

# **Vote 8**

# **Provincial Treasury**

# Vote 8

## Provincial Treasury

<b>To be appropriated by Vote in 2021/22</b>	<b>R 297 793 000</b>
<b>Responsible MEC</b>	<b>MEC for Finance, Economic Development and Tourism</b>
<b>Administrating Department</b>	<b>Provincial Treasury</b>
<b>Accounting Officer</b>	<b>Head of Department: Provincial Treasury</b>

### 1. Overview

#### Core Function and Responsibilities

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

- The preparation and exercising control over the implementation of the provincial annual and adjustment budgets;
- Monitoring local government budgets processes;
- Supporting and building capacity in local governments, which includes the coordination of the implementation of the MFMA;
- Ensuring compliance with the annual Division of Revenue Act;
- 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 implementation and maintenance of financial systems, namely PERSAL, LOGIS and BAS;
- Ensure compliance to 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 and
- Preparing consolidated financial statements for the province.

#### Vision

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

#### Mission

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

## **Acts and Regulations Administered by the Department**

- Constitution of the Republic of South Africa Act 108 of 1996
- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Treasury Regulations issued in terms of the PFMA
- Preferential Procurement Policy Framework Act 5 of 2000 and its Regulations
- Basic Conditions of Employment Act
- Public Service Act, 2001
- Public Service Regulations, 2016
- Employment Equity Act 55 of 1998
- PSCBC Resolutions
- Skills Development Act
- Skills Development Levy Act
- Labour Relations Act 1995, Act 66 of 1995
- Promotion of access to Information Act 2 of 2000
- Qualification Authority Act, 1995
- Annual Division of Revenue Act (DoRA)

### **1.1 Aligning departmental budgets to achieve government's prescribed outcomes**

Provincial Treasury as the lead financial advisor and custodian of fiscal resources will endeavour to facilitate the achievement of the strategies / priorities as set out in the National Develop Plan (NDP) and Medium Term Strategic Framework (MTSF), 2020-2025.

In planning for the new term, it was evident that it is essential that we assert ourselves within the confinement of our legislative mandate if we are to make a meaning impact. Our organisational outcomes are aligned to the following priorities as contained in the 2020-25 MTSF:

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

In order to achieve the priorities and departmental outcomes the department will put emphasis on the following key priorities for the MTEF:

- Increasing revenue collection both at a Provincial and Local Government level;
- Continued support to municipalities to improve financial reporting and institutionalising good governance in order to improve service delivery;
- Monitor and support departments on non-compliance matters, especially with regards to Unauthorised, Irregular and Fruitless and Wasteful expenditure;
- Improvement of Audit Outcomes in both municipalities and departments.

## **2. Review of the current financial year (2020/21)**

The following were the key achievements on the priorities set by the department:

- Continued to monitor financial management in the province and led the process of reprioritisation of the provincial budget towards COVID-19 intervention strategies;
- Support and advice was provided regarding the implications of National Treasury Instruction Notes, especially with regards to Emergency Procurement;
- Provided technical advice and support to municipalities on accounting, budget management and revenue management.

### 3. Outlook for the 2021/22 financial year

Provincial Treasury as the provincial custodian of financial resources plays a critical role in ensuring that resource allocation resulting the efficient delivery of services. The country has not reached the envisaged economic growth rates, thus it is required that we reduce consumption, increase revenue collection through innovative strategies and redirect available resources towards investment projects.

The new MTEF cycle includes budget cuts, which necessitates us to conduct our business processes in more effective and efficient manner. It has become imperative to ensure that public spending is managed effectively to ensure sustainability of the fiscal framework.

In the 2021, MTEF special focus will be placed on:

- Enforcement of compliance to promote accountability which will result in the improvement of financial governance, thus improved audit outcomes;
- Increasing revenue collection both at a Provincial and at Local Government level. It is our collective responsibility to ensure that we optimize revenue collection in order to bridge the funding gap;
- Stabilisation and improvement of the provincial fiscal position to ensure long-term sustainability.

### 4. Reprioritisation

The Provincial equitable share has been reduced drastically and has affected both the compensation of employees and goods and services funded from equitable share, and this has resulted in the departmental baseline being reduced by R166.702 million over the MTEF.

The department further had to initiate shifts and reprioritisation within economic classifications of different programmes to cater for the core functions of the department, to accommodate the above-mentioned cut.

### 5. Procurement

In the 2020/21 financial year, a number of our contracts came to an end, thus tender process have commenced. These will be finalised within the prescribed timeframes and prescripts.

### 6. Receipts and financing

#### 6.1 Summary of receipts

Table 2.1 provides a summary of receipts

Table 2.1 : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Equitable share	292 402	272 960	281 272	330 820	259 081	257 158	297 793	306 274	324 746
Conditional grants	–	–	–	–	–	–	–	–	–
<b>Total receipts</b>	<b>292 402</b>	<b>272 960</b>	<b>281 272</b>	<b>330 820</b>	<b>259 081</b>	<b>257 158</b>	<b>297 793</b>	<b>306 274</b>	<b>324 746</b>

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

## 6.2 Departmental receipts collection

Table 2.2 provides a summary of departmental receipts and collection.

**Table 1.2 : Summary of departmental receipts collection**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	134	177	186	161	161	195	168	176	184
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	45 250	38 800	28 897	923	923	15 186	970	1 015	1 064
Sales of capital assets	84	843	34	103	103	82	109	117	123
Transactions in financial assets and liabilities	-	325	62	16	16	201	17	18	19
<b>Total departmental receipts</b>	<b>45 468</b>	<b>40 145</b>	<b>29 179</b>	<b>1 203</b>	<b>1 203</b>	<b>15 664</b>	<b>1 264</b>	<b>1 326</b>	<b>1 390</b>

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.

## 6.3 Donor Funding

The department does not receive donor funding.

## 7. Payment summary

### 7.1 Key assumptions

- The departments budget properly for current staff on their approved (funded) organisational structure and correct budgets for those programmes where there was insufficient provision to cover existing personnel commitments.
- The MTEF allocation provide for an average increase rate according to the revised inflation projections (CPIX) as published in the Medium Term Budget Policy Statement of i.e. 4.1 per cent for 2021/22, 4.4 per cent for 2022/23 and 4.5 per cent in 2023/24.

### 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 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Administration	92 803	97 862	102 158	113 640	107 528	107 125	104 581	109 978	116 695
2. Sustainable Resource Management	32 428	34 335	33 973	29 190	21 634	21 844	25 771	25 873	27 113
3. Assets And Liabilities Management	77 520	45 743	48 180	58 709	38 688	38 688	43 715	44 378	49 910
4. Financial Governance	13 883	17 928	15 315	18 295	15 697	15 433	17 723	18 127	19 000
5. Municipal Finance	43 727	44 454	49 964	69 013	46 815	46 093	69 362	70 589	72 610
6. Provincial Internal Audit	32 041	32 638	31 682	41 973	28 719	27 975	36 641	37 329	39 418
<b>Total payments and estimates</b>	<b>292 402</b>	<b>272 960</b>	<b>281 272</b>	<b>330 820</b>	<b>259 081</b>	<b>257 158</b>	<b>297 793</b>	<b>306 274</b>	<b>324 746</b>

The above table reflects an increase of 2.8 per cent in 2022/23 from the 2021/22 budget. There is an increase of 6 per cent in the 2023/24.

### 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 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>265 174</b>	<b>264 927</b>	<b>275 039</b>	<b>324 273</b>	<b>248 756</b>	<b>246 711</b>	<b>292 936</b>	<b>299 607</b>	<b>317 578</b>
Compensation of employees	185 057	193 623	193 202	250 572	186 242	184 922	217 742	225 857	238 552
Goods and services	80 097	71 265	80 866	73 476	61 366	60 641	74 921	73 464	78 726
Interest and rent on land	20	39	971	225	1 148	1 148	273	286	300
<b>Transfers and subsidies to:</b>	<b>21 160</b>	<b>562</b>	<b>1 494</b>	<b>329</b>	<b>3 649</b>	<b>3 666</b>	<b>315</b>	<b>322</b>	<b>338</b>
Provinces and municipalities	20 590	-	-	-	-	-	-	-	-
Departmental agencies and accounts	13	19	29	29	29	29	29	41	43
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	60	55	75	200	80	80	186	181	190
Households	497	488	1 390	100	3 540	3 557	100	100	105
<b>Payments for capital assets</b>	<b>5 819</b>	<b>7 471</b>	<b>4 739</b>	<b>6 218</b>	<b>6 676</b>	<b>6 781</b>	<b>4 542</b>	<b>6 345</b>	<b>6 830</b>
Buildings and other fixed structures	-	-	-	-	-	-	118	345	362
Machinery and equipment	5 819	7 207	4 271	6 218	6 245	6 350	4 424	6 000	6 468
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	264	468	-	431	431	-	-	-
<b>Payments for financial assets</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>292 402</b>	<b>272 960</b>	<b>281 272</b>	<b>330 820</b>	<b>259 081</b>	<b>257 158</b>	<b>297 793</b>	<b>306 274</b>	<b>324 746</b>

The department is a human resources driven department, thus compensation of employees constitutes 73 per cent of the department's total budget allocation.

### 7.4 Infrastructure payments

Not applicable.

### 7.5 Departmental Public-Private Partnership (PPP) projects

Not applicable.

### 7.6 Transfers

#### 7.5.1 Transfers to Public Entities

Not applicable.

#### 7.5.2 Transfers to other entities

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

Table 15.1 provides for transfers to municipalities by transfer type and category (A, B and C).

#### 7.5.3 Transfers to local government

**Table 15.1 : Summary of departmental transfers to local government by category**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Category A	-	-	-	-	-	-	-	-	-
Category B	8 743	-	-	-	-	-	-	-	-
Category C	1 164	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
<b>Total departmental transfers</b>	<b>9 907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

No transfer payments will be made to municipalities and support will be provided internally from the department.

## 8. Receipts and retentions

The department does not retain the revenue collected.

## 9. Programme description

### 9.1 Description and objectives

#### Programme 1: Administration

To provide and maintain high quality support services to the Member of Executive Council and the department pertaining to sound financial management, human resource management and corporate services.

#### Sub programme objectives

##### Office of the MEC

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.

##### Management Services

Provide strategic leadership for the effective administration and performance of the department.

##### Corporate Services

Provide an internal enabling environment and support service to other programmes with regard to human resource management and development, labour relations, information technology, diversity management, communications, security and facilities management.

##### Financial Management

To ensure implementation of sound financial management within department.

##### Security and Records Management

Provide an internal enabling environment and support service to other programmes with regard to security and facilities management.

### 9.2 Programme Expenditure Analysis

Table 2.10.1 provides a summary of payments and estimates by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Office Of The Mec	11 785	11 661	12 176	14 045	9 739	9 739	13 006	13 346	13 986
2. Management Services	2 371	2 250	1 989	7 035	1 992	1 629	6 297	6 633	6 952
3. Corporate Services	24 721	28 639	29 378	34 379	30 935	30 571	30 884	33 232	34 828
4. Financial Management	24 901	23 119	23 921	27 445	23 236	23 577	24 306	26 421	28 125
5. Security And Records Management	29 025	32 193	34 694	30 736	41 626	41 609	30 088	30 346	32 804
<b>Total payments and estimates</b>	<b>92 803</b>	<b>97 862</b>	<b>102 158</b>	<b>113 640</b>	<b>107 528</b>	<b>107 125</b>	<b>104 581</b>	<b>109 978</b>	<b>116 695</b>

Over the MTEF the allocation increases by 5 per cent in 2022/23 and 6 per cent in 2023/24.

Table 2.12.1 provides a summary of payments and estimates by economic classification.

**Table 2.12.1 : Summary of payments and estimates by economic classification: Programme 1: Administration**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>89 578</b>	<b>95 074</b>	<b>99 712</b>	<b>111 525</b>	<b>101 855</b>	<b>101 452</b>	<b>103 059</b>	<b>107 941</b>	<b>114 480</b>
Compensation of employees	51 953	55 086	56 748	71 996	57 155	57 050	61 354	64 074	68 588
Goods and services	37 625	39 988	42 964	39 529	44 700	44 402	41 705	43 867	45 892
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>319</b>	<b>352</b>	<b>338</b>	<b>329</b>	<b>1 544</b>	<b>1 561</b>	<b>315</b>	<b>322</b>	<b>338</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	13	19	29	29	29	29	29	41	43
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	60	55	75	200	80	80	186	181	190
Households	246	278	234	100	1 435	1 452	100	100	105
<b>Payments for capital assets</b>	<b>2 679</b>	<b>2 436</b>	<b>2 108</b>	<b>1 786</b>	<b>4 129</b>	<b>4 112</b>	<b>1 207</b>	<b>1 715</b>	<b>1 877</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 679	2 395	1 795	1 786	3 779	3 762	1 207	1 715	1 877
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	41	313	-	350	350	-	-	-
<b>Payments for financial assets</b>	<b>227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>92 803</b>	<b>97 862</b>	<b>102 158</b>	<b>113 640</b>	<b>107 528</b>	<b>107 125</b>	<b>104 581</b>	<b>109 978</b>	<b>116 695</b>

Compensation of employees shows an increase of 0.4 per cent in 2022/23 and 7 per cent in 2023/24.

Goods and services increases by 5 per cent in 2022/23 due to contractual obligations, 4.6 per cent in 2023/24.

Machinery and equipment increases with 4.2 per cent in 2022/23 from 2021/22 financial year.

### 9.3 Service delivery measures

**Table 3.1 : Service delivery measures - Programme 1: Administration**

Programme performance measures	Estimated performance	Medium-term estimates		
	2020/21	2021/22	2022/23	2023/24
Number of risk register review sessions completed	1	1	1	1
Number of risk management reports issued	4	4	4	4
% of targets achieved	1	1	1	1
Percentage of vacant and funded posts filled	1	1	1	1
Number of capacity development interventions implemented	8	15	15	15
Number of progress reports on Corporate Governance of ICT (CGICT) framework	-	4	4	4
Audit Opinion	Clean Audit Report	Clean Audit Report	Clean Audit Report	Clean Audit Report

## Programme 2 - Sustainable Resource Management

### Description and objectives

The aim of Sustainable Resources Management is to provide professional advice and support to the Head of Department on the provincial Fiscal Policy, Municipal Finance developments and management of the annual provincial budget process as well as to manage provincial government's fiscal resources effectively.

### Sub programme objectives

### Economic Analysis

To provide provincial economic and social research to inform the provincial budget and planning process.



## Fiscal Policy

To promote optimisation and efficiency of provincial and municipal revenue collection.

## Budget Management

Promote equitable financial resource allocation, monitor and report on budget outcomes.

## Programme Expenditure Analysis

Table 2.10.2 provides a summary of payments and estimates by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	1 924	1 959	2 058	2 434	367	375	2 210	2 229	2 334
2. Economic Analysis	4 122	4 051	4 459	7 354	4 433	4 433	6 369	6 697	7 016
3. Fiscal Policy	14 038	15 446	15 543	6 131	6 498	6 498	5 566	5 729	6 005
4. Budget Management	12 344	12 879	11 913	13 271	10 336	10 538	11 626	11 218	11 758
<b>Total payments and estimates</b>	<b>55 046</b>	<b>57 114</b>	<b>65 818</b>	<b>75 941</b>	<b>48 734</b>	<b>48 944</b>	<b>69 663</b>	<b>68 280</b>	<b>73 557</b>

The table shows a decrease of 1.9 per cent from 2021/22 to 2022/23 due to once off funding and an increase of 7.7 per cent in 2023/24.

Table 2.12.2 provides a summary of payments and estimates by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>31 741</b>	<b>34 065</b>	<b>32 968</b>	<b>28 763</b>	<b>21 367</b>	<b>21 580</b>	<b>25 402</b>	<b>25 432</b>	<b>26 650</b>
Compensation of employees	24 476	28 215	23 144	25 789	17 711	18 269	23 105	23 586	24 717
Goods and services	7 265	5 850	9 824	2 974	3 656	3 311	2 297	1 846	1 933
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>60</b>	<b>11</b>	<b>709</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	60	11	709	–	–	–	–	–	–
<b>Payments for capital assets</b>	<b>627</b>	<b>259</b>	<b>296</b>	<b>427</b>	<b>267</b>	<b>264</b>	<b>369</b>	<b>441</b>	<b>463</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	627	259	296	427	267	264	369	441	463
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
<b>Payments for financial assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>32 428</b>	<b>34 335</b>	<b>33 973</b>	<b>29 190</b>	<b>21 634</b>	<b>21 844</b>	<b>25 771</b>	<b>25 873</b>	<b>27 113</b>

Compensation of employees shows an increase of 2 per cent from 2021/22 to 2022/23, 4.7 per cent increase in 2023/24 financial year.

Goods and services shows a decrease of 1.9 per cent from 2021/22 to 2022/23 and 4.7 per cent increase in 2023/24 financial year.

There is an increase of 4.10 per cent in machinery and equipment budget from the 2022/23 to 2023/24.

## Service delivery measures

**Table 3.2 : Service delivery measures - Programme 2: Sustainable Resource**

Programme performance measures	Estimated performance	Medium-term estimates			
	2020/21	2021/22	2022/23	2023/24	
Medium Term Budget Policy Statement (MTBPS)	1	1	1	1	1
Socio-Economic Research	6	6	6	6	6
Revenue Value Chain assessments	8	8	8	8	8
Provincial Revenue Budget Assessments	2	2	2	2	2
Appropriation of Main and Adjustment MTEF Budgets	3	2	2	2	2
Performance Expenditure Reviews	1	1	2	2	2
Provincial Budget implementation assessment	4	4	4	4	4
Consolidated municipal budgets assessment	2	2	2	2	2
Municipal Budget implementation assessment	4	4	4	4	4

## Programme 3 - Asset and Liabilities Management

### Programme description and objective

This programme's aim is to provide policy direction, facilitating the effective and efficient management of Physical and Financial Assets, Infrastructure Performance Management and Liabilities.

### Sub programme objectives

#### Asset Management

To provide effective support to ensure sound asset and Supply Chain Management (SCM) practices within the province.

#### Support and Interlinked Financial Systems

To provide oversight and management of Support and Interlinked Financial Systems and enhancing compliance with the PFMA and other relevant legislation within the provincial administration.

#### Infrastructure Performance Management

To promote and facilitate the strengthening of infrastructure delivery management within provincial and local government through the utilization of best practice methodology.

#### Banking and cash flow Management

To promote effective and efficient banking services and cash flow management for the provincial revenue fund.

### Programme Expenditure Analysis

Table 2.10.3 provides a summary of payments and estimates by sub programme.

**Table 2.10.3 : Summary of payments and estimates by sub-programme: Programme 3: Assets And Liabilities Management**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	1 933	2 200	2 123	2 344	1 988	2 075	2 088	2 168	2 274
2. Asset Management	44 626	17 307	13 513	14 196	10 298	10 298	5 716	6 212	7 610
3. Support And Interlinked Financial Systems	23 135	18 895	22 704	23 473	17 459	17 159	21 301	20 895	24 198
4. Infrastructure Performance Management	3 207	3 355	3 905	11 354	3 214	3 214	8 167	8 313	8 712
5. Banking And Cashflow Management	4 619	3 986	5 935	7 342	5 729	5 942	6 443	6 790	7 116
<b>Total payments and estimates</b>	<b>77 520</b>	<b>45 743</b>	<b>48 180</b>	<b>58 709</b>	<b>38 688</b>	<b>38 688</b>	<b>43 715</b>	<b>44 378</b>	<b>49 910</b>

The table shows an increase of 1.5 per cent in 2022/23. In the 2023/24 financial year there is an increase of 12.5 per cent.

Table 2.12.3 provides a summary of payments and estimates by economic classification.

**Table 2.12.3 : Summary of payments and estimates by economic classification: Programme 3: Assets And Liabilities Management**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>57 108</b>	<b>44 650</b>	<b>47 040</b>	<b>57 770</b>	<b>38 057</b>	<b>38 057</b>	<b>42 709</b>	<b>43 614</b>	<b>49 110</b>
Compensation of employees	34 597	34 041	32 962	45 379	30 826	31 286	32 999	34 500	37 760
Goods and services	22 491	10 570	13 107	12 166	6 083	5 623	9 437	8 828	11 050
Interest and rent on land	20	39	971	225	1 148	1 148	273	286	300
<b>Transfers and subsidies to:</b>	<b>19 568</b>	<b>19</b>	<b>148</b>	<b>—</b>	<b>20</b>	<b>20</b>	<b>—</b>	<b>—</b>	<b>—</b>
Provinces and municipalities	19 426	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	142	19	148	—	20	20	—	—	—
<b>Payments for capital assets</b>	<b>827</b>	<b>1 074</b>	<b>992</b>	<b>939</b>	<b>611</b>	<b>611</b>	<b>1 006</b>	<b>764</b>	<b>800</b>
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	827	1 074	992	939	611	611	1 006	764	800
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
<b>Payments for financial assets</b>	<b>17</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total economic classification</b>	<b>77 520</b>	<b>45 743</b>	<b>48 180</b>	<b>58 709</b>	<b>38 688</b>	<b>38 688</b>	<b>43 715</b>	<b>44 378</b>	<b>49 910</b>

The above table shows that compensation of employees increases with 4.5 per cent from 2021/22 to 2022/23 financial year. In the 2023/24 financial year an increase of 9.4 per cent.

Goods and services shows a decrease of 6.5 per cent from 2021/22 to 2022/23. In 2023/24 financial year there is an increase of 25 per cent.

Machinery and equipment decreases with 24 per cent in 2022/23 due to reprioritisation of costs due to budget reductions.

## Service delivery measures

**Table 3.3 : Service delivery measures - Programme 3: Assets And Liabilities Management**

Programme performance measures	Estimated performance	Medium-term estimates		
	2020/21	2021/22	2022/23	2023/24
Assistance provided and support plans implemented for improvement of compliance in line with FMCMM and audit outcomes.	6	8	8	8
Assessments on implementation of Strategic Procurement in the Province in line with Provincial Procurement Policy Framework.	4	4	4	4
Assessment of compliance to prescribed legislation and policies relating to transversal systems	12	12	12	12
Monitoring of user account management (LOGIS, BAS, PERSAL and BACS)	16	16	16	16
Capacity building sessions conducted	18	19	19	19
Infrastructure Technical advisory support services provided in terms of Infrastructure Delivery Management and relevant governance prescripts	4	4	4	4
Infrastructure Budget & expenditure Outcome assessments conducted to determine value for money infrastructure delivery for departments and municipalities	4	4	4	4
Compilation of Annual Financial Statements of the PRF	1	1	1	1
Analysis of spending departments to determine compliance with cash flow requirements	12	12	12	12
Positive consolidated provincial bank balance	20% reduction on overdraft balance	50% reduction on overdraft balance	No overdraft	No overdraft

## Programme 4 – Financial Governance

### Description and objectives

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

### Sub programme objectives

#### Accounting Services

To provide support on accounting practices that will promote financial reporting to a level 3 Financial Management Capacity Maturity level (FMCM).

#### Norms and Standards

To monitor, promote and support the implementation of developed norms and standards that will improve financial management capacity maturity within the province.

#### Risk Management

Monitor, oversee and evaluate implementation of risk management practices in order to improve capability maturity level within the province.

### Programme Expenditure Analysis

Table 2.10.4 provides a summary of payments and estimates by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	1 911	2 119	2 203	2 369	2 022	2 107	2 325	2 400	2 514
2. Accounting Services	4 940	5 416	5 337	6 987	5 159	5 159	6 271	5 822	6 103
3. Norms And Standards	3 383	6 004	4 121	4 608	4 574	4 225	5 144	5 311	5 566
4. Risk Management	3 649	4 389	3 654	4 331	3 942	3 942	3 983	4 594	4 817
<b>Total payments and estimates</b>	<b>13 883</b>	<b>17 928</b>	<b>15 315</b>	<b>18 295</b>	<b>15 697</b>	<b>15 433</b>	<b>17 723</b>	<b>18 127</b>	<b>19 000</b>

The table shows relatively increase of 2.2 per cent from 2021/22 to 2022/23. In 2023/24 there is an increase of 4.8 per cent.

Table 2.12.4 provides a summary of payments and estimates by economic classification.

**Table 2.12.4 : Summary of payments and estimates by economic classification: Programme 4: Financial Governance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>13 359</b>	<b>17 309</b>	<b>15 106</b>	<b>17 901</b>	<b>15 349</b>	<b>15 139</b>	<b>17 462</b>	<b>17 927</b>	<b>18 788</b>
Compensation of employees	10 747	12 579	13 410	15 014	13 605	13 296	14 418	15 194	15 921
Goods and services	2 612	4 730	1 696	2 887	1 744	1 843	3 044	2 733	2 867
Interest and rent on land	—	—	—	—	—	—	—	—	—
<b>Transfers and subsidies to:</b>	<b>1</b>	<b>—</b>	<b>16</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1	—	16	—	—	—	—	—	—
<b>Payments for capital assets</b>	<b>518</b>	<b>619</b>	<b>193</b>	<b>394</b>	<b>348</b>	<b>294</b>	<b>261</b>	<b>200</b>	<b>212</b>
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	518	619	193	394	348	294	261	200	212
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
<b>Payments for financial assets</b>	<b>5</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total economic classification</b>	<b>13 883</b>	<b>17 928</b>	<b>15 315</b>	<b>18 295</b>	<b>15 697</b>	<b>15 433</b>	<b>17 723</b>	<b>18 127</b>	<b>19 000</b>

The above table shows that compensation of employee's increase by 5.4 per cent from 2021/22 to 2022/23. In 2023/24 there is an increase of 4.8 per cent.

Goods and services decreased by 1 per cent in 2022/23 and increase of 4.9 per cent in 2023/24.

Machinery and equipment decreases with 23 per cent in 2022/23 due to reprioritisation of costs due to budget cuts.

### Service delivery measures

**Table 3.4 : Service delivery measures - Programme 4: Financial Governance**

Programme performance measures	Estimated performance	Medium-term estimates		
	2020/21	2021/22	2022/23	2023/24
Number of institutions supported to improve audit outcomes	11	10	9	9
Consolidated annual financial information tabled timeously	2	1	1	1
Number of capacity building programmes implemented	5	6	6	6
Number of capacity development programmes implemented.	3	9	9	9
Reports on payment of creditors within 30 days.	4	4	4	4
Review of unauthorised, irregular, fruitless & wasteful (UIF&W) expenditures trends.	2	2	2	2
Number of improvement plans implemented in departments and public entities	2	4	4	4
Number of improvement plans implemented in Municipalities (Municipal Support Strategy)	14	14	14	14
Governance structures performance status(Municipal Internal Audit and Risk Management, Provincial Risk Management)	4	4	4	4

## Programme 5: Municipal Finance

### Description and objectives

To manage the promotion of effective and efficient performance of Municipalities and Municipal Entities and co-ordinate the provisioning of capacity building.

### Sub programme objectives

#### Accounting and Reporting

Monitor compliance with financial management and annual reporting framework and provide support to improve audit outcomes.

#### Revenue and Budget Management

Ensure optimal and sustainable budget management and revenue management.

#### Municipal Institutional Compliance and Governance

To manage the monitoring and enforce compliance with the MFMA.

#### Municipal Supply Chain & Asset Management

Monitor effective and efficient compliance with Supply Chain and Assets Management.

## 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 Finance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	4 053	4 439	9 278	20 538	8 421	8 421	7 624	7 756	8 128
2. Accounting And Reporting	7 110	7 086	4 995	9 593	7 242	7 242	8 835	9 827	10 299
3. Revenue & Budget Management	20 295	20 500	22 666	24 423	20 342	19 356	27 077	27 604	27 562
4. Municipal Institutional Compliance And Governance	9 065	8 988	9 361	9 767	7 188	7 452	9 201	9 785	10 254
5. Municipal Supply Chain & Asset Management	3 204	3 441	3 664	4 692	3 622	3 622	16 625	15 617	16 367
<b>Total payments and estimates</b>	<b>43 727</b>	<b>44 454</b>	<b>49 964</b>	<b>69 013</b>	<b>46 815</b>	<b>46 093</b>	<b>69 362</b>	<b>70 589</b>	<b>72 610</b>

The programme increases by 1.7 per cent in 2022/23 from the 2021/22 financial year, 2.8 per cent in 2023/24.

Table 2.12.5 provides a summary of payments and estimates by economic classification.

**Table 2.12.5 : Summary of payments and estimates by economic classification: Programme 5: Municipal Finance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>42 053</b>	<b>43 605</b>	<b>49 076</b>	<b>67 552</b>	<b>44 047</b>	<b>43 287</b>	<b>68 143</b>	<b>67 685</b>	<b>69 566</b>
Compensation of employees	35 948	37 172	39 756	56 955	40 565	39 526	53 931	55 732	57 040
Goods and services	6 105	6 433	9 320	10 597	3 482	3 761	14 212	11 953	12 526
Interest and rent on land	—	—	—	—	—	—	—	—	—
<b>Transfers and subsidies to:</b>	<b>1 188</b>	<b>83</b>	<b>202</b>	<b>—</b>	<b>2 070</b>	<b>2 070</b>	<b>—</b>	<b>—</b>	<b>—</b>
Provinces and municipalities	1 164	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	24	83	202	—	2 070	2 070	—	—	—
<b>Payments for capital assets</b>	<b>486</b>	<b>766</b>	<b>686</b>	<b>1 461</b>	<b>698</b>	<b>736</b>	<b>1 219</b>	<b>2 904</b>	<b>3 044</b>
Buildings and other fixed structures	—	—	—	—	—	—	118	345	362
Machinery and equipment	486	760	686	1 461	698	736	1 101	2 559	2 682
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	6	—	—	—	—	—	—	—
<b>Payments for financial assets</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total economic classification</b>	<b>43 727</b>	<b>44 454</b>	<b>49 964</b>	<b>69 013</b>	<b>46 815</b>	<b>46 093</b>	<b>69 362</b>	<b>70 589</b>	<b>72 610</b>

The above table shows that compensation of employee's increase by 3.3 per cent from 2021/22 to 2022/23. In 2023/24, there is an increase of 2.3 per cent.

Goods and services decreased by 15.8 per cent in 2022/23 and increase with 4.8 per cent in 2023/24.

Machinery and equipment increases with 32 per cent in 2022/23 due to reprioritisation.

## Service delivery measures

**Table 3.5 : Service delivery measures - Programme 5: Municipal Finance**

Programme performance measures	Estimated performance	Medium-term estimates		
	2020/21	2021/22	2022/23	2023/24
Number of municipalities supported and monitored on implementation of mSCOA/ improvement of audit outcomes	29	27	26	17
Revenue Value Chain assessments	4	4	4	4
Consolidated municipal budget assessment	2	2	2	2
Municipal Budget implementation assessment	4	4	4	4
Number of capacity development programmes implemented	3	9	9	9
Review of unauthorised, irregular, fruitless & wasteful (UIF&W) expenditure trends.[1]	2	2	2	2
Number of improvement plans implemented in Municipalities (Municipal Support Strategy)	14	14	14	14
Governance structures performance status(Municipal Internal Audit and Risk Management, Provincial Risk Management)	4	4	4	4
Assistance provided and support plans implemented for improvement of compliance in line with FMCMM and audit outcomes.	6	4	4	4
Infrastructure Technical advisory support services provided in terms of Infrastructure Delivery Management and relevant governance prescripts	4	4	4	4
Infrastructure Budget & expenditure Outcome assessments conducted to determine value for money infrastructure delivery for municipalities	4	4	4	4

## Programme 6 – Provincial Internal Audit

### Description and objectives

To render an independent, objective assurance and consulting activity designed to add value and improve the Northern Cape Provincial Government's operations.

### Sub programme objectives

### Programme support & Audit Committee

Provision of shared Audit Committees oversight services to the 11 Northern Cape Provincial Departments and 6 listed public entities over the next 5 years. Is it including the legislature or not. If then it is correct if not it must be 11.

### Education, Health, Agriculture and Public Works

Provision of shared internal audit service to the 11 Northern Cape Provincial departments and 6 listed public entities over the next 5 years.

Table 2.10.6 provides a summary of payments and estimates by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
1. Programme Support	7 359	9 654	8 339	9 039	6 038	6 038	8 017	8 013	8 695
2. Internal Audit (Education)	6 489	5 782	5 756	8 279	5 910	5 507	7 292	7 414	7 770
3. Internal Audit (Health)	6 186	6 302	6 211	8 137	5 578	5 281	7 284	7 414	7 770
4. Internal Audit (Agriculture)	5 848	5 450	5 411	8 144	5 428	5 315	6 997	7 230	7 576
5. Internal Audit (Dpw)	6 159	5 450	5 965	8 374	5 765	5 834	7 051	7 258	7 607
<b>Total payments and estimates</b>	<b>32 041</b>	<b>32 638</b>	<b>31 682</b>	<b>41 973</b>	<b>28 719</b>	<b>27 975</b>	<b>36 641</b>	<b>37 329</b>	<b>39 418</b>

The programme increases by 5.6 per cent in 2023/24 from the 2022/23 financial year.

### Programme Expenditure Analysis

Table 2.12.6 provides a summary of payments and estimates by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>31 335</b>	<b>30 224</b>	<b>31 137</b>	<b>40 762</b>	<b>28 081</b>	<b>27 196</b>	<b>36 161</b>	<b>37 008</b>	<b>38 984</b>
Compensation of employees	27 336	26 530	27 182	35 439	26 380	25 495	31 935	32 771	34 526
Goods and services	3 999	3 694	3 955	5 323	1 701	1 701	4 226	4 237	4 458
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>24</b>	<b>97</b>	<b>81</b>	<b>–</b>	<b>15</b>	<b>15</b>	<b>–</b>	<b>–</b>	<b>–</b>
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	24	97	81	–	15	15	–	–	–
<b>Payments for capital assets</b>	<b>682</b>	<b>2 317</b>	<b>464</b>	<b>1 211</b>	<b>623</b>	<b>764</b>	<b>480</b>	<b>321</b>	<b>434</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	682	2 100	309	1 211	542	683	480	321	434
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	217	155	–	81	81	–	–	–
<b>Payments for financial assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>32 041</b>	<b>32 638</b>	<b>31 682</b>	<b>41 973</b>	<b>28 719</b>	<b>27 975</b>	<b>36 641</b>	<b>37 329</b>	<b>39 418</b>

Compensation of employees shows an increase of 5 per cent from 2022/23 to 2023/24.

Goods and services increased by 5.2 per cent from 2022/23 to 2023/24 financial year.

Machinery and equipment decreases with 33 per cent in 2022/23 due to reprioritisation of costs due to budget cuts.

### Service delivery measures

**Table 3.6 : Service delivery measures - Programme 6: Provincial Internal Audit**

Programme performance measures	Estimated performance	Medium-term estimates		
	2020/21	2021/22	2022/23	2023/24
Percentage achievement of the Audit Committee Charter	1	1	1	1
Percentage achievement of internal audit plan / revised internal audit plan	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	2017/18		Actual 2018/19		2019/20		Revised estimate 2020/21			Medium-term expenditure estimate 2022/23			2023/24		Average annual growth over MTEF 2020/21 - 2023/24		
	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Filled posts	Additional posts	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
Salary level																	
1 – 6	150	23 345	143	33 801	100	15 333	73	25	98	28 970	118	26 839	118	27 951	6.4%	-1.2%	12.9%
7 – 10	153	70 671	137	77 832	141	91 378	138	–	138	70 007	154	88 157	154	92 086	3.7%	9.6%	38.5%
11 – 12	67	48 447	60	53 852	59	53 015	58	1	59	48 475	67	62 537	65	68 713	3.3%	12.3%	27.9%
13 – 16	27	42 878	24	28 139	21	33 476	19	–	19	37 470	26	46 987	26	49 792	11.0%	9.9%	20.7%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	397	185 341	364	193 624	321	193 202	288	26	314	184 922	365	217 742	363	238 552	5.0%	8.9%	100.0%
Programme																	
1. Administration	142	51 953	132	55 086	129	56 748	102	25	127	54 884	133	53 276	133	55 206	1.6%	0.2%	25.2%
2. Sustainable Resource	96	24 476	113	28 215	60	23 144	57	1	58	46 223	68	60 634	68	64 045	5.4%	11.5%	26.3%
3. Assets And Liabilities Management	69	34 597	48	34 041	53	32 982	51	–	51	34 973	70	47 519	68	51 263	10.1%	13.8%	20.8%
4. Financial Governance	35	10 747	33	12 579	32	13 410	33	–	33	23 755	35	30 503	35	31 966	2.0%	10.4%	13.3%
5. Municipal Finance	55	35 948	38	37 172	47	39 756	45	–	45	25 087	59	34 058	59	36 072	9.4%	12.5%	14.7%
6. Provincial Internal Audit	–	27 336	–	26 530	–	27 182	–	–	–	–	–	–	–	–	–	–	–
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	397	185 057	364	193 623	321	193 202	288	26	314	184 922	365	217 742	363	238 552	5.0%	8.9%	100.0%
Employee dispensation classification																	
Public Service Act appointees not covered by OSDs	397	185 341	364	193 624	321	193 202	288	26	314	189 078	365	240 624	363	257 687	5.0%	10.9%	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	397	185 341	364	193 624	321	193 202	288	26	314	189 078	365	240 624	363	257 687	5.0%	10.9%	100.0%

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

## 9.4.2 Training

Table 2.14 : Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
Number of staff	397	364	321	314	314	314	365	363	363
Number of personnel trained	232	98	80	75	75	75	153	153	153
of which									
Male	115	33	32	35	35	35	67	67	67
Female	117	65	48	40	40	40	86	86	86
Number of training opportunities	29	43	55	20	20	20	55	55	55
of which									
Tertiary	25	43	45	15	15	15	55	55	55
Workshops	-	-	10	5	5	5	-	-	-
Seminars	-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-
Number of bursaries offered	56	43	45	20	20	20	55	55	55
Number of interns appointed	30	28	24	25	25	25	22	22	22
Number of learnerships appointed	18	-	-	-	-	-	-	-	-
Number of days spent on training	160	101	165	35	35	35	190	190	190
<b>Payments on training by programme</b>									
1. Administration	629	264	80	638	-	11	547	887	930
2. Sustainable Resource	21	206	52	83	83	-	93	97	102
3. Assets And Liabilities Management	970	207	410	704	704	-	498	521	546
4. Financial Governance	1 356	20	88	716	716	-	1 437	1 507	1 581
5. Municipal Finance	651	142	126	534	534	-	850	891	934
6. Provincial Internal Audit	-	-	-	-	-	-	-	-	-
<b>Total payments on training</b>	<b>3 627</b>	<b>839</b>	<b>756</b>	<b>2 675</b>	<b>2 037</b>	<b>11</b>	<b>3 425</b>	<b>3 903</b>	<b>4 093</b>

## 9.4.3 Reconciliation of structural changes

Table 2.15 : Reconciliation of structural changes: Provincial Treasury

2020/21		2021/22	
Programmes	R'000	Programmes	R'000
<b>1. Administration</b>	<b>107 528</b>	<b>1. Administration</b>	<b>104 581</b>
1. Office Of The Mec	9 739	1. Office Of The Mec	13 006
2. Management Services	1 992	2. Management Services	6 297
3. Corporate Services	30 935	3. Corporate Services	30 884
4. Financial Management	23 236	4. Financial Management	24 306
5. Security And Records Management	41 626	5. Security And Records Management	30 088
<b>2. Sustainable Resource</b>	<b>54 631</b>	<b>2. Sustainable Resource</b>	<b>25 771</b>
1. Programme Support	367	1. Programme Support	2 210
2. Economic Analysis	4 433	2. Economic Analysis	6 369
3. Fiscal Policy	8 898	3. Fiscal Policy	5 566
4. Budget Management	10 336	4. Budget Management	11 626
5. Municipal Finance	30 597		
<b>3. Assets And Liabilities Management</b>	<b>42 310</b>	<b>3. Assets And Liabilities Management</b>	<b>43 715</b>
1. Programme Support	1 988	1. Programme Support	2 088
2. Asset Management	10 298	2. Asset Management	5 716
3. Support And Interlinked Financial Systems	17 459	3. Support And Interlinked Financial Systems	21 301
4. Infrastructure Performance Management	6 836	4. Infrastructure Performance Management	8 167
5. Banking And Cashflow Management	5 729	5. Banking And Cashflow Management	6 443
<b>4. Financial Governance</b>	<b>25 893</b>	<b>4. Financial Governance</b>	<b>17 723</b>
1. Programme Support	2 022	1. Programme Support	2 325
2. Accounting Services	8 167	2. Accounting Services	6 271
3. Norms And Standards	8 792	3. Norms And Standards	5 144
4. Risk Management	6 912	4. Risk Management	3 983
<b>5. Provincial Internal Audit</b>	<b>28 719</b>	<b>5. Municipal Finance</b>	<b>69 362</b>
1. Programme Support	6 038	1. Programme Support	7 624
2. Internal Audit (Education)	5 910	2. Accounting And Reporting	8 835
3. Internal Audit (Health)	5 578	3. Revenue & Budget Management	27 077
4. Internal Audit (Agriculture)	5 428	4. Municipal Institutional Compliance And Governance	9 201
5. Internal Audit( Dpw)	5 765	5. Municipal Supply Chain & Asset Management)	16 625
		<b>6. Provincial Internal Audit</b>	<b>36 641</b>
		1. Programme Support	8 017
		2. Internal Audit (Education)	7 292
		3. Internal Audit (Health)	7 284
		4. Internal Audit (Agriculture)	6 997
		5. Internal Audit( Dpw)	7 051
	<b>259 081</b>		<b>297 793</b>

Municipal Finance was moved from Programme 2: Sustainable Resources Management to be a stand-alone with additions from Financial Governance and Provincial Internal Audit was moved from programme 5 to programme 6.

**Annexure**  
**to the Estimates of Provincial Revenue &**  
**Expenditure**  
**Vote 8**

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Tax receipts</b>	—	—	—	—	—	—	—	—	—
Casino taxes	—	—	—	—	—	—	—	—	—
Horse racing taxes	—	—	—	—	—	—	—	—	—
Liquor licences	—	—	—	—	—	—	—	—	—
Motor vehicle licences	—	—	—	—	—	—	—	—	—
<b>Sales of goods and services other than capital assets</b>	<b>134</b>	<b>177</b>	<b>186</b>	<b>161</b>	<b>161</b>	<b>195</b>	<b>168</b>	<b>176</b>	<b>184</b>
Sale of goods and services produced by department (excluding capital assets)	126	159	186	161	161	195	168	176	184
Sales by market establishments	—	—	—	—	—	—	—	—	—
Administrative fees	—	—	—	—	—	—	—	—	—
Other sales	126	159	186	161	161	195	168	176	184
Of which									
Health patient fees	31	34	20	21	21	25	23	24	25
Other (Specify)	76	80	97	102	102	125	107	112	117
Other (Specify)	19	45	69	39	39	45	41	43	45
Other (Specify)	—	—	—	—	—	—	—	—	—
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	8	18	—	—	—	—	—	—	—
<b>Transfers received from:</b>	—	—	—	—	—	—	—	—	—
Other governmental units	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments	—	—	—	—	—	—	—	—	—
International organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Households and non-profit institutions	—	—	—	—	—	—	—	—	—
<b>Fines, penalties and forfeits</b>	—	—	—	—	—	—	—	—	—
<b>Interest, dividends and rent on land</b>	<b>45 250</b>	<b>38 800</b>	<b>28 897</b>	<b>923</b>	<b>923</b>	<b>15 186</b>	<b>970</b>	<b>1 015</b>	<b>1 064</b>
Interest	45 250	38 800	28 897	923	923	15 186	970	1 015	1 064
Dividends	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
<b>Sales of capital assets</b>	<b>84</b>	<b>843</b>	<b>34</b>	<b>103</b>	<b>103</b>	<b>82</b>	<b>109</b>	<b>117</b>	<b>123</b>
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Other capital assets	84	843	34	103	103	82	109	117	123
<b>Transactions in financial assets and liabilities</b>	—	<b>325</b>	<b>62</b>	<b>16</b>	<b>16</b>	<b>201</b>	<b>17</b>	<b>18</b>	<b>19</b>
<b>Total departmental receipts</b>	<b>45 468</b>	<b>40 145</b>	<b>29 179</b>	<b>1 203</b>	<b>1 203</b>	<b>15 664</b>	<b>1 264</b>	<b>1 326</b>	<b>1 390</b>

Table B.2: Payments and estimates by economic classification: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>265 174</b>	<b>264 927</b>	<b>275 039</b>	<b>324 273</b>	<b>248 756</b>	<b>246 711</b>	<b>292 936</b>	<b>299 607</b>	<b>317 578</b>
Compensation of employees	185 057	193 623	193 202	250 572	186 242	184 922	217 742	225 857	238 552
Salaries and wages	163 177	171 263	170 098	217 780	162 638	161 658	188 240	197 059	206 067
Social contributions	21 880	22 360	23 104	32 792	23 604	23 264	29 502	28 798	30 485
Goods and services	80 097	71 265	80 866	73 476	61 366	60 641	74 921	73 464	78 726
Administrative fees	1 434	1 281	1 173	996	615	635	1 078	1 406	1 471
Advertising	686	517	347	920	30	63	1 113	1 060	1 111
Minor assets	408	340	206	842	3	148	737	2 097	2 199
Audit cost: External	3 772	3 054	3 382	2 774	3 549	3 586	3 565	4 547	4 765
Bursaries: Employees	585	1 192	953	550	550	550	500	681	714
Catering: Departmental activities	940	1 134	1 034	1 437	129	132	1 047	1 279	1 342
Communication (G&S)	3 078	3 188	2 759	3 290	2 756	2 508	6 629	7 325	7 676
Computer services	8 566	3 726	8 220	8 222	7 555	7 200	1 906	2 905	4 844
Consultants and professional services: Business and advisory services	17 901	11 120	16 089	3 455	5 864	5 679	5 432	7 811	8 186
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	31	-	123	-	-	80	86	90
Contractors	11	37	73	99	50	428	3 208	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	21	13	31	174	-	8	156	151	157
Fleet services (including government motor transport)	1 149	1 149	1 033	1 464	750	618	991	1 045	1 095
Housing	-	-	-	-	-	-	5	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 260	1 408	1 262	4 774	3 484	3 020	5 259	1 666	1 747
Consumable: Stationery, printing and office supplies	861	738	819	1 819	521	635	3 693	2 031	2 047
Operating leases	13 347	13 771	14 261	11 484	16 974	16 974	10 619	10 652	11 163
Property payments	6 125	7 655	10 105	8 310	13 044	13 233	9 238	9 183	9 624
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	13 774	15 379	14 070	15 551	3 099	2 823	14 615	13 121	13 771
Training and development	2 894	2 579	1 389	2 675	23	220	1 835	2 372	2 487
Operating payments	2 409	1 750	2 118	3 361	2 303	2 136	2 455	3 191	3 342
Venues and facilities	876	1 203	1 542	1 136	67	45	760	855	895
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	20	39	971	225	1 148	1 148	273	286	300
Interest	20	39	971	225	1 148	1 148	273	286	300
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>21 160</b>	<b>562</b>	<b>1 484</b>	<b>329</b>	<b>3 649</b>	<b>3 666</b>	<b>315</b>	<b>322</b>	<b>338</b>
Provinces and municipalities	20 590	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	20 590	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	20 590	-	-	-	-	-	-	-	-
Departmental agencies and accounts	13	19	29	29	29	29	29	41	43
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	13	19	29	29	29	29	29	41	43
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	60	55	75	200	80	80	186	181	190
Households	497	488	1 390	100	3 540	3 557	100	100	105
Social benefits	339	235	1 191	-	3 320	3 337	-	-	-
Other transfers to households	158	253	199	100	220	220	100	100	105
<b>Payments for capital assets</b>	<b>5 819</b>	<b>7 471</b>	<b>4 739</b>	<b>6 218</b>	<b>6 676</b>	<b>6 781</b>	<b>4 542</b>	<b>6 345</b>	<b>6 830</b>
Buildings and other fixed structures	-	-	-	-	-	-	118	345	362
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	118	345	362
Machinery and equipment	5 819	7 207	4 271	6 218	6 245	6 360	4 424	6 000	6 468
Transport equipment	1 528	1 247	539	-	-	212	-	-	-
Other machinery and equipment	4 291	5 960	3 732	6 218	6 245	6 138	4 424	6 000	6 468
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	264	468	-	431	431	-	-	-
<b>Payments for financial assets</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>292 402</b>	<b>272 960</b>	<b>281 272</b>	<b>330 620</b>	<b>259 081</b>	<b>257 158</b>	<b>297 793</b>	<b>306 274</b>	<b>324 746</b>

Table B.2.1: Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>89 578</b>	<b>95 074</b>	<b>99 712</b>	<b>111 525</b>	<b>101 855</b>	<b>101 452</b>	<b>103 059</b>	<b>107 941</b>	<b>114 480</b>
Compensation of employees	51 953	55 086	56 748	71 996	57 155	57 050	61 354	64 074	68 588
Salaries and wages	45 239	47 888	49 326	62 087	49 442	49 337	53 232	55 598	59 405
Social contributions	6 714	7 198	7 422	9 909	7 713	7 713	8 122	8 476	9 183
Goods and services	37 625	39 988	42 964	39 529	44 700	44 402	41 705	43 867	45 892
Administrative fees	219	232	217	378	31	58	257	236	247
Advertising	632	501	341	917	30	63	1 043	1 006	1 055
Minor assets	114	157	50	322	3	132	297	293	307
Audit cost: External	2 973	2 354	2 939	1 624	2 399	2 399	2 800	3 756	3 936
Bursaries: Employees	585	1 192	953	550	550	550	500	681	714
Catering: Departmental activities	274	407	480	432	66	65	635	470	493
Communication (G&S)	3 048	3 187	2 758	3 179	2 756	2 507	5 679	5 927	6 211
Computer services	3 196	2 929	2 464	1 558	2 440	2 440	450	1 211	1 269
Consultants and professional services: Business and advisory services	505	190	392	452	415	415	92	1 607	1 684
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	31	-	123	-	-	80	86	90
Contractors	9	36	64	99	50	417	2 000	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	16	8	13	138	-	2	142	137	143
Fleet services (including government motor transport)	1 045	1 032	995	1 366	726	588	911	987	1 034
Housing	-	-	-	-	-	-	5	-	-
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	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	779	1 098	1 055	820	3 473	2 980	1 228	802	841
Consumable: Stationery, printing and office supplies	315	315	324	707	150	147	538	752	709
Operating leases	13 347	13 771	14 261	11 484	16 974	16 974	10 619	10 652	11 163
Property payments	6 125	7 655	10 105	8 310	13 044	13 233	9 238	9 183	9 624
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 653	3 204	3 706	4 379	844	843	3 809	3 578	3 750
Training and development	408	627	397	638	749	578	1 077	1 435	1 504
Operating payments	925	659	844	1 506	749	578	1 077	1 435	1 504
Venues and facilities	457	403	626	547	-	-	285	381	398
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>319</b>	<b>352</b>	<b>338</b>	<b>329</b>	<b>1 544</b>	<b>1 561</b>	<b>315</b>	<b>322</b>	<b>338</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	13	19	29	29	29	29	29	41	43
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	13	19	29	29	29	29	29	41	43
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	60	55	75	200	80	80	186	181	190
Households	246	278	234	100	1 435	1 452	100	100	105
Social benefits	88	25	36	-	1 215	1 232	-	-	-
Other transfers to households	158	253	198	100	220	220	100	100	105
<b>Payments for capital assets</b>	<b>2 679</b>	<b>2 436</b>	<b>2 108</b>	<b>1 786</b>	<b>4 129</b>	<b>4 112</b>	<b>1 207</b>	<b>1 715</b>	<b>1 877</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 679	2 395	1 795	1 786	3 779	3 762	1 207	1 715	1 877
Transport equipment	1 528	512	539	-	-	212	-	-	-
Other machinery and equipment	1 151	1 883	1 256	1 786	3 779	3 550	1 207	1 715	1 877
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	41	313	-	350	350	-	-	-
<b>Payments for financial assets</b>	<b>227</b>	-	-	-	-	-	-	-	-
<b>Total economic classification</b>	<b>92 803</b>	<b>97 862</b>	<b>102 158</b>	<b>113 640</b>	<b>107 528</b>	<b>107 125</b>	<b>104 581</b>	<b>109 978</b>	<b>116 695</b>

Table B.2.2: Payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>31 741</b>	<b>34 065</b>	<b>32 968</b>	<b>28 763</b>	<b>21 367</b>	<b>21 580</b>	<b>25 402</b>	<b>25 432</b>	<b>26 650</b>
Compensation of employees	24 476	28 215	23 144	25 789	17 711	18 269	23 105	23 586	24 717
Salaries and wages	22 352	26 052	20 998	23 057	15 667	16 175	21 022	21 622	22 657
Social contributions	2 124	2 163	2 146	2 732	2 044	2 094	2 083	1 964	2 060
Goods and services	7 265	5 850	9 824	2 974	3 656	3 311	2 297	1 846	1 933
Administrative fees	62	83	49	85	9	5	86	101	105
Advertising	-	7	-	-	-	-	-	-	-
Minor assets	10	10	12	23	-	2	91	23	24
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	54	55	38	99	-	4	104	119	125
Communication (G&S)	20	-	-	110	-	-	110	9	9
Computer services	162	172	180	190	190	190	198	209	219
Consultants and professional services: Business and advisory services	4 854	3 295	7 829	-	2 400	2 073	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	2	2	6	20	-	3	10	10	10
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	21	48	32	109	1	22	64	78	82
Consumable: Stationery, printing and office supplies	70	58	64	272	17	14	82	88	91
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 014	1 321	1 049	1 210	183	183	954	754	791
Training and development	-	67	32	43	-	-	5	5	5
Operating payments	873	608	348	593	796	777	446	337	353
Venues and facilities	123	124	185	220	60	38	147	113	119
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>60</b>	<b>11</b>	<b>709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
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	60	11	709	-	-	-	-	-	-
Social benefits	60	11	709	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>627</b>	<b>259</b>	<b>296</b>	<b>427</b>	<b>267</b>	<b>264</b>	<b>369</b>	<b>441</b>	<b>463</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	627	259	296	427	267	264	369	441	463
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	627	259	296	427	267	264	369	441	463
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>32 428</b>	<b>34 335</b>	<b>33 973</b>	<b>29 190</b>	<b>21 634</b>	<b>21 844</b>	<b>25 771</b>	<b>25 873</b>	<b>27 113</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>57 108</b>	<b>44 650</b>	<b>47 040</b>	<b>57 770</b>	<b>38 057</b>	<b>38 057</b>	<b>42 709</b>	<b>43 614</b>	<b>49 110</b>
Compensation of employees	34 597	34 041	32 962	45 379	30 826	31 286	32 999	34 500	37 760
Salaries and wages	30 623	30 190	28 954	37 939	26 862	27 260	26 992	28 778	31 759
Social contributions	3 974	3 851	4 008	7 440	3 964	4 026	6 007	5 722	6 001
Goods and services	22 491	10 570	13 107	12 166	6 083	5 623	9 437	8 828	11 050
Administrative fees	776	629	636	290	493	493	346	355	372
Advertising	48	7	-	3	-	-	20	4	4
Minor assets	43	32	98	40	-	3	121	938	983
Audit cost: External	-	-	-	-	-	-	10	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	146	71	36	230	4	4	82	118	124
Communication (G&S)	1	1	1	1	-	1	61	-	-
Computer services	5 059	234	5 353	6 255	4 755	4 400	1 007	1 110	2 963
Consultants and professional services: Business and advisory services	10 881	3 958	2 591	188	-	-	2 673	2 622	2 748
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	1	1	-	-	3	1 208	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	2	3	1	4	-	1	4	4	4
Fleet services (including government motor transport)	77	100	10	30	-	3	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	318	91	54	66	-	2	57	193	202
Consumable: Stationery, printing and office supplies	227	218	172	403	77	109	262	344	360
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 703	4 637	2 981	3 321	425	289	2 670	2 086	2 186
Training and development	966	108	410	704	23	45	466	551	578
Operating payments	199	176	577	534	299	263	409	447	467
Venues and facilities	45	104	186	97	7	7	41	56	59
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	20	39	971	225	1 148	1 148	273	286	300
Interest	20	39	971	225	1 148	1 148	273	286	300
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>19 568</b>	<b>19</b>	<b>148</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	19 426	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	19 426	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	19 426	-	-	-	-	-	-	-	-
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	142	19	148	-	20	20	-	-	-
Social benefits	142	19	148	-	20	20	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>827</b>	<b>1 074</b>	<b>992</b>	<b>939</b>	<b>611</b>	<b>611</b>	<b>1 006</b>	<b>764</b>	<b>800</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	827	1 074	992	939	611	611	1 006	764	800
Transport equipment	-	58	-	-	-	-	-	-	-
Other machinery and equipment	827	1 016	992	939	611	611	1 006	764	800
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>77 520</b>	<b>45 743</b>	<b>48 180</b>	<b>58 709</b>	<b>38 688</b>	<b>38 688</b>	<b>43 715</b>	<b>44 378</b>	<b>49 910</b>



Table B.2.4: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>13 359</b>	<b>17 309</b>	<b>15 106</b>	<b>17 901</b>	<b>15 349</b>	<b>15 139</b>	<b>17 462</b>	<b>17 927</b>	<b>18 788</b>
Compensation of employees	10 747	12 579	13 410	15 014	13 605	13 296	14 418	15 194	15 921
Salaries and wages	9 497	11 093	11 821	13 278	12 037	11 652	12 268	12 985	13 607
Social contributions	1 250	1 486	1 589	1 736	1 568	1 644	2 150	2 209	2 314
Goods and services	2 612	4 730	1 696	2 887	1 744	1 843	3 044	2 733	2 867
Administrative fees	50	56	30	26	16	13	77	82	86
Advertising	–	–	–	–	–	–	–	–	–
Minor assets	44	55	6	66	–	–	43	66	70
Audit cost: External	799	700	443	1 150	1 150	1 187	755	791	829
Bursaries: Employees	–	–	–	–	–	–	–	–	–
Catering: Departmental activities	50	90	87	160	–	–	88	99	104
Communication (G&S)	–	–	–	–	–	–	–	–	–
Computer services	–	–	–	–	–	–	–	–	–
Consultants and professional services: Business and advisory services	200	2 378	–	–	–	–	–	–	–
Infrastructure and planning	–	–	–	–	–	–	–	–	–
Laboratory services	–	–	–	–	–	–	–	–	–
Scientific and technological services	–	–	–	–	–	–	–	–	–
Legal services	–	–	–	–	–	–	–	–	–
Contractors	1	–	2	–	–	–	–	–	–
Agency and support / outsourced services	–	–	–	–	–	–	–	–	–
Entertainment	1	–	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	–	–	–	–	–	–	–	–	–
Medias inventory interface	–	–	–	–	–	–	–	–	–
Inventory: Other supplies	–	–	–	–	–	–	–	–	–
Consumable supplies	31	33	13	27	9	10	45	36	39
Consumable: Stationery, printing and office supplies	128	83	69	174	257	342	110	197	206
Operating leases	–	–	–	–	–	–	–	–	–
Property payments	–	–	–	–	–	–	–	–	–
Transport provided: Departmental activity	–	–	–	–	–	–	–	–	–
Travel and subsistence	862	1 055	858	867	165	154	1 570	1 022	1 071
Training and development	215	122	48	209	–	–	161	292	307
Operating payments	182	93	78	145	147	137	95	130	136
Venues and facilities	29	65	60	63	–	–	80	18	19
Rental and hiring	–	–	–	–	–	–	–	–	–
Interest and rent on land	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–
Rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies</b>	<b>1</b>	<b>–</b>	<b>16</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Provinces	–	–	–	–	–	–	–	–	–
Provincial Revenue Funds	–	–	–	–	–	–	–	–	–
Provincial agencies and funds	–	–	–	–	–	–	–	–	–
Municipalities	–	–	–	–	–	–	–	–	–
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	1	–	16	–	–	–	–	–	–
Social benefits	1	–	16	–	–	–	–	–	–
Other transfers to households	–	–	–	–	–	–	–	–	–
<b>Payments for capital assets</b>	<b>518</b>	<b>619</b>	<b>193</b>	<b>394</b>	<b>348</b>	<b>294</b>	<b>261</b>	<b>200</b>	<b>212</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	518	619	193	394	348	294	261	200	212
Transport equipment	–	–	–	–	–	–	–	–	–
Other machinery and equipment	518	619	193	394	348	294	261	200	212
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
<b>Payments for financial assets</b>	<b>5</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>13 883</b>	<b>17 928</b>	<b>15 315</b>	<b>18 295</b>	<b>15 697</b>	<b>15 433</b>	<b>17 723</b>	<b>18 127</b>	<b>19 000</b>

Table B.2.5: Payments and estimates by economic classification: Programme 5: Municipal Finance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>42 053</b>	<b>43 605</b>	<b>49 076</b>	<b>67 552</b>	<b>44 047</b>	<b>43 287</b>	<b>68 143</b>	<b>67 685</b>	<b>69 566</b>
Compensation of employees	35 948	37 172	39 756	56 955	40 565	39 526	53 931	55 732	57 040
Salaries and wages	31 515	32 676	35 110	51 242	35 670	34 960	46 580	49 428	50 434
Social contributions	4 433	4 496	4 646	5 713	4 895	4 566	7 351	6 304	6 606
Goods and services	6 105	6 433	9 320	10 597	3 482	3 761	14 212	11 953	12 526
Administrative fees	251	197	183	106	47	47	270	321	336
Advertising	1	2	1	-	-	-	50	50	52
Minor assets	69	74	5	282	-	2	164	250	262
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	135	215	98	158	59	59	120	140	147
Communication (G&S)	9	-	-	-	-	-	765	1 000	1 048
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	3 610	1 412	1 860	2 182	367	2 981	3 124
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	5	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	3	12	-	1	-	-	-
Fleet services (including government motor transport)	5	6	13	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	32	49	37	3 715	1	5	3 838	500	524
Consumable: Stationery, printing and office supplies	65	39	91	223	10	13	2 676	599	628
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 332	3 765	4 300	3 733	1 324	1 199	4 811	4 716	4 943
Training and development	840	1 464	326	-	547	-	688	625	655
Operating payments	144	120	178	220	181	248	256	513	537
Venues and facilities	222	502	475	189	-	-	207	258	270
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>1 188</b>	<b>83</b>	<b>202</b>	<b>-</b>	<b>2 070</b>	<b>2 070</b>	<b>-</b>	<b>-</b>	<b>-</b>
Provinces and municipalities	1 164	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	1 164	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	1 164	-	-	-	-	-	-	-	-
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	24	83	202	-	2 070	2 070	-	-	-
Social benefits	24	83	201	-	2 070	2 070	-	-	-
Other transfers to households	-	-	1	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>486</b>	<b>766</b>	<b>686</b>	<b>1 461</b>	<b>698</b>	<b>736</b>	<b>1 219</b>	<b>2 904</b>	<b>3 044</b>
Buildings and other fixed structures	-	-	-	-	-	-	118	345	362
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	118	345	362
Machinery and equipment	486	766	686	1 461	698	736	1 101	2 559	2 682
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	486	766	686	1 461	698	736	1 101	2 559	2 682
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	6	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>43 727</b>	<b>44 454</b>	<b>49 964</b>	<b>69 013</b>	<b>46 815</b>	<b>46 093</b>	<b>69 362</b>	<b>70 589</b>	<b>72 610</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Current payments</b>	<b>31 335</b>	<b>30 224</b>	<b>31 137</b>	<b>40 762</b>	<b>28 081</b>	<b>27 196</b>	<b>36 161</b>	<b>37 008</b>	<b>38 984</b>
Compensation of employees	27 336	26 530	27 182	35 439	26 380	25 495	31 935	32 771	34 526
Salaries and wages	23 951	23 364	23 889	30 177	22 960	22 274	28 146	28 648	30 205
Social contributions	3 385	3 166	3 293	5 262	3 420	3 221	3 789	4 123	4 321
Goods and services	3 999	3 694	3 955	5 323	1 701	1 701	4 226	4 237	4 458
Administrative fees	76	84	58	111	19	19	42	311	325
Advertising	5	-	5	-	-	-	-	-	-
Minor assets	128	12	35	109	-	9	21	527	553
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	281	296	315	358	-	-	18	333	349
Communication (G&S)	-	-	-	-	-	-	14	389	408
Computer services	149	391	223	219	170	170	251	375	393
Consultants and professional services: Business and advisory services	1 461	1 299	1 667	1 403	1 189	1 009	2 300	601	630
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1	-	6	-	-	3	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	6	-	-	1	-	-	-
Fleet services (including government motor transport)	22	11	15	68	24	27	80	58	61
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	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	79	89	71	37	-	1	27	57	59
Consumable: Stationery, printing and office supplies	56	25	99	40	10	10	25	51	53
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 190	1 197	1 176	2 041	158	155	801	965	1 030
Training and development	465	191	176	534	-	164	475	212	222
Operating payments	86	94	93	383	131	133	172	329	345
Venues and facilities	-	5	10	20	-	-	-	29	30
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>24</b>	<b>97</b>	<b>81</b>	<b>-</b>	<b>15</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	24	97	81	-	15	15	-	-	-
Social benefits	24	97	81	-	15	15	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>682</b>	<b>2 317</b>	<b>464</b>	<b>1 211</b>	<b>623</b>	<b>764</b>	<b>480</b>	<b>321</b>	<b>434</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	682	2 100	309	1 211	542	683	480	321	434
Transport equipment	-	677	-	-	-	-	-	-	-
Other machinery and equipment	682	1 423	309	1 211	542	683	480	321	434
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	217	155	-	81	81	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>32 041</b>	<b>32 638</b>	<b>31 682</b>	<b>41 973</b>	<b>28 719</b>	<b>27 975</b>	<b>36 641</b>	<b>37 329</b>	<b>39 418</b>

Table B.3: Transfers to local government by category and municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Category A</b>	-	-	-	-	-	-	-	-	-
<b>Category B</b>	8 743	-	-	-	-	-	-	-	-
Richersveld	3 070	-	-	-	-	-	-	-	-
Nama Khoi	-	-	-	-	-	-	-	-	-
Kamiesberg	-	-	-	-	-	-	-	-	-
Hantam	-	-	-	-	-	-	-	-	-
Karoo Hoogland	-	-	-	-	-	-	-	-	-
Khâi-Ma	-	-	-	-	-	-	-	-	-
Ubuntu	-	-	-	-	-	-	-	-	-
Umsobomvu	-	-	-	-	-	-	-	-	-
Emthanjeni	2 473	-	-	-	-	-	-	-	-
Kareeberg	2 900	-	-	-	-	-	-	-	-
Renosterberg	300	-	-	-	-	-	-	-	-
Thembelihle	-	-	-	-	-	-	-	-	-
Siyathemba	-	-	-	-	-	-	-	-	-
Siyancuma	-	-	-	-	-	-	-	-	-
IKai IGarib	-	-	-	-	-	-	-	-	-
IKheis	-	-	-	-	-	-	-	-	-
Tsantsabane	-	-	-	-	-	-	-	-	-
Kgateelopele	-	-	-	-	-	-	-	-	-
David Kruiper	-	-	-	-	-	-	-	-	-
Sol Plaatje	-	-	-	-	-	-	-	-	-
Dikgatlong	-	-	-	-	-	-	-	-	-
Magareng	-	-	-	-	-	-	-	-	-
Phokwane	-	-	-	-	-	-	-	-	-
Joe Morolong	-	-	-	-	-	-	-	-	-
Ga-Segonyana	-	-	-	-	-	-	-	-	-
Gamagara	-	-	-	-	-	-	-	-	-
<b>Category C</b>	1 164	-	-	-	-	-	-	-	-
Namakwa District Municipality	-	-	-	-	-	-	-	-	-
Pixley Ka Seme District Municipality	1 164	-	-	-	-	-	-	-	-
ZF Mgcawu District Municipality	-	-	-	-	-	-	-	-	-
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-
John Taolo Gaetsewe District Municipality	-	-	-	-	-	-	-	-	-
<b>Unallocated</b>	-	-	-	-	-	-	-	-	-
<b>Total transfers to municipalities</b>	9 907	-	-	-	-	-	-	-	-

Table B.4: Transfers to local government by district and local municipality: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2020/21	Revised estimate	Medium-term estimates		
	2017/18	2018/19	2019/20				2021/22	2022/23	2023/24
<b>Namakwa District Municipality</b>	-	-	-	-	-	-	-	-	-
Richersveld	-	-	-	-	-	-	-	-	-
Nama Khoi	-	-	-	-	-	-	-	-	-
Kamiesberg	-	-	-	-	-	-	-	-	-
Hantam	-	-	-	-	-	-	-	-	-
Karoo Hoogland	-	-	-	-	-	-	-	-	-
Khâi-Ma	-	-	-	-	-	-	-	-	-
<b>Pixley Ka Seme District Municipality</b>	-	-	-	-	-	-	-	-	-
Ubuntu	-	-	-	-	-	-	-	-	-
Umsobomvu	-	-	-	-	-	-	-	-	-
Emthanjeni	-	-	-	-	-	-	-	-	-
Kareeberg	-	-	-	-	-	-	-	-	-
Renosterberg	-	-	-	-	-	-	-	-	-
Thembelihle	-	-	-	-	-	-	-	-	-
Siyathemba	-	-	-	-	-	-	-	-	-
Siyancuma	-	-	-	-	-	-	-	-	-
<b>ZF Mgcawu District Municipality</b>	-	-	-	-	-	-	-	-	-
IKai IGarib	-	-	-	-	-	-	-	-	-
IKheis	-	-	-	-	-	-	-	-	-
Tsantsabane	-	-	-	-	-	-	-	-	-
Kgateelopele	-	-	-	-	-	-	-	-	-
David Kruiper	-	-	-	-	-	-	-	-	-
<b>Frances Baard District Municipality</b>	-	-	-	-	-	-	-	-	-
Sol Plaatje	-	-	-	-	-	-	-	-	-
Dikgatlong	-	-	-	-	-	-	-	-	-
Magareng	-	-	-	-	-	-	-	-	-
Phokwane	-	-	-	-	-	-	-	-	-
<b>John Taolo Gaetsewe District Municipality</b>	-	-	-	-	-	-	-	-	-
Joe Morolong	-	-	-	-	-	-	-	-	-
Ga-Segonyana	-	-	-	-	-	-	-	-	-
Gamagara	-	-	-	-	-	-	-	-	-
<b>District Municipalities</b>	-	-	-	-	-	-	-	-	-
Namakwa District Municipality	-	-	-	-	-	-	-	-	-
Pixley Ka Seme District Municipality	-	-	-	-	-	-	-	-	-
ZF Mgcawu District Municipality	-	-	-	-	-	-	-	-	-
Frances Baard District Municipality	-	-	-	-	-	-	-	-	-
John Taolo Gaetsewe District Municipality	-	-	-	-	-	-	-	-	-
<b>Unallocated</b>	292 402	272 960	281 271	330 820	259 081	257 158	297 793	306 274	324 748
<b>Total transfers to municipalities</b>	292 402	272 960	281 271	330 820	259 081	257 158	297 793	306 274	324 748