# **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 Develop Plan (NDP) and Medium Term Strategic Framework (MTSF), 2020-2025.

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

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

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 nondelegated 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

		Outcome			Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22	100171010000000000000000000000000000000	2022/23		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	2	2	-	2	_	-	2	_	_
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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Tax receipts			=		=				7. 100 to 12.00 to 1
Casino taxes		12.70	-			-	-	-	
Horse racing taxes	5.	(3)	77	1.5	177	-1	2575	3.75	7
Liquor licences	2		-	120	2	-1	823	100	2
Motor vehicle licences			-			-			
Sales of goods and services other than capital assets	186	203	168	176	176	174	184	192	201
Transfers received	=	5-3	-	-	-	-	-	5-3	-
Fines, penalties and forfeits	<del>-</del>				-	-	50	-	
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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22	1000 10	2022/23		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

		Outcome		Main Adjusted Rev appropriation appropriation	Revised estimate	Medium-term estimates			
R thousand	2019/20	2020/21	2021/22	appropriation	2022/23	-	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	-		<del></del>			-			-
Departmental agencies and accounts	29	16	29	41	41	41	42	42	44
Higher education institutions	-	=	-	-	9		-	-	-
Foreign governments and international organisations	20	4	=	-	2	-1		_	-
Public corporations and private enterprises	20	~	-	2	2	_	7 <u>2</u> 0	120	-
Non-profit institutions	75	15	186	181	171	171	181	180	188
Households	1 390	1 051	2718	300	1 153	1 153	2 000	1 900	1 985
Payments for capital assets	4 739	5 017	8 029	6 345	11 003	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	20		-	2	1000	-	<u></u>	120	_
Specialised military assets		8	=	5		-1	3.T	(7.5	, di
Biological assets		=	-				10.70	5.59	-
Land and sub-soil assets		<del></del>	-	-	<del></del>	-1	(c <del>-</del> )	-	_
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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates			
R thousand	2019/20	2020/21	2021/22	пррторнации	2022/23		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

	Outcome			Main appropriation	Company of the Assessment of the Company of the Com	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		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	89 669
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	<del></del>	<del>.</del>		-		-	-		
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		3			17	-	257	1750	=
Foreign governments and international organisations	-	=	-	1001	87	-	973	277.5	=
Public corporations and private enterprises			-	17		-	97		
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	5 536	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	<b>(40)</b>	=	-	-	-	-	( <del>-</del>	5 <del>-2</del> 5	Ξ.
Specialised military assets	21	Щ.		-	12	-	-	145	=
Biological assets	=:			-	12	-	-	1-51	=
Land and sub-soil assets	-	_	-	12	92	-	-	525	=
Software and other intangible assets	313	474	-	-	1 400	1 400		- 1	
Payments for financial assets	-	_	-	7-	-	-	-	-	_
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

	Estimated performance	Medium-term estimates				
Programme performance measures	2022/23	2023/24	2024/25	2025/26		
Strategic risk register review sessions conducted	1	1	1	1		
Funtional 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 implemetation 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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		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

		Quicome	Outcome			Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22	appropriation	appropriation 2022/23		2023/24	2024/25	2025/26
Current payments	36 800	30 017	30 896	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		29 410	34 435	35 973
Goods and services	10 505	3 477	3 905	5 440	5 440	1	5718	6 205	6 481
Interest and rent on land				=	<u> </u>	_			
Transfers and subsidies to:	709		94	-	93	92			-
Provinces and municipalities		_	_	_	_	-1	_	_	_
Departmental agencies and accounts	-	· ·	-	(=)		-	S=1		-
Higher education institutions		-	-	(=)	=	-	(-)	-	-
Foreign governments and international organisations	-8	=	-	-		-	-	-	=
Public corporations and private enterprises	-	-	-	-		-	(4)	-	-
Non-profit institutions	=1	==	=	=	=	-		120	-
Households	709		94		93	92		2023 Tromano - Somo Mala 11 m	
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	127	72	_	2	172	-	<u>-</u>	100	_
Specialised military assets		□	2	- 21	~ ~	-	323	-	12
Biological assets	1287	益	_	27	2	-	_	120	
Land and sub-soil assets		=	-	50		-	2573	97.5	
Software and other intangible assets	774	<i>a</i>	-	57.0	=	-	3.73	(53)	
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

	Estimated performance	Medium-term estimates				
Programme performance measures	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

	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		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

Q61 - Q6508	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
R thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Current payments	43 208	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			-1			
Provinces and municipalities	_	-	-	-	_	- [	_	_	_
Departmental agencies and accounts	8	≅	62	€	2	-	12	120	=
Higher education institutions	<i>a</i>	=	0.70	ā	20		-	\ <del>_</del> 2	-
Foreign governments and international organisations		2	0.70	5	5		855	973	-
Public corporations and private enterprises			u <del>e</del>	=	75	-	-		-
Non-profit institutions	J <del>a</del>		177	1-	=			-	-
Households	148	19	85	-	<u>-</u>		1.	-	-
Payments for capital assets	919	426	2 772	605	659	600	932	482	503
Buildings and other fixed structures	=	=	-	-	=	-1	5-1	-	-
Machinery and equipment	919	426	1 972	605	659	600	932	482	503
Heritage Assets		2	1=	2	2		-	_	=
Specialised military assets	2	2	62	월	2		- 2	2	
Biological assets	0	2	02	2	2		2	-	
Land and sub-soil assets	<i>a</i>	=	0.75	er.			67.	5 <del>7</del> 5	-
Software and other intangible assets	-	=	800	-	75	-	-	-	-
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

	Estimated performance	Med	lium-term estimates	
Programme performance measures	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 if 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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	lium-term estimate	s
R thousand	2019/20	2020/21	2021/22	(200 I	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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	ium-term estimate:	1
R thousand	2019/20	2020/21	2021/22	арргориации	2022/23		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	-	=		-		- 00			
Transfers and subsidies to:	16	35	63	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	1-4
Departmental agencies and accounts	4	벌	<u></u>	-	2	- 1	323	-	12
Higher education institutions	20	23	2	2	2	- [	823		14
Foreign governments and international organisations	-	=	-	-	-	- 1	117	-	-
Public corporations and private enterprises		=	-	-		-	( <del>-</del> )	0.00	-
Non-profit institutions	-	8	-	-			( <del>-</del>	-	1-
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	-	=	-	=		- [	: <del>-</del> :	0.00	-
Specialised military assets	-	E	75	-			1181	1551	15
Biological assets	-	*	-	-		-1	-	-	-
Land and sub-soil assets	-	<b>\(\varphi\)</b>	-	-		- 1	-	-	-
Software and other intangible assets	-			-		- [	-	-	4
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

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	ium-term estimate	8
R thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
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	117	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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	ium-term estimate	s
R thousand	2019/20	2020/21	2021/22	арргорнации	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	6714	7 013
Interest and rent on land	i <del>-</del>		-	-		-			-
Transfers and subsidies to:	202	325	2 293	-	15	8		_	_
Provinces and municipalities	_	6-1	-	-	-	-	1 - 1	12-11	-
Departmental agencies and accounts	023	3 <u>2</u> 1	72	2	022	-	327	120	4
Higher education institutions	0.79	· =	-	-	0.7	-1	1.50	-	
Foreign governments and international organisations	0.5	10.5		-	8.5	-	85.	(=)	-
Public corporations and private enterprises		( <del>-</del> )	-	-		· -		3-3	-
Non-profit institutions	-	-		-	92	-	(4)	(=)	-
Households	202	325	2 293	<u>-</u>	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	-	( <del>-</del>	-	-	G-	-	-	-3	-
Specialised military assets	-	-	-	-	9-	-	-		-
Biological assets	-	-	S-2	=	92	-	(42)	(=)	=
Land and sub-soil assets	-	2	-	2	-	-1	_	2	
Software and other intangible assets	0.79	2 <del>.7</del>	-	-	2 000	2 000	1.5	-	-
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

	Estimated performance	Мес	dium-term estimates	
Programme performance measures	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 30	15	15
Number of municipalities supported to implement the Local Government Risk Management Framework	30	30	30	30
Number of Risk Management structures reports	1 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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	lium-term estimate	•
R thousand	2019/20	2020/21	2021/22	(5.5) 1	2022/23		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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	lium-term estimate	a
R thousand	2019/20	2020/21	2021/22	арргорпаціон	2022/23		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	25 870	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					onemeralis and the	-			
Transfers and subsidies to:	81	41	3	<del>-</del> -	190	176			
Provinces and municipalities	-	-	-	-	i -		_	-	-
Departmental agencies and accounts	7.40	145	=	12	6° <del>-</del>	-	~	-	1=
Higher education institutions	200	-	-	14	64	-	=	-	-
Foreign governments and international organisations	X	( <del>-</del> 5)	-	14	6°€	-	~	-	1 <del>4</del>
Public corporations and private enterprises	(i=	-	Θ.	-	2.0	-	Ξ.	(A=)	-
Non-profit institutions	(24)	-	H	=	9.0	-	=		-
Households	81	41	3	-	190	176		-	-
Payments for capital assets	464	836	480	321	377	377	53	N-1	-
Buildings and other fixed structures		-	-	-	-		-	-	_
Machinery and equipment	309	755	480	321	377	377	53		; <del>-</del>
Heritage Assets	87	i <del>-</del> -	-	-	: <del>: :</del>	-	=	S <del>-</del>	-
Specialised military assets	) <del>(</del>	( <del>-</del> 2)	-	100	9. <del>9</del>	-	=	-	6 <del>-5</del>
Biological assets	355	(-)	-	-	2.5	-	=	-	( <del>-</del>
Land and sub-soil assets	1075	775	=	ā		-	=	2 <del></del>	-
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

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

	Estimated performance	Med	dium-term estimates	
Programme performance measures	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 Other programme information

# 9.4.1 Personnel numbers and costs

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

g.			Actu	le				Revise	d est imate			W	adium termexpen	diture estimate			Average	Average annual growth over MTEF	ver MTEF
	2019/20	82	2020/21	21	2021	1/22		20	2022/23		2023/24		2024/25	2	2025/26	90		2022/23 - 2025/26	- Constitution of the Cons
	Personnel numbers <sup>‡</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Filled	Additional	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>‡</sup>	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
K thousands				***************************************		-	-		-			-		-		-		-	
Salary level	100	15 333	8	18 497	77	22 891	-	35	25 117	26 116	147	34 089	191	33 850	157	35 364	10,3%	10,6%	13,4%
8-10	162	91378	126	36 835	126	75547		112	- 112	77 650	140	76 107	147	88311	147	92 265	9,5%	5,9%	36,3%
11-12	99	53015	88	101 922	Z	64 079	6	68	- 69	64 442	102	73 462	127	70 935	127	74511	22.6%	5,0%	29,5%
13-16	22	33 476	19	26 781	18	27 533	6	21	- 21	46 522	31	51 869	31	49 237	31	51 444	13,9%	3,4%	20,7%
Other	1		ı	1	1			·	T.		1	1	1	1	1		ï	ı	1
Total	350	193 202	281	184 035	275	190 050		293	26 319	214 730	420	235 527	462	242 333	462	253 584	13,1%	5,7%	100,0%
Programme														-					-
1. Administration	129	56748	100	56915	101	57 931	-	114	25 139	65 261	169	79 251	671	76 324	179	79743	8,8%	8,6,9	31,1%
2. Sustainable Fiscal Resource Management	90	26 295	30	26 540	25	26 991	-	29	30	29 989	38	29 410	88	32 886	28	34358	24.6%	4,6%	13,7%
3. Supply Chain Management, Assets & Liabiffies	53	29 811	51	28 190	46	28 725	92	38	- 88	28 020	22	30 329	72	30516	25	31 883	12.4%	4,4%	12,7%
4. Firancial Governance	32	13 4 10	27	22 337	28	22 658	99	26	- 26	18 250	28	20 978	32	17 466	32	18 646	7.2%	0,7%	7,6%
5. Muniopal Financial Management	29	39 756	29	24 183	32	25 810	0	42	- 42	42 494	72	40 321	8	50 210	80	52 458	24,0%	7,3%	20,4%
6. Provincial Internal Audit	47	27 182	44	25870	43	27 935	6	44	- 44	30 716	82	35 238	8	34 931	8	36 496	10,3%	5,9%	14.4%
Direct charges	1	1	1	1	1		- 1	1	1		1	•	1	1	1	1	ı	ı	1
Total	350	193 202	281	184 035	27.5	190 050		283	26 319	214730	420	235 527	462	242 333	462	253 584	13,1%	5,7%	100,0%
Employee dispensation classification			***************************************			-					***************************************		***************************************				***************************************	-	Carterinanananananananananananananananananana
Rubic Service Act appointees not covered by	321	193 202	281	184 035	386	190 050		375	375	221 008	376	235 527	376	251678	376	262 953	0,1%	960'9	100,0%
Public Service Act appointees still b be covered		7			1									16		38			
by OSDs	1		1					,		!				1	1	,			1
Professional Nurses, Staff Nurses and Nursing	1	,	į	•	1		ï		'	!	ì	1	1	1	1	,	1	ì	į
Assistants							5 1									K P			
Legal Professionals	1	1	j	1	9		ì	1	1	Į	1	1	1	1	1	1	j	i	1
Social Services Professions	X	1	1	1	1		1	·	1	1	1	1	1	1	X	Œ	ì	i	ī
Engineering Professions and related occupations.	fil	E	Ê	1	100		10	6	1.	E	Ü	1	0	Ę	F.	16	Ü	()	6
Medical and related replessionals	a	1		1	1		- 1	1	1		1		1	1	а	- 1	,	,	1
Therapeufic, Disgnostic and other related Allied												0.0							
Heelih Professionals	10	1	ř.	1			r	1	1	I.	1	1	•	į.	i:	E	i	ı	Ü
Educators and related professionals	37	3	1	,	i		- 4	ä	7	Œ.	1		1	1	Э	ø	ï	ij.	ī
Others such as intems, EPWP, learnerships, etc.	1	Ţ	ī	1	1		-	1	1			1	1	1	1	1	1	,	1
Total	104	402 202	784	484.025		100 050		206	376	224 008	272	225 527	37R	251 678	70.R	262 943	0.407	g nac	400 00%

### 9.4.2 Training

Table 2.14 : Information on training: Provincial Treasury

70.000 BH		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	ium-term estimates	
R thousand	2019/20	2020/21	2021/22		2022/23		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	-	=	-	2	-	32
Seminars		0.75			=	-	T0	0.573	105
Other	-	-	· <del>-</del>	-	-	-	70		115
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	2	-	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
<ol><li>Sustainable Fiscal Resource Management</li></ol>	52	-	5	50	50	50	50	50	52
3. Supply Chain Management, Assets & Liabilities	410	1.5	466	675	675	675	675	675	705
4. Financial Governance	88	0.53	181	435	435	435	435	435	454
5. Municipal Financial Management	126	-	688	790	790	790	790	790	825
Provincial Internal Audit		-	475	650	650	650	650	650	679
Total payments on training	756	11	1 835	2 700	2 700	2 700	2700	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		
	****	Ministerial Support	15,713		
		Executive Support And Stakeholder Management	5,847		
	****	Corporate Management Services	80,603		
		Financial Management Services	29,033		
		2. Sustainable Fiscal Resource Management	35,568		
	and the same of th	1. Programme Support	2,172		
		Budget, Public Finance & Data Management	13,583		
		Economic Analysis & Fiscal Oversight	9,39		
	***	4. Infrastructure Management	10,422		
		3. Supply Chain Management, Assets & Liabilities	34,72		
	***************************************	Programme Support	2,162		
		Provincial Supply Chain & Asset Management	9,17		
	***************************************	Financial Information Management Systems	15,85		
		Banking And Cashflow Management	7,53		
	•	4. Financial Governance	25,158		
		Programme Support	2,464		
	***************************************	Provincial Accounting Services	9,354		
		3. Norms And Standards	6,720		
		Provincial Risk Management	6,620		
		5. Municipal Financial Management	45,348		
		Programme Support	13,288		
	****	Cluster 1: Zf Mgcawu & Namaqua Districts	11,866		
	-	Cluster 2: Pixley Ka Seme District	8,299		
		4. Cluster 3: John Taolo Gaetsewe & Frances Baard Districts	11,89		
		6. Provincial Internal Audit	38,683		
		Programme Support	7,33		
	· ·	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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Med	8	
R thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
Tax receipts	-		_	_	_	-1		-	_
Casino taxes	-		_	-	_	-1			-
Horse racing taxes	-	-	2	2	2	-1	2	29	2
Liquor foences	-	2.2	=	-	=	-	2	2	2
Motor vehicle licences		-	-	-	-	-1		-	
Sales of goods and services other than capital assets	186	203	168	176	176	174	184	192	201
Sale of goods and services produced by department (excluding capital assets)	186	203	168	176	176	174	184	192	201
Sales by market establishments		_	_	-	-	-			-
Administrative fees	-	_	_	-	-	-1	_	_	2
Other sales	186	203	168	176	176	174	184	192	201
Of which						1			
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)	-	22	_		_	-	- 2	15	
Sales of scrap, waste, arms and other used current goods (excluding capital assets)					-	_			
Transfers received from:	-			<u> </u>		-	-	-	-
Other governmental units	-	-	_	-	_	-	2	2	2
Higher education institutions	-		-	-	-	-1	-	=	=
Foreign governments		_	2	2	2	-1	2		2
International organisations	7-3	-	-	-		-1		-	=
Public corporations and private enterprises	1 (-)	97	-	-	-	-1	-	-	-
Households and non-profit institutions				<u> </u>					
Fines, penalties and forfeits	-	-	-	-	-	-	Θ.	*	=
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	-		-			-1	5		-
Rent on land	L								
Salee of capital assets	34	56	109	117	117	49	123	129	135
Land and sub-soil assets	-			-			500 m 500 m 500 f 6 <u>-</u> 57		
Other 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	1 328	48 607	51 758	28 000	29 288	30 636

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

unicontrolicità.	// ************************************	Outcome	0004777	appropriation	appropriation	Revised estimate		m-term estimates	
thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
urrent payments	275 039	231 652	251 831	295 731	306 557 222 435	300 590	297 717	312 766	327 08
Compensation of employees Salaries and wages	193 202 170 098	184 035 160 847	190 050 167 654	222 181 193 712	192 945	215 807 189 440	235 527 202 111	251 678 219 042	263 34 229 24
Social contributions	23 104	23 188	22 396	28 469	29 490	26 357	33 416	32 636	34 09
Goods and services	80 866	47 262	61 508	73 264	83 836	84 497	62 010	60 816	63 45
Administrative fees	1 173	597	1 261	1 406	1 366	1 274	1 204	1 173	1 22
Advertising	347	67	907	860	572	401	417	954	92
Minor assets	206	177	407	1 897	1 841	666	707	405	42
Audit cost: External	3 382	2 476	4 239	4 547	6 147	5 355	4 036	5 288	5 52
	953	822	500	681	1 124	1 124	1 300	720	75
Bursaries: Employees	1 034	90	989	1 279	1 124	1 124	1 107	1 408	1 47
Catering: Departmental activities	2 759	1 537	3 532	7 082	6 382	3 124	1 689	3 881	4 05
Communication (G&S)		6 870	3 750		103,000				
Computer services	8 220			2 905	1 905	2 283	2 785	107	11
Consultants and professional services: Business and advisory services	16 089	4 007	3 4 1 8	7811	17 222	17 269	2 236	5 772	6 03
Infrastructure and planning			5	5			10.7	륏	
Laboratory services		-20		_				_	
Scientific and technological services	-	-	0.0	-	-		-	450	-
Legal services			80	86	86	20	86	169	17
Contractors	73	611	1 351	-	12	283	150	_	
Agency and support / outsourced services		<del>-</del>				-	10 to		
Entertainment	31	10	163	151	95	70	89	120	12
Fleet services (including government motor transport)	1 033	562	1 000	845	845	1 329	1773	1 068	111
Housing	-	-	-		-	-	-		
Inventory: Clothing material and accessories	-	:20	=		170	-1	0.75	3	
Inventory: Farming supplies	-	-	=	- 2	-			왕	
Inventory: Food and food supplies	-	<del>, _</del> 3	=			-	10.00	5	
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	21	-	2	2	_	0.22	2	
Inventory: Learner and teacher support material	-	( <del>-</del> 8)	-		-	-	0.00	8	
Inventory: Materials and supplies	-	20	-	- 4	_	-	0.29	3	
Inventory: Medical supplies	-	-	=		5 <del>-</del>	-	(G <del>2</del> )	8	
Inventory: Medicine	-	150	-	-	(7)	-	1093	-	
Medsas inventory interface	-	-	- 4		2	-	17.29	2	
Inventory: Other supplies	-	-	_	-	-	-	(42)	=	
Consumable supplies	1 262	1 145	1 560	1 666	1 457	3 367	1 345	2 422	2.5
Consumable: Stationery, printing and office supplies	819	650	1 233	2 031	2 256	1 779	1 050	1 788	1.8
Operating leases	14 261	13 410	11 032	10 652	11 682	14 858	16 128	11 075	11 57
Property payments	10 105	10 152	9 238	9 183	10 183	9 317	9 672	9 595	10 0
Transport provided: Departmental activity		-	-	i inotig	_	-		100000000000000000000000000000000000000	
Travel and subsistence	14 070	2 022	12 019	13 764	13 513	15 053	11 055	10 454	10 92
Training and development	1 389	220	1 097	2 372	1 885	1 777	2 121	1 147	1 19
Operating payments	2.118	1 828	2914	3 191	3 176	2 514	2 131	2 363	2.46
Venues and facilities	1 542	9	818	855	887	1 504	927	905	94
Rental and hiring		2	- 2			1	2	772	
Interest and rent on land	971	355	273	286	286	286	180	272	28
Interest	971	355	273	286	286	286	180	272	28
Renton land		-	72	1000	172			202	
	L								~~~~~
anafera and aubaidies	1 494	1 082	2 933	522	1 365	1 385	2 223	2 122	2 21
Provinces and municipalities	-	120	-	-	-	-	-	_	
Provinces	,								
Provincial Revenue Funds	-	-			-	-	-		
Provincial agencies and funds	- IL								
Municipalities	,								
Municipalities	-	=	-	-	-	-	-	2	
Municipal agencies and funds									
Departmental agencies and accounts	. 29	16	29	41	41	41	42	42	
Social security funds	-	7		=	-	-	-		
Provide list of entities receiving transfers	29	16	29	41	41	41	42	42	
Higher education institutions		141	-	12		172	14	=	
Foreign governments and international organisations	-	-	-		-	-	3	=	
Public corporations and private enterprises						<u> </u>			
Public corporations	-								
Subsidies on production	-	-	-	-	-	-1	-	5	
Other transfers	-	_		-			0.20		
Private enterprises	-		-	-			-		
Subsidies on production	-	-	-	-	-	-	-	-	
Other transfers	- 111	- E				-	4	<u>.</u>	
	L	15	40-	404	474	474	404	400	1
Non-proft institutions Households	75	15	185	181	171	171	181	180	
	1 390	1 051	2718	300	1 153	1 153	2 000	1 900	1 91
Social benefits	1 191	807	2 575	-	343	350	100	4 000	12.2
Other transfers to households	199	244	143	300	810	803	1 900	1 900	1 91
yments for capital assets	4 739	5 017	8 029	6 345	11 003	9 794	10 734	4 500	47
Buildings and other fixed structures	_	-	-	-	_	-		-	
Buildings	-	_		-	_	-1		_	
Other fixed structures	-	-	_	-	920		1028		
Machinery and equipment	4 271	4 462	7 229	5 345	7 603	6 394	10 734	4 500	47
Transport equipment	539	323	1 229	0.340	2 003	399	500	7 000	7.0
Other machinery and equipment	3 732	4 139	7 229	6 345	7 603	5 995	10 234	4 500	47
Heritage Assets	1	7 103					- 10 2.57		
Specialised military assets		2	5	9		- I	0.74 1923	3	
Specialised milary assets  Biological assets					-				
alungual daaca	1 7	2	5	5	- 5		2	8	
and and sub-roil across		_	_		_	-		_	
Land and sub-soil assets	3	Ceres:	200						
.and and sub-soil assets Software and other inlangible assets	458	555	800		3 400	3 400			
	468	555	800	-	3400	3 400	-	-	

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate		um-term estimates	
thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
rrent payments	99 712	92 071	99 437	105 589	107 089	110 263	121 371	122 931	128 36
Compensation of employees Salaries and wages	56 748 49 326	56 915 49 342	57 931 50 808	61 922 53 819	53 422 54 254	65 261 56 431	79 251 68 825	85 824 75 446	89 66 78 82
Social contributions	7 422	7 573		8 STEELS	9 168	8 830	10 426	10 378	10 84
Goods and services	42 964	35 156	7 123 41 506	8 103 43 667	43 567	45 002	42 120	37 107	38 69
Administrative fees	217	77	308	236	236	245	186	436	45
Advertising	341	67	887	806	518	351	417	902	87
Minor assets	50	161	34	93	93	90	109	55	5
Audit cost: External	2 939	1 996	3 474	3 756	5 356	3 7 6 9	2 936	4 076	4 25
Bursaries: Employees	953	822	500	681	1 124	1 124	1 300	720	75
Catering: Departmental activities	460	64	635	470	420	510	337	662	69
Communication (G&S)	2 758	1 536	3 345	5 684	4 984	2019	1 680	3 319	3 46
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 00
	1	200	200	1007		110	400	500	100
Infrastructure and planning	1 1			8	0		- 2		
Laboratory services Scientific and technological services					-				
Legal services		- 33	80	86	86	20	86	169	17
Contractors	64	599	550	- 00		266	148	109	- 17
		033	330	8	8	200	140		
Agency and support / outsourced services	11 5		0.0	F 10000			- 2		
Entertainment	13	3	143	137	81	50	74	98	10
Fleet services (including government motor transport)	995	548	911	787	787	1 242	1 653	1 048	1 09
Housing			-			-1	17.	-	
Inventory: Clothing material and accessories		-	_	_	-	-	-		
Inventory: Farming supplies	1 1	100	-		5	- 1	-		
Inventory: Food and food supplies	11		-	_	-	-			
Inventory: Chemicals fuel oil gas, wood and coal	1 5	<del>-</del> 1	7		- 1	-1	-		
Inventory: Learner and teacher support material	-		_	_	-	- 1	-	100	
Inventory: Materials and supplies		-	7	5	- 1	-1			
Inventory: Medical supplies	11		_	_		-1	,		
Inventory: Medicine	· · · · · · · · · · · · · · · · · · ·	53	- 5	8	- 6		100	878	
Medsas inventory interface	-	140	-	-	-	-1	1	_	
Inventory: Other supplies		-			5	-		-	100
Consumable supplies	1 055	1 077	1 220	802	557	2 779	943	1 074	1.12
Consumable: Stationery, printing and office supplies	324	189	532	752	752	457	437	523	5
Operating leases	14 261	13 410	10 925	10 652	11 657	14 628	16 128	11 075	11 5
Property payments	10 105	10 152	9 238	9 183	10 183	9317	9 672	9 596	10 0
Transport provided: Departmental activity	-	- 20	=			-1	720	-	
Travel and subsistence	3 706	1 187	4 217	4 221	3 806	5 206	2 495	3 201	3.3
Training and development	397	11	20	687	187	140	568	265	2
Operating payments	844	401	1 534	1 435	1 185	662	1 101	742	7
Venues and facilities	626	2	285	381	381	427	198	283	25
Rental and hiring	1000	-	-	7 2	1000	1	2	- 19 <u>-</u> 2	
Interest and rent on land	-		_	-	-	-		-	
Interest	-	-	_	-	-	-	-	-	
Renton land	-	:=0				-	0.70	950	
nafers and subsidies	338	662	395	522	1 067	1 089	2 223	2 122	2 21
Provinces and municipalities	330	- 002	030	922	1 007	1005	2 220	2 122	221
Provinces									
Provincial Revenue Funds	l								
				_					
Provincial agencies and funds									
Municipalities									
Municipatiles		1.0	73	5	- 3	-1	1.5	1.5	
Municipal agencies and funds	L								
Departmental agencies and accounts	29	16	29	41	41	41	42	42	4
Social security funds		(E)			5	-	(E)	100	
Provide list of entities receiving transfers	29	16	29	41	41	41	42	42	
Higher education institutions	-	123	-	~	-		-		
Foreign governments and international organisations	- B	533				7		12.5	
Public corporations and private enterprises	·								
Public corporations									
Subsidies on production	-	140	-	-	-	-	_	-	
Other transfers	L								
Private enterprises						-			
Subsidies on production	-		=		5	-		-	
Other transfers									
Non-proft institutions	75	15	186	181	171	171	181	180	18
Households	234	631	180	300	855	877	2 000	1 900	19
Social benefits	36	387	37		45	74	100		
Other transfers to households	198	244	143	300	810	803	1 900	1 900	1.98
ments for capital assets	2 108	2 579	2 449	1 715	6 415	5 536	7 602	2 869	29
luikings and other fixed structures	,	-				-1			
Buildings						_			
Other fixed structures	-	160	-	н		-	-	2-3	- 3
lachinery and equipment	1 795	2 105	2 449	1 715	5 015	4 136	7 602	2 859	29
Transport equipment	539	323	-	-	-	399	500		-
Other machinery and equipment	1 256	1.782	2 449	1.715	5 015	3 737	7 102	2 869	29
Heritage Assets	-	-	-	-	-	- [	_	_	
Specialised military assets	-	:=0	_	-		- 8	107-0	0.70	
siological assets	1	-	_	- 2	2	_	_	-	
and and sub-soil assets	-		_	-	-	_			
Software and other intangible assets	313	474	9	8	1 400	1 400	123		
						1,400 €			
ments for financial assets	2	140	-	-	-	-	-	-	

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

		Outcome		Main appropriation	Adjusted appropriation	Revised estimate	Mediu	m-term estimates	
thousand	2019/20	2020/21	2021/22		2022/23		2023/24	2024/25	2025/26
rrent payments	36 800	30 017	30 896	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
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	2 954	2 968	2 924	3 315	3 132	3 273	3 4 1 9
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	24	-	-	23	-	7	7		
Minor assets	11	2	21	23	23	9	29	30	31
Audit cost: External	- 1	- 5	- 5	5.	15	- 5	Ē.	5	
Bursaries: Employees	- 11	- 3					0.1	200	22
Catering: Departmental activities	60	5	151	179	162		123	290	303
Communication (G&S)		957	50	9	9	5	9	2075	98.00
Computer services	180	189	198	209	209	209	361	552	577
Consultants and professional services: Business and advisory services	7 829	1 985	796	-	22	: 12	1 020	1 758	1 837
Intrastructure and planning	-	- 5	-		- 7	3.5	7.	7	-
Laboratory services	-		-	-		-	-	_	-
Scientific and technological services	-	5	-	1-1	3.7	( <del>-</del>	7		
Legal services	-	2	-	121	_	0.27	2	_	-
Contractors	-	1	2	1.0		· ·	20	-	-
Agency and support / outsourced services	-	-	-		-	0.27	2	-	-
Entertainment	6	5	10	10	10	12	10	10	10
Fleet services (including government motor transport)	-	2	-	(5)	0.75	37	71	7.	
Housing	-	20	-	12	-		<u> </u>	2	
Inventory: Clothing material and accessories	-	-	-3	5-1	1100		=:	-	-
Inventory: Farming supplies	- 1	2	_	_	12	-	4	2	
Inventory: Food and food supplies	-	==	-	S=1	E		=	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal		23	-	100	, <u>1</u>	-	2	2	
Inventory: Learner and teacher support material	-	-	-	27-0				-	-
Inventory: Materials and supplies	-	2			12	12	<u> </u>	2	- 0
Inventory: Medical supplies	-	-	-3	10-1	35	199	=:	-	-
Inventory: Medicine			_	- 2	_	1	1 <u>1</u>	2	- 2
Medsas inventory interface	-	_		-			_	_	_
Inventory: Other supplies		- 5	22	22		121	1 8	1	
Consumable supplies	45	39	76	139	139	92	77	92	96
Consumable: Stationery, printing and office supplies	83	17	163	236	216		120	109	113
	13	1.40		230	210	53323	120	109	1113
Operating leases	11 -	2	11	-	127	40	7	- 7	
Property payments	-	_	179	11-1	-	-	-	_	-
Transport provided: Departmental activity	11							5	
Travel and subsistence	1 286	132	1 185	3 178	3 040		2 231	2 438	2 547
Training and development	32	32363	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			E				<del>.</del>		
Interest and rent on land		-	-	-	-	-	-	-	
Interest	-		_				7		
Rent on land			_	-		-			
ansfers and subsidies	709		94		93	92			
	hannananananananananananananananananana		94		************	92			
Provinces and municipalities		5	- 7		3.5	: ISS	7	- 5	- 5
Provinces	·								
Provincial Revenue Funds	-	5	-		35		7	-	- 5
Provincial agencies and funds		-	-	-		-			
Municipalities	y								
Municipalities	-			-					
Municipal agencies and funds			-	-		-	<u> </u>		
Departmental agencies and accounts		_	_	_	_	-	_		_
Social security funds	-					-	5		
Provide list of entities receiving transfers	-		-			1-1			
Higher education institutions	-	niumenienieniens Ei				-			3 : 1111 ( 337 ) ( 1111 )
Foreign governments and international organisations	1 2	2	-	-	_	14	2	2	-
Public corporations and private enterprises									
Public corporations			_	_		-1	_	_	
Subsidies on production	-	-	-	-	-	-		-	-
Other transfers	- 1			_			I	<u>2</u>	
Private enterprises							***************************************		
Subsidies on production	1								
Other transfers		- 3	- 5	- S	- 15	97	- 3	- 8	1
Series delices a									
Non-profit institutions	1040	2	123	3-2	32	194	=	127	-
Households	709		94		93	92			-
Social benefts	709		94	_	93	92	_		
Other transfers to households	11		1	200	50	12	÷:	-	-
	L								
ments for capital assets	369	321	848	700	646	799	440	362	378
Buildings and other fixed structures	,								
Buildings	-	=	-	-	82	1941	-	-	-
Other fixed structures	-		-1	3-3	-			= =	
Machinery and equipment	369	321	848	700	646	799	440	362	378
Transport equipment	-	-	-	-	-	-	-	_	-
Other machinery and equipment	369	321	848	700	646	799	440	362	378
Heritage Assets	-	-	-	-	-	_	-	-	
Specialised military assets	1 12	2		2	132	329	2	- 2	2
Biological assets	1				8 =	-	÷	~	_
Land and sub-soil assets		_		-	-		-	_	
Software and other intangible assets	2			3	32	12	- S	8	
			- 3				1 10		
ments for financial assets		2	-	-	32	12	=	_	-
tal economic classification									

222947111450		Outcome		Main appropriation	Adjusted appropriation	Revised estimate		ium-term estimate	
t thousand	2019/20	2020/21	2021/22	00.00	2022/23		2023/24	2024/25	2025/26
current payments	43 208	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	12 426	4 883	6 893	6 472	3 427	3 210	3 280	4 654	4 862
Administrative fees	630	488	583	316	316	294	591	183	192
Advertising	11	2000	20	4	4	100	370	52	54
		3				**	057		
Minor assets	86	3	121	938	938	85	357	150	156
Audit cost: External	11 -	5	10	-			- 5	7	-
Bursaries: Employees		8	-	-	88	-	<del></del>	- 5	999
Catering: Departmental activities	14	4	35	68	68	75	54	95	100
Communication (G&S)	11 1		61		122	1		1000	11000
Computer services	5 353	3 9 1 6	899	1 110	110	110	1 002	1 174	1 227
		3 9 1 6					1 002	11/4	1 22/
Consultants and professional services: Business and advisory services	2 591	_	1 556	2 622	577	577	-	_	-
Infrastructure and planning	- 1		-	-	-	-			-
Laboratory services	-	-	-	-	-	N=1		-	-
Scientific and technological services	- 1		- 2	-			-	-	
					12	8 83	蒙	1	
Legal services	1.3	53		-			T.		
Contractors	1	3	792	-	11.5	1	2	75	
Agency and support / outsourced services	-		-	-		(GE)	¥	-	
Entertainment	11 1	_	4	4	4	5	5	10	10
			- 539		197	- 31	8		- 1
Fleet services (including government motor transport)	10	-	-	-	· · ·		~		-
Housing	110	51	100	(57)	9.7	0.574	71	57	
Inventory: Clothing material and accessories	-	_	12	-	-	-	2	-	
Inventory: Farming supplies	-	_		-	-		-	-	_
Inventory: Food and food supplies		- 5	100		32	3 334	3	- S	1
		-	1.5	-	92	(57)	- 2	8	9
Inventory: Chemicals, fuel, oil, gas, wood and coal		-	-	-		024	_		
Inventory: Learner and teacher support material	- 1	-	-	-		2 ( <del>20</del> )	<del>9</del> :	-	-
Inventory: Materials and supplies	- 11	2	12		82	0.29	20		- 2
Inventory: Medical supplies	-				82		21		
Invertory Medical Supplies		5	- 5		95		5	- 5	
Inventory: Medicine	1.3	-		_	-		-		
Medsas inventory interface	0.74	51	- 3		0.5	0.74	71		
Inventory: Other supplies	- 1	_	-	-	-	-		-	
Consumable supplies	41	13	48	182	182	182	190	905	946
				256			287		381
Consumable: Stationery, printing and office supplies	153	217	192	200	256	210	201	365	301
Operating leases	- 11	_	.5	-	_	92	_	_	-
Property payments	- 1		-	1 -	2 <del>2</del>	: ° <del>-</del>	÷:	· ·	-
Transport provided: Departmental activity	11	23			7/2	924	27	- 2	2
Travel and subsistence	2744	121	2 342	662	662	1 213	534	1 351	1 411
Training and development	410	45	16	75	75	75	179	79	83
Operating payments	229	65	199	212	212	209	35	280	292
Venues and facilities	162	7	10	23	23	81	44	10	10
Rental and hiring		- 20	- 25	100	- 2	3 32	172	100	- 8
	1						<del></del>		
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				-		i	<u> </u>		<del>-</del>
ansfers and subsidies	148	19	85			eternerasine <u>u</u>			
Provinces and municipalities	1 22		1-3	3-3	89	9 940		-	-
Provinces			12		122	3 323	3	- 2	2
Provincial Revenue Funds	·	~~~~~	~~~~~						
	- 11	5	27		100	9.73	70	7	-
Provincial agencies and funds	-						<del>.</del>		
Municipalities	_	-	-	-	-	-	-	-	-
Municipalilies	ir								
	11								
Municipal agencies and funds	L			ļ					
Departmental agencies and accounts				-		- 1	-		
Social security funds	-		-	-	· · · · · · · · · · · · · · · · · · ·	-	=		
Provide list of entities receiving transfers	- 1	- 2	32	_	- 2	192	20	1	- 2
Higher education institutions	14								
rigiei educatori tistatoris									
Foreign governments and international organisations	1 77	5	27	_	100	1.7	70	75	
Public corporations and private enterprises				<u> </u>					
Public corporations	-		_	-	_	-			
Subsidies on production	131	-	_		_	-		_	
Other transfers	111								
	111						<del></del>		
Private enterprises	11,	-				-			
Subsidies on production	-	vec				200000000000000000000000000000000000000		commosco-Te	enemann med
Other transfers		E	-	-	92	(42)	2		
Non-proft institutions	(F)		-	-	32	14	-	-	-
Households	148	19	85		-				-
Social benefits	148	19	85						
	140	19	93	_	-	-	_	_	-
Other transfers to households	£			ļ					
yments for capital assets	919	426	2 772	605	659	600	932	482	503
yments for capital assets	,919	420	2112	900	933	000	932	402	50.
Buildings and other fixed structures	,					_	_		
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	13	8	6,3		12		E	13	
	L						***************************************	inc	
Machinery and equipment	919	426	1 972	605	659	600	932	482	500
Transport equipment	-			-	. A#	. i ⊕ (	, <del>, , , , ,</del>		
Other machinery and equipment	919	426	1 972	605	659	600	932	482	50
Heriage Assets		-		·					
		_	-		-		-	_	
Specialised military assets	17	8	-7.	-	115	9 1958			
Biological assets	1 12	-	-	-	-	1-		-	-
Land and sub-soil assets	-	-			5-1-m		-	-	
Software and other intangible assets			800		選		1 3	1	
Comme Comp Street management assets			000	·					
yments for financial assets	14	<u> </u>	-	-	3.4	-		_	

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

Incusand  rent payments Compensation of employees Solaries and wages Social contributions Goods and services Social contributions Goods and services Administrative flees Communication (GAS) Computer services Communication (GAS) Computer services Consultants and professional services: Business and advisory services inflamaturum and planning Laboratory services Consultants and professional services Legal services Consultants and professional services Legal services Contractors Agency and support outsourced services Einternatiment Filest services (including government motor transport) Housting Inventory: Cothing material and accessories Inventory: Food and food supplies Inventory: Food and food supplies Inventory: Food and food supplies Inventory: Learner and teacher support material Inventory: Medical supplies Inventory: Other supples Consumable: Stationery, printing and office supplies Consumable: Stati	291929 15 106 13 410 11 521 15 106 13 410 11 521 15 106 10 10 10 10 10 10 10 10 10 10 10 10 10 1	23369 22 337 19 620 22 337 19 620 9 480	202122	17 927 15 194 12 965 2 209 2 733 82 66 791	202223 19.325 14.919 12.710 2.209 3.406 66 791	21 454 18 250 15 917 17 2 2333 3 204 77 7 18 964 	2017/4 22 781 20 978 17 564 3 514 2 2 003 55 55 1 1000 321	202425 25 598 22 465 20 949 24 44 44 12 12 2 - 156 76	2005/26 22 1441 23 870 21 344 25 870 21 344 3 550 3 250 3 271 44 3 550 1 256
Compensation of employees Solaries and wages Solaries and services Administrative flee Bursaries: Employees Calering: Departmental activities Communication (GAS) Computer services Consultants and professional services: Business and advisory services inflamaturum and planning Laboratory services Scientific and rechnological services Legal services Contractors Agency and support / outsourced services Emtertainment Field services Contractors Agency and support / outsourced services Emtertainment Field services Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Food and food supplies Inventory: Learner and teacher support material Inventory: Learner and teacher support material Inventory: Medical supplies Inventory: Medical supplies Inventory: Medical supplies Inventory: Other supplies Consumable: Stationery, printing and office supplies Consumable: Stationery, printing and office supplies Consumable: Stationery, printing and office supplies Consumable: Stationery, printing Interest and fandities Provinces Property payments Verues and fandities Provinces Provincial Revenue Funds Provincial Revenue Funds Provincial agencies and studs Municipalies Mu	12400 11821 1589 1586 300 30 443 	22 337 19 620 2717 1032 9 9 480	22 558 20 001 2 559 2 55	15 194 12 965 2 209 2 733 82 66 791	14 919 12 7109 12 7109 13 406 67 791	18 250 15 917 2 353 3 204 77 16 6 964 168	20 978 17 564 3 414 2 893 56 - 35 1 100 - 321	22 465 20 049 2 417 3 132 44 4 4 1 212 	23 870 21 344 2 2505 3 271 4 4 5 5 1 266 1 266 7 9
Salaines and wages Social contributions Coots and services Administrative fees External Burarials: Employees Communication (G&S) Composer services Communication (G&S) Composer services Infrastructure and planning Laboratory services Scientific and rechnological services Legal services Scientific and rechnological services Legal services Contractors Agency and support outsourced services Printerature Fleet services (folding government motor transport) Housing Investory: Cottning material and accessories Investory: Cottning material and accessories Investory: Cheministrative (augustes Investory: Cheministrative	11 621 1 1 621 1 636 30 30 6 443 443 87 	19 520 27 17 1 032 9	20 001 20 557 3 141 77 43 755 103 103	12 995 2 2099 2 7 33 8 2 6 6 6 7 91	12710 12710 3 406 87 66 791	15 917 2 389 3 204 77 18, 964 166	17 564 3 414 2 803 56 - 35 1 100 - 321	20069 2447 3132 44 1212 156 76	21 344 21 346 3 271 44 45 35 1 266 183 79
Social contributors Goods and services Administrative fees Careing: Departmental activities Computer services Communication (GAS) Computer services Consultants and professional services: Business and advisory services intrativuctive and planning Laboratory cervices Scientific and technological services Consultants and professional services Legal services Contrations Agency and support outsourced services Emerationer Filest earnices (including government motor transport) Filosing Inventory: Charling material and accessories Inventory: Farming supples Inventory: Charling and tood supples Inventory: Charling and tood supples Inventory: Charling and tood supples Inventory: Charling apples Consumable supples Consumable supples Consumable supples Training and development Operating leases Property payments Transport provided: Departmental activity Travel and subiniseme Training and development Operating payments Transport provided: Departmental activity Travel and subiniseme Training and development Operating payments Transport provided: Departmental activity Travel and subiniseme Training and development Operating payments Operating payments Provinces and municipalities Municipalitie	1 696 30 30	1 032 9 	3 141 77 43 755 55 - 103 - - - 2 2 - - - - - - - - - - - - - -	2733 62 66 791 - 99 - - - - -	3.406 67 791 99 99	3 204 77 18, 964 168	2 803 56 - 35 1 100 - 321 -	9 152 44 34 1 212 156 76	\$ 271 46 36 1 2666 163 79
Administrative fiee  Advertising  Afternising  Communication (GAS)  Computer services  Consultants and profressional services: Business and advisory services  intrattruture and planning  Laboratory services  Scientific and retenhological services  Legal services  Contractors  Afternity services  Afternity services  Afternity and support / outsourced services  Entertainment  Fiest services (flookaring government motor transport)  Houssing  Inventory - Faminis golptics  Inventory - Faminis golptics  Inventory - Faminis and accessories  Inventory - Faminis and advisits  Inventory - Chemicals, fuel (ci), gas, word and coal  Inventory - Chemicals, fuel (ci), gas, word and coal  Inventory - Marienias and supplies  Inventory - Communical supplies  Inventory - Commun	50 50 50 50 50 50 50 50 50 50 50 50 50 5	9 -480 - - - - - - - - - - - - - - - - - - -	77 43 755 103 103	2733 62 66 791 - 99 - - - - -	3.406 67 791 99 99	3 204 77 18, 964 168	56 - 35 1 100 - 321	44 34 1212 156 76	\$ 271 46 36 1 2666 163 79
Advantage  Audit cost: External  Bursanise: Employees  Communication (GAS)  Complete services  Consultations and professional services: Business and advisory services  intrastructure and planning  Laboratory services  Scientific and technological services  Scientific and technological services  Entertainment  Fleet centices (including government motor transport)  Housing  Inventory: Cothing material and accessories  Inventory: Farming supples  Inventory: Farming supples  Inventory: Farming supples  Inventory: Materials and supples  Consumates supples  Consumates: Stationery, printing and office supples  Consumates and and printing and advantage and and	- 6 443 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7	480	43 755 		- 666 791 - 99 	188 964 168 -	35 1 100 - 321 -	34 1 212 156 76 	366 1 2666 1633 79
Allor cast Caternal Bursaries: Employees Catering: Departmental activities Communication (GAS) Computer services Consultants and professional services: Business and advisory services infrastruture and planning Laboratory services Scientific and rechnological services Contractors Agency and support (outsourced services Entertainment Fleet services Contractors Agency and support (outsourced services Entertainment Fleet services (flouding government motor transport) Housing Inventory: Entering material and accessories Inventory: Enternias flouding supples Inventory: Cottening material and accessories Inventory: Cottening material and accessories Inventory: Cottening flouding supples Inventory: Adeciding flouding flouding supples Inventory: Adeciding flouding supples Inventory: Adeciding flouding supples Inventory: Adeciding flouding flouding supples Inventory: Adeciding flouding flou	6 443 443 443 443 443 443 443 443 443 44	480	755 	66 791 99 - - - - - - - - - - - - - - - - -	66 791 99 99 	964 168 - - - - - - 4	35 1 100 - 321 -	34 1212 156 76	1 2566 1633 79
Audit cost. External Bursaries. Employees Catering: Departmental activities Communication (GAS) Computer services Consultants and professional services: Business and advisory services intrastructure and planning Laboratory services Scientific and rechnological services Legal services Consultants and professional services Legal services Contractors Agency and support / outsourced services Entertainment Felter services (including government motor transport) Housting Inventory: Cothing material and accessories Inventory: Food and food supplies Inventory: Food and food supplies Inventory: Food and food supplies Inventory: Learner and teacher support material Inventory: Medicial Inventory: Medicial Inventory: Medicial Inventory: Medicial Inventory: Medicial Inventory: Other supplies Consumable: Stationery, printing and office supplies Consumable: Supplies Consumable: Stationery, printing and office supplies Consumable: Supplies Consumable: Stationery, printing and office supplies Consumable: Stationery,	443		755 	791 99 - - - - - - - - - - - - - - - - -	791	964 168 - - - - - - 4	1 100 - 321 -	1212	1 2666 1633 799
Bursaries: Employees Communication (G&S) Composer services Communication (G&S) Composer services Communication (G&S) Composer services Consultants and pricessional services: Business and advisory services influentariurure and planning Laboratory services Scientific and rechnological services Legal services Connectors Agency and support / outsourced services Connectors Agency and support material and accessories Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Chemical supplies Inventory: Materials and supplies Inventory: Medicial supplies Inventory: Medicial supplies Inventory: Medicial supplies Inventory: Coal supplies Inventory: C	877 		103	99	99	168	321 - -	156	163 79 
Catering: Departmental activities Communication (GSA) Computer services Constitution and professional services: Business and advisory services Infrastructure and planning Latoratory services Scientific and rechanological services Legal services Contractors Agency and support / outsourced services Entertainment Felet services (notuding government motor transport) Housing Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Farming supplies Inventory: Farming supplies Inventory: Farming supplies Inventory: Americals, face (oligas, sucod and coal Inventory: Learner and teacher support material Inventory: Medical supplies Inventory: Medical supplies Inventory: Other supplies Inventory: Other supplies Consumable: Stationery; orinting and office supplies Consumable: Stationery; orintin	87 				99	-	321	156 76	79
Communication (G&S) Computer services Consultants and professional services: Business and advisory services intri astructure and planning Laboratory services Schenitic and technological services Schenitic and technological services Contractors Agency and support / outsourced services Entertainment Piest services (Including government motor transport) Housing Inventory, Cothing material and accessories Inventory, Cothing material and accessories Inventory, Cothing material and accessories Inventory, Forming supples Inventory, Forming supples Inventory, Forminats, fuel oligas, word and coal Inventory, Fordinats, fuel oligas, word and coal Inventory, Fordinats, fuel oligas, word and coal Inventory, Edecided supples Inventory, Medical supples Inventory, Medical supples Inventory, Other supples Consumable: Stationery, printing and office supples Consumable: Stationery, printing Inventory In	2 2 2						-	76	
Computer services Constantants and profressional services: Business and advisory services Infrastructure and planning Laboratory services Solentific and technological services Legal services Contractors Agency and support outsourced services Emertainment Filest services (including government motor transporty Housing Immertory, Farming supplies Immertory, Farming supplies Immertory, Forthing material and accessories Immertory, Farming supplies Immertory, Farming supplies Immertory, Cottning material and accessories Immertory, Farming supplies Immertory, Chemisals, Fuel (a), gas, wood and coal Immertory, Chemisals, publics Immertory, Medicial supplies Im	2 2 2 2					-	墨		5 5 5 5 5
Consistants and professional services: Business and anhisory services inframerusary and planning Laboratory services Scientific and rechnological services   Legal services   Legal services   Legal services   Legal services   Legal services   Legal services   Contractors   Agency and support of outsourced services   Emterainment   Filter services (Including government mator transporty   Housing   Investory Chothing material and accessories   Investory Chothing material and supplies   Investory Food and food supplies   Investory Food and food supplies   Investory Learner and teacher support material   Investory Chothing Accessories   Investory Chothing Accessories   Investory Chothing C	2 2 2 2					-	140		0 0 0 0
Intrastruture and planning Laboratory services Scientific and rechnological services Legal services Contractors Agency and support Joutsourced services Emeratament Fleet earwises (including government motor transport) Flousing Inventory: Farming supples Inventory: Farming supples Inventory: Farming supples Inventory: Commissis, five (cit), gas, snoot and coal Inventory: Ceminiss, five (cit), gas, sno	2 2 2 2					-	149 		0 0 0 0
Laboratory services Scientific and technological services Legal services Contractors Agency and support / outsourced services Entertainment Fiete services (including government motor transport) Flousing Inventory: Cothing material and accessories Inventory: Cothing material and accessories Inventory: Food and food supples Inventory: Food and food supples Inventory: Food and food supples Inventory: Learnes, see, city, gas, wood and coal Inventory: Learnes, see, city, gas, wood and coal Inventory: Attenties and supples Inventory: Medicial supples Inventory: Medicial supples Inventory: Medicial supples Inventory: Medicial supples Consumate: Stationery: Inventory: Medicial Inventory: Other supples Consumate: Stationery: princing and office supples Consumate: Stationery: princing Inventory: Audicial	2 2 2 2					-			0 0 0 0
Scientific and rechnological services Legal services Contractors Agency and support / outsourced services Emeratimizent Fleet services (holding government motor transport) Flousing Inventory: Costning material and accessories Inventory: Food and food supplies Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Chemicals, fuel, old, gas, wood and coal Inventory: Materials and supplies Inventory: Medical supplies	2 2 - 2 2					-	2 2 3 3 2		0 0 0 0
Legal services Contractors Agency and support / outsourced services Emteratiment Fleet services (including government motor transport) Flousing Inventory Cothning material and accessories Inventory Famming supplies Inventory Famming supplies Inventory Food and flood supplies Inventory Centralisa, Neu Collaga, supood and coal Inventory Learner and teacher support material Inventory Medical supplies Inventory Chefer supplies Consumates Stationery, orining and ontice supplies Consumates: Stationery, orining and	2 2 - 2 - 2					-	2 2 3 3 2		
Contradors Agency and support / outsourced services Entertainment Fleet services (Including government motor transport) Housing Inventory: Cothing material and accessories Inventory: Farming supples Inventory: Forming supples Inventory: Forming supples Inventory: Forming supples Inventory: Materials and supples Inventory: Materials and supples Inventory: Medical supples Consumates: Supples Consu	2					-	2 2 2 2 2	E	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Agency and support / outsourced services Emeraliment Flet cenvices (induding government motor transport) Housing Imentory: Cothing material and accessories Imentory: Farming supplies Imentory: Farming supplies Imentory: Cennisas, Flet (a), gas, wood and coal Imentory: Cennisas, Flet (a), gas, wood and coal Imentory: Centerial and supplies Imentory: Materials and supplies Imentory: Medicine Medisas imentory interface Imentory: Medicine Medisas imentory interface Imentory: Other supplies Consumable: Supplies Consumable: Stationery, printing and office supplies Operating leases Property payments Transport provided: Departmental activity Traval and subsistence Training and development Operating payments Vertues and facilities Rental and hiving Immeritant ent on land Immerest Rent on land Immerest Provincia Revenue Funds Provincia Revenue Funds Provincia agencies and funds Municipalies Provincia agencies and funds Municipalies Municipalies Provincia agencies and funds Departmental agencies and funds Departmental agencies and funds Provincia Revenue Fu	2 2 					-	2 2 2		1 2 3
Emeralization Filest careloos (including government mator transport) Housing Imentory Ctothing material and accessories Imentory Ctothing material and accessories Imentory Food and food supplies Imentory Food and food supplies Imentory Food and food supplies Imentory Learner and teacher support material Imentory Learner and teacher support material Imentory Medical supplies Imentory Medical supplies Imentory Medical supplies Imentory Other supples Consumable supplies Transport provided: Departmental activity Travel and subsidisme Trav	2 						3 3		1 2 3
Emeralization Filest careloos (including government mator transport) Housing Imentory Ctothing material and accessories Imentory Ctothing material and accessories Imentory Food and food supplies Imentory Food and food supplies Imentory Food and food supplies Imentory Learner and teacher support material Imentory Learner and teacher support material Imentory Medical supplies Imentory Medical supplies Imentory Medical supplies Imentory Other supples Consumable supplies Transport provided: Departmental activity Travel and subsidisme Trav	       13 69			-	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 5 5 5		9
Housing inventory: Cothring material and accessories inventory: Farming supples inventory: Farming supples inventory: Farming supples inventory: Farming supples inventory: Commissate, vel. (algas, wood and coal inventory: Learner and teacher support material inventory: Learner and teacher support material inventory: Medical supplies inventory: Other supplies inventory			- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - -			101 101 101		9
Housing inventory: Cothring material and accessories inventory: Farming supples inventory: Farming supples inventory: Farming supples inventory: Farming supples inventory: Commissate, vel. (algas, wood and coal inventory: Learner and teacher support material inventory: Learner and teacher support material inventory: Medical supplies inventory: Other supplies inventory	     13 69		- - - - - - - - - 45		- - -	3 3	0.01 64 69	2 1 1	
Inventory: Cathring material and accessories Inventory: Farming supples Inventory: Form and food supples Inventory: Chemicals, five (cd.) gas, wood and coal Inventory: Chemicals, five (cd.) gas, wood and coal Inventory: Chemicals, five (cd.) gas, wood and coal Inventory: Medical supples Consumable supples Consumable supples Consumable supples Consumable: Stationery, printing and office supples Operating leases Property payments Transport provided: Departmental activity Travel and subissence Training and development Operating payments Venues and leadies Venues and leadies Venues and leadies Venues and leadies Venues and endies Venues and municipalities Provincial Revenue Funds Provincial agencies and funds Municipalities Municipa	     13 69		- - - - - - - - 45		- - -		3	2 1 1	0
Inventory: Faming supplies Inventory: Tour and food supplies Inventory: Chemicals, ruet, old, gas, wood and coal Inventory: Learner and teacher aupport material Inventory: Learner and teacher aupport material Inventory: Medical aupplies Consumable: Stationery, printing and office supplies Properating payments Venues and faulticane Venues and faulticaner Venues and faulticaner Interest and rent on land Interest on land Interest on land Interest of lan	     13 69		- - - - - - - 45	1 1 1	0		3	1	0
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Inventory Chemicals, fuel, oil, gas, wood and coal inventory. Learner and teacher support material inventory. Learner and teacher support material inventory. Medical supplies Inventory. Medical supplies Inventory. Medical supplies Inventory. Medical supplies Consumable. Stationery, printing and office supplies Consumable. Stationery, printing and subsidisence Training and development Operating payments Venues and soldies Rental and fining Interest and rent on land Information and rent on land Information and subsidises Rental and and subsidises Provincial Rental and fining Interest and rent on land Information agencies and studis Provincial Rental agencies and studis Mutricipal agencies and studis Mutricipal agencies and studis Deportmental Deportmen	- - - 13 69		- - - - - - 45	: :	3	2	3	1	
Inventory, Learner and reacher support material Inventory, Materials and supplies Inventory, Medicine Medisas inventory interface Inventory: Medicine Medisas inventory interface Inventory: Other supplies Consumable: Susplies Consumable: Sastionery, printing and office supplies Property payments Travel and subsistence Travel and subsistence Travel and subsistence Travel and advisionere Travel and subsistence Travel and subsistence Travel and subsistence Travel and subsistence Rental and briving Interest and rent on land Interest Interest and r	- - - - 13 69		- - - - - 45	- - - - -	-	-	2	2 5	
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Inventory. Medical supplies Inventory. Medical supplies Inventory. Medical supplies Consumable supplies Consumable supplies Consumable. Stationery, printing and office supplies Properating payments Transport provider. Departmental activity Travel and subsidies Training and development Operating payments Versues and facilities Ferental and fining Inderest and rent on land Interest. Rent on land Interest. Rent on land Interest. Rent on land Interest. Provincial Reviewue Funds Provincial Reviewue Funds Provincial agencies and stands Municipalities Municipalities Municipalities Municipalities Municipalities and accounts Social security stands elving transfers Provise stot denties receiving transfers Fligher education instalations	- - - 13 69		- - - 45	-			50		
Inventory / Mediciae  Inventory / Mediciae  Inventory / Other supplies  Consumable Stationery, printing and office supplies  Operating leases  Training leases  Training and development  Operating payments  Venues and exhibits  Venues and ex	- - 13 69		- - 45	-			2	_	
Medias inventory interface inventory: Other supples Consumable supples Property payments Transport provides Departmental activity Travel and subsistence Training and development Operating payments Venues and faolities Rental and hining Interest and rent on land Interest Interest and rent on land Interest Devinical Reviewe Funds Provincial Reviewe Funds Provincial agencies and stands Interest agencies an	13 69		- - 45	-			_	_	
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Consumable Supplies Consumable Stationery, printing and office supplies Operating leases Property payments Transport provided: Departmental activity Travel and subsistence Training and development Operating payments Venues and landities Rental and hinting Interest and rent on land Interest. Rent on land Interest of the Consumer of t	69 - -		45			-	-	_	
Consumable: Stationery, printing and office supplies Operating leases Property payments Property payments Prover payments Pravel and subsistence Training and development Operating payments Venues and faotities Rental and hiving Interest and rent on land Interest Rent on land Interest Rent on land Interest Provinces Provincia Revenue Funds P	69 - -			36	72	76	58	58	6
Operating leases Property payments Property payments Pransport provided: Departmental activity Pravised and subsistence Praining and evelopment Operating payments Venues and facities Perutal and thing Interest and retric I land Interest and retric I land Interest and retric I land Interest I land Inte	12	.33	74	197	442	406	134	217	223
Property payments Property payments Pransport provised: Departmental activity Pravel and subsistence Praining and development Operating payments Venues and facilities Percetal and nining Inderest and facilities Percetal and nent on land Interest Rent on land Interest Rent on land Interest Provinces and municipalities Provincial Revietue Funds Provincial Revietue Funds Provincial Revietue Funds Provincial agencies and studis Municipalities Municipalitie	1.7		41	197	25	66		5.0	-
Transport provided: Departmental activity Travel and subissione Training and development Operating payments Vertures and facities Nermal and hiving Interest and entires Nermal and hiving Interest and entires Rent on land Interest Provinces and municipalities Provinces and municipalities Provincial Revenue Funds Provinci		_				-	_	_	
Travel and subsistence Training and development Operating payments Venues and facilities Rental and ning Interest and rent on land Interest Rent on land Interest Rent on land subsisties Provinces Rent on land Interest Re		8	- 12			102	1 3		- 8
Training and development Operating payments Venues and hacities Rental and hiring Interest and error in and Interest Rent on land In	858	268	1 545	1 022	1 324	1 142	552	954	998
Operating payments Venues and natities Fental and hiring Interest and rent on land Interest and rent on land Interest Rent Rent Rent Rent Rent Rent Rent Ren	48	200	233	292	305	74	220	157	164
Veruses and facilities  Rendal and hinting  Interest and rent on land  Interest  Rent on land  Interest  Rent on land  Interest  Rent on land  Interest  Interest and subaldies  Provinces  Provincia Revenue Funds  Departmental agencies and studis  Landingballes  Municipalies  Municipa	78	67	112	130	145	52	54	78	81
Rental and hiring Interest and rent on land Interest and rent on land Interest Rent Rent Rent Rent Rent Rent Rent Ren	60	01	110	18	50	154	133	146	153
Interest and rent on land Interest Provinces Provinces Provinces Provinces Provinces Provinces Provinces Interest agencies and stands Municipaties Municipaties Municipaties Municipaties Municipaties Municipaties and scounts Social security interest and accounts Social security interest and accounts Social security in instances Interest and	60	_	110	10	30	104	100	140	100
Interest Rent on land Interest and subsidies Provinces and municipalities Provinces Provinces Provincial Revenue Funds Provincial agencies and funds Municipalities Municip									
Rent on land  Insifers and subsidies  Provinces and municipalities  Provincial Revenue Funds  Provincial agencies and stands  Municipalities									
Insfers and subsidies Provinces and municipalities Provinces Provincial Revenue Funds Provincial Revenue Funds Provincial Revenue Funds Provincial Revenue Funds Municipalities Municipali	87			- S	35	33	3	- 8	- 5
Provinces and municipalities Provincia Provincia Revenue Funds Provincial agencies and funds Municipalities Mun									
Provinces Provincial Revenue Funds Provincial agencies and tands Municipalities M	16	35	63			***************************************			100000000000000000000000000000000000000
Provincial Revenue Funds Provincial agencies and funds Municipalities Municipalities Municipalities Municipalities Municipalities Social security funds Social security funds Provide lat of entities receiving fundsites Findise lat of entities receiving fundsites Findise douction instalants	-	-	94	-	-	10-0	2	-	
Provincial agencies and funds Municipalities Municipalities Municipalities Municipalities Departmental agencies and funds Departmental agencies and accounts Social security funds Province for errifles receiving transfers Higher education instalans			anaman <del>i</del>		ukankan ka				
Provincial agencies and funds Municipalities Municipalities Municipalities Municipalities Departmental agencies and funds Departmental agencies and accounts Social security funds Province for errifles receiving transfers Higher education instalans	-	-	-	-	-	-	-	-	-
Municipalities Municipalities Municipal agencies and funds Departmental agencies and accounts Social security states and accounts Provide lat of entities necessing transfers Higher education instalants	aceste se se se e <del>e</del> e			101-01-01-01-01-01-01-01-01-01-01-01-01-				<del>.</del>	
Municipaliles Municipal agencies and funds Departmental agencies and accounts Social security funds Provide list of entities receiving transiers Higher education institutions	-	-	-	-	-	-	-	-	-
Municipal agencies and sunds  Departmental agencies and accounts  Social security funds  Phrovise latio emities receiving transièrs  Higher education instalans				-					
Departmental agencies and accounts Social security funds Provide fist of entities receiving transiers Higher education institutions	4	- 2	- 12	_	12	-	<u> </u>		
Social security funds Provide fist of entities receiving transfers Higher education institutions									
Provide list of entities receiving transfers Higher education institutions							·····		
Higher education institutions									
	_					·····-		-	
Foreign governments and international organisations	-	_					_		
Public corporations and private enterprises	100		- 3		12	- 21	3	<u> </u>	
Public corporations									
Subsidies on production									
Other transfers	_		- 3						
Private enterprises							<del>1 3 -</del>		
Subsidies on production									
Other transfers	193	<u> </u>	- 1		153		3	- 1	
Other ransers									
Non-proft institutions									
Households	16	35	63	_	_	-	_	_	
Social benefts	16	35	63			endergrand =			
Other transfers to households	_	72		-		-	- 2	2	
ments for conital assets	103	403	478	200	FAS	930	1 227	202	30
ments for capital assets	193	403	4/8	200	502	232	1 377	293	30
Buildings and other fixed structures									
Buildings				62.000000000000000000000000000000000000		CONTRACTOR CONTRACTOR	**************************************		
Other fixed structures						-			
Rachinery and equipment	193	403	478	200	502	232	1 377	293	30
Transport equipment	12				-		7		
Other machinery and equipment	193	403	478	200	502	232	1 377	293	30
Heritage Assets		-	-	(-)	-	-	+	-	
Specialised military assets	-	=		(5)	9.70	0.724	73		
Biological assets	-	2	_	12	-	-	\$	2	
and and sub-soil assets	-	-	-	950	157	0.724	73	51	
Software and other intangible assets	-		2	-		-	<u> </u>		
	- - -						_	_	
ments for financial assets al economic classification	- - -			_	120		-	-	

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

		Outcome	50000000	appropriation	appropriation	Revised estimate		m-term estimates	
thousand	2019/20	2020/21 25 441	2021/22		2022/23	250	2023/24	2024/25	2025/26
urrent payments Compensation of employees	49 076 39 756	25 441	29 150 25 810	59 946 49 231	73 431 49 716	67 543 42 494	45 018 40 321	46 893 40 179	48 993 41 980
Salaries and wages	35 110	21 299	23 102	43 627	44 112	38 194	34 127	34 112	35 642
Social contributions	4 646	2 884	2708	5 604	5 604	4 300	6 194	6 067	6 33
Goods and services	9 320	1 258	3 340	10 715	23 7 15	25 049	4 697	6 714	7 013
Administrative fees	183	16	128	231	231	337	163	294	300
Advertising	11 1	,,,		50	50	50	1,00		-
Minor assets	5	2	167	250	250	223	150	65	6
Audit cost: External		- 2		70	772	622	12.00	100	1
Bursaries: Employees	- 11		_	_	-	_	_	-	
Catering: Departmental activities	98	4	47	130	130	73	100	95	9
Communication (G&S)	11 ~	-	62	1000	1 000		100	101	10
Computer services				1000	1 000		5	101	,,,,
Consultants and professional services: Business and advisory services	3 610	826		2 981	15 981	15 981	-	2 421	2 52
Infrastructure and planning	11 2010	020	- 3	2501	10 301	10 301	- 5	2 421	2.02
Laboratory services	- 11		-	-	_	-	-	-	
	- 11 - 2	- 1			2	- 3	- 5	0	
Scientific and technological services	- 11	-	-	-		-	-		
Legal services			Ţ		5		- 5	- 5	
Contractors	-	5	3	-	-	-	-	-	
Agency and support / outsourced services		193	- 5		5		- 5	5	
Entertainment	3	1	1	-	-	1	-	2	
Fleet services (including government motor transport)	13	100	- 5	-				- 13	
Housing	-	-	-	-	-			-	
Inventory: Clothing material and accessories	-	-		-	-	-	-	12	
Inventory: Farming supplies	-	7.5	=	-	-	-		-	
Inventory: Food and food supplies	-	120		-		-	-		
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	18	
Inventory: Learner and teacher support material	-		2	_	2	2	<u> </u>	- 2	
Inventory: Materials and supplies	-	-	-	-	(6)	-	-	18	
Inventory: Medical supplies	- 11		2	2	- 2	8			
Inventory: Mediane	-	1-0	_	-	-	_	-	-	
Medisas inventory interface		124	2	_		2		星	
Inventory: Other supplies			_	_		_	_	_	
	37	6	139	450	450	197	50	230	24
Consumable supplies			247	2000			59		
Consumable: Stationery,printing and office supplies	91	28		539	539	440	57	519	54
Operating leases	-		2	-	-	9	_		
Property payments	- 111		7.	-	7	- 5		- 5	
Transport provided: Departmental activity	- 11	1.00	5345		83.148	0.00	1000	0/202	
Travel and subsistence	4 300	285	1 916	3716	3716		3 938	1 970	2 05
Training and development	326	-	82	625	625	773		159	16
Operating payments	178	85	241	485	485	147	30	520	54
Venues and facilities	475	-	305	258	258	698	200	338	35
Rental and hiring		mmumum <del>a</del> m							
Interest and rent on land		-	-	-	-	-	-	-	
Interest.	1					-			
Rent on land	- 11	_	2	_	2	_	12	_	
NOTE AND ADDRESS OF A PARTY OF	£								************
ransfers and subsidies	202	325	2 293		15	8			
Provinces and municipalities	-	-	-	-	-	-	-	=	
Provinces									
Provincial Revenue Funds	- 11			-		-	in on one	=	
Provincial agencies and funds	-		<del>-</del>	-					
Municipalities	_	-	-	-	_	-	_		
Municipalities		_			_	-	_		
Municipal agencies and funds	-			_			e La composição de la c		
Departmental agencies and accounts	-								
Social security funds	1							***************************************	
Provide list of entities receiving transfers		538	Ξ.						
	<b>!</b>								
Higher education institutions			-	_	-	-	_	_	
Foreign governments and international organisations			-	-		5		- 5	
Public corporations and private enterprises	·		<del>-</del>	ļ					
Public corporations	11,			-		-		<del>-</del>	
Subsidies on production	-	_	-	-	-	-	-	-	
Other transfers	[[L					-			
Private enterprises	II					-			
Subsidies on production	- 111			-		-		:=	
Other transfers				-		-			
	L								
Non-profit institutions				_					
Households	202	325	2.293	<u>-</u>	15	8			
Social benefits	201	325	2 293	_	15	8			
Other transfers to households	1	1-2	-	-	-	-		-	
yments for capital assets	685	452	1 002	2 804	2 404	2 250	330	494	51
Buildings and other fixed structures	_	_		_					
Buildings Buildings	[			·					
Other fixed structures			-	_	_	-			
	L	452		2 804				494	
Machinery and equipment	686		1 002	2004	404		330		51
Transport equipment				-		- 7			
Other machinery and equipment	686	452	1 002	2 804	404	250	330	494	51
Heritage Assets	-			=		-			
Specialised military assets	-	-	-	-	-	- 2	12	-	
Biological assets	170	1.00	-	-		-	-	15	
Land and sub-soil assets	_	2		-	2	2	2	_	
Software and other inlangible assets	-	-	_	-	2 000	2 000	_	-	
		-					, n		
	5-2	0.00	_	-	-		1-		
ayments for financial assets									

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

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7 152 3 593 3 593 3 593 3 593 5 5 5 5 5 3 5 5 5 15 	25 870 22 569 22 569 3 251 1 455 9	27 935. 24 927. 3 973. 2 723. 4 2. 18 14 251 880	32 161 28 056 4 123 4 123 311 527 533 389 375 601 - - - - - - - - - - - - -	31991 27662 4 123 4 181 311 311 333 389 375 601 	30 716 26 616 26 626 26 106 26 106 27 106 28 106 29 106 29 107 29 107 29 107 29 107 20	35 238 30 917 4 221 3 392 54 	55 257 55 257 50 743 4 514 5100 72 	56 637 32 1202 32 1202 32 1202 3135 314 74
3 859 3 259 3 259 3 555 5 5 3 5 3 5 3 5 3 5 3 5 3 6 6 6 6 6 6 1 5 7 1 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	22 509 3 261 1 1 455 1 1 455 1 1 4 5 5 5 6 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6	24 552 2 37 573 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	28 058 4 123 4 123 5 11 5 27 5 333 5 389 5 601 5 5 6 5 6 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5	27 668 4 123 4 181 311 471 471 471 471 471 471 471 471 471 4	26 661 40 565 3 3 365 166 241 	90 917 3 392 54 27 172 222 626 - 120 120 130 181 18 15 -	90 743 4 514 3 004 100 72 	22 120 4 7177 3 1355 104 74 74 115 403 497 663 
3 293 9 955 56 5 5 3 35 	3.251 1.455 1.455 9 13 13 1793 172 1 1 1 1 1 1 1 1 1 1 1 29 9 164	3373 2723 42 42 42 16 18 14 251 8800 4 4 899 	4 123 4 237 311 527 527 533 389 375 601 	4 123 4 181 311 311 31 31 31 31 31 31 31 31 31 31	4 055 3 336 166	4 321 3 392 54 27 	4 514 3 504 100 - 72 - 110 385 476 635 	4717 3 135 1004 74 - 115 403 497 663 
5 555 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	1456 1 - 9 - 133 - 174 933 - 1 12 1	2 7733 42 21 16 14 2511 8000 2 2 4 4 599 325 25 48 814 814 899 991	4 237 311 527 - 333 389 375 601 - - - - - - - - - - - - -	4 181 311 	3 395 166 241 191 296 375 601 - - 12 - 1 1 50 - - - - - - - - - - - - -	3 392 54 27 	\$ 004 100 72 	3 135 104 74 
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35	13 174 933 3 1 1 12 - - - 1 1 1 2 9 1 1 1		58 	471 333 389 375 5601 		27 	72 	115 4033 497 663 663 20 20
	13 174 933 3 1 1 12 - - - 1 1 1 2 9 1 1 1		58 	333 389 375 601 - - - - 58 - - - - - - - - - - - - - -		172 222 626 	110 385 476 635 	115 4033 497 663 663 20 20
	13 174 933 3 - - 1 1 2 - - - - 1 1 - - - - - - - - -		58 			120 	110 385 476 635 	115 4033 497 663 663 20 20
223 1667 	174 933 	14 251 800 - - 2 2 4 89 - - - - - - - 32 22 25 48 89 89 89 89 89 89 89 89 89 89 89 89 89	389 375 601 	389 375 601	296 375 601 	120 	385 476 635 	493 493 663 
223 1667 	174 933 	14 251 800 - - 2 2 4 89 - - - - - - - 32 22 25 48 89 89 89 89 89 89 89 89 89 89 89 89 89	389 375 601 	389 375 601	296 375 601 	120 	385 476 635 	403 497 663 20 20 20 55 57 55 276 284
1667 	933	251 800 	375 601 	375 601	375 601 - - - 12 - 1 550 - - - - - - 41 20 23 - - - - - - - - - - - - - - - - - -	120 	476 635 	497 663 
1667 	933	800	58	601	601 	120 	635 	663 
	3		558 	57 51 965 212		120 	20 	20 
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6 15 - - - - - - - - - - - - - - - - - -	1 12		58	58 	- 1 50	120 	20 	20
15	12 	89	58	58 	- - - - - - - 41 20 23 871 234 226	120 	20 	20
15	12 	89	58	58	- - - - - - - 41 20 23 871 234 226	120 	20 	26. 
71 99	1		57 51 965 212	57 51 965 212	- - - - - - - 41 20 23 871 234 226	18 15 1305 650 158	63 555 	66 51 565 276 266
71 99 	- - 29 164	- - - - - 32 25 48 - - 814	577 511 		20 23 - 871 234 226	18 15 1305 650 158	63 55 540 264 253	65 51 565 276 266
71 99 -	- - 29 164	- - - - - 32 25 48 - - 814	577 511 		20 23 - 871 234 226	18 15 1305 650 158	63 55 55 	565 276 266
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