

VOTE 2

Provincial Legislature

Operational budget	R658 734 000
Statutory amount (Members' remuneration)	R 89 303 000
Of which: Remuneration of Speaker and Deputy Speaker	R 3 685 610
Total budget	R748 037 000
Total to be appropriated (excl. Members' remuneration)	R658 734 000
Responsible MEC	Speaker of the Provincial Legislature
Administering department	Provincial Legislature
Accounting officer	Secretary: Provincial Legislature

1. Overview

Vision

The vision of the Provincial Legislature (hereafter referred to as the Legislature) is: *To be an activist, people-centred Legislature.*

Mission

The Legislature's mission statement is: *To deepen democracy in KZN through robust oversight, effective public involvement, progressive and efficient law-making.*

Strategic outcomes

Strategic policy direction: By focussing on its oversight role and by encouraging public participation, the Legislature seeks to align its operations and strategic position with the overall aim of government to achieve accountability and effective service delivery for all citizens of the province in the following areas: access to quality education and health care, prevention of crime and eradication of corruption, creation of decent work and expansion of work opportunities, and agrarian reform and rural development.

Law-making

To be an effective, efficient and visible law-maker, the Legislature will:

- Provide an impact-based and consultative law-making process.

Oversight

To ensure effective execution of oversight on service delivery (especially on the implementation of NDP/PGDS), governance and implementation of laws and applicable conventions by the Provincial Executive Council, the Legislature will:

- Provide an efficient and research-driven oversight.

Public participation

To ensure enhanced public participation in all legislative processes of the Legislature, the Legislature will:

- Provide formidable and strategic partnerships with citizens, communities and civil society organisations.

Governance and leadership

To ensure improved leadership and governance of the Legislature, the Legislature will render:

- Enhanced Legislature efficiencies through utilisation of digital platforms and provision of Information Communication Technology services.

- Improved institutional performance management.
- Improved institutional fiscal discipline and implementation of financial and supply chain prescripts.
- Improved corporate (human capital, communications, security and facilities) management services.
- Good governance, internal controls and integrity management.
- Improved intergovernmental and international relations services.

Core functions

In order to achieve the above strategic outcomes, the Legislature is responsible for carrying out the following core functions:

- To maintain the highest standards in drafting, amending and passing legislation.
- To timeously consider, pass, amend or reject legislation referred to the Legislature by the Provincial Executive Council or the National Council of Provinces (NCOP).
- To maintain oversight over the provincial executive authority in the province, including the implementation of legislation.

Legislative mandates

The following mandates clearly define the duties and the requirements of the Legislature:

- Constitution of the Republic of South Africa (Act No. 108 of 1996)
- Financial Management of Parliament Act (Act No. 9 of 2009)
- Financial Management of Parliament Amendment Act (Act No. 34 of 2014)
- Financial Management of Parliament and Provincial Legislatures Act (Act No. 10 of 2009)
- Political Parties Funding Act (Act No. 6 of 2018)
- KZN Direct Charges Act (Act No. 2 of 2002)
- Promotion of Access to Information Act (Act No. 2 of 2000)
- Protection of Personal Information Act (Act No. 4 of 2013)
- Labour Relations Act (Act No. 66 of 1995)
- Basic Conditions of Employment Act (Act No. 75 of 1997)
- Employment Equity Act (Act No. 55 of 1998)
- Preferential Procurement Policy Framework Act (PPPFA) (Act No. 5 of 2000) and revised regulations dated 16 January 2023
- Broad-Based Black Economic Empowerment Act (Act No. 53 of 2002)
- KZN Petitions Act (Act No. 3 of 2004)

Provincial legislatures are no longer governed by the Public Finance Management Act (PFMA) (Act No. 1 of 1999, as amended) and Treasury Regulations. These were replaced by the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), the implementation of which was phased in with effect from 1 April 2015.

In addition to the above, the Legislature's functions are governed by the Standing Rules and the resolutions of the Standing Committee on Oversight (STACOV), which was constituted in line with the new legislation.

Aligning the Legislature's budget to achieve government's prescribed outcomes

The Legislature's budget is indirectly aligned to all priorities of the NDP. In terms of the Constitution, Parliament and Provincial Legislatures should maintain oversight over the Executive. In line with the Constitutional mandate, the NDP states that "Provincial legislatures need to be particularly robust in

enforcing accountability to ensure that provinces perform their core functions in the delivery of basic services equitably, effectively and honestly”. The NDP further indicates that, at a provincial level, the government’s efforts toward delivering on its electoral promises and improving the quality of life in the province rests on the Legislature’s demonstrated genuine will to hold the Executive to account. Accountability is critical particularly to ensure that scarce resources of the state are not wasted but utilised effectively and efficiently. As such, the Legislature must ensure adequate public participation and involvement in legislative processes, as well as strengthened oversight. In addition, the Multiparty reports that get debated during the Taking Legislature to the People (TLTP) sittings will continue to be used, together with the sector parliaments and functionality programmes, as instruments of monitoring progress in implementing the NDP/PGDS.

In pursuing improved service delivery in the province, the fast-tracking of the implementation of the NDP through the PGDS remains a critical component of the Legislature’s oversight agenda. To ensure that the Legislature’s committees are able to track progress, service delivery baselines on NDP/PGDS targets are critical especially in providing feedback to communities as part of addressing service delivery protests.

On this note, it is important to state that the functionality monitoring programmes continue to prove their effectiveness and, in the coming year, these programmes will be used to gather information on the implementation of NDP/PGDS in the province. In the past, only the Schools functionality monitoring programme was used for this purpose but, from 2022/23 onward, the Health institutions, Police stations and the War-rooms functionality programmes were included in this area.

The Legislature will also continue to consider various approaches aimed at better utilisation of Constituency Offices in driving its mandate. This will be done especially by engaging communities to draw public inputs in the monitoring and execution of oversight over the implementation of the manifesto, as expressed in the NDP/PGDS and provincial priorities.

The Legislature’s budget is aligned to the priorities of the MTSF and aims to contribute to economic transformation and job creation, as well as to building a capable, ethical and developmental state. This alignment is reflected in the Legislature’s strategic outcomes and continued efforts to provide oversight and support to provincial departments, public entities and municipalities.

2. Review of the 2022/23 financial year

Section 2 provides a review of 2022/23, outlining the main achievements and progress made by the Legislature, as well as providing a brief discussion on challenges and new developments.

Financial Management of Parliament and Provincial Legislatures Act (FMPPLA)

The Legislature continued in its efforts to be compliant with the FMPPLA. The functions of the Internal Audit unit, that needs to be established in terms of the FMPPLA, continued to be largely outsourced to consultants. The establishment of this unit was at an advanced stage at the end of 2021/22, with three critical posts at the shortlisting stage. However, due to the impact of the 2021/22 MTEF budget cuts effected against the Legislature’s budget, it was felt that outsourcing was more cost effective, hence the filling of these posts was put on hold, pending a cost benefit analysis that is being undertaken which will inform the way forward. Currently, there is a Risk Management team headed by the Senior Manager: Governance and Compliance, but the internal audit function remained outsourced during the year.

A focus area in 2022/23 continued to be the compilation of the Legislature’s AFS on an accrual basis, in line with the requirements of the FMPPLA and recommendation from the A-G’s office. At the same time, the Legislature complied with the requirements of National Treasury, and compiled the monthly IYMs on a cash basis. The Legislature obtained a clean audit opinion for 2020/21, for the first time in nine years, and similarly maintained a clean audit outcome for 2021/22.

Most provinces agree that the budget allocation of provincial legislatures should be top-sliced from the provincial equitable share and elevated to National Government level, as this will ensure the autonomy of provincial legislatures when compared to the other provincial departments and will be in line with the concepts of the FMPPLA. This issue of top-slicing continued to be discussed with the various role-players, including National Treasury and the Speakers’ Forum.

Public participation

Public involvement initiatives like TLTP and sector parliaments continued in 2022/23 and were held in a hybrid setting, as part of integrating lessons learned from operating under Covid-19 restrictions, and to assist with cost containment. As such, the following public participation events were held in 2022/23:

- Workers' Parliament – hybrid setting in May 2022.
- Children's Parliament – hybrid setting in May 2022.
- LGBTQIA+ Symposium – hybrid setting in June 2022.
- Youth Parliament – hybrid setting in June 2022.
- Sex Workers' Symposium – hybrid setting in July 2022.
- Women's Parliament – hybrid setting in August 2022.
- Senior Citizens' Parliament – hybrid setting in September 2022.
- Young Women's Symposium – hybrid setting in October 2022.
- Interfaith Symposium – hybrid setting in November 2022.
- One TLTP event – hybrid setting in November 2022.
- People with Disability Parliament – hybrid setting in December 2022.

Repairs of the Legislature main chamber roof

The repairs to its leaking roof and façade had been planned for several years but had reached a critical stage, and DOPW was concerned that the leaks could cause damage to the newly installed audio-visual equipment in the main chamber. Construction work commenced on 26 March 2019, and the repairs were expected to be completed by 20 August 2020, but this was impacted on by the Covid-19 pandemic and other factors, such as heavy rains and delays and disruptions caused by the need to have Legislature sittings. The completion date was therefore anticipated to be July 2021. However, in 2021/22, work was again delayed by the need for the project to be expanded, taking into account these delays, as well as additional requirements from the KZN Amafa and Research Institute (Amafa) regarding the replacement of a portion of the roof. The expansion of the project required Provincial Treasury approval, and this was received in January 2022. Practical completion is now scheduled to take place on 11 April 2023, and a one-year construction retention period applies. The updated estimated cost of the project is R42.415 million (inclusive of professional fees) and, by January 2023, an accumulative R28.433 million was spent on the project, and this is dependent on invoices received from DOPW. The project was budgeted for in 2022/23, and any unspent funds will be allocated back to the Legislature in the 2023/24 Adjustments Estimate in line with the relevant legislation, to fund the completion of the project.

Cost containment

The Legislature continued to place emphasis on the effective management of budget and spending, taking into account fiscal consolidation. While the Legislature is not bound by Provincial Executive Council decisions, it continued with its efforts to scale down on certain spending items and adhere as far as possible to the cost-cutting measures as reissued by Provincial Treasury, in conjunction with National Treasury cost containment measures. Moreover, in 2022/23, the Legislature sittings, portfolio committee meetings, as well as sectoral parliaments and events continued to be held in hybrid settings, resulting in some savings, which were utilised to fund in-year spending pressures within *Goods and services*.

Oversight activities

The Legislature continued to intensify its oversight work, taking into account the lessons learnt from working during the nationwide lockdown, as well as the restrictions on the size of gatherings. Toward this end, the following programmes were undertaken:

- Individual committee oversight visits (minimum of six visits per committee per annum).
- Committee Focused Intervention Studies (FIS) (one FIS per committee).
- Schools functionality monitoring programme involving all MPLs (twice a year).
- Police stations functionality monitoring programme involving all MPLs (once a year).

- War-rooms functionality monitoring programme involving all MPLs (once a year).
- Health institutions functionality monitoring programme involving all MPLs (once a year).
- Action Work Groups oversight visits (once a year).
- Committee stakeholder sessions on departmental APP and budget processes (one per committee).
- Multiparty oversight visits and meetings involving all MPLs (two days in a year).

The committees' empowerment programmes (previously known as overseas study tours) commenced in 2022/23 following the lifting of Covid-19 restrictions, and are expected to continue in 2023/24.

3. Outlook for the 2023/24 financial year

Section 3 looks at the key focus areas of 2023/24, outlining what the Legislature is hoping to achieve, as well as briefly looking at challenges and proposed new developments. The bulk of the Legislature's budget relates to the areas of law-making and oversight, as well as public participation. The Legislature will continue to improve its oversight over departments and public entities, among others, during the year. This oversight will include the ongoing school and police station functionality monitoring programmes, as well as other oversight work. Also, the Legislature will continue to focus on procedures and processes that need to be reviewed and/or changed to achieve full implementation of the FMPPLA. The focus will also be on preparing for the build up to the 2024 general elections.

Financial Management of Parliament and Provincial Legislatures Act (FMPPLA)

The Legislature will continue in its efforts to be compliant with the FMPPLA. There will be ongoing meetings held between the Speaker and the MEC for Finance to review the Legislature's budget requirements, in accordance with the approved Terms of Reference.

As mentioned, the functions of the Internal Audit unit, that needs to be established in terms of the FMPPLA, are still largely outsourced to consultants, at this stage. The use of consultants will continue into 2023/24 in light of the budget cuts, and pending the outcome of the cost benefit analysis.

Public participation

Public involvement initiatives like TLTP and sector parliaments will continue in 2023/24, although they are likely to continue to be held in hybrid settings, mainly to contain costs in view of the budget cuts. The following public participation events are scheduled to be held in 2023/24, although the venues will only be confirmed at the start of the financial year:

- Interfaith Symposium.
- Sex Workers' Symposium.
- LGBTQIA+ Symposium.
- Workers' Parliament.
- Youth Parliament.
- Women's Parliament.
- Senior Citizens' Parliament.
- People with Disability Parliament.
- One TLTP event.

Repairs of the Legislature main chamber roof

As mentioned, construction work on the main chamber roof commenced on 26 March 2019, and the repairs were expected to be completed by 20 August 2020, but this was impacted on by the Covid-19 pandemic and other factors. Practical completion is scheduled to take place on 11 April 2023, and a one-year construction retention period applies. As mentioned, the project was budgeted for in 2022/23, and any unspent funds will be allocated back to the Legislature in the 2023/24 Adjustments Estimate, to fund the completion of the project.

Oversight activities

The Legislature will continue to intensify its oversight work, as follows:

- Individual committee oversight visits (minimum of six visits per committee per annum).
- Committee FIS (one FIS per committee).
- Schools functionality monitoring programme involving all MPLs (twice a year).
- Police stations functionality monitoring programme involving all MPLs (once a year).
- War-rooms functionality monitoring programme involving all MPLs (once a year).
- Health institutions functionality monitoring programme involving all MPLs (once a year).
- Action Work Groups oversight visits (once a year).
- Committee stakeholder sessions on departmental APP and budget processes (one per committee).
- Multiparty oversight visits and meetings involving all MPLs (two days in a year).

Voter education programme

Section 118 of the Constitution mandates legislatures to ensure that the public participates in all legislative processes. In this regard, a policy decision was taken ahead of the 2009 general elections that the Legislature must lead the civic education programme in the build-up to the general elections. Voter turnout remains a challenge and the Legislature, working closely with the Independent Electoral Commission (IEC), Department of Home Affairs, and local government, hopes to create awareness on voter registration processes. The voter education programme is planned over a period of nine months ahead of the 2024 general elections, starting from July 2023. The estimated cost of the programme is R15 million, taking into account the planned objectives and implementation thereof, as well as the geographical spread of the province. Some of the key objectives of the programme are:

- To educate citizens on how they can meaningfully exercise their democratic right through voting in the general elections, focusing on voter registration, voter verification, voter readiness and voting.
- To promote participatory democracy through civic education to empower citizens on voting procedures including filling of ballot papers, special voting, and other voting related activities.
- To promote Identity Document (ID) collection by means of working with the Department of Home Affairs in their endeavour to encourage members of the public to collect their unclaimed IDs.

The implementation of the programme will be undertaken through, among others:

- The use of mass media such as Ukhozi, East Coast and community radio stations, the use of electronic billboards situated in taxi ranks and trailer billboards, as well as both isiZulu and English newspapers.
- Short and concise SMSs will be sent out to about 7 000 stakeholders listed in the stakeholder database, and voter education fliers will be placed in strategic places for easy access by people.
- Branded stage/ road show trucks will be utilised for public address and as a stage, to be parked near busy places such as taxi ranks and pension pay points.
- Civic education workshops will be undertaken in partnership with municipalities and the Department of Home Affairs.

4. Reprioritisation

In order to partly offset the 2021/22 MTEF budget cuts effected against *Compensation of employees*, a decision was taken by the Legislature to reduce the funding for political parties over the 2023/24 MTEF. This decision was taken based on the fact that the funding for political parties is not specifically and exclusively allocated, and was not reduced when the 2020/21 and 2021/22 MTEF budget cuts were initially effected, but continued to grow at an inflationary rate. Also, an additional R100 million was allocated per annum over the 2023/24 MTEF to increase the funding for political parties, as explained in Section 7.2. It is noted, though, that the reprioritisation from the funding for political parties over the 2023/24 MTEF was effected against the original baseline, and not on the additional R100 million.

The 2021/22 MTEF budget cuts effected against the operational *Compensation of employees*' budget resulted in the budget being insufficient for existing staff, as well as the filling of critical vacant posts that were advertised in 2021/22 and were filled in the first quarter of 2022/23, hence the need for the reprioritisation. It is noted that the reprioritisation was effected in 2024/25 and in 2025/26. The reason for the reprioritisation not being effected in 2023/24 is that the 2023/24 MTEF budget cuts were largely effected against the funding for political parties in 2023/24 (R5.512 million), with the full cuts effected in the two outer years (R3.321 million and R5.847 million in 2024/25 and 2025/26, respectively), as explained in Section 8.2. It is noted that the budget cuts are far higher in 2023/24 when compared to the outer years, thus making it difficult to effect the budget cuts, as well as undertake reprioritisation from the funding for political parties in that year.

The reprioritisation is detailed as follows:

- Amounts of R8.076 million and R11.673 million were reprioritised from *Transfers and subsidies to: Non-profit institutions* against the Members' Facilities sub-programme in Programme 2: Parliamentary Business in 2024/25 and 2025/26, respectively.
- Of this, R5.079 million and R7.500 million in 2024/25 and 2025/26, respectively, was moved to offset pressures against *Compensation of employees* in Programme 1: Administration, against the Financial Management sub-programme.
- The balance of R2.997 million and R4.173 million in 2024/25 and 2025/26, respectively, was moved to offset pressures against *Compensation of employees* within Programme 2, against the Oversight and Public Participation sub-programmes.

In total, then, as a result of the reprioritisation and the budget cuts, the baseline funding for political parties was reduced by R5.512 million, R11.397 million and R17.520 million over the 2023/24 MTEF, prior to the allocation of the additional R100 million per annum. These adjustments will ensure that the *Compensation of employees* budget is adequate to maintain the level of support provided to Members and portfolio committees.

In addition to the above, minor reprioritisation was undertaken to correctly align the budgets of various units, within economic classification, and within the same programmes.

5. Procurement

The Legislature will continue to strengthen SCM through providing continuous training on the System Applications and Products in Data Processing (SAP) enterprise resource planning system, the PPPFA and revised regulations, and re-training general SCM compliance requirements through education and enhanced awareness. Note that the Legislature developed their own policy for procurement in line with the PPPFA and the revised regulations, as promulgated on 16 January 2023.

As part of pursuing effective budget management, the SCM unit facilitates the development and implementation of an institutional procurement plan. In compliance with applicable procurement policies and regulations, a quarterly report is produced on the implementation of the procurement plan, as well as indicating progress made in clearing risk and audit findings.

The major procurement to be undertaken in 2023/24 and over the MTEF will be the ongoing repairs to the Legislature buildings, as mentioned, as well as the SAP system, looking at either upgrading SAP or implementing an alternative system. Although the latter project went out to tender in 2022/23, no suitable service provider was found, and the tender will be re-advertised early in 2023/24.

6. Receipts and financing

6.1 Summary of receipts and departmental receipts collection

Table 2.1 shows the sources of funding and own receipts of Vote 2 over the seven-year period 2019/20 to 2025/26. The table also compares actual and budgeted receipts against actual and budgeted payments. Details of departmental receipts are presented in *Annexure – Vote 2: Provincial Legislature*.

Table 2.1 : Summary of receipts

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22	2022/23			2023/24	2024/25	2025/26
Treasury funding									
Equitable share	563 971	644 146	621 776	643 264	653 958	653 958	746 933	780 962	808 866
Conditional grants	-	-	-	-	-	-	-	-	-
Total receipts: Treasury funding	563 971	644 146	621 776	643 264	653 958	653 958	746 933	780 962	808 866
Departmental receipts									
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	71	72	73	73	73	73	76	79	83
Transfers received	105	235	2	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	2 434	2 956	4 460	623	623	2 811	650	679	709
Sale of capital assets	309	-	1 836	-	-	-	-	-	-
Transactions in financial assets and liabilities	154	2 355	405	362	362	1 075	378	395	413
Total departmental receipts	3 073	5 618	6 776	1 058	1 058	3 959	1 104	1 153	1 205
Total receipts	567 044	649 764	628 552	644 322	655 016	657 917	748 037	782 115	810 071
Total payments	631 031	587 598	646 390	644 322	751 143	751 143	748 037	782 115	810 071
Surplus/(deficit) before financing	(63 987)	62 166	(17 838)	-	(96 127)	(93 226)	-	-	-
Financing									
Surplus own revenue surrendered	(2 166)	(4 662)	(5 767)	-	-	-	-	-	-
Surplus own revenue from prior year	812	2 166	4 662	-	5 767	5 767	-	-	-
Provincial cash resources	105 610	44 843	103 189	-	90 360	90 360	-	-	-
Surplus/(deficit) after financing	40 269	104 513	84 246	-	-	2 901	-	-	-

Summary of departmental receipts

The Legislature collects revenue largely in the form of interest earned on positive cash balances in the bank against *Interest, dividends and rent on land*, commission on insurance, waste paper in respect of *Sale of goods and services other than capital assets*, as well as recoveries of debts and other miscellaneous items reflected against *Transactions in financial assets and liabilities*.

The PFMA and the FMPPLA both provide for provincial legislatures to retain any monies received (i.e. revenue collected). Therefore, in contrast to provincial departments, the Legislature retains its own departmental receipts, and is thus funded from two sources, namely Treasury funding (equitable share) and departmental receipts. In accordance with this legislation, the Legislature is allocated any surplus revenue collected in the prior year during the next year's Adjustments Estimate. This explains the *Surplus own revenue surrendered* and *Surplus own revenue from prior year* in the *Financing* section in Table 2.1.

Sale of goods and services other than capital assets includes revenue from the sale of old printer cartridges and waste paper, and commission on pay-roll deductions such as insurance and garnishees. This is difficult to predict, hence the conservative growth over the MTEF.

Revenue of fluctuating amounts was collected against *Transfers received* in the prior years relating to refunds of fees paid in respect of the Commonwealth Parliamentary Association (CPA) in 2019/20, as well as interest transferred from the Political Parties' Fund (PPF) relating to prior years, in both 2020/21 and 2021/22. The PPF was wound up and disestablished with effect from 1 April 2022 following the repeal of the KZN Funding of Represented Political Parties Act of 2008.

Interest, dividends and rent on land comprises interest earned each month on cash in the Legislature's bank account. The revenue collected from 2019/20 to 2021/22 was high, largely due to under-spending in the prior years. In line with the PFMA and the FMPPLA, any unspent amount must be allocated back in the Adjustments Estimate process in the ensuing year, and therefore these unspent funds were not paid back to the Provincial Revenue Fund. This resulted in more cash in the bank account than anticipated, hence the high interest collected in the prior years. This revenue is difficult to predict, as the cash in the bank account is variable, depending on the extent of the Legislature's under-spending each year. Similarly, the Legislature's operational budget was under-spent by R85.187 million in 2021/22 (as per the audited AFS) and, hence, the Legislature accumulated higher interest than projected because of these unspent funds, accounting for the high 2022/23 Revised Estimate. There is low growth over the MTEF, as it is difficult to predict how much cash there will be in the bank account.

Revenue from *Sale of capital assets* in 2019/20 and 2021/22 relates to auction sales of redundant vehicles, old laptops, cell phones, etc. The 2021/22 amount related to the auction sale of 10 redundant vehicles, as well as old office furniture. Such auction sales are difficult to predict, hence no revenue is budgeted for over the 2023/24 MTEF, at this stage.

Revenue from *Transactions in financial assets and liabilities* is difficult to accurately estimate, as it relates to the collection of amounts owing from previous financial years, such as debts relating to both staff and Members, and this accounts for the fluctuating trend.

Summary of receipts and financing

Table 2.1 also compares total receipts and payments.

In 2019/20, the Legislature received provincial cash resources of R105.610 million, as follows:

- R33.878 million, being the carry-through of the zero-based budget baseline adjustment. This baseline adjustment is included as part of the Legislature's equitable share baseline from 2020/21.
- R16.743 million was allocated back to the Legislature in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus funds from the prior year. This amount relates to the Legislature's operational under-spending in 2018/19, and was allocated to fund outstanding commitments and accruals from 2018/19.
- The statutory allocation was under-spent by R2.528 million in 2018/19. Although FMPPLA only requires the operational under-spending to be allocated back, the Legislature requested to also keep the statutory under-spending to fund spending pressure in respect of the secretarial allowances paid to political parties. The reason for the pressure was that the Legislature could not have foreseen the current composition of eight political parties following the 2019 general elections, as opposed to the six political parties in the fifth Administration.
- An additional R8 million was allocated for upgrading the Legislature's existing posts, with the Legislature undertaking to fund an equal amount by reprioritisation within the existing baseline.
- Additional funding of R17.011 million was allocated for the roof repairs to the main chamber of the Legislature building.
- Additional funds of R27.450 million were allocated to fund the special allowance paid to Members whose tenure of office was affected by the 2019 general elections. This increase related to the Members' remuneration, and hence was treated as a Direct Charge on the Provincial Revenue Fund.

The audited IYM for 2019/20 was compiled on a cash basis, in line with National Treasury's requirements, and reflected under-spending of R40.269 million, as follows:

- The Members' remuneration was under-spent by R3.426 million, largely because there were minimal or no annual salary increases in 2019/20 for public office bearers, with MPLs receiving an increase of only 2.5 per cent, while the Speaker and Deputy Speaker received no increase.
- The operational budget was under-spent by R36.843 million partly due to critical vacant posts being filled later than anticipated. There was also under-expenditure in respect of contractors' costs, catering, advertising and communication costs, venues and facilities, the main chamber roof repairs project, IT related procurement, as well as costs relating to the opening of the Legislature.

In 2020/21, the Legislature received provincial cash resources of R44.843 million, as follows:

- An additional R8 million was allocated for upgrading the Legislature's existing posts, as mentioned.
- The Legislature received an amount of R36.843 million, in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus funds from the prior year. This amount was allocated as follows:
 - R10.415 million was used to fund the backpay relating to the upgrading of posts. After lengthy negotiations with organised labour, settlement was reached in the second quarter of 2020/21 for the payment of once-off backpay relating to the upgraded posts.
 - R24.778 million was allocated for the roof repairs to the main chamber of the Legislature building and the air conditioner maintenance/replacement project. The balance was used to fund outstanding

commitments from 2019/20 in respect of budget sittings, higher than anticipated costs as many Legislature sittings were held in alternative venues so that the main chamber roof repairs project was not disrupted, as well as additional costs incurred to meet Covid-19 requirements.

- o R1.650 million was allocated in respect of the constituency and secretarial allowances, which experienced pressure as a result of there being eight political parties following the 2019 general elections, as opposed to six political parties in the fifth Administration, as mentioned.

The audited IYM for 2020/21 was compiled on a cash basis, in line with National Treasury's requirements, and reflected under-spending of R104.513 million, as follows:

- The Members' remuneration was under-spent by R9.324 million, largely because there were no annual salary increases in 2020/21 for public office bearers, and MPLs' telephone allowances were over-budgeted for.
- The operational budget was under-spent by R95.189 million largely against contractors' costs. In this regard, although the main chamber roof repairs project commenced in 2019/20, progress in 2020/21 was slower than anticipated because of the nationwide lockdown, as well as heavy rains. Furthermore, there was significant under-spending on several urgent maintenance and repair projects, namely structural repairs to the Albertina Sisulu Administration building, as well as the air conditioner maintenance/replacement project and the security upgrade project in respect of both buildings. There was also under-spending in respect of catering and advertising costs, communication costs, travel and subsistence costs, venues and facilities, etc. largely due to the nationwide lockdown, because the Legislature sittings, portfolio committee meetings and public participation activities continued to be held in a virtual/ hybrid setting, resulting in lower than budgeted spending in respect of these items. Also contributing was the fact that critical vacant posts were filled later than anticipated.

In 2021/22, the Legislature received provincial cash resources of R103.189 million, as follows:

- The Legislature received provincial cash resources of R8 million, to cater for upgrading the Legislature's existing posts, as mentioned. This adjustment is included as part of the Legislature's equitable share baseline from 2022/23.
- The Legislature received R95.189 million, in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus funds from the prior year, allocated as follows:
 - o R20.801 million was allocated to *Compensation of employees*. Of this, R8.801 million was allocated to fund the proposed insourcing of cleaning services and the internal audit function, which are currently outsourced. The remaining R12 million was allocated to offset the impact of the wage freeze budget cuts which resulted in the reduced budget being insufficient, hence the budget was reviewed in-year to ensure that the growth is sufficient to cater for existing staff, including critical vacant posts that were recently filled.
 - o R52.550 million was allocated to *Goods and services* against contractors' costs to fund existing and new infrastructure projects at various stages of the procurement process (R49.050 million), and other in-year spending pressures (R3.500 million). A more detailed breakdown of these projects is included in Sections 7.5 and 8.1.
 - o R6.500 million was allocated to *Goods and services* to fund outstanding 2020/21 commitments relating to various costs for oversight committee meetings that were held in March 2021, including advertising and contractors' costs, travel and subsistence, as well as venues and facilities costs.
 - o R20 million was allocated to *Software and other intangible assets* to fund several IT related projects that were at various stages of the procurement process.
- An additional R3 million was allocated to *Compensation of employees* for the 2021 wage agreement, reflected against the equitable share. National Treasury allocated additional funding for the non-pensionable cash allowance of provincial departments and, while the Legislature is not bound by this agreement, it was understood that the Legislature sector was in wage negotiations at the time. As such, R3 million was allocated to the Legislature in this regard. Subsequently, the wage agreement for the Legislature sector was determined in line with the public sector agreement.

The audited IYM was compiled on a cash basis, in line with National Treasury's requirements, and reflected under-spending of R84.246 million, as follows:

- The Members' Remuneration was over-spent by R941 000, largely due to the fact that gratuity payments were paid in August 2021 and March 2022 following the resignation of two former MPLs. The budget only caters for the payment of Members' monthly salaries, hence the year-end over-spending, which was treated as a Direct Charge on the Provincial Revenue Fund.
- The operational budget was under-spent by R85.187 million largely in respect of contractors' costs, relating to the above-mentioned infrastructure projects that were at various stages of the procurement process at year-end. There was also under-spending on catering and communication costs, consumable supplies, training and development, venues and facilities, etc. largely due to the nationwide lockdown resulting from the Covid-19 pandemic, because most of the Legislature sittings, portfolio committee meetings and public participation activities continued to be held in a virtual/hybrid setting. In addition, the local government elections in November impacted on the Legislature's activities to some extent, as the Legislature went into recess in October, ahead of the elections.

In 2022/23 (in the Adjusted Appropriation), the Legislature received provincial cash resources of R90.360 million, as follows:

- The Legislature received R85.187 million, in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus funds from the prior year, and this was allocated as follows:
 - R6 million was allocated to *Compensation of employees*. Of this, R5 million was allocated to cater for a shortfall relating to the IT component, taking into account the increasing demand for IT services. The balance was allocated to offset a shortfall relating to several Public Participation and Oversight posts that are anticipated to be filled before the end of 2022/23.
 - R71.687 million was allocated to *Goods and services* largely against contractors' costs to fund existing and new infrastructure projects that are currently at various stages of the procurement process, as well as to cater for the payment of commitments from 2021/22. A portion was also utilised to fund the travel and subsistence costs of the Members' empowerment programmes, and in-year spending pressure on items such as advertising, catering costs, venues and facilities, etc. These pressures were largely due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities and the resumption of international travel.
 - R7.500 million was allocated to *Software and other intangible assets* to fund the initial costs of the SAP ERP system project. The procurement of this project, which is two-fold, looking at either upgrading SAP or implementing an alternative system, is currently with SCM, as mentioned.
- Also, additional funding of R5.173 million was allocated to increase the Members' remuneration from R89.842 million to R95.015 million. This amount was allocated to fund the payment of backpay related to the 3 per cent increase in salaries of the MPLs, which was backdated to April 2021, not April 2022, as well as the payment of gratuity costs following the resignation of former MPLs.

Also in 2022/23, the Legislature's equitable share was increased as follows:

- An additional R10.694 million was allocated to provide for the carry-through costs of the 2021 wage agreement (R3.665 million), and the provisional 3 per cent cost of living adjustment (R7.029 million). In this regard, National Treasury allocated additional funding for the non-pensionable cash allowance and the provisional 3 per cent wage increment in respect of provincial departments and, while the Legislature is not bound by this agreement, the Legislature was allocated a proportional amount. It is noted that the Legislature sector agreed to a 4.5 per cent increase, after wage negotiations.

The Legislature is projecting a balanced budget at year-end, based on the December IYM. The projected year-end surplus of R2.901 million reflected in the table relates to the projected over-collection in respect of departmental receipts against *Interest, dividends and rent on land*.

Disregarding the once-off allocations in prior years, the Legislature's budget shows above inflationary growth from 2022/23 to 2023/24, notwithstanding the baseline cuts effected in the 2020/21, 2021/22 and 2023/24 MTEF periods, with these cuts being far higher in 2023/24. The reason for the good growth is the

equitable share allocation of an additional R100 million per annum over the 2023/24 MTEF in respect of the funding for political parties, as mentioned. The baseline cuts totalled R3.824 million, R10.657 million and R12.180 million over the 2020/21 MTEF, and R54.395 million, R70.442 million and R98.939 million over the 2021/22 MTEF, as detailed in the 2022/23 *EPRE*. Also, over the 2023/24 MTEF, the Legislature's budget was cut by R8.213 million, R3.321 million and R5.847 million as a result of data updates of the PES formula, as well as downward revisions to the own revenue projections. There is growth of 4.48 per cent in the outer year, in line with National Treasury guidelines.

6.2 Donor funding

The Legislature Support programme is funded by the European Union (EU), with the aim of contributing to the strengthening of democracy and good governance. The programme funds projects which support the entire Legislative sector, mainly aimed at achieving constitutional imperatives. The allocation of EU funding and monitoring thereof is undertaken centrally at a national level on behalf of the nine provinces.

7. Payment summary

This section summarises the expenditure and budgeted estimates for the Vote in terms of programmes and economic classification. Details of the economic classification per programme are given in *Annexure – Vote 2: Provincial Legislature*.

7.1 Key assumptions

The Legislature applied the following broad assumptions when compiling the budget:

- All inflation related increases are based on CPI projections.
- Over the 2023/24 MTEF, National Treasury provided provinces with the budget for the carry-through of the 3 per cent cost of living adjustment, which was implemented in 2022/23. The Legislature received R6.821 million, R6.786 million and R6.864 million over the MTEF, and this was allocated proportionately to both Programmes 1 and 2, against *Compensation of employees*.
- Although departments had to make provision for the 1.5 per cent pay progression, it is noted that this annual pay progression is not applicable to the Legislature sector, although both the 2021 and 2022 wage agreements for the sector included a 1.5 per cent increase to be in line with the Public Service. Also, although the *Compensation of employees* cuts were based on the wage freeze in respect of government employees, it is noted that provincial legislatures are not part of the DPSA negotiation process. For instance, in 2020/21 an increase of 6.5 per cent was agreed to for Legislature staff below management level, and approximately 3 per cent was agreed to for management level. As such, the wage freeze cuts meant that the MTEF budget is insufficient to cater for existing staff. As mentioned, the Legislature undertook some reprioritisation over the 2023/24 MTEF in an attempt to address this shortfall, but the budget will need to be reviewed in-year to ensure that the growth in 2023/24 is sufficient for existing staff, as well as to fund the filling of critical vacant posts. Thus, the Legislature may need to undertake further reprioritisation to increase *Compensation of employees* to a more realistic level, especially in 2023/24.
- With regard to public participation, one TLTP sitting, five sectoral parliaments and three symposiums were catered for. The cost of each event may vary, depending on location and population. The costs will only be determined once the venues are finalised.

7.2 Amendments to provincial and equitable share funding: 2021/22 to 2023/24 MTEF

Table 2.2 shows amendments to provincial and equitable share funding received by the Legislature over the 2021/22, 2022/23 and 2023/24 MTEF periods.

The carry-through allocations for the outer year (i.e. 2025/26) are based on the incremental percentage used in the 2023/24 MTEF.

Table 2.2 : Summary of amendments to provincial and equitable share allocations for the 2021/22 to 2023/24 MTEF

R thousand	2021/22	2022/23	2023/24	2024/25	2025/26
2021/22 MTEF period	(54 395)	(62 442)	(88 433)	(92 772)	(97 287)
Implementation of Job Evaluation results	-	8 000	8 000	8 000	8 000
Fiscal consolidation budget cut	(19 892)	(20 967)	(37 921)	(39 627)	(41 402)
Compensation of employees budget cut (wage freeze and fiscal consolidation)	(34 503)	(49 475)	(61 018)	(63 764)	(66 621)
Adjustment to outer year	-	-	2 506	2 619	2 736
2022/23 MTEF period					
2023/24 MTEF period			98 608	103 465	101 017
Cost of living adjustment carry-through (3%)			6 821	6 786	6 864
PES data update and own revenue reductions			(8 213)	(3 321)	(5 847)
Funding for political parties			100 000	100 000	100 000
Total	(54 395)	(62 442)	10 175	10 693	3 730

In the 2021/22 MTEF, the following adjustments were made:

- Additional funding of R8 million was allocated in 2021/22 for upgrading the Legislature's existing posts, and this forms part of the Legislature's baseline from 2022/23 onward, as mentioned.
- The budget was reduced by fiscal consolidation cuts of R19.892 million in 2021/22, R20.967 million in 2023/24 and R37.921 million in 2023/24. The Legislature effected these cuts proportionately across Programmes 1 and 2 (i.e. the operational budget), and entirely against *Goods and services*.
- The *Compensation of employees* budget cuts in respect of the wage freeze and fiscal consolidation total R34.503 million in 2021/22, R49.475 million in 2022/23, and R61.018 million in 2023/24. The Legislature effected these cuts against *Compensation of employees*, proportionately across Programmes 1 and 2, as well as the statutory Members' remuneration.
- R2.506 million was allocated in 2023/24 relating to an adjustment made to the outer year. This was allocated to Programme 1 against *Goods and services*.

No adjustments were made to the Legislature's budget in the 2022/23 MTEF period.

In the 2023/24 MTEF, the following changes were made to the Legislature's budget:

- The Legislature's equitable share was increased by R6.821 million with carry-through, related to the previously mentioned funding for the carry-through of the 3 per cent cost of living adjustment, implemented as part of the 2022 wage agreement. The funds were allocated proportionately to both programmes against *Compensation of employees*.
- The Legislature's equitable share was increased by an amount of R100 million per annum to provide for an increase in funding for political parties, in line with a request from the Legislature, supported by STACOV. These funds were allocated to *Transfers and subsidies to: Non-profit institutions* under Programme 2.
- The Legislature's equitable share was reduced by R8.213 million in 2023/24, R3.321 million in 2024/25 and R5.847 million in 2025/26. These reductions relate to the previously mentioned equitable share reduction as a result of the annual updates of the data that informs the PES formula, as well as reductions in the province's own revenue baseline. In 2023/24, the cuts were effected against Programme 1 (R500 000 against *Compensation of employees*) and Programme 2 (R5.512 million against *Transfers and subsidies to: Non-profit institutions*), as well as the Members' remuneration (R2.201 million against *Compensation of employees* and *Goods and services*). In 2024/25 and 2025/26, the full cuts were effected against *Transfers and subsidies to: Non-profit institutions* in Programme 2 in respect of the funding for political parties, as mentioned. The details of the cuts are provided in Section 9 at programme level.

7.3 Summary by programme and economic classification

The services rendered by the Legislature are categorised under two programmes, which are largely aligned to the uniform budget and programme structure of the Legislature sector. The Members' remuneration forms a direct charge on the Provincial Revenue Fund, and so is not included as a programme, but as *Direct charge on the Provincial Revenue Fund*. Tables 2.3 and 2.4 provide a summary of the Vote's expenditure and budgeted estimates, by programme and economic classification, respectively.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22	2022/23			2023/24	2024/25	2025/26
1. Administration	214 490	211 975	231 918	220 628	291 173	291 173	221 088	236 446	249 174
2. Parliamentary Business	300 837	288 242	325 469	333 852	364 955	364 955	437 646	449 822	461 611
Direct charge on the provincial revenue fund									
Members' remuneration	115 704	87 381	89 003	89 842	95 015	95 015	89 303	95 847	99 286
Total	631 031	587 598	646 390	644 322	751 143	751 143	748 037	782 115	810 071
<i>Of which:</i>									
Departmental receipts	3 073	5 618	6 776	1 058	1 058	3 959	1 104	1 153	1 205

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22	2022/23			2023/24	2024/25	2025/26
Current payments	390 520	380 935	432 629	419 857	516 005	516 005	423 700	450 795	474 854
Compensation of employees	225 289	263 664	264 547	258 546	275 240	275 240	268 819	288 948	304 793
Goods and services	165 231	117 271	168 082	161 311	240 765	240 765	154 881	161 847	170 061
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	114 128	114 566	119 888	125 787	125 787	125 787	225 809	225 833	225 859
Provinces and municipalities	13	21	14	52	52	52	54	56	59
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	297	313	317	300	300	300	313	327	342
Public corporations and private enterprises	7	-	-	38	38	38	40	42	44
Non-profit institutions	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Households	45	-	-	124	124	124	129	135	141
Payments for capital assets	10 679	4 716	4 870	8 836	14 336	14 336	9 225	9 640	10 072
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 594	1 946	2 753	6 730	6 730	6 730	7 026	7 342	7 671
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 085	2 770	2 117	2 106	7 606	7 606	2 199	2 298	2 401
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	515 327	500 217	557 387	554 480	656 128	656 128	658 734	686 268	710 785
Members' remuneration	115 704	87 381	89 003	89 842	95 015	95 015	89 303	95 847	99 286
<i>Of which:</i>									
Compensation of employees	113 340	84 928	86 595	87 008	92 181	92 181	87 326	92 573	95 865
Goods and services	2 364	2 453	2 408	2 834	2 834	2 834	1 977	3 274	3 421
Adjusted total (incl. Members' remuneration)	631 031	587 598	646 390	644 322	751 143	751 143	748 037	782 115	810 071
<i>Of which:</i>									
Departmental receipts	3 073	5 618	6 776	1 058	1 058	3 959	1 104	1 153	1 205

The following comments are made with regard to the Members' remuneration allocation, details of which are reflected at economic classification level in the rows beneath the Total in Table 2.4:

- With regard to *Compensation of employees*:
 - o The peak in 2019/20 relates to the fact that additional funds of R27.450 million were allocated to fund the special allowance paid to Members whose tenure of office was affected by the 2019 general elections, accounting for the drop in 2020/21.
 - o A portion of the wage freeze and fiscal consolidation cuts were effected against the Members' remuneration allocation over the 2021/22 MTEF. In this regard, the Members' remuneration was cut by R9.036 million and R13.271 million in 2021/22 and 2022/23, with carry-through. However, as there was no annual salary increase for 2021/22, the cuts had little impact.
 - o *Compensation of employees* was over-spent by R941 000 in 2021/22 largely due to the fact that gratuity payments were paid in August 2021 and March 2022 following the resignation of two former MPLs. The budget only caters for the payment of Members' monthly salaries, and this over-spending accounts for the low growth from 2021/22 to the 2022/23 Main Appropriation.
 - o In the 2022/23 Adjusted Appropriation, the Members' remuneration was increased by R5.173 million, to fund the payment of backpay related to the 3 per cent increase in salaries of the MPLs, which was backdated to April 2021, not April 2022, as well as the payment of gratuity costs following the resignation of former MPLs. This once-off funding accounts for the decrease from the 2022/23 Adjusted Appropriation and Revised Estimate to 2023/24.

- o As mentioned, a portion of the 2023/24 MTEF budget cuts was effected against the Members' remuneration in 2023/24 only, with R1.131 million and R1.070 million reduced from *Compensation of employees* and *Goods and services*, respectively.
- The amounts against *Goods and services* relate to the telephone allowances of Members, and there is steady growth over the seven-year period, apart from a dip in 2023/24 as a result of a portion of the 2023/24 MTEF budget cuts being effected in this year only, as mentioned. It is envisaged that the reduction in 2023/24 will be able to be absorbed, taking into account the scaling down of some activities ahead of the 2024 general elections.

With regard to the Legislature's operational budget (i.e. the two programmes excluding the Members' remuneration), the following paragraphs summarise the trends, while further detail is given in Section 8.

Programme 1 shows a fluctuating trend from 2019/20 until 2023/24, largely because the Legislature's major procurement costs and various once-off projects are centralised under this programme. The fluctuations can also be explained by the fact that Programme 1 was significantly under-spent in the prior years, and any unspent funds are allocated back in the ensuing financial year. For instance, the budget was under-spent in 2020/21, and the bulk of the unspent funds was allocated back to Programme 1 in the 2021/22 Adjustments Estimate, accounting for 2021/22 being higher than the 2022/23 Main Appropriation. Similarly, the budget was under-spent in 2021/22, and the bulk of the unspent funds was allocated back to Programme 1 in the 2022/23 Adjustments Estimate, with the bulk added to fund contractors' costs for existing and new infrastructure projects that are at various stages of the procurement process, as detailed in Section 7.5, as well as several IT related projects. Also contributing to the reduction from 2022/23 to 2023/24 are the fiscal consolidation budget cuts effected against *Goods and services*, as well as the wage freeze budget cuts effected against *Compensation of employees*, as these cuts are far higher in 2023/24. A portion of the 2023/24 MTEF budget cuts was effected against this programme, with a minimal R300 000 cut in 2023/24 only. The MTEF allocations provide for ongoing support services to the Legislature, including SAP support services, routine maintenance of the Legislature buildings, administrative support for public participation events and committee oversight visits, travel and subsistence, etc. The growth from the 2022/23 Main Appropriation to 2023/24 is low, at only 2 per cent. The budget for Programme 1 will need to be reviewed in-year in 2023/24 to ensure that the growth is sufficient for these activities, as well as the filling of critical vacant posts. However, there is reasonable growth in the two outer years of the MTEF, after the reprioritisation of a portion of the funding for political parties to offset pressures against *Compensation of employees*, as mentioned.

Programme 2 also fluctuates from 2019/20 to 2023/24, although to a lesser extent. This programme includes substantial provision for public participation initiatives, Members' empowerment programmes, as well as support for political parties in the form of research and legal services, constituency and secretarial allowances. The fluctuations can be explained by the fact that Programme 2 was under-spent in prior years, although to a lesser extent than Programme 1, and any unspent funds were allocated back in the ensuing financial year. For instance, the budget was under-spent in 2020/21, and a portion of the unspent funds was allocated back to Programme 2 in the 2021/22 Adjustments Estimate, accounting for the increase in that year, largely to fund outstanding commitments from 2020/21 relating to various costs for oversight committee meetings that were held in March 2021, including advertising and contractors' costs, travel and subsistence, as well as venues and facilities costs. Similarly, the budget was under-spent in 2021/22, and a portion of the unspent funds was allocated back to Programme 2 in the 2022/23 Adjustments Estimate, accounting for the increase in that year, largely to fund the travel and subsistence costs of the Members' empowerment programmes, and spending pressure due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities and the resumption of international travel. The significant growth from 2022/23 to 2023/24 relates to the additional R100 million per annum allocated to increase the funding for political parties. This was marginally offset by the reprioritisation of a portion of the funding for political parties to offset pressures in Programme 1 in 2024/25 and 2025/26, as mentioned. This explains the fairly low growth of 2.8 per cent from 2023/24 to 2024/25. The MTEF amounts provide for ongoing support to the House and portfolio committees, research and legal services, funding for political parties, public participation events, committee oversight visits, etc. Again, the budget for Programme 2 will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these activities.

Compensation of employees in Table 2.4 relates to the Legislature staff only, excluding the Members' remuneration (which was discussed above). The upgrading of existing posts was implemented in April 2019, funded from internal reprioritisation of R8 million from *Goods and services*, as well as additional funding of R8 million allocated per year from provincial cash resources and from the provincial fiscus, with both amounts now carried through in the baseline. In addition, the process of filling critical funded posts commenced in 2019/20 and continued in 2020/21, accounting for the further increase in that year. Also contributing to the increase in 2020/21 was the payment of the backpay of R10.415 million relating to the upgrading of posts, which was once-off expenditure. This once-off expenditure, as well as the wage freeze budget cuts effected against *Compensation of employees* over the 2021/22 MTEF, account for the minimal growth from 2020/21 to 2021/22. The 2022/23 Adjusted Appropriation includes R5 million reprioritised to cater for a shortfall relating to the IT component, taking into account the increasing demand for IT services, as well as R10.694 million to provide for the carry-through costs of the 2021 wage agreement and the provisional 3 per cent cost of living adjustment. Although some funding was allocated to this programme over the MTEF for the carry-through of the 3 per cent cost of living adjustment, there is a decrease from the 2022/23 Adjusted Appropriation to 2023/24. The pressure on this category is clearly evident, especially in 2023/24, as the outer years show reasonable growth because of the reprioritisation of a portion of the funding for political parties to this category. As such, the Legislature will need to review the *Compensation of employees* budget in-year in 2023/24 to ensure that the growth is sufficient for existing posts, and will also need to review the filling of critical new posts, taking into account the affordability thereof.

Goods and services fluctuates from 2019/20 to 2023/24, largely due to once-off projects, as well as the fact that this category was under-spent in prior years, and any unspent funds are allocated back in the ensuing financial year. The significant reduction from 2019/20 to 2020/21 relates to under-spending in respect of catering and advertising costs, communication costs, travel and subsistence costs, venues and facilities, etc. largely due to the nationwide lockdown, because the Legislature sittings, portfolio committee meetings and public participation activities continued to be held in a virtual/ hybrid setting, as mentioned. The increase in 2021/22 partly relates to the surplus funds and revenue over-collected in 2020/21 allocated back in line with legislation, with the bulk of these funds utilised to fund contractors' costs in respect of existing and new infrastructure projects that were at various stages of the procurement process, as well as to fund outstanding commitments from 2020/21 relating to oversight committee meetings that were held in March 2021, as mentioned. This accounts for the reduction from 2021/22 to the 2022/23 Main Appropriation. Similarly, the significant increase in the 2022/23 Adjusted Appropriation relates to the surplus funds and revenue over-collected in 2021/22 allocated back in line with legislation, with the bulk of these funds utilised to fund contractors' costs for the continuation of infrastructure and IT related projects that are at various stages of the procurement process, as well as the Members' empowerment programmes, and spending pressure due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities and the resumption of international travel. The decrease from the 2022/23 Main Appropriation to 2023/24 is due to the fiscal consolidation budget cuts effected against *Goods and services*, with the cuts in 2023/24 being far higher than 2022/23, as mentioned. The MTEF includes provision for property payments and operating leases, travel and subsistence costs, other administrative costs relating to the Legislature's oversight activities, external audit fees, SAP support services, as well as routine maintenance and repairs to the Legislature and administrative buildings. The *Goods and services* budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these activities, especially taking into account the negative growth from the 2022/23 Main Appropriation to 2023/24, as explained earlier.

The category *Transfers and subsidies* increases fairly steadily over the MTEF period, as follows:

- *Provinces and municipalities* caters for the payment of motor vehicle licences.
- *Foreign governments and international organisations* caters mainly for subscription fees in respect of the CPA.
- *Public corporations and private enterprises* caters for insurance claims for motor vehicle accidents relating to the Legislature's official vehicles. Minimal accident claims were received in prior years.

- *Non-profit institutions*, comprising the constituency, research and secretarial allowances, as well as the PPF in prior years, shows significant growth from 2022/23 to 2023/24, whereafter the budget is flat-lined. The significant growth relates to the additional R100 million allocated per annum over the 2023/24 MTEF to increase the funding for political parties. The flat-lining of the budget over the three years of the MTEF is as a result of a portion of the 2023/24 MTEF budget cuts and reprioritisation effected against the funding for political parties to offset some of the pressure against *Compensation of employees*, as mentioned. These transfers are explained in Sections 8.7 and 8.8 below.
- *Households* caters for donations made under the Speaker's Social Responsibility programme, aimed at providing relief to poverty stricken families in KZN, and is therefore difficult to budget for.

Machinery and equipment fluctuates significantly in the prior years due to several once-off costs. The high spending in 2019/20 relates to the surplus funds and revenue over-collected in 2018/19 allocated back in line with legislation, which were used to fund the purchase of replacement laptops and desktops for staff. This relates to the replacement of computers, many of which had been in use for five years and were no longer efficient. The growth over the MTEF is fairly low, and caters for the purchase of furniture, vehicles and computers for both staff and Members.

Software and other intangible assets fluctuates slightly, with fairly low growth over the MTEF. The MTEF allocations cater for annual Microsoft and SAP licences, etc., and will be reviewed in-year, to ensure that the annual costs are adequately funded. The 2022/23 Adjusted Appropriation includes a portion of the surplus funds and revenue over-collected in 2021/22 allocated back in line with legislation to fund the initial costs of the SAP ERP system project. The procurement of this project, which is two-fold, looking at either upgrading SAP or implementing an alternative system, is currently with SCM, as mentioned.

7.4 Summary of conditional grant payments and estimates – Nil

7.5 Summary of infrastructure payments and estimates

Table 2.5 provides a summary of infrastructure payments and estimates, reflecting the cost of renovations and repairs to the Legislature buildings, based on input from DOPW, as well as the costs of leasing buildings. Infrastructure spending fluctuates over the seven years, as it is dependent on the nature of the work required, as well as the submission of invoices by DOPW. As mentioned, the MTEF infrastructure allocations are preliminary at this stage.

Table 2.5 : Summary of infrastructure payments and estimates by category

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
Existing infrastructure assets	11 845	21 099	21 483	6 034	34 944	34 944	6 299	6 582	6 876
Maintenance and repair: Current	11 845	21 099	21 483	6 034	34 944	34 944	6 299	6 582	6 876
Upgrades and additions: Capital	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation: Capital	-	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	-	-	-	-	-	-	-	-	-
Infrastructure: Payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure: Leases	5 513	5 694	6 149	6 641	6 641	6 641	6 933	7 245	7 569
Non infrastructure¹	-	-	-	-	-	-	-	-	-
Total	17 358	26 793	27 632	12 675	41 585	41 585	13 232	13 827	14 445
<i>Capital infrastructure</i>	-	-	-	-	-	-	-	-	-
<i>Current infrastructure</i>	17 358	26 793	27 632	12 675	41 585	41 585	13 232	13 827	14 445

1. *Non infrastructure* is a stand-alone item, and is therefore excluded from *Capital infrastructure* and *Current infrastructure*, but it is included in the overall total

Maintenance and repair: Current spending in the prior years relates to professional service provider and contractors' costs for various projects, including the roof repairs to the main chamber of the Legislature building, which commenced in 2019/20, and practical completion is scheduled to take place on 11 April 2023, and a one-year construction retention period applies. The category also caters for several urgent maintenance and repair projects identified by DOPW as critical, namely structural repairs to the Albertina Sisulu Administration building, the air conditioner maintenance/ replacement project and the

security upgrade project in respect of both the Administration building and the main chamber complex. These projects were funded from the surplus funds allocated back to the Legislature each year in line with legislation, as mentioned. This accounts for the increase in the 2022/23 Adjusted Appropriation, which includes funding for the previously mentioned projects, as well as the replacement of all damaged curtaining in the main chamber, upgrade of electrical works to be energy efficient in both buildings, as well as various other infrastructure commitments. Although some of these maintenance projects are continuing, the extent and nature of the work to be done are still under review, hence the MTEF allocations are inflationary related, at this stage. It is noted that DOPW was requested to conduct preliminary conditional assessments with budget estimates relating to fire regulations and compliance, as well as existing electrical services for all of the Legislature buildings. Due to these preliminary assessments, a fire and electrical compliance project is planned to commence in 2023/24.

Infrastructure: Leases relates to leases paid by the Legislature for various buildings, including No. 27, 28 and 29 Chancery Lane behind the Legislature complex, which are used as offices by political parties, as well as offices in the NCOP Constitution House in Cape Town. The MTEF growth is largely inflationary.

7.6 Summary of Public Private Partnerships – Nil

7.7 Transfers to public entities (listed i.t.o. Schedule 3 of the PFMA) and other entities

Table 2.6 reflects *Transfers* made by the Legislature to other entities from 2019/20 to 2025/26.

Table 2.6 : Summary of departmental transfers to public entities (listed i.t.o. Schedule 3 of the PMFA) and other entities

R thousand	Sub-programme	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
		2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
	Transfers to public entities	-	-	-	-	-	-	-	-	-
	Transfers to other entities	40 297	40 313	317	300	300	300	313	327	342
	Commonwealth Parliamentary Ass. 1.2: Office of the Secretary	297	313	317	300	300	300	313	327	342
	Political Parties' Fund 1.5: Members' Facilities	40 000	40 000	-	-	-	-	-	-	-
	Total	40 297	40 313	317	300	300	300	313	327	342

Payments are made to the CPA mainly for subscription fees. The growth over the MTEF is inflationary.

As mentioned, the PPF was wound-up and disestablished at the beginning of 2021/22, in line with the presidential determination that the Political Party Funding Act, 2018 should commence on 1 April 2021. Following this determination, the KZN Legislature took steps to repeal the KZN Funding of Represented Political Parties Act of 2008. The Repeal Act was assented to by the Premier on 31 March 2021. The repeal was processed to ensure compliance with both the national act and the Constitution. The national act provides that legislatures may not fund political parties represented in the Legislature other than through section 116 of the Constitution i.e. in terms of its rules and orders (not provincial legislation). In terms of the Repeal Act, the PPF was wound-up and disestablished. The R40 million previously provided for the PPF was re-allocated in 2021/22 within *Transfers and subsidies to: Non-profit institutions* to the remaining allowances (secretarial, research and constituency allowances) in terms of the updated policies, hence there is no transfer reflected in that year. This adjustment to the funding for political parties is evident in Table 2.7 below, and was continued in 2022/23 and over the 2023/24 MTEF budget.

7.8 Transfers to local government – Nil

The Legislature makes no transfer payments to local government. Although the payment of motor vehicle licences falls under *Transfers and subsidies to: Provinces and municipalities*, these funds will not be transferred to any municipality, and hence the table reflecting transfers to local government is excluded.

7.9 Transfers and subsidies

Table 2.7 reflects spending on *Transfers and subsidies* by programme and main category. The category as a whole shows a generally steady increase from 2019/20 to 2022/23 and a significant increase from 2023/24, as detailed below the table.

Table 2.7 : Summary of transfers and subsidies by programme and main category

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Administration	362	334	331	514	514	514	536	560	586
Provinces and municipalities	13	21	14	52	52	52	54	56	59
Motor vehicle licences	13	21	14	52	52	52	54	56	59
Foreign government and international organisations	297	313	317	300	300	300	313	327	342
Commonwealth Parliamentary Association	297	313	317	300	300	300	313	327	342
Public corporations and private enterprises	7	-	-	38	38	38	40	42	44
Insurance companies	7	-	-	38	38	38	40	42	44
Households	45	-	-	124	124	124	129	135	141
Speaker's Social Responsibility programme	45	-	-	124	124	124	129	135	141
2. Parliamentary Business	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Non-profit institutions	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Funding for political parties (e.g. constit. allowance)	73 766	74 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Political Parties' Fund	40 000	40 000	-	-	-	-	-	-	-
Total	114 128	114 566	119 888	125 787	125 787	125 787	225 809	225 833	225 859

The category *Transfers and subsidies* under Programme 1 includes the following:

- *Provinces and municipalities* caters for the payment of motor vehicle licences.
- *Foreign governments and international organisations* provides for CPA subscription fees.
- *Public corporations and private enterprises* caters for insurance claims for motor vehicle accidents relating to the Legislature's official vehicles.
- *Households* comprises donations made as part of the Speaker's Social Responsibility programme.

Under Programme 2, *Transfers and subsidies* comprises *Non-profit institutions*, as follows:

- As detailed in Section 7.7, the PPF was wound-up and disestablished at the beginning of 2021/22, hence the reduction of the R40 million in 2021/22 continued in the baseline. These funds remain within *Non-profit institutions* but are allocated to the remaining allowances (e.g. secretarial, research and constituency allowances) in terms of the updated policies.
- The funding for political parties shows significant growth from 2022/23 to 2023/24, whereafter the budget is flat-lined. The significant growth relates to the additional R100 million allocated per annum over the 2023/24 MTEF to increase the funding for political parties. The flat-lining of the budget over the MTEF is as a result of a portion of the 2023/24 MTEF budget cuts and reprioritisation effected against the funding for political parties, to offset some of the pressure against *Compensation of employees*. As mentioned, a decision was taken by the Legislature to reduce the funding for political parties over the 2023/24 MTEF. This decision was taken based on the fact that the funding for political parties is not specifically and exclusively allocated, and was not reduced when the 2021/22 budget cuts were initially effected, but continued to grow at an inflationary rate. It is noted, though, that the reduction in the funding for political parties over the 2023/24 MTEF was effected against the original baseline, and not on the additional R100 million. The category includes the following allowances:
 - o The constituency allowance is paid to political parties represented in the Legislature to set up offices for the benefit of constituents. The allowance is made available to political parties for the creation of infrastructure and defraying of costs relating to office rental, provision, maintenance and insurance of office furniture and equipment (e.g. photocopiers, computers, etc.), remuneration and other benefits of secretarial and other office personnel, telephone and fax accounts, etc.
 - o The research allowance is paid to political parties to assist them to defray expenditure with regard to the payment of salaries and benefits to appointed research staff, payment of service providers appointed to provide research support services to the party, subscriptions to various research agencies and newsletters as determined by the party from time to time, etc.
 - o The secretarial allowance provides financial and administrative assistance to each political party represented in the Legislature, in proportion to its representation, to enable the party and its leader to perform their functions in the Legislature effectively. The secretarial allowance may be used to defray costs against personnel expenditure, such as payment of remuneration and other benefits, including UIF, as well as other expenditure, including payment of costs arising from the training of staff, as well as travel and accommodation expenditure arising from such training.

8. Programme description

The uniform budget and programme structure for all Provincial Legislatures consists of two programmes, namely Programme 1: Administration and Programme 2: Parliamentary Business.

The payments and budgeted estimates for these two programmes are summarised in terms of economic classification below, details of which are given in *Annexure – Vote 2: Provincial Legislature*.

8.1 Programme 1: Administration

The objective of Programme 1 is to provide strategic management of the institution and to provide quality corporate support services to the Legislature.

Various costs relating to the Vote as a whole, including SCM costs, are centralised under the Financial Management sub-programme, while the Corporate Services sub-programme caters for capital and other major procurement projects. Tables 2.8 and 2.9 summarise payments and estimates for Programme 1 from 2019/20 to 2025/26.

Table 2.8 : Summary of payments and estimates by sub-programme: Administration

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
1. Office of the Speaker	26 730	24 855	26 961	28 500	31 300	31 300	28 765	30 036	31 353
2. Office of the Secretary	28 244	25 562	29 345	36 657	45 589	45 589	36 393	38 528	41 293
3. Financial Management	43 118	50 317	55 046	51 107	53 617	53 617	53 142	59 515	63 325
4. Corporate Services	116 398	111 241	120 566	104 364	160 667	160 667	102 788	108 367	113 203
Total	214 490	211 975	231 918	220 628	291 173	291 173	221 088	236 446	249 174

Table 2.9 : Summary of payments and estimates by economic classification: Administration

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
Current payments	203 449	206 925	226 717	211 278	276 323	276 323	211 327	226 246	238 516
Compensation of employees	106 461	121 419	127 971	123 680	133 913	133 913	128 584	139 781	148 182
Goods and services	96 988	85 506	98 746	87 598	142 410	142 410	82 743	86 465	90 334
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	362	334	331	514	514	514	536	560	586
Provinces and municipalities	13	21	14	52	52	52	54	56	59
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	297	313	317	300	300	300	313	327	342
Public corporations and private enterprises	7	-	-	38	38	38	40	42	44
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	45	-	-	124	124	124	129	135	141
Payments for capital assets	10 679	4 716	4 870	8 836	14 336	14 336	9 225	9 640	10 072
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 594	1 946	2 753	6 730	6 730	6 730	7 026	7 342	7 671
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 085	2 770	2 117	2 106	7 606	7 606	2 199	2 298	2 401
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	214 490	211 975	231 918	220 628	291 173	291 173	221 088	236 446	249 174

In 2020/21, a portion of the Legislature's budget cuts were effected under Programme 1 under all sub-programmes against *Compensation of employees*. Furthermore, Programme 1 was subjected to the fiscal consolidation cuts over the 2021/22 MTEF against *Compensation of employees* and *Goods and services* across all sub-programmes, but mainly affecting the Corporate Services sub-programme. However, this programme was minimally affected by the 2023/24 MTEF budget cuts, with R500 000 reduced from *Compensation of employees* under the sub-programme: Office of the Secretary, in 2023/24 only. This cut was possible as the internal audit function will continue to be largely outsourced to consultants, pending a cost benefit analysis, as mentioned. It is noted that additional funding for the carry-through of the 3 per cent cost of living adjustment was allocated proportionately across all sub-programmes.

The Office of the Speaker provides political and administrative leadership to the Legislature, ensures the provision of protocol services to Members, and the provision of support services to the Speaker and

Deputy Speaker. This sub-programme is responsible for policy implementation, and includes the Speaker's Social Responsibility programme, as well as provision for the ongoing implementation of the FMPPLA, including the building of capacity in anticipation of the functions to be undertaken by the Office of the Speaker (as the Treasury). The low spending in 2020/21 related to savings due to the nationwide lockdown, which impacted on the activities of the Legislature, as mentioned. The low growth from the 2022/23 Main Appropriation to 2023/24 relates to the fiscal consolidation and wage freeze cuts, which are far higher in 2023/24. The MTEF allocations include ongoing provision for the various functions required in terms of FMPPLA.

The sub-programme: Office of the Secretary, which shows a generally steady increase, manages and supports the line function components of the Legislature in achieving their goals by co-ordinating and providing corporate strategy, performance monitoring and evaluation, policy management, transformation, and overseeing internal control, risk management and governance processes. The low spending in 2020/21 related to savings due to the nationwide lockdown, which impacted on the activities of the Legislature, as mentioned. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2020/21 allocated back in line with legislation to offset spending pressures in respect of the payment of travel and subsistence costs from 2021/22, as well as once-off consultants' costs for the business process mapping and modelling project pertaining to organisational performance which commenced in 2021/22 and is currently underway. The slight decrease from the 2022/23 Main Appropriation to 2023/24 relates to the fiscal consolidation and wage freeze cuts, which are far higher in 2023/24. The MTEF allocations cater for the costs of the Office of the Secretary, and the Organisational Performance, Governance and Compliance, Transformation and Communication units.

Financial Management aims to provide efficient and effective financial management, and includes the CFO's office, financial management services, as well as SCM services, accounting for the fluctuations in the prior years. The main purpose is to plan the Legislature's budget, as well as to monitor and evaluate expenditure and revenue collection. In addition, various costs relating to the Vote as a whole are centralised here, such as cell-phone, land-line, printing and publication costs, etc. The increase in 2021/22 relates to a portion of the unspent funds from 2020/21 allocated back in line with legislation to offset the impact of the wage freeze budget cuts which resulted in the reduced budget being insufficient for existing staff, and this accounts for the reduction from 2021/22 to the 2022/23 Main Appropriation. The low growth from the 2022/23 Main Appropriation to 2023/24 relates to the fiscal consolidation and wage freeze cuts, which are far higher in 2023/24. The growth in the two outer years is reasonable, as a result of the reprioritisation of a portion of the funding for political parties from Programme 2 to this sub-programme, as mentioned. The MTEF allocations include provision for the above-mentioned centralised costs. The budget of this sub-programme will need to be reviewed in-year in 2023/24 to ensure that the growth is sufficient for existing posts, taking into account the low growth in that year.

Corporate Services includes ICT, communication, human resources management and institutional support (fleet services, etc.), security and facilities management, property payments and operating leases. Capital building renovation costs and other major procurement costs are centralised under this sub-programme, such as the purchase and roll-out of SAP, and the roof repairs to the main chamber building, accounting for the size of the budget, as well as the fluctuations in trends. The increase in 2021/22 partly relates to the fact that the bulk of the surplus funds and revenue over-collected in 2020/21 was allocated to this sub-programme, to fund contractors' costs for various infrastructure projects that were at various stages of the procurement process, and to cater for several IT related projects, as mentioned, and this accounts for the reduction from 2021/22 to the 2022/23 Main Appropriation. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation largely to fund existing and new infrastructure and IT related projects, as mentioned. The slight decrease from the 2022/23 Main Appropriation to 2023/24 relates to the fiscal consolidation and wage freeze cuts, which are far higher in 2023/24. The MTEF allocations cater for the above-mentioned activities, including increased property payments and operating leases. The budget of this sub-programme will need to be reviewed in-year in 2023/24 to ensure that the growth is sufficient, taking into account the decrease from the 2022/23 Main Appropriation to 2023/24.

The growth in *Compensation of employees* in the prior years was largely in respect of the annual wage agreements, as well as the implementation of the results of the restructuring and job evaluation exercise, as

mentioned. The high 2020/21 amount includes the once-off payment of backpay relating to the upgrading of posts. The high 2021/22 spending relates to the reprioritisation of savings and the allocation of a portion of the unspent surplus funds from 2020/21 to offset the impact of the wage freeze budget cuts which resulted in the reduced budget being insufficient. This accounts for the drop from 2021/22 to 2022/23. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation to cater for a shortfall relating to the IT component, taking into account the increasing demand for IT services, as well as a portion of the additional funding allocated for the carry-through costs of the 2021 wage agreement and the provisional 3 per cent cost of living adjustment. The growth from the 2022/23 Main Appropriation to 2023/24 is low due to the impact of the carry-through of the budget cuts. However, the growth in the two outer years is reasonable, taking into account the reprioritisation of a portion of the funding for political parties from Programme 2 to this programme and category, as mentioned. As such, the Legislature will need to review the *Compensation of employees* budget in-year in 2023/24 to ensure that the growth is sufficient for existing posts, and will also need to review the filling of critical new posts, taking into account the affordability thereof.

Goods and services fluctuates from 2019/20 to 2023/24, largely due to once-off projects, as well as the fact that this category was under-spent in prior years, and any unspent funds are allocated back in the ensuing financial year. The significant reduction from 2019/20 to 2020/21 relates to under-spending in respect of catering and advertising costs, communication costs, travel and subsistence costs, venues and facilities, etc. largely due to the nationwide lockdown, because the Legislature sittings, portfolio committee meetings and public participation activities continued to be held in a virtual/ hybrid setting, as mentioned. The increase in 2021/22 partly relates to the surplus funds and revenue over-collected in 2020/21 allocated back in line with legislation, with the bulk of these funds utilised to fund contractors' costs for existing and new infrastructure projects that were at various stages of the procurement process, as well as to fund various IT related projects, as mentioned. This accounts for the reduction from 2021/22 to the 2022/23 Main Appropriation. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation to fund contractors' costs for the continuation of the above-mentioned infrastructure and IT related projects, as well as to fund spending pressure due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities and the resumption of international travel. The reduction from the 2022/23 Main Appropriation to 2023/24 is due to the fiscal consolidation budget cuts effected against *Goods and services*, which were far higher in 2023/24 than in 2022/23, and account for the negative growth in 2023/24, as explained earlier. The MTEF includes provision for property payments and operating leases, travel and subsistence costs, external audit fees, SAP support services, as well as routine maintenance and repairs to the Legislature and administrative buildings. The *Goods and services* budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these activities, especially taking into account the negative growth from the 2022/23 Main Appropriation to 2023/24.

The category *Transfers and subsidies* includes the following categories:

- *Provinces and municipalities* reflects the payment of motor vehicle licences.
- *Foreign governments and international organisations* caters for transfers to the CPA.
- *Public corporations and private enterprises* caters for insurance claims for motor vehicle accidents relating to the Legislature's official vehicles. This category is difficult to budget for.
- *Households* caters for donations made as part of the Speaker's Social Responsibility programme.

Machinery and equipment fluctuates significantly in the prior years due to several once-off costs. The high spending in 2019/20 relates to the surplus funds and revenue over-collected in 2018/19 allocated back in line with legislation, which were used to fund the purchase of replacement laptops and desktops for staff, as mentioned. The growth over the MTEF is fairly low, and caters for the purchase of furniture, vehicles and computers for both staff and Members.

Software and other intangible assets fluctuates slightly, with fairly low growth over the MTEF. The MTEF allocations cater for annual Microsoft and SAP licences, etc., and will be reviewed in-year, to ensure that the annual costs are adequately funded.

Service delivery measures: Administration

Table 2.10 shows the service delivery measures pertaining to Programme 1. The Legislature sector does not have standardised service delivery measures, and has introduced three new measures over the MTEF.

Table 2.10 : Service delivery measures: Administration

Outputs	Performance indicators	Estimated performance			
		2022/23	2023/24	2024/25	2025/26
1. Achieved clean audit by 2023/24	<ul style="list-style-type: none"> Quarterly reports on follow-up audits on management efforts towards achieving a clean audit 	4	4	4	4
2. Improved institutional performance, planning, monitoring, reporting and evaluation	<ul style="list-style-type: none"> Quarterly and Annual Institutional Performance Reports detailing implementation of 2023/24 APP and Annual Oversight Plan (AOP) targets, as well as progress in the development of the 2024/25 APP, AOP in compliance with FMPPLA and SOM and the clearing of applicable audit and risk issues 	5	5	5	5
3. Improved management of the Legislature's budget and expenditure	<ul style="list-style-type: none"> Quarterly budget performance reports detailing implementation of the 2023/24 budget, as well as progress in the development of the 2024/25 budget in compliance with FMPPLA and the clearing of applicable audit and risk issues 	4	4	4	4
4. An implemented procurement plan aligned to the Legislature's budget	<ul style="list-style-type: none"> Quarterly reports on the implementation of the procurement plan in compliance with SCM prescripts, as well as clearing of applicable audit and risk issues 	4	4	4	4
5. Improved human resources management and development	<ul style="list-style-type: none"> Quarterly reports on the provision of Human Capital Management Services and clearing of applicable audit and risk issues 	4	4	4	4
6. Improved provision of Security and Facilities Services	<ul style="list-style-type: none"> Quarterly reports on the provision of Security and Facilities Services and clearing of applicable risk matters 	4	4	4	4
7. Improved ICT management, services and support	<ul style="list-style-type: none"> Quarterly reports on the digitisation of the Legislature in terms of the ICT plan and clearing of applicable audit and risk issues 	4	4	4	4
8. Improved Communication Services	<ul style="list-style-type: none"> Quarterly report on the implementation of the Communication strategy and plan 	4	4	4	4
9. Improved management of the Speaker's office	<ul style="list-style-type: none"> Quarterly reports on the implementation of the Provincial Speakers' Forum, Speaker's Social Responsibility Programme, as well as the work of the Rules and Programming Committees 	4	4	4	4

8.2 Programme 2: Parliamentary Business

The objective of this programme is to provide effective procedural and related support to the House and to committees, and to facilitate public participation.

The programme largely conforms to the customised budget structure for the sector, but the Legislature does not use the sector sub-programme: Co-operative Governance. The Legislature took a decision not to establish a Co-operative Governance unit, but rather establish an Auxiliary Services unit under the sub-programme: Corporate Services in Programme 1, to oversee transversal activities, such as facilities and security management.

Tables 2.11 and 2.12 reflect payments and estimates for the period 2019/20 to 2025/26.

In 2020/21, a portion of the Legislature's budget cuts were effected under Programme 2 under most sub-programmes against *Compensation of employees*. Furthermore, Programme 2 was subjected to the fiscal consolidation cuts over the 2021/22 MTEF against *Compensation of employees* and *Goods and services* across all sub-programmes, but mainly affecting the Oversight sub-programme.

This programme was also affected by the 2023/24 MTEF budget cuts, with R5.512 million in 2023/24, R3.321 million in 2024/25, and R5.847 million in 2025/26, being reduced from *Transfers and subsidies to: Non-profit institutions* under the sub-programme: Members' Facilities, in respect of the funding for political parties, as mentioned.

It is noted that funding for the carry-through of the 3 per cent cost of living adjustment was allocated proportionately across the Law-making, Oversight and Public Participation sub-programmes.

Table 2.11 : Summary of payments and estimates by sub-programme: Parliamentary Business

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
1. Law-making	61 238	58 305	56 987	67 055	69 015	69 015	67 833	70 718	73 882
2. NCOP	1 800	155	84	1 611	1 611	1 611	1 682	1 758	1 837
3. Oversight	83 967	94 828	107 501	96 426	124 953	124 953	100 584	105 966	113 540
4. Public Participation	32 599	19 110	38 317	38 008	38 624	38 624	36 553	40 129	40 831
5. Members' Facilities	121 233	115 844	122 580	130 752	130 752	130 752	230 994	231 251	231 521
Total	300 837	288 242	325 469	333 852	364 955	364 955	437 646	449 822	461 611

Table 2.12 : Summary of payments and estimates by economic classification: Parliamentary Business

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
Current payments	187 071	174 010	205 912	208 579	239 682	239 682	212 373	224 549	236 338
Compensation of employees	118 828	142 245	136 576	134 866	141 327	141 327	140 235	149 167	156 611
Goods and services	68 243	31 765	69 336	73 713	98 355	98 355	72 138	75 382	79 727
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	300 837	288 242	325 469	333 852	364 955	364 955	437 646	449 822	461 611

The sub-programme: Law-making focusses on passing effective and relevant laws in KZN, and also incorporates the functions of House Proceedings, Language Services and Hansard. The sub-programme includes provision for the Executive Manager: Parliamentary Services (COO), Legislative Operations (staff) and Legislative Operations (Members). The low growth from the 2022/23 Main Appropriation to 2023/24 is due to the fiscal consolidation budget cuts, which were far higher in 2023/24 than in 2022/23. The MTEF shows largely inflationary growth, and includes ongoing provision for the above-mentioned functions.

The NCOP sub-programme is responsible for facilitating NCOP liaison services. Parliament consists of two Houses, namely National Assembly and NCOP, which represent provinces to ensure that all interests are taken into account in the national sphere of government. The budget provides mainly for the travel and subsistence costs relating to attendance at NCOP meetings, but the salaries for the NCOP support staff are paid from the Oversight sub-programme. Spending was low in 2020/21 and 2021/22 due to the lockdown restrictions, and because most meetings were held on a virtual/hybrid basis. The MTEF allocations show an inflationary increase and cater for attendance of the scheduled NCOP meetings.

The Oversight sub-programme is responsible for executing and conducting effective oversight of the Executive Committees, and providing research and legal services. The core functions include providing legal advice and support services to the Office of the Speaker, the Office of the Secretary, all office bearers, all committees of the Legislature (including management, portfolio and standing committees) and other units within the Legislature, and rendering legislative drafting services. The high spending in 2021/22 relates to a portion of the unspent funds from 2020/21 allocated back in line with legislation to fund outstanding commitments from 2020/21 relating to various costs for several oversight committee meetings that were held in March 2021, as mentioned. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation to fund the cost of the Members' empowerment programmes, and spending pressure on various items, such as advertising and catering costs, venues and facilities, largely due to the fact that the lifting of

restrictions on events resulted in increased spending on oversight activities and the resumption of international travel. Despite the budget cuts being far higher in 2023/24 than 2022/23, there is growth from the 2022/23 Main Appropriation to 2023/24. The MTEF shows inflationary growth, and includes ongoing provision for the above-mentioned functions.

The aim of the Public Participation sub-programme is to address complaints through the petitions' system, and to create awareness of legislative processes through public education and the promotion of public involvement. Public participation includes the involvement of the public or communities in legislative processes, oversight, and issues of governance affecting their lives (Acts, Bills and public hearings). Public participation gives members of the public an opportunity to express their views and be informed on government processes and programmes. The high spending in 2021/22 relates to a portion of the unspent funds from 2020/21 allocated back in line with legislation to offset the impact of the wage freeze budget cuts. The slight reduction from the 2022/23 Main Appropriation to 2023/24 is due to the fiscal consolidation budget cuts, which were far higher in 2023/24 than in 2022/23, and account for the negative growth in 2023/24. The MTEF allocations include ongoing provision for the above-mentioned functions. However, the budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these functions, especially taking into account the negative growth from the 2022/23 Main Appropriation to 2023/24.

The sub-programme: Members' Facilities provides benefits and facilities in respect of Members and offers support to political parties, and therefore includes no provision for *Compensation of employees*. This sub-programme caters for the funding for political parties, including the constituency and secretarial allowances, as well as the PPF in the prior years, as explained in Sections 8.7 and 8.8. The sub-programme also includes travel and subsistence costs relating to Members, in line with the "Quota of journeys" benefits prescribed in the Members' Handbook. The low spending in 2020/21 and 2021/22 relates to savings in respect of catering and travel and subsistence costs, as meetings continued to be held on a virtual or hybrid platform during the national lockdown. The significant growth from 2022/23 to 2023/24 relates to the additional R100 million allocated per annum over the 2023/24 MTEF to increase the funding for political parties. This was partly offset by the fact that a portion of the 2023/24 MTEF budget cuts and reprioritisation was effected against the funding for political parties to offset some of the pressure against *Compensation of employees* in both Programmes 1 and 2. As mentioned, a decision was taken by the Legislature to reduce the funding for political parties over the 2023/24 MTEF. This decision was taken based on the fact that the funding for political parties is not specifically and exclusively allocated, and was not reduced when the 2021/22 budget cuts were initially effected, but continued to grow at an inflationary rate. It is noted, though, that the reduction in the funding for political parties over the 2023/24 MTEF was effected against the original baseline, and not on the additional R100 million. The MTEF allocations cater for ongoing funding for political parties, continued implementation of the sector oversight model, as well as support staff, such as researchers, which are contract based, and are not on the Legislature's organisational structure. These allowances are in line with guidelines from Parliament.

The growth in *Compensation of employees* in the prior years caters mainly for the annual wage agreements, as well as the implementation of the restructuring and job evaluation exercise. As mentioned, the increase in 2020/21 included the payment of backpay relating to the upgrading of posts. This once-off expenditure, as well as the wage freeze budget cuts effected against *Compensation of employees* over the 2021/22 MTEF, account for the reduction from 2020/21 to 2021/22. The budget cuts were marginally offset by the additional funding allocated for upgrading the Legislature's existing posts. The high spending in 2021/22 relates to the reprioritisation of savings and the allocation of a portion of the unspent surplus funds from 2020/21 to offset the impact of the wage freeze budget cuts which resulted in the reduced budget being insufficient. The increase in the 2022/23 Adjusted Appropriation includes funding for the carry-through costs of the 2021 wage agreement, as well as the provisional 3 per cent cost of living adjustment. Thereafter growth over the MTEF is largely inflationary. However, the *Compensation of employees* budget will need to be reviewed in-year in 2023/24 to ensure that the growth is sufficient for existing posts, as well as the filling of any critical vacant posts.

Goods and services largely caters for both staff and sectoral public participation costs, overseas study tours, committee costs, etc., and the bulk of the budget is allocated to travel and subsistence costs, advertising and communication, contractors (events co-ordinators), as well as venues and facilities. *Goods*

and services fluctuates in the prior years, largely because this category was under-spent in those years, and any unspent funds are allocated back in the ensuing financial year. The significant reduction from 2019/20 to 2020/21 relates to under-spending due to the nationwide lockdown, because the Legislature activities continued to be held in a virtual/ hybrid setting, as mentioned. The increase in the 2022/23 Adjusted Appropriation relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation to fund the cost of the Members' empowerment programmes, and spending pressure on various items, such as advertising and catering costs, venues and facilities, transport provided: departmental activity, etc. These pressures are largely due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities and the resumption of international travel. The fairly low fluctuating growth in the outer years is due to the fiscal consolidation budget cuts effected against *Goods and services*, as mentioned. The MTEF includes provision for both staff and sectoral public participation costs, committee costs, etc., travel and subsistence costs, advertising and communication, contractors (events co-ordinators), as well as venues and facilities. However, the budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these costs.

Transfers and subsidies to: Non-profit institutions comprises the constituency, secretarial and research allowances payable to political parties, as explained in Sections 7.7 and 7.8 above.

Service delivery measures: Parliamentary Business

Table 2.13 illustrates the main service delivery measures relating to Programme 2. The Legislature sector has not yet agreed on standardised service delivery measures.

Table 2.13 : Service delivery measures: Parliamentary Business

Outputs	Performance indicators	Estimated performance			
		2022/23	2023/24	2024/25	2025/26
1. Improved provision of public participation and petitions services	<ul style="list-style-type: none"> Quarterly reports on the implementation of the public/civic education strategy and petitions prescripts 	4	4	4	4
2. Enhanced oversight, law-making and accountability	<ul style="list-style-type: none"> Quarterly reports on House sittings and resolution tracking 	4	4	4	4
3. Improved tracking of implementation of resolutions and answers to questions	<ul style="list-style-type: none"> Quarterly progress reports on Committee Resolutions' tracking 	4	4	4	4
4. Improved oversight over departmental and committee planning	<ul style="list-style-type: none"> No. of reports on the development and adoption of Committee 2024/25 AOPs and Committee Annual Operational Plans (CAOPs) 	2	2	2	2
5. Improved oversight over the implementation of the NDP/PGDP by provincial departments	<ul style="list-style-type: none"> No. of oversight reports on achievements in the implementation of NDP/PGDP (electoral mandate) tabled in the House 	2	3	3	3
6. Improved input by the Committees into the departmental APPs and budgets	<ul style="list-style-type: none"> No. of analysis reports on the consideration of 2024/25 departmental draft APPs and Budgets tabled at committee meetings 	15	14	14	14
7. Improved oversight over the departmental performance against their APPs and budgets	<ul style="list-style-type: none"> No. of analysis reports on departmental quarterly and annual reports 	60	60	60	60
8. Improved oversight over financial management and performance of departments and public entities	<ul style="list-style-type: none"> No. of reports on Finance Committee hearings conducted 	3	3	3	3
9. Improved oversight over departments and public entities in respect of the attainment of clean audit reports	<ul style="list-style-type: none"> No. of reports on SCOPA hearings conducted 	2	2	2	2
10. Enhanced oversight through focused intervention studies (FIS) and oversight visits	<ul style="list-style-type: none"> Quarterly progress reports on FIS conducted and adoption of reports thereof 	4	4	4	4
	<ul style="list-style-type: none"> No. of quarterly reports on oversight visits conducted 	4	4	4	4
11. Empowered Committees to perform oversight	<ul style="list-style-type: none"> No. of quarterly reports on International Empowerment Programme 	4	4	4	4
12. Improved processing of bills and Standing Rules amendments	<ul style="list-style-type: none"> Quarterly reports on processing of bills and Standing Rules amendments and legal opinions given 	4	4	4	4
	<ul style="list-style-type: none"> No. of assessment reports on the impact made by Provincial Laws 	1	1	1	1
13. Enhanced Legislature visibility (in communities) through Constituency Offices	<ul style="list-style-type: none"> Bi-annual reports on implementation of initiatives aimed at enhancing public interaction with the Legislature through Constituency Offices 	2	2	2	2

9. Other programme information

9.1 Personnel numbers and costs

Table 2.14 reflects personnel information pertaining to the Legislature.

Note that the table includes information relating to the Legislature staff only, and information relating to the Members of the Legislature is included as a footnote.

Table 2.14 : Summary of personnel numbers and costs by component

R thousands	Audited Outcome						Revised Estimate				Medium-term Estimates						Average annual growth over MTEF 2022/23 - 2025/26		
	2019/20		2020/21		2021/22		2022/23				2023/24		2024/25		2025/26		Pers. growth rate	Costs growth rate	% costs of total
	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Filled posts	Addit. posts	Pers. Nos ¹	Costs									
Salary level																			
1 – 7	64	12 133	64	28 914	68	59 516	66	-	66	52 373	66	52 172	66	56 304	66	59 186	-	4.2%	19.3%
8 – 10	81	111 679	83	113 129	97	115 330	101	-	101	130 453	101	128 991	101	138 042	101	145 375	-	3.7%	47.6%
11 – 12	35	51 615	39	55 593	27	46 182	26	-	26	48 535	26	46 819	26	49 858	26	52 050	-	2.4%	17.3%
13 – 16	24	49 862	30	66 028	21	43 519	20	-	20	43 880	20	40 837	20	44 744	20	48 182	-	3.2%	15.7%
Total	204	225 289	216	263 664	213	264 547	213	-	213	275 241	213	268 819	213	288 948	213	304 793	-	3.5%	100.0%
Programme																			
1. Administration	103	106 461	111	121 419	109	127 971	109	-	109	133 913	109	128 584	109	139 781	109	148 182	-	3.4%	48.5%
2. Parliamentary Business	101	118 828	105	142 245	104	136 576	104	-	104	141 328	104	140 235	104	149 167	104	156 611	-	3.5%	51.5%
Total*	204	225 289	216	263 664	213	264 547	213	-	213	275 241	213	268 819	213	288 948	213	304 793	-	3.5%	100.0%
*Excl. Members' remuneration	69	113 340	69	84 928	69	86 595	-	69	69	92 181	69	87 326	69	92 573	69	95 865	-	1.3%	32.3%

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

It is noted that the Legislature's salary structure is very different to that of the Public Service. For the most part, the Legislature's salary levels are higher than Public Service counterparts. This position is exacerbated by the fact that, in some years, the annual wage adjustments for the administrative staff has been higher than the Public Service wage agreements, and even the 2022/23 wage agreement was high at 4.5 per cent.

Growth over the MTEF is low, taking into account the wage freeze budget cuts that were effected against the operational *Compensation of employees* budget over the 2021/22 MTEF, as mentioned, offset to some extent by the additional R8 million per annum allocated for upgrading the Legislature's existing posts, as mentioned. Although the *Compensation of employees* budget cuts are based on the wage freeze in respect of government employees, it is noted that provincial legislatures are not part of the DPSA negotiation process, and also do not have annual pay progression. As mentioned, the Legislature took a decision to effect a portion of the 2023/24 MTEF budget cuts and undertook reprioritisation against the funding for political parties to offset some of the pressure against *Compensation of employees*, and this has assisted in providing growth for the two outer years of the MTEF.

However, the pressure on this category is clearly evident, as 2023/24 is lower than the 2022/23 Revised Estimate. As such, the wage freeze cuts mean that the MTEF allocations (especially 2023/24) are insufficient to cater for existing staff, despite the reprioritisation undertaken from the funding for political parties, hence the *Compensation of employees* budget will need to be assessed in-year to ensure that the growth is sufficient to cater for existing staff (i.e. 213 posts), as well as to fund the filling of further critical vacant posts that are currently not budgeted for, and are in the process of being reviewed by the Legislature.

9.2 Training

Table 2.15 gives a summary of spending and information on training per programme over the seven-year period. It is note that the training budget is centralised under Programme 1

It is noted that the Legislature's training budget caters for both staff and Members. As such, the table illustrates the number of staff and Members affected by the various training programmes and initiatives, and this accounts for the number of staff reflected in Table 2.15 being higher than the personnel numbers reflected in Section 9.1. The Skills Development Act is not applicable to provincial legislatures.

Table 2.15 : Information on training: Provincial Legislature

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
Number of staff	273	285	282	282	282	282	282	282	282
Number of personnel trained	78	82	82	82	82	82	82	82	82
of which									
Male	27	28	28	28	28	28	28	28	28
Female	51	54	54	54	54	54	54	54	54
Number of training opportunities	62	65	65	65	65	65	65	65	65
of which									
Tertiary	18	19	19	19	19	19	19	19	19
Workshops	18	19	19	19	19	19	19	19	19
Seminars	-	-	-	-	-	-	-	-	-
Other	26	27	27	27	27	27	27	27	27
Number of bursaries offered	26	27	27	27	27	27	27	27	27
Number of interns appointed	-	-	-	-	-	-	-	-	-
Number of learnerships appointed	26	27	27	27	27	27	27	27	27
Number of days spent on training	142	150	150	150	150	150	150	150	150
Payments on training by programme									
1. Administration	1 820	234	930	3 212	3 212	2 825	3 353	3 504	3 661
2. Parliamentary Business	-	-	-	-	-	-	-	-	-
Total	1 820	234	930	3 212	3 212	2 825	3 353	3 504	3 661

The amounts reflected relate to specific training courses that will assist in capacitating the Members and various components of the Legislature. The decrease in 2020/21 and 2021/22 relates to reduced capacity building for researchers, taking into account the impact of the pandemic. The MTEF allocations provide for ongoing SAP and SCM training to both staff and Members, as well as training on the implementation of the FMPPLA. The increased allocations take into account that the SAP system is likely to be upgraded or changed, as mentioned, hence the need for further training in this regard.

ANNEXURE – VOTE 2: PROVINCIAL LEGISLATURE

Table 2.A : Details of receipts: Provincial Legislature

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	71	72	73	73	73	73	76	79	83
Sale of goods and services produced by department (excluding capital assets)	71	72	73	73	73	73	76	79	83
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	71	72	73	73	73	73	76	79	83
<i>Of which</i>									
<i>Commission</i>	71	72	73	73	73	73	76	79	83
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	105	235	2	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	2	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	105	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	235	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	2 434	2 956	4 460	623	623	2 811	650	679	709
Interest	2 434	2 956	4 460	623	623	2 811	650	679	709
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	309	-	1 836	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	309	-	1 836	-	-	-	-	-	-
Transactions in financial assets and liabilities	154	2 355	405	362	362	1 075	378	395	413
Total	3 073	5 618	6 776	1 058	1 058	3 959	1 104	1 153	1 205

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2019/20	2020/21	2021/22	2022/23			2023/24	2024/25	2025/26
Current payments	390 520	380 935	432 629	419 857	516 005	516 005	423 700	450 795	474 854
Compensation of employees	225 289	263 664	264 547	258 546	275 240	275 240	268 819	288 948	304 793
Salaries and wages	195 993	227 261	229 950	223 644	238 810	238 706	232 380	249 469	263 507
Social contributions	29 296	36 403	34 597	34 902	36 430	36 534	36 439	39 479	41 286
Goods and services	165 231	117 271	168 082	161 311	240 765	240 765	154 881	161 847	170 061
Administrative fees	969	240	452	1 767	1 817	1 817	1 845	1 928	2 015
Advertising	7 156	9 755	18 383	9 181	12 902	19 526	9 020	9 425	9 847
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	3 759	3 807	4 472	3 347	3 347	4 975	2 955	3 088	3 226
Bursaries: Employees	-	281	137	1 606	1 606	1 424	1 677	1 752	1 831
Catering: Departmental activities	12 497	3 176	6 074	11 458	14 468	11 913	10 862	11 351	11 860
Communication (G&S)	5 823	6 735	8 069	10 541	9 941	6 186	10 202	10 661	11 139
Computer services	15 737	8 623	16 707	5 577	9 958	18 432	4 789	5 005	5 229
Cons. and prof. serv.: Bus. and advisory serv.	14 995	11 517	7 773	12 165	27 458	17 166	11 659	12 184	12 731
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 257	134	608	787	787	787	822	859	897
Contractors	14 444	24 828	26 674	9 577	37 187	37 187	7 833	8 185	8 552
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	30	-	27	540	540	540	599	626	654
Fleet services (including govt. motor transport)	1 409	1 331	1 695	2 109	2 109	2 109	1 911	1 997	2 086
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 227	1 377	2 069	3 250	2 450	2 513	2 272	2 373	2 480
Consumable: Stationery, printing and office supplies	1 786	1 927	2 576	3 640	4 590	4 552	4 100	4 270	4 148
Operating leases	6 590	4 450	5 150	8 060	8 060	8 060	8 415	8 794	9 188
Property payments	12 969	11 583	13 229	11 495	11 495	11 502	12 001	12 541	13 103
Transport provided: Departmental activity	3 838	919	5 225	4 638	5 438	5 547	4 842	5 060	6 332
Travel and subsistence	47 064	14 253	31 859	42 438	61 571	62 021	38 005	39 728	41 735
Training and development	1 820	234	930	3 212	3 212	2 825	3 353	3 504	3 661
Operating payments	2 796	9 863	9 124	8 649	11 164	11 951	9 028	9 434	9 858
Venues and facilities	8 065	2 238	6 849	7 274	10 665	9 732	8 691	9 082	9 489
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	114 128	114 566	119 888	125 787	125 787	125 787	225 809	225 833	225 859
Provinces and municipalities	13	21	14	52	52	52	54	56	59
Provinces	13	21	14	52	52	52	54	56	59
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	13	21	14	52	52	52	54	56	59
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	297	313	317	300	300	300	313	327	342
Public corporations and private enterprises	7	-	-	38	38	38	40	42	44
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	7	-	-	38	38	38	40	42	44
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	7	-	-	38	38	38	40	42	44
Non-profit institutions	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Households	45	-	-	124	124	124	129	135	141
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	45	-	-	124	124	124	129	135	141
Payments for capital assets	10 679	4 716	4 870	8 836	14 336	14 336	9 225	9 640	10 072
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 594	1 946	2 753	6 730	6 730	6 730	7 026	7 342	7 671
Transport equipment	1 492	-	1 322	2 958	2 958	2 958	3 088	3 227	3 372
Other machinery and equipment	8 102	1 946	1 431	3 772	3 772	3 772	3 938	4 115	4 299
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 085	2 770	2 117	2 106	7 606	7 606	2 199	2 298	2 401
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	515 327	500 217	557 387	554 480	656 128	656 128	658 734	686 268	710 785
Members' remuneration	115 704	87 381	89 003	89 842	95 015	95 015	89 303	95 847	99 286
Of which:									
Compensation of employees	113 340	84 928	86 595	87 008	92 181	92 181	87 326	92 573	95 865
Goods and services	2 364	2 453	2 408	2 834	2 834	2 834	1 977	3 274	3 421
Adjusted total (incl. Members' remuneration)	631 031	587 598	646 390	644 322	751 143	751 143	748 037	782 115	810 071
Of which:									
Departmental receipts	3 073	5 618	6 776	1 058	1 058	3 959	1 104	1 153	1 205

Table 2.C : Payments and estimates by economic classification: Administration

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2019/20	2020/21	2021/22	Appropriation	Appropriation	Estimate	2023/24	2024/25	2025/26
				2022/23					
Current payments	203 449	206 925	226 717	211 278	276 323	276 323	211 327	226 246	238 516
Compensation of employees	106 461	121 419	127 971	123 680	133 913	133 913	128 584	139 781	148 182
Salaries and wages	92 640	103 064	111 093	106 499	115 732	115 732	110 646	120 136	127 597
Social contributions	13 821	18 355	16 878	17 181	18 181	18 181	17 938	19 645	20 585
Goods and services	96 988	85 506	98 746	87 598	142 410	142 410	82 743	86 465	90 334
Administrative fees	831	240	176	1 234	1 284	1 284	1 289	1 347	1 408
Advertising	1 952	3 691	4 731	2 599	5 019	5 295	2 148	2 244	2 344
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	3 759	3 807	4 472	3 347	3 347	4 975	2 955	3 088	3 226
Bursaries: Employees	-	241	91	1 043	1 043	1 043	1 089	1 138	1 189
Catering: Departmental activities	693	66	163	1 401	1 211	1 211	1 462	1 528	1 596
Communication (G&S)	5 821	6 538	7 656	8 293	8 293	5 434	7 855	8 208	8 576
Computer services	15 737	8 623	16 707	5 577	9 958	18 432	4 789	5 005	5 229
Cons. and prof. serv.: Bus. and advisory serv.	14 835	10 468	7 029	11 802	27 095	16 679	11 280	11 788	12 317
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	12 265	22 829	20 637	5 210	32 820	32 820	3 273	3 420	3 574
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	10	-	16	412	412	412	430	449	469
Fleet services (including govt. motor transport)	1 409	1 331	1 695	2 109	2 109	2 109	1 911	1 997	2 086
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 004	252	1 355	2 590	1 790	1 828	1 583	1 653	1 728
Consumable: Stationery, printing and office supplies	771	1 039	361	2 471	1 971	1 933	2 579	2 695	2 815
Operating leases	6 590	4 450	5 150	8 060	8 060	8 060	8 415	8 794	9 188
Property payments	12 969	11 583	13 229	11 495	11 495	11 502	12 001	12 541	13 103
Transport provided: Departmental activity	108	-	-	259	259	368	270	282	295
Travel and subsistence	12 684	3 601	8 695	10 727	14 305	16 249	10 051	10 503	10 967
Training and development	1 820	234	930	3 212	3 212	2 825	3 353	3 504	3 661
Operating payments	2 510	6 497	5 552	4 755	7 755	8 979	4 964	5 188	5 421
Venues and facilities	220	16	101	1 002	972	972	1 046	1 093	1 142
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	362	334	331	514	514	514	536	560	586
Provinces and municipalities	13	21	14	52	52	52	54	56	59
Provinces	13	21	14	52	52	52	54	56	59
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	13	21	14	52	52	52	54	56	59
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	297	313	317	300	300	300	313	327	342
Public corporations and private enterprises	7	-	-	38	38	38	40	42	44
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	7	-	-	38	38	38	40	42	44
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	7	-	-	38	38	38	40	42	44
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	45	-	-	124	124	124	129	135	141
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	45	-	-	124	124	124	129	135	141
Payments for capital assets	10 679	4 716	4 870	8 836	14 336	14 336	9 225	9 640	10 072
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	9 594	1 946	2 753	6 730	6 730	6 730	7 026	7 342	7 671
Transport equipment	1 492	-	1 322	2 958	2 958	2 958	3 088	3 227	3 372
Other machinery and equipment	8 102	1 946	1 431	3 772	3 772	3 772	3 938	4 115	4 299
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	1 085	2 770	2 117	2 106	7 606	7 606	2 199	2 298	2 401
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	214 490	211 975	231 918	220 628	291 173	291 173	221 088	236 446	249 174

Estimates of Provincial Revenue and Expenditure

Table 2.D : Payments and estimates by economic classification: Parliamentary Business

R thousand	Audited Outcome			Main	Adjusted	Revised	Medium-term Estimates		
	2019/20	2020/21	2021/22	Appropriation	Appropriation	Estimate	2023/24	2024/25	2025/26
Current payments	187 071	174 010	205 912	208 579	239 682	239 682	212 373	224 549	236 338
Compensation of employees	118 828	142 245	136 576	134 866	141 327	141 327	140 235	149 167	156 611
Salaries and wages	103 353	124 197	118 857	117 145	123 078	122 974	121 734	129 333	135 910
Social contributions	15 475	18 048	17 719	17 721	18 249	18 353	18 501	19 834	20 701
Goods and services	68 243	31 765	69 336	73 713	98 355	98 355	72 138	75 382	79 727
Administrative fees	138	-	276	533	533	533	556	581	607
Advertising	5 204	6 064	13 652	6 582	7 883	14 231	6 872	7 181	7 503
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	40	46	563	563	381	588	614	642
Catering: Departmental activities	11 804	3 110	5 911	10 057	13 257	10 702	9 400	9 823	10 264
Communication (G&S)	2	197	413	2 248	1 648	752	2 347	2 453	2 563
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	160	1 049	744	363	363	487	379	396	414
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	1 257	134	608	787	787	787	822	859	897
Contractors	2 179	1 999	6 037	4 367	4 367	4 367	4 560	4 765	4 978
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	20	-	11	128	128	128	169	177	185
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medgas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	223	1 125	714	660	660	685	689	720	752
Consumable: Stationery, printing and office supplies	1 015	888	2 215	1 169	2 619	2 619	1 521	1 575	1 333
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	3 730	919	5 225	4 379	5 179	5 179	4 572	4 778	6 037
Travel and subsistence	34 380	10 652	23 164	31 711	47 266	45 772	27 954	29 225	30 768
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	286	3 366	3 572	3 894	3 409	2 972	4 064	4 246	4 437
Venues and facilities	7 845	2 222	6 748	6 272	9 693	8 760	7 645	7 989	8 347
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
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	113 766	114 232	119 557	125 273	125 273	125 273	225 273	225 273	225 273
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	300 837	288 242	325 469	333 852	364 955	364 955	437 646	449 822	461 611