

Vote 8

Provincial Treasury

Vote 8

Provincial Treasury

To be appropriated by Vote in 2023/24	R 310 674 000
Responsible MEC	MEC for Finance, Economic Development and Tourism
Administrating Department	Provincial Treasury
Accounting Officer	Head of Department : Provincial Treasury

1. Overview

Core Function and Responsibilities

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

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

Vision

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

Mission

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

Acts and Regulations Administered by the Department

- Constitution of the Republic of South Africa Act 108 of 1996
- Public Finance Management Act 1 of 1999
- Municipal Finance Management Act of 2003
- Division of Revenue Act
- Treasury Regulations issued in terms of the PFMA
- Preferential Procurement Policy Framework Act 5 of 2000 and its Regulations

- Basic Conditions of Employment Act
- Public Service Act, 2001
- Public Service Regulations, 2016
- Employment Equity Act 55 of 1998
- PSCBC Resolutions
- Skills Development Act
- Skills Development Levy Act
- Labour Relations Act 1995, Act 66 of 1995
- Promotion of access to Information Act 2 of 2000
- Qualification Authority Act, 1995

1.1 Aligning departmental budgets to achieve government's prescribed outcomes

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

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

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

Provincial Treasury will continue to direct its efforts to attain the following specific strategic thrusts for the remainder of this MTEF:

- Improvement of Audit Outcomes in both municipalities and departments
- Reduction of provincial irregular expenditure
- Continued support to municipalities to improve financial reporting and institutionalising good governance in order to improve service delivery

2. Review of the current financial year (2022/23)

With the commitment of Provincial Treasury officials, collaborative efforts with key oversight stakeholders, and the support of the Executive Authority, Provincial Treasury was able to contribute meaningfully to local government and provincial government in the following manner:

Provincial Treasury has reviewed the organizational structure which was approved by the Provincial Treasury's Executive Authority in April 2022.

In response to the rapidly changing landscape, the approved organizational structure and established Programme 5: Municipal Financial Management, which entails combining all municipal oversight units. The role of the programme is to facilitate and coordinate the implementation of the MFMA. This is done to ensure that the objectives of the local government financial reform agenda are achieved.

Provincial Government:

- By implementing strict cash flow management mechanisms, Provincial Treasury managed to maintain a positive bank balance;
- Austerity measures that were put in place to manage the fiscus proved to be successful in ensuring that the wage bill does not balloon.

- In collaboration with the Office of the Premier, through the Operation Clean Audit (OPCA) project, Provincial Treasury managed to improve the audit outcomes, resulting in four departments obtaining clean audits.

Local Government:

- Assistance was provided to all municipalities with the setting of cost reflective tariffs for all billable municipal services.
- The Programme of Action was finalized which outlines the interventions and the support to be rendered to municipalities.
- To improve audit outcomes, amongst others, municipalities were capacitated through forums on SCM and asset management, and accounting related matters.
- Gamagara local municipality moved out of disclaimer to unqualified with findings.
- The establishment of operational disciplinary boards and MPAC committees in municipalities.

3. Outlook for the 2023/24 financial year

Provincial Treasury will continue to direct its efforts to attain the following specific strategic thrusts for the remainder of the MTSF:

- Eight (8) clean audits for Departments
- Ten (10) clean audits for Municipalities; inclusive of Sol Plaatje municipality which is a non-delegated municipality
- Improved financial management at local government attributable to focused municipal support;
- Improved “own revenue” streams in light of the ever diminishing equitable share from the fiscus;
- Improvement in the payment of suppliers, with a special focus, on the Departments of Health and Education respectively;
- Support to the Department of Health on the agreed upon focus areas.

4. Reprioritisation

The department reprioritised R1.443 million from goods and service of all programmes for Rates and Taxes settlement as per allocation letter.

5. Procurement

In the 2023/24 financial year, the department will embark on the following tender processes, which are envisaged to be completed in the same financial year;

- Revenue enhance Project in the municipalities
- Roll-out of SCM training in all municipalities
- Provision of Travel agencies
- Conduct a research analysis on the allocation of equitable share in the Province

6. Receipts and financing

6.1 Summary of receipts

Table 2.1 provides a summary of receipts

Table 2.1 : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Equitable share	281 272	237 751	262 793	302 598	318 925	311 749	310 674	319 388	334 006
Conditional grants	-	-	-	-	-	-	-	-	-
Total receipts	281 272	237 751	262 793	302 598	318 925	311 749	310 674	319 388	334 006

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

6.2 Departmental receipts collection

Table 2.2 provides a summary of departmental receipts and collection.

Table 2.2 : Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	186	203	168	176	176	174	184	192	201
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	28 897	23 847	24 810	1 015	48 296	51 521	27 674	28 947	30 279
Sales of capital assets	34	56	109	117	117	49	123	129	135
Transactions in financial assets and liabilities	62	219	242	18	18	14	19	20	21
Total departmental receipts	29 179	24 325	25 329	1 326	48 607	51 758	28 000	29 288	30 636

Provincial Treasury is an oversight department therefore revenue collection is primarily generated from interest on the provincial consolidated bank account, parking fees, service commission and sale of capital assets. The department adjusted the budget on interest based on the prior year collection which the trend indicated that the department have never collected interest below R20 million.

The projections indicated as follows, i.e. the increase for the 2003/24 is more than 100 percent which was based on the past 3 years' trend on interest earned on a positive bank balance of the department and 5 percent for the outer years of the MTEF.

6.3 Donor Funding

The department does not receive donor funding.

7. Payment summary

7.1 Key assumptions

- The department's baselines were reduced by R1.443 million on Good and services for the 2023/24 financial year. In an attempt to prioritise other government priorities.
- The department receive additional funding of R1.600 million over the MTEF as a result of an EXCO resolution No.048/2022(11).
- The departments must make provision for Pay Progression equal to 1.5 per cent of the departments wage bill and this must be factored in the baseline for compensation.
- The MTEF allocation provide for an average increase rate according to the revised inflation projections (CPIX) of 5.1 per cent in 2023/24, 4.6 per cent in 2024/25 and 4.6 per cent in 2025/26 financial year.

7.2 Programme summary:

Table 2.3 provides a summary of payments and budgeted estimates over the seven-year period by programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Administration	102 158	95 312	102 281	107 826	114 571	116 888	131 196	127 922	133 579
2. Sustainable Fiscal Resource Management	37 878	30 338	31 838	41 662	40 435	36 594	35 568	41 003	42 832
3. Supply Chain Management, Assets & Liabilities	44 275	33 873	38 748	35 494	32 503	32 116	34 721	38 924	40 667
4. Financial Governance	15 315	23 807	26 340	18 127	18 827	21 686	25 158	25 891	27 447
5. Municipal Financial Management	49 964	26 218	32 445	62 750	75 850	69 801	45 348	47 387	49 509
6. Provincial Internal Audit	31 682	28 203	31 141	36 739	36 739	34 664	38 683	38 261	39 972
Total payments and estimates	281 272	237 751	262 793	302 598	318 925	311 749	310 674	319 388	334 006

The department shows an erratic expenditure trend from 2019/20 to 2021/22 financial years. This trend is mainly due to the budget cuts in respect of the provincial response to the Covid-19 pandemic and lockdown restrictions. The increase in 2022/23 Adjusted Appropriation relates to additional funds to cater for the identified priorities in respect of municipalities.

Over the MTEF the table reflects an increase of 3 percent in 2023/24 from the 2022/23 budget, 3 percent in 2024/25 and 5 percent in the 2025/26 financial year.

7.3 Summary of economic classification

Table 2.4 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	275 039	231 652	251 831	295 731	306 557	300 590	297 717	312 766	327 089
Compensation of employees	193 202	184 035	190 050	222 181	222 435	215 807	235 527	251 678	263 347
Goods and services	80 866	47 262	61 508	73 264	83 836	84 497	62 010	60 816	63 458
Interest and rent on land	971	355	273	286	286	286	180	272	284
Transfers and subsidies to:	1 494	1 082	2 933	522	1 365	1 365	2 223	2 122	2 217
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	16	29	41	41	41	42	42	44
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	75	15	186	181	171	171	181	180	188
Households	1 390	1 051	2 718	300	1 153	1 153	2 000	1 900	1 985
Payments for capital assets	4 739	5 817	8 029	6 345	11 063	9 794	10 734	4 500	4 700
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 271	4 462	7 229	6 345	7 603	6 394	10 734	4 500	4 700
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	468	555	800	-	3 400	3 400	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	281 272	237 751	262 793	302 598	318 925	311 749	310 674	319 388	334 006

The department is a human resources driven department, thus compensation of employees constitutes 76 percent of the department's total budget allocation for the 2023/24 financial year. The decrease in the 2022/23 Revised Estimate can be ascribed to delays in the filling of critical posts.

The increase over the MTEF is due to the anticipation of filling of the vacant funded critical posts and the 1.5 percent pay progression.

Goods and services budget decreases by R21.8 million or 26 per cent when compared to the adjusted appropriation of 2022/23 financial year. This is mainly due to baseline reduction and once off funding allocated during the Adjustment Estimates period.

Transfers and subsidies shows an inconsistent expenditure trend and over the MTEF period due to higher than anticipated staff exit costs and the executive authority discretionary fund.

Machinery and equipment fluctuates over the seven-year period largely due to actual requirements in respect of equipment. The increase in 2022/23 Adjustment Appropriation relates to capital equipment requirements, such as furniture and equipment for newly appointed staff and the replacement of redundant equipment, this explains the fluctuating trend. In the outer two years of the MTEF the budget is projected to increase in line with the inflation.

7.4 Infrastructure payments

Not applicable.

7.5 Departmental Public-Private Partnership (PPP) projects

Not applicable.

7.6 Transfers

7.6.1 Transfers to Public Entities

Not applicable.

7.6.2 Transfers to other entities

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

8. Receipts and retentions

The department does not retain the revenue collected.

9. Programme description

9.1 Description and objective

Programme 1: Administration

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

Sub programme objectives

Ministerial Support

The Executive Authority provides strategic and political leadership, to ensure effective and efficient utilisation of provincial resources in line with all prescripts and effective administration of the department.

Executive Support and Stakeholder

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

Corporate Management Services

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

Financial Management Services

To ensure implementation of sound financial management within department.

9.2 Programme Expenditure Analysis

Table 2.10.1 provides a summary of payments and budgeted estimates over the seven-year period by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Ministerial Support	12 176	11 190	13 132	13 085	14 285	15 388	15 713	16 544	17 211
2. Executive Support And Stakeholder	1 989	1 241	3 276	4 583	4 593	3 790	5 847	6 580	6 876
3. Corporate Management Services	64 072	60 422	61 567	64 254	67 589	70 151	80 603	74 470	77 806
4. Financial Management Services	23 921	22 459	24 306	25 904	28 104	27 559	29 033	30 328	31 686
Total payments and estimates	102 158	95 312	102 281	107 826	114 571	116 888	131 196	127 922	133 579

Over the MTEF the allocation increases by 22 per cent in 2023/24, -2 per cent in 2024/25 and 4 percent in 2024/25, the trend depicted is as a result of budget for goods and services for operational costs for all officials in the department associated with contractual obligations being centralised in Corporate Management Services sub programme.

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	99 712	92 071	99 437	105 589	107 089	110 283	121 371	122 931	128 385
Compensation of employees	56 748	56 915	57 931	61 922	63 422	65 261	79 251	85 824	89 669
Goods and services	42 964	35 156	41 506	43 667	43 667	45 002	42 120	37 107	38 696
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	338	662	395	522	1 067	1 089	2 223	2 122	2 217
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	16	29	41	41	41	42	42	44
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	75	15	186	181	171	171	181	180	188
Households	234	631	180	300	855	877	2 000	1 900	1 985
Payments for capital assets	2 108	2 579	2 449	1 715	6 415	5 336	7 602	2 869	2 997
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 795	2 105	2 449	1 715	5 015	4 136	7 602	2 869	2 997
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	313	474	-	-	1 400	1 400	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	102 158	95 312	102 281	107 826	114 571	116 888	131 196	127 922	133 579

Compensation of employees shows an expenditure increase over the first three-year period. The increase in the 2022/23 Adjusted Appropriation relates to reprioritised funds from other programmes to cater for the appointment of cleaning personnel and additional staff in the Executive Support and Stakeholder Sub-programme.

Compensation of employees is increasing by 28 percent in 2023/24 when compared to the main appropriation of 2022/23, 8 percent in 2024/25 and 4 percent in 2025/26 financial year. This is due to the reprioritisation mentioned above that has been carried over the MTEF including planned filling of critical vacant positions, 1.5 percent pay progression; furthermore, the department recently had the organisational structure approved, thus an overall increase in compensation of employees.

Goods and services budget is decreasing by 4 percent in 2023/24 and 2024/25 financial years, due to reprioritisation to fund vacant posts and increases by 4 percent in 2025/26 financial year.

Payments for capital assets increases in the 2023/24, due to once off procurement of IT equipment and security enhancement projects.

9.3 Service delivery measures

Service delivery measures: Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26
Strategic risk register review sessions conducted	1	1	1	1
Functional risk and ethics management committee	4	4	4	4
Percentage of vacant and funded posts filled	80%	80%	80%	80%
Number of progress reports on IT implementation plan	4	4	4	4
Clean Audit Report	1	1	1	1
% of Supplier's valid invoices paid within 30 days.	-	100%	100%	100%
% of women appointed at sms level	-	50%	50%	50%

Programme 2 - Sustainable Resource Management

Programme description and objective

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

Sub programme objectives

Budget Management, Public Finance & Data Management

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

Economic and Fiscal Oversight

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

Infrastructure Performance Management

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

Programme Expenditure Analysis

Table 2.10.2 provides a summary of payments and budgeted estimates over the seven-year period by sub-programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	2 058	379	1 289	2 229	2 089	2 225	2 172	2 450	2 560
2. Budget, Public Finance & Data Management	11 913	10 650	11 626	12 391	11 550	12 627	13 583	14 187	14 823
3. Economic Analysis & Fiscal Oversight	20 002	12 673	11 156	12 426	12 234	11 641	9 391	11 900	12 427
4. Infrastructure Management	3 905	6 636	7 767	14 616	14 562	10 101	10 422	12 466	13 022
Total payments and estimates	37 878	30 338	31 838	41 662	40 435	36 594	35 568	41 003	42 832

The programme shows a fluctuating trend over the period under review. The decrease in the 2020/21 was mainly due to the budget cuts in respect of the provincial response to the Covid-19 pandemic.

The table shows a decrease of 15 percent from 2022/23 to 2023/24 due to reconfiguration of sub-programmes and re-alignment of officials from one sub-programme to the other, and an increase of 15 percent in 2024/25 and 4 percent in 2025/26 financial year.

Table 2.12.2 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	36 800	30 017	30 886	40 962	39 696	35 703	35 128	40 641	42 454
Compensation of employees	26 295	26 540	26 991	35 522	34 256	31 066	29 410	34 436	35 973
Goods and services	10 505	3 477	3 905	5 440	5 440	4 637	5 718	6 205	6 481
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	709	–	94	–	93	92	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	709	–	94	–	93	92	–	–	–
Payments for capital assets	369	321	848	700	646	799	440	362	378
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	369	321	848	700	646	799	440	362	378
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	37 878	30 338	31 838	41 662	40 435	36 594	35 568	41 003	42 832

Compensation of employees shows a decrease of 17 per cent from 2022/23 to 2023/24, an increase of 17 per cent in 2024/25 and 4 per cent in 2025/26 financial year.

Goods and services shows a decrease from R10.505 million in 2019/20 to R3.905 million in 2021/22 due to Covid-19 restrictions and regulations. The decrease in 2022/23 Revised Estimates can be ascribed to slow spending due to other budget process events still to take place in the last quarter of the financial year. Goods and services shows an increase of 5 percent from 2022/23 to 2023/24, 9 percent increase in 2024/25 and an increase of 4 per cent in 2025/26 financial year.

Transfers and subsidies to: Households caters for staff exit costs which is difficult to anticipate hence the erratic expenditure over the period. This explains the non-provision over the MTEF.

Payments for capital assets caters for the purchase of equipment and the replacement and upgrading of equipment. The increase from 2021/22 to 2022/23 Adjusted Appropriation was to cater for costs in respect of new and replacement laptops. Over the MTEF there is a decrease of 37 percent in machinery and equipment budget from the 2022/23 to 2023/24 financial year.

Service delivery measures

Service delivery measures -Programme 2: Sustainable Fiscal Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26
Number of Provincial Research publications conducted	6	6	6	6
Number of Provincial Medium Term Budget Policy statement tabled	1	1	1	1
Number of revenue collection assessment reports produced	4	4	4	4
Number Adjustment Budget tabled	2	1	1	1
Number Main Budget tabled	1	1	1	1
Number of Provincial Budget implementation assessment report	4	4	4	4
Number of assessment reports on compliance to infrastructure methodologies and prescripts	2	2	2	2
Number of infrastructure budget and expenditure outcome assessment reports	4	4	4	4

Programme 3 – Supply Chain Management, Assets & Liabilities

Programme description and objective

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

Sub programme objectives

Provincial Supply Chain and Asset Management

To promote and enforce transparency and effectiveness of Supply Chain Management and Asset Management in the Province

Financial Information Management Systems

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

Banking and cash flow Management

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

Programme Expenditure Analysis

Table 2.10.3 provides a summary of payments and budgeted estimates over the seven-year period by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	2 123	2 054	1 020	2 134	2 176	2 176	2 162	2 221	2 320
2. Provincial Supply Chain & Asset Management	13 513	10 165	11 584	6 114	6 572	9 620	9 177	9 498	9 923
3. Financial Information Management Systems	22 704	16 536	20 301	20 564	16 919	13 484	15 851	19 070	19 925
4. Banking And Cashflow Management	5 935	5 118	5 843	6 682	6 836	6 836	7 531	8 135	8 499
Total payments and estimates	44 275	33 873	38 748	35 494	32 503	32 116	34 721	38 924	40 667

The programme indicates a decreasing expenditure trend from R44.275 million in 2019/20 to R32.116 million in 2022/23 Revised Estimate. This trend can be ascribed to budget cuts due to covid-19 pandemic and lockdown restrictions. Infrastructure Management budget was moved from this to programme in particular to programme 2: Sustainable Fiscal Resource Management. For the 2024/25 financial year there is an increase of 12 percent and a further increase of 4 percent in 2025/26 financial year.

Table 2.12.3 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	43 288	33 428	35 891	34 889	31 844	31 516	33 789	38 442	40 164
Compensation of employees	29 811	28 190	28 725	28 131	28 131	28 020	30 329	33 516	35 018
Goods and services	12 426	4 883	6 893	6 472	3 427	3 210	3 280	4 654	4 862
Interest and rent on land	971	355	273	286	286	286	180	272	284
Transfers and subsidies to:	148	19	85	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	148	19	85	-	-	-	-	-	-
Payments for capital assets	919	426	2 772	605	659	600	932	482	503
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	919	426	1 972	605	659	600	932	482	503
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	800	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	44 275	33 873	38 748	35 494	32 503	32 116	34 721	38 924	40 667

Compensation of employees is increasing by 8 percent from 2022/23 to 2023/24 financial year. In the 2024/25 financial year an increase of 11 per cent. The programme has vacant funded positions anticipated to be filled in 2023/24 financial year.

Goods and services shows a decrease of R12.426 million from 2019/20 to R6.893 million in 2021/22. This trend is due to budget cuts in respect of the provincial response to the Covid-19 pandemic and lockdown restrictions which affected other items such as travelling etc. The decrease in 2022/23 Adjusted Appropriation is due to reprioritisation of funds to defray excess expenditure on transfers and subsidies as well as payments for capital assets in Programme 1: Administration to make provision for the procurement of the Oracle database in order to enhance the ICT databases in the department.

Over the MTEF, goods and services shows a decrease of 49 percent between 2022/23 and 2023/24. In 2024/25 financial year there is an increase of 42 percent. The programme realises a further increase of 4 percent in 2025/26 financial year.

Payments for capital assets caters for the purchase of equipment and the replacement and upgrading of equipment. The increase from 2021/22 to 2022/23 Adjusted Appropriation was to cater for costs in respect of new and replacement laptops. Over the MTEF, the baseline experience a reduction.

Service delivery measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2022/23	2023/24	2024/25	2025/26
Support plans implemented for improvement of compliance in line with Supply Chain Management and Asset Management prescripts	4	4	4	4
Capacity building provided to SMMEs and departments	4	4	4	4
Assessment of compliance to prescribed legislation and policies relating to transversal systems	12	12	12	12
Capacity building sessions conducted	28	28	28	28
Compilation of Annual Financial Statements of the PRF	1	1	1	1
Analysis of spending departments to determine compliance with cash flow requirements	12	12	12	12
Positive consolidated provincial bank balance	No overdraft	No overdraft	No overdraft	No overdraft

Programme 4 – Financial Governance

Programme description and objective

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

Sub programme objectives

Provincial Accounting Services

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

Norms and Standards

To manage the monitoring and enforce compliance with the PFMA

Provincial Risk Management

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

Programme Expenditure Analysis

Table 2.10.4 provides a summary of payments and budgeted estimates over the seven-year period by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
1. Programme Support	2 203	2 116	2 383	2 400	2 400	2 258	2 464	2 627	2 745
2. Provincial Accounting Services	5 337	7 136	8 158	5 822	5 822	6 523	9 354	9 378	9 799
3. Norms And Standards	4 121	7 878	8 474	5 311	6 011	7 109	6 720	7 351	8 075
4. Provincial Risk Management	3 654	6 677	7 325	4 594	4 594	5 796	6 620	6 535	6 828
Total payments and estimates	15 315	23 807	26 340	18 127	18 827	21 686	25 158	25 891	27 447

The programme indicates an inconsistent trend over the period. This trend relates to the changes made to the structure i.e. shifting of the municipal related functions from programme 4: Financial Governance to programme 5: Municipal Financial Management which has affected the baseline hence the increase of 39 percent from 2022/23 Revised Estimate and 2023/24.

The programmes' budget increases by 16 per cent when compared to the revised estimates of 2022/23 financial year. Furthermore, the budget increases by 3 per cent in 2024/25 and 6 percent in 2025/26 financial years. The increase over the MTEF is due to the correction of the programme's baseline.

Table 2.12.4 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	15 106	23 369	25 799	17 927	18 325	21 454	23 781	25 598	27 141
Compensation of employees	13 410	22 337	22 658	15 194	14 919	18 250	20 978	22 466	23 870
Goods and services	1 696	1 032	3 141	2 733	3 406	3 204	2 803	3 132	3 271
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies to:	16	35	63	—	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	16	35	63	—	—	—	—	—	—
Payments for capital assets	193	403	478	200	502	232	1 377	293	306
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	193	403	478	200	502	232	1 377	293	306
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	15 315	23 807	26 340	18 127	18 827	21 686	25 158	25 891	27 447

The above table shows that compensation of employee's increase by 38 percent from 2022/23 to 2023/24. In 2024/25, there is an increase of 7 percent. A further increase of 6 percent is realised in 2025/26 financial year.

Goods and services indicate an erratic expenditure trend over the period as a result of budget cuts in response of covid-19 and lockdown restrictions. Over the MTEF the baseline shows a minimal increase of 3 percent in 2023/24, 12 percent in 2024/25 and a further increase of 4 per cent in 2025/26 financial year.

Transfers and subsidies to: Households caters for staff exit costs which is difficult to anticipate, hence there's no provision over the MTEF.

Machinery and equipment shows an increase from between 2022/23 and 2023/24 financial years due to planned procurement of risk management software.

Service delivery measures

Service delivery measures: Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates			
	2022/23	2023/24	2024/25	2025/26	
Number of departments supported on Accounting related matters	11	11	11	11	11
Consolidated annual financial information tabled	3	1	1	1	1
Number of capacity building programmes	6	6	6	6	6
Number of PFMA forum conducted	4	4	4	4	4
Number of reports on payment of creditors within 30 days.	4	4	4	4	4
Number of departments guided to address Unauthorised, Irregular, Wasteful and Fruitless expenditure.	11	11	11	11	11
Number of departments supported to implement the Public Sector Risk Management Framework	11	11	11	11	11
Number of public entities supported to implement the Public Sector Risk Management Framework	4	4	4	4	4
Number of Risk Management structures reports	4	4	4	4	4
Number of Risk Management Forums conducted	4	1	1	1	1

Programme 5: Municipal Financial Management

Programme description and objective

To promote effective and efficient performance of municipalities and co-ordinate the provisioning of capacity building in the areas below:

- Accounting and Reporting
- Revenue and Budget Management
- Municipal Institutional Compliance and Governance
- Supply Chain and Asset Management

Sub programme objectives

Programme support, Cluster 1: ZF Mgcawu and Namaqua, Cluster 2: Pixley ka Seme, Cluster 3: John Taolo Gaetsewe and Frances Baard Districts

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

Programme Expenditure Analysis

Table 2.10.5 provides a summary of payments and budgeted estimates over the seven-year period by sub programme.

Table 2.10.5 : Summary of payments and estimates by sub-programme: Programme 5: Municipal Financial Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	9 278	–	2 924	7 599	8 005	9 505	13 288	11 038	11 533
2. Cluster 1: ZF Mgcawu & Namaqua Districts	4 995	–	2 681	9 627	8 373	7 672	11 866	12 399	12 954
3. Cluster 2: Pixley Ka Seme District	22 666	26 218	25 141	27 043	36 543	35 043	8 299	10 708	11 188
4. Cluster 3: John Taolo Gaetsewe & Frances Baard District	13 025	–	1 699	18 481	22 929	17 581	11 895	13 242	13 834
Total payments and estimates	49 964	26 218	32 445	62 750	75 850	69 801	45 348	47 387	49 509

The programme has been established recently in line with the new generic structure for all Provincial Treasuries. The objective is to make provision for an integrated structure in respect of the municipal finance management programme. Municipal finance functions that were previously performed by other programmes are incorporated under this programme, this includes personnel.

The programme decreases by 28 percent between 2022/23 and 2023/24 financial year due to the Municipal infrastructure budget being moved to programme 2: Sustainable Fiscal Resource Management. A further reduction of 4 per cent in 2024/25 is realised and 4 per cent increase in 2025/26 financial year. This further explains the baseline decrease between 2022/23 and 2023/24 financial years.

Table 2.12.5 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

Table 2.12.5: Summary of payments and estimates by economic classification: Programme 5: Municipal Financial Management

R thousand	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	49 076	25 441	29 150	59 946	73 431	67 543	45 018	46 893	48 993
Compensation of employees	39 756	24 183	25 810	49 231	49 716	42 494	40 321	40 179	41 980
Goods and services	9 320	1 258	3 340	10 715	23 715	25 049	4 697	6 714	7 013
Interest and rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies to:	202	325	2 293	—	15	8	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	202	325	2 293	—	15	8	—	—	—
Payments for capital assets	686	452	1 002	2 804	2 404	2 250	330	494	516
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	686	452	1 002	2 804	404	250	330	494	516
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	2 000	2 000	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	49 964	26 218	32 445	62 750	75 850	69 801	45 348	47 387	49 509

Compensation of employees is decreasing by 18 percent from 2022/23 to 2023/24 financial years. In 2025/26 financial year there is an increase of 4 per cent. This is due to the implementation of the new organizational structure.

Goods and services is decreasing by 56 percent between 2022/23 to 2023/24 and thereafter the baseline is projected to increase by 43 percent and 4 percent in the outer year of the MTEF.

Transfers and subsidies to: Households caters for staff exit costs which is difficult to anticipate, hence there's no provision over the MTEF.

Payments for capital assets caters for the purchase of equipment and the replacement and upgrading of equipment. Over the MTEF, the baseline shows a reduction.

Service delivery measures

Service delivery measures -Programme 5:Municipal Financial Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2022/23	2023/24	2024/25	2025/26	
Number of municipalities supported on accounting related matters	30	30	30	30	
Number of capacity building programmes implemented	7	8	8	8	
Number of municipalities supported on revenue and budget management	25	30	30	30	
Consolidated municipal budget assessments	2	2	2	2	
Consolidated municipal budget implementation assessments	4	4	4	4	
Number of municipalities supported on Supply Chain and Asset Management related matters	—	30	30	30	
Number of municipalities guided to address Unauthorised, Irregular, Wasteful and Fruitless expenditure	10	15	15	15	
Number of municipalities supported to implement the Local Government Risk Management Framework	30	30	30	30	
Number of Risk Management structures reports	4	12	12	12	
Number of municipalities supported to implement the Internal Audit Framework	27	29	29	29	
Number of Internal Audit structures status	4	12	12	12	

Programme 6 – Provincial Internal Audit and Audit Committee

Programme description and objective

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

Sub programme objectives

Programme support & Audit Committee

Provision of shared Audit Committees oversight services to the 12 Northern Cape provincial departments and 6 listed public entities.

Clusters: Education (1), Health (2), Agriculture (3) & Public Works (4)

Provision of shared internal audit service to the 12 Northern Cape Provincial departments and 6 listed public entities.

Programme Expenditure Analysis

Table 2.10.6 provides a summary of payments and budgeted estimates over the seven-year period by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
1. Programme Support	8 339	6 462	6 471	7 886	7 809	7 287	7 331	7 195	7 516
2. Cluster 1: Education	5 756	5 326	6 269	7 297	7 270	6 768	7 932	7 861	8 212
3. Cluster 2: Health	6 211	5 409	6 084	7 297	7 342	6 886	7 882	7 787	8 135
4. Cluster 3: Agriculture	5 411	5 201	5 183	7 116	7 116	6 696	7 896	7 821	8 171
5. Cluster 4: Roads & Public Works	5 965	5 805	7 134	7 143	7 202	7 027	7 642	7 597	7 938
Total payments and estimates	31 682	28 203	31 141	36 739	36 739	34 664	38 683	38 261	39 972

The programme shows a decrease from R31.682 million in 2019/20 to R31.141 million in 2021/22. This trend is due to budget cuts in respect of the provincial response to the Covid-19 pandemic and lockdown restrictions. The decrease in 2022/23 revised estimate can be ascribed to vacant funded posts not yet filled. The programme increases by 5 percent between 2022/23 and 2023/24 financial years and 4 percent in the outer year of the MTEF.

Table 2.12.6 provides a summary of payments and budgeted estimates over the seven-year period by economic classification.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates			
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26	
Current payments	31 137	27 328	30 658	36 418	36 172	34 111	38 630	38 261	39 972	
Compensation of employees	27 182	25 870	27 935	32 181	31 991	30 716	35 238	35 257	36 837	
Goods and services	3 955	1 456	2 723	4 237	4 181	3 395	3 392	3 004	3 135	
Interest and rent on land	-	-	-	-	-	-	-	-	-	
Transfers and subsidies to:	81	41	3	-	190	176	-	-	-	
Provinces and municipalities	-	-	-	-	-	-	-	-	-	
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	
Higher education institutions	-	-	-	-	-	-	-	-	-	
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	
Non-profit institutions	-	-	-	-	-	-	-	-	-	
Households	81	41	3	-	190	176	-	-	-	
Payments for capital assets	464	838	480	321	377	377	53	-	-	
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	
Machinery and equipment	309	755	480	321	377	377	53	-	-	
Heritage Assets	-	-	-	-	-	-	-	-	-	
Specialised military assets	-	-	-	-	-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-	
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	
Software and other intangible assets	155	81	-	-	-	-	-	-	-	
Payments for financial assets	-	-	-	-	-	-	-	-	-	
Total economic classification	31 682	28 203	31 141	36 730	36 730	34 664	38 683	38 261	39 972	

Compensation of employees shows an increase of 9 percent increase between 2022/23 and 2023/24 financial years and 4 percent in the outer year of the MTEF.

Goods and services shows a decrease of 20 percent between 2022/23 and 2023/24 financial year due to reprioritisation in respect of rates and taxes. The baseline is projected to increase by 4 percent in the outer year of the MTEF.

Machinery and equipment decreased in the 2023/24 financial year due to once off procurement of laptops.

Service delivery measures

Service delivery measures: Programme 6: Provincial Internal Audit and Audit Committee

Programme performance measures	Estimated performance	Medium-term estimates			
	2022/23	2023/24	2024/25	2025/26	
Percentage achievement of the Audit Committee Charter	85%	85%	85%	85%	
Percentage achievement of internal audit plan / revised internal audit plan (Education Cluster)	85%	85%	85%	85%	
Percentage achievement of internal audit plan / revised internal audit plan (Health Cluster)	85%	85%	85%	85%	
Percentage achievement of internal audit plan / revised internal audit plan (Agriculture Cluster)	85%	85%	85%	85%	
Percentage achievement of internal audit plan / revised internal audit plan (DPW Cluster)	85%	85%	85%	85%	

9.4.1 Personnel numbers and costs

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

Table 1: Summary of expenditure on personnel numbers and costs by programme																			
R thousands	Actual 2020/21			2021/22			Revised estimate 2022/23			Medium-term expenditure estimate 2024/25			2025/26			Average annual growth over MTEF 2022/23 - 2025/26			
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel growth rate	Costs growth rate	% Costs of Total	
Salary level																			
1 – 7	100	15 333	80	18 497	77	22 891	92	25	117	26 116	147	34 069	157	33 650	157	35 364	10.3%	10.6%	13.4%
8 – 10	862	91 376	126	36 635	126	75 547	112	-	112	77 650	140	76 107	147	88 311	147	92 265	9.5%	5.9%	36.3%
11 – 12	66	53 015	56	101 922	54	64 079	68	1	69	64 442	102	73 462	127	70 935	127	74 511	22.6%	5.0%	23.5%
13 – 16	22	33 476	19	26 781	18	27 533	21	-	21	46 522	31	51 869	31	49 237	31	51 444	13.9%	3.4%	20.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	350	193 202	281	184 035	275	190 050	283	26	319	214 730	420	235 527	462	242 333	462	253 584	13.1%	5.7%	100.0%
Programme																			
1. Administration	129	56 748	100	56 915	101	57 931	114	25	139	65 261	169	79 251	179	76 324	179	79 743	8.8%	6.9%	31.1%
2. Sustainable Fiscal Resource Management	60	26 295	30	26 540	25	26 991	29	1	30	29 969	38	29 410	58	32 886	58	34 358	24.6%	4.6%	13.7%
3. Supply Chain Management, Assets & Liabilities	53	29 611	51	28 190	46	28 725	38	-	38	28 020	54	30 329	54	30 516	54	31 883	12.4%	4.4%	12.7%
4. Financial Governance	32	13 410	27	12 337	28	22 658	26	-	26	18 250	28	20 978	32	17 466	32	18 646	7.2%	0.7%	7.6%
5. Municipal Financial Management	29	39 756	29	24 163	32	25 610	42	-	42	42 494	72	40 321	80	50 210	80	52 458	24.0%	7.3%	20.4%
6. Provincial Internal Audit	47	27 182	44	25 870	43	27 935	44	-	44	30 716	59	35 238	59	34 931	59	36 466	10.3%	5.9%	14.4%
Direct charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	350	193 202	281	184 035	275	190 050	283	26	319	214 730	420	235 527	462	242 333	462	253 584	13.1%	5.7%	100.0%
Employee dispensation classification																			
Public Service Act appointees not covered by OSDs	321	193 202	281	184 035	365	190 050	375	-	375	221 008	376	235 527	376	251 678	376	262 953	0.1%	6.0%	100.0%
Public Service Act appointees still to be covered by OSDs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional Nurses, Staff Nurses and Nursing Assistants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Services Professions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Professions and related occupations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medical and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapeutic, Diagnostic and other related Allied Health Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Educators and related professionals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others such as interns, EPWP, learnerships, etc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	321	193 202	281	184 035	365	190 050	375	-	375	221 008	376	235 527	376	251 678	376	262 953	0.1%	6.0%	100.0%

9.4.2 Training

Table 2.14 : Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Number of staff	350	281	275	319	319	319	420	462	462
Number of personnel trained	80	75	228	153	153	153	153	153	153
of which									
Male	32	35	75	67	67	67	67	67	67
Female	48	40	153	86	86	86	86	86	86
Number of training opportunities	55	20	26	55	55	55	55	55	55
of which									
Tertiary	45	15	19	55	55	55	55	55	55
Workshops	10	5	7	-	-	-	-	-	-
Seminars	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Number of bursaries offered	45	20	19	55	55	55	55	55	55
Number of interns appointed	24	25	24	24	24	24	24	24	24
Number of learnerships appointed	-	-	5	5	5	5	5	5	5
Number of days spent on training	165	35	35	40	40	40	40	40	40
Payments on training by programme									
1. Administration	80	11	20	100	100	100	100	100	104
2. Sustainable Fiscal Resource Management	52	-	5	50	50	50	50	50	52
3. Supply Chain Management, Assets & Liabilities	410	-	466	675	675	675	675	675	705
4. Financial Governance	88	-	181	435	435	435	435	435	454
5. Municipal Financial Management	126	-	688	790	790	790	790	790	825
6. Provincial Internal Audit	-	-	475	650	650	650	650	650	679
Total payments on training	756	11	1 835	2 700	2 700	2 700	2 700	2 700	2 819

9.4.3 Reconciliation of structural changes

Table 19.1 : Reconciliation of structural changes: Provincial Treasury

2022/23		2023/24	
Programmes	R'000	Programmes	R'000
		1. Administration	131,196
		1. Ministerial Support	15,713
		2. Executive Support And Stakeholder Management	5,847
		3. Corporate Management Services	80,603
		4. Financial Management Services	29,033
		2. Sustainable Fiscal Resource Management	35,568
		1. Programme Support	2,172
		2. Budget, Public Finance & Data Management	13,583
		3. Economic Analysis & Fiscal Oversight	9,391
		4. Infrastructure Management	10,422
		3. Supply Chain Management, Assets & Liabilities	34,721
		1. Programme Support	2,162
		2. Provincial Supply Chain & Asset Management	9,177
		3. Financial Information Management Systems	15,851
		4. Banking And Cashflow Management	7,531
		4. Financial Governance	25,158
		1. Programme Support	2,464
		2. Provincial Accounting Services	9,354
		3. Norms And Standards	6,720
		4. Provincial Risk Management	6,620
		5. Municipal Financial Management	45,348
		1. Programme Support	13,288
		2. Cluster 1: ZfMgcawu & Namaqua Districts	11,866
		3. Cluster 2: Pixley Ka Seme District	8,299
		4. Cluster 3: John Taolo Gaetsewe & Frances Baard Districts	11,895
		6. Provincial Internal Audit	38,683
		1. Programme Support	7,331
		2. Cluster 1: Education	7,932
		3. Cluster 2: Health	7,882
		4. Cluster 3: Agriculture	7,896
		5. Cluster 4: Roads & Public Works	7,642
	-		310,674

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

Annexure
to the Estimates of Provincial Revenue &
Expenditure
Vote 8

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	186	203	188	176	176	174	184	192	201
Sale of goods and services produced by department (excluding capital assets)	186	203	188	176	176	174	184	192	201
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	186	203	188	176	176	174	184	192	201
Of which									
Health patient fees	20	25	23	24	24	22	25	26	27
Other (Specify)	97	125	104	109	109	109	115	120	125
Other (Specify)	69	45	41	43	43	43	44	46	48
Other (Specify)	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	28 897	23 847	24 810	1 015	48 296	51 521	27 674	28 947	30 279
Interest	28 897	23 847	24 810	1 015	48 296	51 521	27 674	28 947	30 279
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	34	58	109	117	117	49	123	129	135
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	34	58	109	117	117	49	123	129	135
Transactions in financial assets and liabilities	82	219	242	18	18	14	19	20	21
Total departmental receipts	29 179	24 323	25 329	1 328	48 807	51 738	28 000	29 288	30 638

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	275 039	231 652	251 831	295 731	306 557	300 590	297 717	312 786	327 089
Compensation of employees	193 202	184 035	190 050	222 181	222 435	215 807	235 527	251 678	263 347
Salaries and wages	170 098	160 847	167 654	193 712	192 945	189 440	202 111	219 042	229 249
Social contributions	23 104	23 188	22 396	28 469	29 490	26 367	33 416	32 636	34 098
Goods and services	80 866	47 262	61 506	73 254	83 626	84 497	62 010	60 816	63 458
Administrative fees	1 173	597	1 281	1 406	1 366	1 274	1 204	1 173	1 226
Advertising	347	67	907	860	572	401	417	954	924
Minor assets	206	177	407	1 897	1 841	656	707	406	422
Audit cost: External	3 362	2 476	4 239	4 547	6 147	5 355	4 036	5 288	5 525
Bursaries: Employees	953	822	500	681	1 124	1 124	1 300	720	752
Catering: Departmental activities	1 034	90	989	1 279	1 212	1 129	1 107	1 408	1 472
Communication (G&S)	2 759	1 537	3 532	7 082	6 382	3 124	1 689	3 881	4 056
Computer services	8 220	6 870	3 750	2 905	1 905	2 283	2 785	107	112
Consultants and professional services: Business and advisory services	16 089	4 007	3 418	7 811	17 222	17 269	2 236	5 772	6 030
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	80	86	86	20	86	169	177
Contractors	73	611	1 351	-	-	283	150	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	31	10	163	151	95	70	89	120	124
Fleet services (including government motor transport)	1 033	562	1 000	845	845	1 329	1 773	1 068	1 115
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	1 262	1 145	1 560	1 666	1 457	3 367	1 345	2 422	2 530
Consumable: Stationery, printing and office supplies	819	650	1 233	2 031	2 256	1 779	1 050	1 788	1 866
Operating leases	14 261	13 410	11 032	10 652	11 682	14 858	16 128	11 075	11 571
Property payments	10 105	10 152	9 238	9 183	10 183	9 317	9 672	9 596	10 026
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	14 070	2 022	12 019	13 764	13 513	15 053	11 055	10 454	10 921
Training and development	1 389	220	1 097	2 372	1 885	1 777	2 121	1 147	1 198
Operating payments	2 118	1 828	2 914	3 191	3 176	2 514	2 131	2 363	2 467
Venues and facilities	1 542	9	818	855	887	1 504	927	905	944
Rental and hiring	-	-	-	-	-	1	2	-	-
Interest and rent on land	971	355	273	286	286	286	180	272	284
Interest	971	355	273	286	286	286	180	272	284
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1 484	1 082	2 933	522	1 365	1 365	2 223	2 122	2 217
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	16	29	41	41	41	42	42	44
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	29	16	29	41	41	41	42	42	44
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	75	15	186	181	171	171	181	180	188
Households	1 390	1 051	2 718	300	1 153	1 153	2 000	1 900	1 985
Social benefits	1 191	807	2 575	-	343	350	100	-	-
Other transfers to households	199	244	143	300	810	803	1 900	1 900	1 985
Payments for capital assets	4 739	5 017	8 029	6 345	11 003	9 784	10 734	4 500	4 700
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 271	4 462	7 229	5 345	7 603	6 394	10 734	4 500	4 700
Transport equipment	539	323	-	-	-	399	500	-	-
Other machinery and equipment	3 732	4 139	7 229	5 345	7 603	5 995	10 234	4 500	4 700
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	468	555	800	-	3 400	3 400	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	281 272	237 751	262 760	302 598	318 625	311 748	310 674	319 388	334 006

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	99 712	92 071	99 437	105 589	107 089	110 263	121 371	122 931	128 365
Compensation of employees	56 748	56 915	57 931	61 922	63 422	65 261	79 251	85 824	89 889
Salaries and wages	49 326	49 342	50 808	53 819	54 254	56 431	68 825	75 446	78 826
Social contributions	7 422	7 573	7 123	8 103	9 168	8 830	10 426	10 378	10 843
Goods and services	42 964	35 156	41 506	43 667	43 667	45 002	42 120	37 107	38 696
Administrative fees	217	77	306	236	236	245	186	436	455
Advertising	341	67	887	806	518	351	417	902	870
Minor assets	50	161	34	93	93	90	109	55	57
Audit cost: External	2 939	1 996	3 474	3 756	3 356	3 769	2 936	4 076	4 259
Bursaries: Employees	953	822	500	681	1 124	1 124	1 300	720	752
Catering: Departmental activities	460	64	635	470	420	510	337	662	692
Communication (G&S)	2 758	1 536	3 345	5 684	4 964	2 019	1 680	3 319	3 468
Computer services	2 464	2 591	2 402	1 211	1 211	1 589	1 200	-2 095	-2 189
Consultants and professional services: Business and advisory services	392	263	266	1 607	63	110	450	958	1 001
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	80	86	86	20	86	169	177
Contractors	64	599	550	-	-	266	148	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	13	3	143	137	81	50	74	98	102
Fleet services (including government motor transport)	995	548	911	787	787	1 242	1 653	1 046	1 095
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	1 055	1 077	1 220	802	557	2 779	943	1 074	1 123
Consumable: Stationery, printing and office supplies	324	189	532	752	752	457	437	523	546
Operating leases	14 261	13 410	10 925	10 652	11 657	14 628	16 128	11 075	11 571
Property payments	10 105	10 152	9 238	9 183	10 183	9 317	9 672	9 596	10 026
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	3 706	1 187	4 217	4 221	3 806	5 206	2 495	3 201	3 344
Training and development	397	11	20	687	187	140	568	265	276
Operating payments	844	401	1 534	1 435	1 185	662	1 101	742	776
Venues and facilities	626	2	285	381	381	427	198	283	295
Rental and hiring	-	-	-	-	-	1	2	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	338	662	395	522	1 067	1 089	2 223	2 122	2 217
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	29	16	29	41	41	41	42	42	44
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	29	16	29	41	41	41	42	42	44
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	75	15	186	181	171	171	181	180	188
Households	234	631	180	300	855	877	2 000	1 900	1 985
Social benefits	36	387	37	-	45	74	100	-	-
Other transfers to households	198	244	143	300	810	803	1 900	1 900	1 985
Payments for capital assets	2 188	2 579	2 449	1 715	6 415	5 536	7 602	2 869	2 997
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 795	2 105	2 449	1 715	5 015	4 136	7 602	2 869	2 997
Transport equipment	539	323	-	-	-	999	500	-	-
Other machinery and equipment	1 256	1 782	2 449	1 715	5 015	3 737	7 102	2 869	2 997
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	313	474	-	-	1 400	1 400	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	102 158	95 312	102 281	107 826	114 571	116 888	131 196	127 922	133 579

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	35 800	30 817	30 896	40 962	39 696	35 703	35 128	40 641	42 454
Compensation of employees	25 295	26 540	26 991	35 522	34 256	31 066	29 410	34 436	35 973
Salaries and wages	23 803	23 454	24 027	32 554	31 332	27 751	26 278	31 163	32 554
Social contributions	2 492	3 086	2 964	2 968	2 924	3 315	3 132	3 273	3 419
Goods and services	10 505	3 477	3 905	5 440	5 440	4 637	5 718	6 205	6 481
Administrative fees	55	6	123	230	185	135	154	116	121
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	24	2	21	23	23	9	29	30	31
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	60	5	151	179	162	112	123	290	303
Communication (G&S)	-	-	50	9	9	5	9	-	-
Computer services	180	189	198	209	209	209	361	552	577
Consultants and professional services: Business and advisory services	7 829	1 985	796	-	-	-	1 020	1 758	1 837
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Conferences	-	1	2	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	6	5	10	10	10	12	10	10	10
Fleet services (including government motor transport)	-	2	-	-	-	37	-	-	-
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	45	39	76	139	139	92	77	92	96
Consumable: Stationery, printing and office supplies	83	17	163	236	216	244	120	109	113
Operating leases	-	-	11	-	-	40	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 286	132	1 185	3 178	3 040	1 926	2 231	2 438	2 547
Training and development	32	-	355	481	481	481	504	223	233
Operating payments	696	1 094	656	600	820	1 218	753	490	512
Venues and facilities	209	-	108	146	146	117	327	97	101
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	709	-	94	-	93	92	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide list of entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	709	-	94	-	93	92	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	369	321	648	700	646	799	440	362	378
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	369	321	648	700	646	799	440	362	378
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	369	321	648	700	646	799	440	362	378
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	37 878	30 338	31 838	41 662	40 435	36 594	35 568	41 003	42 832

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	43 298	33 428	35 891	34 889	31 844	31 516	33 789	38 442	40 164
Compensation of employees	29 811	28 190	28 725	28 131	28 131	28 020	30 329	33 516	35 018
Salaries and wages	26 149	24 523	25 154	22 669	22 669	24 486	24 400	27 529	28 763
Social contributions	3 662	3 667	3 571	5 462	5 462	3 534	5 929	5 987	6 255
Goods and services	12 425	4 853	6 893	6 472	3 427	3 210	3 280	4 654	4 892
Administrative fees	630	468	583	516	316	294	591	183	192
Advertising	—	—	20	—	4	—	—	52	54
Minor assets	86	3	121	938	938	85	357	150	156
Audit cost: External	—	—	10	—	—	—	—	—	—
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	14	4	35	68	68	75	54	96	100
Communication (G&S)	1	1	61	—	—	1	—	—	—
Computer services	5 353	3 916	899	1 110	110	110	1 002	1 174	1 227
Consultants and professional services: Business and advisory services	2 591	—	1 556	2 622	577	577	—	—	—
Infrastructure and planning	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Scientific and technological services	—	—	—	—	—	—	—	—	—
Legal services	—	—	—	—	—	—	—	—	—
Contractors	1	3	792	—	—	1	2	—	—
Agency and support / outsourced services	—	—	—	—	—	—	—	—	—
Entertainment	1	—	4	4	4	5	5	10	10
Fleet services (including government motor transport)	10	—	—	—	—	—	—	—	—
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	41	13	48	182	182	182	190	905	946
Consumable: Stationery, printing and office supplies	153	217	192	256	256	210	287	365	381
Operating leases	—	—	5	—	—	92	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Departmental activity	—	—	—	—	—	—	—	—	—
Travel and subsistence	2 744	121	2 342	662	662	1 213	584	1 351	1 411
Travel and development	410	45	16	75	75	75	179	79	83
Operating payments	229	66	199	212	212	209	35	280	292
Venues and facilities	162	7	10	23	23	81	44	10	10
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	971	365	273	286	286	286	180	272	284
Interest	971	365	273	286	286	286	180	272	284
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	148	19	85	—	—	—	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Provide list of entities receiving transfers	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on production	—	—	—	—	—	—	—	—	—
Other transfers	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on production	—	—	—	—	—	—	—	—	—
Other transfers	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	148	19	85	—	—	—	—	—	—
Social benefits	148	19	85	—	—	—	—	—	—
Other transfers to households	—	—	—	—	—	—	—	—	—
Payments for capital assets	919	426	2 772	605	659	600	932	482	503
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	919	426	1 972	605	659	600	932	482	503
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipment	919	426	1 972	605	659	600	932	482	503
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	800	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	44 275	33 873	38 748	35 494	32 583	32 116	34 721	38 924	40 667

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	15 196	23 369	25 799	17 927	18 325	21 454	23 781	25 598	27 141
Compensation of employees	13 410	22 337	22 658	15 194	14 919	18 250	20 978	22 466	23 870
Salaries and wages	11 821	19 620	20 001	12 965	12 710	15 917	17 964	20 049	21 344
Social contributions	1 589	2 717	2 657	2 209	2 209	2 333	3 014	2 417	2 526
Goods and services	1 696	1 032	3 141	2 733	3 406	3 204	2 803	3 132	3 271
Administrative fees	30	9	77	82	87	77	56	44	46
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	6	-	43	66	66	16	35	34	36
Audit cost: External	443	480	755	791	791	964	1 100	1 212	1 286
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	87	-	103	99	99	168	321	156	163
Communication (G&S)	-	-	-	-	-	-	-	76	79
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	-	-	-	-	140	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	2	-	2	-	-	4	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	2	-	1	-	-	1	-	-	-
Fleet services (including government 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	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	13	9	45	36	72	76	58	58	60
Consumable: Stationery, printing and office supplies	69	199	74	197	442	408	134	217	227
Operating leases	-	-	41	-	25	66	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	858	288	1 545	1 022	1 324	1 142	552	954	996
Training and development	48	-	233	292	306	74	220	157	164
Operating payments	78	67	112	130	145	82	54	78	81
Venues and facilities	60	-	110	16	50	154	133	146	153
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	16	35	63	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide: List of entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	16	35	63	-	-	-	-	-	-
Social benefits	16	35	63	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	193	403	478	200	502	232	1 377	293	306
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	193	403	478	200	502	232	1 377	293	306
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	193	403	478	200	502	232	1 377	293	306
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	15 315	23 807	26 340	18 127	18 827	21 686	25 158	25 891	27 447

Table B2.5: Payments and estimates by economic classification: Programme 5: Municipal Financial Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	49 876	25 441	29 150	59 946	73 431	67 543	45 018	46 893	48 993
Compensation of employees	38 756	24 183	25 610	49 231	49 716	42 484	40 321	40 179	41 960
Salaries and wages	38 110	21 299	23 102	43 627	44 112	38 194	34 127	34 112	35 642
Social contributions	4 546	2 884	2 708	5 604	5 604	4 300	6 194	6 067	6 338
Goods and services	9 320	1 258	3 340	10 715	23 715	25 049	4 697	6 714	7 013
Administrative fees	183	16	128	231	231	337	163	294	308
Advertising	1	-	-	50	50	50	-	-	-
Minor assets	5	2	167	250	250	223	150	65	68
Audit cost: External	-	-	-	-	-	622	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	98	4	47	130	130	73	100	95	99
Communication (G&S)	-	-	62	1 000	1 000	803	-	101	106
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	3 610	826	-	2 981	15 981	15 981	-	2 421	2 529
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	5	3	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	3	1	1	-	-	1	-	2	2
Fleet services (including government motor transport)	13	-	-	-	-	-	-	-	-
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: Material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	37	6	139	450	450	197	59	230	240
Consumable: Stationery, printing and office supplies	91	28	247	539	539	440	57	519	542
Operating leases	-	-	2	-	-	9	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	4 300	285	1 916	3 716	3 716	4 696	3 938	1 970	2 058
Training and development	326	-	82	625	625	773	-	159	166
Operating payments	178	85	241	485	485	147	30	520	542
Venues and facilities	475	-	305	258	258	698	200	338	353
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	202	325	2 293	-	15	8	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Provide: Isiro entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	202	325	2 293	-	15	8	-	-	-
Social benefits	201	325	2 293	-	15	8	-	-	-
Other transfers to households	1	-	-	-	-	-	-	-	-
Payments for capital assets	686	452	1 002	2 804	2 404	2 250	330	494	516
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	686	452	1 002	2 804	404	250	330	494	516
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	686	452	1 002	2 804	404	250	330	494	516
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	2 000	2 000	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	49 964	26 218	32 445	62 750	75 850	69 801	45 348	47 387	49 509

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2022/23	Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26
Current payments	31 137	27 326	30 658	36 418	36 172	34 111	38 630	38 261	39 972
Compensation of employees	27 182	25 670	27 935	32 181	31 991	30 716	35 236	35 257	36 837
Salaries and wages	23 869	22 609	24 562	28 058	27 868	26 661	30 917	30 743	32 120
Social contributions	3 293	3 261	3 373	4 123	4 123	4 055	4 321	4 514	4 717
Goods and services	3 955	1 456	2 723	4 237	4 181	3 395	3 392	3 004	3 135
Administrative fees	58	1	42	311	311	186	64	100	104
Advertising	5	—	—	—	—	—	—	—	—
Minor assets	35	9	21	527	471	241	27	72	74
Audit cost: External	—	—	—	—	—	—	—	—	—
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	315	13	18	333	333	191	172	110	115
Communication (G&S)	—	—	14	389	389	296	—	385	403
Computer services	223	174	251	375	375	375	222	476	497
Consultants and professional services: Business and advisory services	1 667	933	800	601	601	601	626	635	663
Infrastructure and planning	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Scientific and technological services	—	—	—	—	—	—	—	—	—
Legal services	—	—	—	—	—	—	—	—	—
Contractors	6	3	2	—	—	12	—	—	—
Agency and support / outsourced services	—	—	—	—	—	—	—	—	—
Entertainment	6	1	4	—	—	1	—	—	—
Fleet services (including government motor transport)	15	12	89	58	58	50	120	20	20
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	71	1	32	57	57	41	18	63	65
Consumable: Stationery, printing and office supplies	99	—	25	51	51	20	15	55	57
Operating leases	—	—	48	—	—	23	—	—	—
Property payments	—	—	—	—	—	—	—	—	—
Transport provided: Departmental activity	—	—	—	—	—	—	—	—	—
Travel and subsistence	1 176	29	814	965	965	871	1 305	540	565
Training and development	176	164	391	212	212	234	650	264	276
Operating payments	93	116	172	329	329	226	158	253	264
Venues and facilities	10	—	—	29	29	27	25	31	32
Rental and hiring	—	—	—	—	—	—	—	—	—
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
Transfers and subsidies	81	41	3	—	190	176	—	—	—
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Provide list of entities receiving transfers	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on production	—	—	—	—	—	—	—	—	—
Other transfers	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on production	—	—	—	—	—	—	—	—	—
Other transfers	—	—	—	—	—	—	—	—	—
Non-profit institutions	81	41	3	—	190	176	—	—	—
Households	81	41	3	—	190	176	—	—	—
Social benefits	—	—	—	—	—	—	—	—	—
Other transfers to households	—	—	—	—	—	—	—	—	—
Payments for capital assets	464	836	480	321	377	377	53	—	—
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	309	755	480	321	377	377	53	—	—
Transport equipment	—	—	—	—	—	—	—	—	—
Other machinery and equipment	309	755	480	321	377	377	53	—	—
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	155	81	—	—	—	—	—	—	—
Payments for financial assets	—	—	—	—	—	—	—	—	—
Total economic classification	31 682	28 203	31 141	36 739	36 739	34 664	38 683	38 261	39 972