	3 531	3 531	3 942	3 738	3 907
Goods and services	2 084	1 557	8 735	19 392	12 892	15 222	35 150	5 839	6 099
Administrative fees	26	28	159	111	108	108	126	178	187
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	9	9	75	126	69	69	202	28	29
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	49	62	34	142	213	425	205	155	162
Communication (G&S)	2	-	-	-	-	-	-	-	-
Computer services	-	219	247	250	589	589	600	409	427
Consultants: Business and advisory services	-	-	7 142	15 000	8 500	10 418	27 500	322	336
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	5	8	-	-	-	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	11	12	1	-	15	15	-	10	10
Fleet services (including government motor transport)	53	4	-	10	10	10	10	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	99	83	89	167	165	165	229	106	111
Consumables: Stationery, printing and office supplies	55	81	55	121	99	99	169	121	125
Operating leases	42	1	-	-	-	-	-	-	-
Rental and hiring	-	15	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	876	536	713	2 318	1 978	1 978	4 887	2 653	2 772
Training and development	-	-	24	65	83	83	65	583	609
Operating payments	849	461	188	951	951	951	1 006	935	977
Venues and facilities	13	41	-	131	112	312	151	339	354
Interest and rent on land	-	-	770	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	770	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	92	206	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	92	206	-	-	-	-	-	-	-
Social benefits	92	206	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	752	747	4 698	892	863	273	8 470	413	432
Buildings and other fixed structures	-	-	-	-	-	-	7 500	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	7 500	-	-
Machinery and equipment	752	747	104	892	863	244	970	413	432
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	752	747	104	892	863	244	970	413	432
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	4 594	-	29	29	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	27 022	25 325	41 172	57 655	46 555	46 555	84 009	50 613	52 403

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

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	24 504	28 399	35 195	39 227	36 941	37 038	45 623	47 652	49 296
Compensation of employees	22 453	25 540	30 691	35 773	33 573	33 573	39 219	42 406	43 816
Salaries and wages	19 439	22 122	26 618	30 464	28 979	28 979	34 291	35 678	36 784
Social contributions	3 014	3 418	4 073	5 309	4 594	4 594	4 928	6 728	7 032
Goods and services	2 051	2 859	3 417	3 270	3 184	3 281	5 804	5 045	5 270
Administrative fees	74	76	1 468	617	539	539	520	674	704
Advertising	-	-	-	-	-	-	250	-	-
Minor assets	69	100	7	56	10	10	-	60	62
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	31	44	60	100	100	143	82	110	115
Communication (G&S)	1	-	-	-	2	2	-	-	-
Computer services	-	256	9	174	256	347	272	1 232	1 287
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	6	-	11	11	-	-	-
Agency and support/outourced services	-	-	-	-	-	-	-	-	-
Entertainment	2	4	-	4	4	4	10	4	4
Fleet services (including government motor transport)	1	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	86	113	51	246	130	130	503	269	281
Consumables: Stationery, printing and office supplies	116	145	93	281	148	148	325	308	322
Operating leases	80	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 288	878	1 290	1 150	1 506	1 469	2 726	1 594	1 665
Training and development	-	1 077	154	500	390	390	837	638	667
Operating payments	115	39	73	66	66	66	120	72	75
Venues and facilities	188	127	206	76	22	22	159	84	88
Interest and rent on land	-	-	1 087	184	184	184	600	201	210
Interest (Incl. interest on unitary payments (PPP))	-	-	1 087	184	184	184	600	201	210
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	145	6	-	9	9	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	145	6	-	9	9	-	-	-
Social benefits	-	145	6	-	9	9	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	519	1 494	365	303	380	283	260	331	346
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	519	1 494	215	303	351	254	260	331	346
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	519	1 494	215	303	351	254	260	331	346
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	150	-	29	29	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	25 023	30 038	35 566	39 530	37 330	37 330	45 883	47 983	49 642

Table B.2.4: 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	17 254	20 945	22 146	25 716	24 715	24 982	30 527	32 771	34 245
Compensation of employees	14 821	18 479	19 761	22 806	21 806	21 806	23 911	29 133	30 445
Salaries and wages	13 107	16 157	17 300	20 281	19 214	19 214	20 969	26 372	27 558
Social contributions	1 714	2 322	2 461	2 525	2 592	2 592	2 942	2 761	2 887
Goods and services	2 433	2 466	2 385	2 910	2 909	3 176	6 616	3 638	3 800
Administrative fees	31	25	31	52	65	65	79	50	52
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	20	27	17	10	4	4	23	40	42
Audit costs: External	692	983	675	1 266	847	915	980	1 384	1 446
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	164	48	3	133	26	26	230	178	186
Communication (G&S)	-	-	-	-	-	-	-	87	91
Computer services	-	-	-	-	-	-	500	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	50	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	3	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	3	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	81	41	46	101	54	54	411	64	66
Consumables: Stationery, printing and office supplies	328	22	115	141	97	97	54	249	260
Operating leases	51	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	817	602	703	713	1 199	1 253	2 214	980	1 024
Training and development	42	403	549	240	465	610	1 584	289	302
Operating payments	57	69	88	128	99	99	166	89	93
Venues and facilities	146	243	158	126	53	53	325	228	238
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	8	-	1	1	-	-	-
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	-	-	8	-	1	1	-	-	-
Social benefits	-	-	8	-	1	1	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	219	367	324	312	312	45	1 028	225	235
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	219	367	281	312	297	30	180	225	235
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	219	367	281	312	297	30	180	225	235
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	22	43	-	15	15	848	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	17 473	21 334	22 478	26 028	25 028	25 028	31 555	32 996	34 480

Table B.2.5: Payments and estimates by economic classification: Programme 5: Municipal Financial 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	43 747	41 885	48 488	56 742	54 618	54 816	74 396	67 215	68 936
Compensation of employees	37 579	37 178	45 059	53 478	51 978	51 770	61 893	61 537	63 006
Salaries and wages	33 331	33 023	39 627	50 064	45 845	45 313	54 417	54 456	55 606
Social contributions	4 248	4 155	5 432	3 414	6 133	6 457	7 476	7 081	7 400
Goods and services	6 168	4 707	3 429	3 264	2 640	3 046	12 503	5 678	5 930
Administrative fees	226	181	168	150	106	106	129	338	353
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	43	3	14	-	8	8	74	128	133
Audit costs: External	243	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	138	276	85	145	65	65	81	197	206
Communication (G&S)	-	-	-	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	10 000	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	3	2	1	-	-	-	-	2	2
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	14	53	59	209	112	112	103	152	158
Consumables: Stationery, printing and office supplies	100	42	108	228	167	167	152	156	163
Operating leases	13	2	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 770	3 207	2 640	2 122	1 779	2 085	1 648	4 060	4 243
Training and development	393	15	-	-	55	55	94	182	190
Operating payments	650	658	247	135	247	247	62	78	81
Venues and facilities	575	268	107	275	101	201	160	385	401
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	8	63	356	15 000	25 000	25 000	-	-	-
Provinces and municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	15 000	25 000	25 000	-	-	-
Municipal bank accounts	-	-	-	15 000	25 000	25 000	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	8	63	356	-	-	-	-	-	-
Social benefits	8	63	356	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	110	521	657	340	964	766	263	400	418
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	110	521	657	340	964	766	263	400	418
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	110	521	657	340	964	766	263	400	418
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	131	-	291	291	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	43 865	42 469	49 501	72 082	80 582	80 582	74 659	67 615	69 354

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

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	29 708	34 500	36 348	40 488	39 188	39 188	44 648	47 096	48 416
Compensation of employees	27 298	32 713	34 676	37 479	36 279	36 387	41 595	43 506	44 664
Salaries and wages	23 782	28 472	29 931	32 650	31 524	31 438	36 211	38 350	39 276
Social contributions	3 516	4 241	4 745	4 829	4 755	4 949	5 384	5 156	5 388
Goods and services	2 410	1 787	1 672	3 009	2 909	2 801	3 053	3 590	3 752
Administrative fees	17	15	27	27	34	37	30	136	140
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	166	17	46	8	70	70	26	59	62
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2	7	-	-	-	-	-	125	131
Communication (G&S)	1	-	-	-	-	-	-	-	-
Computer services	598	253	22	239	239	239	308	325	340
Consultants: Business and advisory services	858	755	523	963	930	930	1 093	724	757
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	14	-	-	-	6	6	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	1	-	-	-	-	-	-	-
Fleet services (including government motor transport)	18	21	13	498	417	326	184	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	21	31	39	11	28	28	26	53	55
Consumables: Stationery, printing and office supplies	8	50	13	8	11	11	11	63	66
Operating leases	28	1	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	383	314	348	658	768	715	723	1 371	1 434
Training and development	200	175	461	437	222	255	422	520	543
Operating payments	68	136	180	160	170	170	210	180	188
Venues and facilities	27	11	-	-	14	14	20	34	36
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	221	103	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	221	103	-	-	-	-	-	-	-
Social benefits	221	103	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	304	537	310	200	300	300	450	59	62
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	304	537	310	200	203	203	390	59	62
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	304	537	310	200	203	203	390	59	62
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	97	97	60	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	30 233	35 140	36 658	40 688	39 488	39 488	45 098	47 155	48 478

Table B.3: Transfers to local government by category and municipality: 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
Category A	-	-	-	-	-	-	-	-	-
Category B	-	-	-	11 500	21 500	21 500	-	-	-
Richtersveld	-	-	-	-	-	-	-	-	-
Nama Khoi	-	-	-	-	-	-	-	-	-
Kamiesberg	-	-	-	-	-	-	-	-	-
Hantam	-	-	-	-	-	-	-	-	-
Karoo Hoogland	-	-	-	-	-	-	-	-	-
Khâi-Ma	-	-	-	-	-	-	-	-	-
Ubuntu	-	-	-	1 500	1 500	1 500	-	-	-
Umsobomvu	-	-	-	-	-	-	-	-	-
Emthanjeni	-	-	-	-	-	-	-	-	-
Kareeberg	-	-	-	-	-	-	-	-	-
Renosterberg	-	-	-	1 500	1 500	1 500	-	-	-
Thembelihle	-	-	-	-	-	-	-	-	-
Siyathemba	-	-	-	-	-	-	-	-	-
Siyancuma	-	-	-	-	-	-	-	-	-
!Kai !Garib	-	-	-	1 500	7 500	7 500	-	-	-
!Kheis	-	-	-	1 000	1 000	1 000	-	-	-
Tsantsabane	-	-	-	1 500	1 500	1 500	-	-	-
Kgatelopele	-	-	-	-	-	-	-	-	-
Dawid Kruiper	-	-	-	-	-	-	-	-	-
Sol Plaatje	-	-	-	-	-	-	-	-	-
Dikgatlong	-	-	-	-	-	-	-	-	-
Magareng	-	-	-	1 500	1 500	1 500	-	-	-
Phokwane	-	-	-	-	-	-	-	-	-
Joe Morolong	-	-	-	1 500	5 500	5 500	-	-	-
Ga-Segonyana	-	-	-	-	-	-	-	-	-
Gamagara	-	-	-	1 500	1 500	1 500	-	-	-
Category C	-	-	-	3 500	3 500	3 500	-	-	-
Namakwa District Municipality	-	-	-	2 500	2 500	2 500	-	-	-
Pixley Ka Seme District Municipality	-	-	-	-	-	-	-	-	-
ZF Mgcawu District Municipality	-	-	-	-	-	-	-	-	-
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-
John Taolo Gaetsewe District Municipality	-	-	-	1 000	1 000	1 000	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
Total transfers to municipalities	-	-	-	15 000	25 000	25 000	-	-	-

