

Vote 8

Provincial Treasury

Provincial Treasury

To be appropriated by Vote in 2024/25 R 395 051 000

Responsible MEC

MEC for Finance, Economic Development and Tourism

Administering 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 Municipal Finance Management Act (MFMA), which amongst others entail the following:

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

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
- Treasury Regulations issued in terms of the PFMA
- Preferential Procurement Regulations 2022

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- 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

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

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

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

- Improvement of Audit Outcomes in both municipalities and departments;
- Reduction of the provincial irregular expenditure
- Improved financial management in the Province
- Coordination of Health Support Programme
- 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 (2023/24)

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

The Northern Cape Provincial Treasury achieved clean audit outcomes for eight consecutive years. Despite internal capacity constraints, the institutional depth and resilience of Provincial Treasury have enabled it to rapidly respond to changes in the operating environment while sustaining the delivery of our core business activities. This has not resulted in significant adjustments in our Annual Performance Plan as the Department focused on adjusting delivery mechanisms such as a rapid transition to online oversight engagements and an increased frequency of practical support activities. The core departmental strategy has thus remained stable and will continue to provide the framework for departmental programmes and activities, while we remain responsive to ongoing changes in the environment.

Appointment of Interns

- Six unemployed graduates were appointed from the OTP database and utilised in NCPT's intervention project at the Department of Health (DoH).
- The NCPT entered into a three-year rolling plan with the Finance and Accounting Services Sector Education and Training Authority (FASSET) for the appointment of 150 accounting graduates over a three-year period. This project has been launched with the first cohort of 50

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candidates being appointed and placed at the NCPT. This project was launched in collaboration with the Office of the Premier.

Our service delivery environment experienced various internal and external challenges, which include amongst others, a high vacancy rate, a constrained fiscal space, slowed economic growth, instability within the local government environment and an increased poor financial governance.

Provincial Treasury intensified all efforts to promote sound financial management and good corporate governance at various strategic platforms and stakeholder engagements. Furthermore, the Provincial Treasury collaborated with relevant oversight bodies such as the Office of the Premier, Legislature, municipal councils, and boards of public entities to enhance accountability, as such there has been an improvement regarding the following areas:

- Strengthened collaboration with the Office of the Premier as a key partner in the condonement of irregular expenditure and the improvement of audit outcomes, resulting in an improvement in the Provincial Audit outcomes with only 4 qualified audit opinions
- Reviewing of departmental audit action plans by Internal Audit Unit and the Office of the Provincial Accountant General in order to assist departments to achieve clean audit outcomes

3. Outlook for the 2024/25 financial year

The economy of the country is expected to grow on average 1.6 per cent over the next two years of the MTEF, which is very low to meet the country's developmental needs. The department will continue with the implementation of the expenditure ceiling created in the previous MTEF, while fiscal consolidation measures implemented will be maintained in order to ensure that the department stays within the allocated budget.

Provincial Treasury will focus on the following strategic thrusts, which would either require major or minor management interventions:

- Improvement of provincial and local government audit outcomes;
- Reduction of the provincial irregular expenditure;
- Providing support to the Department of Health to assist with governance, financial management and systemic challenges;
- Provincial improvement in the payment of suppliers within 30 days
- Improve financial management at local and provincial government through focused support on revenue and expenditure management, in light of a diminishing revenue base, and increasing creditors; and
- Enhancing compliance with financial and governance standards through targeted support and capacity building.

4. Reprioritisation

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

5. Procurement

In the 2024/25 financial year, the department will embark on the following tender processes, which are envisaged to be completed in the same financial year:

- Provision of Travel agencies
- Implementation of ICT enterprise architecture
- Provision of security services

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6. Receipts and financing

6.1 Summary of receipts

Table 2.1 provides a summary of receipts

Table 2.1 : Summary of receipts

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Equitable share	237 751	262 793	318 925	310 672	310 672	360 716	395 051	360 760	375 977
Conditional grants	-	-	-	-	-	-	-	-	-
Conditional Grant 1									
Departmental receipts	237 751	262 793	318 925	310 672	310 672	360 716	395 051	360 760	375 977

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 collections.

Table 2.2 : Summary of departmental receipts collection

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	203	168	174	184	184	183	192	201	210
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	23 847	24 810	51 521	27 674	27 674	104 735	28 947	30 279	31 672
Sales of capital assets	56	109	49	123	123	65	129	135	141
Transactions in financial assets and liabilities	219	242	14	19	19	14	20	21	22
Total departmental receipts	24 325	25 329	51 758	28 000	28 000	104 997	29 288	30 636	32 045

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

The overall projections are estimated to grow by 4.6 per cent in 2024/25, 4.6 per cent in 2025/26 and 4.5 per cent in 2026/27. The average growth over the 2024 MTEF is 4.5 per cent.

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 R1.655 billion as part of the government's fiscal consolidation;
- The department must make provision for Pay Progression equal to 1.5 per cent of the department's wage bill and this must be factored in the baseline for compensation;
- The MTEF allocation provides for an average increase rate according to the revised inflation projections (CPIX) as published in the 2023 Medium Term Budget Policy Statement of 4.9 per cent in 2024/25, 4.6 per cent in 2025/26 and 4.5 per cent in 2026/27 financial year.

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7.2 Programme summary

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Administration	95 312	102 281	116 888	131 196	153 342	153 342	175 998	143 653	149 688
2. Sustainable Fiscal Resource Manage	30 338	31 838	35 517	35 568	36 735	36 735	53 072	42 474	44 329
3. Supply Chain Management, Assets &	33 873	38 748	32 116	34 721	35 924	35 924	41 644	42 631	44 591
4. Financial Governance	23 807	26 340	21 686	25 158	30 990	30 990	27 458	29 523	30 779
5. Municipal Financial Management	26 218	32 445	69 801	45 348	63 948	63 948	57 401	60 459	62 742
6. Provincial Internal Audit	28 203	31 141	34 664	38 683	40 081	40 081	39 478	42 020	43 848
Total payments and estimates	237 751	262 793	310 672	310 674	361 020	361 020	395 051	360 760	375 977

The table above shows the department's expenditure trend during the past four years and the budget growth over the MTEF. The expenditure has increased from R237.751 million in 2020/21 to R361.020 million in 2023/24 revised estimates.

The increase during the 2023/24 adjusted appropriation relates to funding for various interventions in respect of both municipal and provincial spheres. Over the MTEF the budget is projected to decrease from R395.051 million in 2024/25 to R375.977 million in the 2026/27 financial year due to once-off allocations.

7.3 Summary of Economic Classification

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	231 652	251 831	299 513	297 717	343 443	341 954	385 941	353 254	368 226
Compensation of employees	184 035	190 050	214 730	235 527	254 873	246 164	271 969	283 589	295 681
Goods and services	47 262	61 508	84 497	62 010	73 390	80 610	81 372	69 481	72 353
Interest and rent on land	355	273	286	180	15 180	15 180	32 600	184	192
Transfers and subsidies to:	1 082	2 933	1 365	2 223	4 223	4 547	4 104	2 122	2 122
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	16	29	41	42	42	16	24	42	42
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	15	186	171	181	181	1 480	580	180	180
Households	1 051	2 718	1 153	2 000	4 000	3 051	3 500	1 900	1 900
Payments for capital assets	5 017	8 029	9 794	10 734	13 354	14 519	5 006	5 384	5 629
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 462	7 229	6 394	10 734	12 354	13 978	4 976	5 384	5 629
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	555	800	3 400	-	1 000	541	30	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	237 751	262 793	310 672	310 674	361 020	361 020	395 051	360 760	375 977

Compensation of employees shows an increase from R184.035 million in 2020/21 to R246.164 million in 2023/24 revised estimates. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases and the vacant funded positions envisaged to be filled over the period.

Goods and services have increased from R47.262 million in 2020/21 to R80.610 million in 2023/24 revised estimates. The increase from the adjusted appropriation in 2023/24 is in respect of funding provided for various interventions.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs and discretionary funds.

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Payments for capital assets show an expenditure increase from R5.017 million in the 2020/21 financial year to R14.519 million in 2023/24 revised estimates. Over the MTEF, the budget is projected to decrease to R5.629 million in the outer year of the MTEF.

7.4 Infrastructure payments

The department does not have infrastructure payments.

7.5 Departmental Public-Private Partnership (PPP) projects

The department does not have PPP projects.

7.6 Transfers

7.6.1 Transfers to Public Entities

The department does not have transfers to Public Entities.

7.6.2 Transfers to Other Entities

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

7.6.3 Transfers to Local Government

No provision is made in the 2024 MTEF for transfers to local government by category

8 Receipts and retentions

The department does not retain the revenue collected.

9 Programme description

Programme 1: Administration

9.1 Description and Objective

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

Sub programme objectives

Office of the MEC

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

Management Services

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

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Corporate Services

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

Financial Management

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

9.2 Programme Expenditure Analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Ministerial Support	11 190	13 132	15 388	15 713	18 213	18 213	19 084	17 586	18 301
2. Executive Support And Stakeholder Management	1 241	3 276	3 790	5 847	6 347	6 347	6 175	6 798	7 071
3. Corporate Management Services	60 422	61 567	70 151	80 603	84 749	84 749	85 132	85 485	88 978
4. Financial Management Services	22 459	24 306	27 559	29 033	44 033	44 033	65 607	33 784	35 338
Total payments and estimates	95 312	102 281	116 888	131 196	153 342	153 342	175 998	143 653	149 688

The programme's expenditure trend during the first four years depicts an increase from R95.312 million in 2020/21 to R153.342 million in 2023/24 revised estimates.

Table 2.10.2 provides a summary of payments and estimates by economic classification.

Table 2.10.2 : Summary of payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	92 071	99 437	110 263	121 371	141 517	141 274	168 034	137 454	143 302
Compensation of employees	56 915	57 931	65 261	79 251	82 397	74 943	86 478	89 746	93 722
Goods and services	35 156	41 506	45 002	42 120	44 120	51 331	49 556	47 708	49 580
Interest and rent on land	-	-	-	-	15 000	15 000	32 000	-	-
Transfers and subsidies to:	662	395	1 089	2 223	4 223	4 246	4 104	2 122	2 122
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	16	29	41	42	42	16	24	42	42
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	15	186	171	181	181	1 480	580	180	180
Households	631	180	877	2 000	4 000	2 750	3 500	1 900	1 900
Payments for capital assets	2 579	2 449	5 536	7 602	7 602	7 822	3 860	4 077	4 264
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 105	2 449	4 136	7 602	6 602	7 281	3 860	4 077	4 264
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	474	-	1 400	-	1 000	541	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	95 312	102 281	116 888	131 196	153 342	153 342	175 998	143 653	149 688

Compensation of employees shows an increase from R56.915 million in 2020/21 to R74.943 million in 2023/24 revised estimates. The increase between the 2023/24 revised estimates and the 2024/25 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2024/25 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services have increased from R35.156 million in 2020/21 to R51.331 million in 2023/24 revised estimates. The increase from the adjusted appropriation in 2023/24 is in respect of funding provided for various interventions.

The additional allocation of R15 million in 2023/24 adjusted appropriation and the R32 million in the 2024/25 financial year under Interest and rent on land relates to the provision for the interest repayment of the frontloading.

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Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs and discretionary funds.

Payments for capital assets show an expenditure increase from R2.579 million in the 2020/21 financial year to R7.822 million in 2023/24 revised estimates. Over the MTEF, the budget is projected to decrease to R4.264 million in the outer year of the MTEF.

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

The aforesaid transactions will have a ceiling of R350 000 for control purposes and will be subjected to audit by different assurance providers for accountability purposes and disclosed in the financial statement in the relevant annexures for this class. This has a retrospective effect from 01 April 2024 and includes transactions up to the end of March 2025.

9.3 Service delivery measures

Service delivery measures - Programme 1: Administration

Programme performance measures	Estimated performance	Medium-term estimates			
	2023/24	2024/25	2025/26	2026/27	
Number of risks identified, assessed, and recorded in the Strategic Risk Register to support the achievement of departmental objectives	1	1	1	1	1
Timely issuance of Risk and Ethics Management Committee Reports according to scheduled monitoring and reporting timelines	4	4	4	4	4
Distribution of information and educational materials to create awareness on risk and ethics management	New	4	4	4	4
% of vacant and funded posts filled	80%	80%	80%	80%	80%
% of women appointed at SMS level	50%	50%	50%	50%	50%
Number of interns appointed	New	70	50	50	50
Number of progress reports on IT Implementation plan	4	4	4	4	4
Assessment of Departmental policies to cater for women, youth and persons with disabilities	New	100%	100%	100%	100%
Clean Audit Report	100%	100%	100%	100%	100%
% of valid supplier invoices paid within 30 days.	100%	100%	100%	100%	100%

Programme 2 - Sustainable Fiscal Resource Management

Description and objective

The aim of the programme is to enhance fiscal resources and to ensure their effective allocation and utilisation.

Sub programme objectives

Economic Analysis and Fiscal Oversight

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

Budget, Public Finance and Data Management

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

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.

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Programme expenditure analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	379	1 289	2 225	2 172	2 522	2 522	2 412	2 707	2 831
2. Budget, Public Finance & Data Management	10 650	11 626	11 550	13 583	13 991	13 991	15 244	16 343	16 994
3. Economic Analysis & Fiscal Oversight	12 673	11 156	11 641	9 391	9 800	9 800	9 365	11 166	11 680
4. Infrastructure Management	6 636	7 767	10 101	10 422	10 422	10 422	26 051	12 258	12 824
Total payments and estimates	30 338	31 838	35 517	35 568	36 735	36 735	53 072	42 474	44 329

The programme's expenditure trend during the first four years depicts an increase from R30.338 million in 2020/21 to R36.735 million in 2023/24 revised estimates. The decrease from the 2024/25 financial year and the 2026/27 financial year is in respect of once-off allocations.

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

Table 2.12.3 : Summary of payments and estimates by economic classification: Programme 2: Sustainable Fiscal Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	30 017	30 896	34 626	35 128	36 295	35 965	52 937	42 096	43 934
Compensation of employees	26 540	26 991	29 989	29 410	30 577	30 577	35 056	36 753	38 345
Goods and services	3 477	3 905	4 637	5 718	5 718	5 388	17 881	5 343	5 589
Interest and rent on land	–	–	–	–	–	–	–	–	–
Transfers and subsidies to:	–	94	92	–	–	148	–	–	–
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	–	94	92	–	–	148	–	–	–
Payments for capital assets	321	848	799	440	440	622	135	378	395
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	321	848	799	440	440	622	135	378	395
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–	–
Total economic classification	30 338	31 838	35 517	35 568	36 735	36 735	53 072	42 474	44 329

Compensation of employees shows an increase from R26.540 million in 2020/21 to R30.577 million in 2023/24 revised estimate. The increase between the 2023/24 revised estimate and the 2024/25 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2024/25 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services indicate an increase from R3.477 million in 2020/21 to R5.388 million in 2023/24 revised estimate. An increase between the revised estimate in 2023/24 and the 2024/25 financial year is in respect of funding allocated for the project management technical support team of the Development Bank of Southern Africa and Provincial Treasury for the housing project.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs and discretionary funds.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease to R0.395 million in the outer year of the MTEF.

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Service delivery measures

Service delivery measures - Programme 2: Sustainable Fiscal Resource Management

Programme performance measures	Estimated performance	Medium-term estimates			
	2023/24	2024/25	2025/26	2026/27	
Number of Provincial Research publications conducted	6	6	6	6	6
Number of Provincial Medium Term Budget Policy statement tabled	1	1	1	1	1
Number of Revenue collection assessment reports produced	4	4	4	4	4
Number Adjustment Budgets tabled	1	1	1	1	1
Number Main MTEF Budgets	1	1	1	1	1
Number of Provincial Budget implementation assessment report	4	4	4	4	4
Number of assessment reports on compliance to infrastructure methodologies and prescripts	2	2	2	2	2
Number of Infrastructure Budget & expenditure outcome assessments reports	4	4	4	4	4
	–	–	–	–	–

Programme 3 - Asset and Liabilities Management

Description and objective

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

Sub programme objectives

Asset Management

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

Financial Information Management Systems

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

Banking and 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 estimates by sub programme.

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23		2023/24		2024/25	2025/26	2026/27
1. Programme Support	2 054	1 020	2 176	2 162	2 365	2 365	2 378	2 639	2 760
2. Provincial Supply Chain & Asset Mar	10 165	11 584	9 620	9 177	10 877	10 877	13 981	11 036	11 543
3. Financial Information Management S	16 536	20 301	13 484	15 851	15 151	15 151	16 663	19 427	20 320
4. Banking And Cashflow Management	5 118	5 843	6 836	7 531	7 531	7 531	8 622	9 529	9 968
Total payments and estimates	33 873	38 748	32 116	34 721	35 924	35 924	41 644	42 631	44 591

The programme's expenditure trend during the first four years depicts an increase from R33.873 million in 2020/21 to R35.924 million in 2023/24 revised estimates. Over the MTEF the budget is projected to increase to R44.591 million.

Vote 8: Provincial Treasury

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	33 428	35 891	31 516	33 789	34 992	34 497	41 394	42 328	44 275
Compensation of employees	28 190	28 725	28 020	30 329	31 532	30 546	37 308	37 531	39 257
Goods and services	4 883	6 893	3 210	3 280	3 280	3 771	3 486	4 613	4 826
Interest and rent on land	355	273	286	180	180	180	600	184	192
Transfers and subsidies to:	19	85	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	19	85	-	-	-	-	-	-	-
Payments for capital assets	426	2 772	600	932	932	1 427	250	303	316
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	426	1 972	600	932	932	1 427	220	303	316
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	800	-	-	-	-	30	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	33 873	38 748	32 116	34 721	35 924	35 924	41 644	42 631	44 591

Compensation of employees shows an increase from R28.190 million in 2020/21 to R30.546 million in 2023/24 revised estimate. The increase between the 2023/24 revised estimate and the 2024/25 financial year relates to vacant funded positions that were not filled and are anticipated to be filled in the 2024/25 financial year. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services indicate an inconsistent trend from R4.883 million in 2020/21 to R3.210 million due to once-off allocations. Over the MTEF, the goods and services are projected to increase to R4.826 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease to R0.316 million in the outer year of the MTEF.

Service delivery measures

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

Programme performance measures	Estimated performance	Medium-term estimates		
	2023/24	2024/25	2025/26	2026/27
Support plans implemented for improvement of compliance in line with Supply Chain Management and Asset Management prescript	4	4	4	4
Assessments on implementation of Strategic Procurement in the Province in line with Provincial Procurement Policy Framework	4	4	4	4
Number of capacity building sessions conducted	4	4	4	4
Number of transversal systems assessments reports produced	12	12	12	12
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
0	-	-	-	-

Vote 8: Provincial Treasury

Programme 4 – Financial Governance

Description and objective

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

Sub programme objectives

Accounting Services

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

Norms and Standards

To manage the monitoring and enforce compliance with the PFMA

Risk Management

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

Programme Expenditure Analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	2 116	2 383	2 258	2 464	7 464	7 464	2 828	2 937	3 071
2. Provincial Accounting Services	7 136	8 158	6 523	9 354	9 554	9 554	10 559	10 485	10 868
3. Norms And Standards	7 878	8 474	7 109	6 720	6 920	6 920	7 585	8 795	9 198
4. Provincial Risk Management	6 677	7 325	5 796	6 620	7 052	7 052	6 486	7 306	7 642
Total payments and estimates	23 807	26 340	21 686	25 158	30 990	30 990	27 458	29 523	30 779

The programme's expenditure trend during the first four years depicts an increase from R23.807 million in 2020/21 to R30.990 million in 2023/24 revised estimates and a sharp decrease between revised estimates in 2023/24 and 2024/25 financial year due to a once-off allocation for Health intervention. Over the MTEF the budget indicates an increase from R27.458 million in the 2024/25 financial year to R30.779 million in the outer year of the MTEF.

Vote 8: Provincial Treasury

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	23 369	25 799	21 454	23 781	29 613	29 613	27 333	29 317	30 564
Compensation of employees	22 337	22 658	18 250	20 978	26 810	26 625	24 028	25 991	27 084
Goods and services	1 032	3 141	3 204	2 803	2 803	2 988	3 305	3 326	3 480
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	35	63	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	35	63	-	-	-	-	-	-	-
Payments for capital assets	403	478	232	1 377	1 377	1 377	125	206	215
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	403	478	232	1 377	1 377	1 377	125	206	215
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	23 807	26 340	21 686	25 158	30 990	30 990	27 458	29 523	30 779

Compensation of employees shows an increase from R22.327 million in 2020/21 to R26.625 million in 2023/24 revised estimate. The decrease between the 2023/24 revised estimate and the 2024/25 financial year relates to the intervention. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services indicate an inconsistent increasing trend from R1.032 million in 2020/21 to R2.988 million. This is due to the fact that the programme also conducts capacity building and training. Over the MTEF, the goods and services are projected to increase to R3.480 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease from R1.377 million in the 2023/24 financial year to R0.215 million in the outer year of the MTEF.

Service delivery measures

Table 3.1 : Service delivery measures - Programme 4: Financial Governance

Programme performance measures	Estimated performance	Medium-term estimates		
	2023/24	2024/25	2025/26	2026/27
Number of departments supported on Accounting related matters	11	11	11	11
Consolidated annual financial information tabled timeously	1	1	1	1
Number of capacity building programmes implemented	6	6	6	6
Number of PFMA forum conducted.	3	3	3	3
Number of reports compiled 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	4	4	4

Vote 8: Provincial Treasury

Programme 5: Municipal Finance

Description and objective

To promote, monitor and support effective and efficient financial management and good governance in municipalities

Sub programme objectives

Accounting and Reporting

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

Revenue and Budget Management

Promote and monitor sustainable budget and revenue management.

Municipal Institutional Compliance and Governance

To promote and monitor compliance with the MFMA

Municipal Supply Chain & Asset Management

To promote and monitor compliance with Supply Chain and Assets management

Programme Expenditure Analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	–	2 924	9 505	13 288	30 688	30 688	14 191	15 273	15 476
2. Cluster 1: ZfMgcawu & Namaqua Di	–	2 681	7 672	11 866	12 266	12 266	15 267	15 662	16 383
3. Cluster 2: Pixley Ka Seme District	26 218	25 141	35 043	8 299	8 699	8 699	14 409	15 113	15 809
4. Cluster 3: John Taolo Gaetsewe & F	–	1 699	17 581	11 895	12 295	12 295	13 534	14 411	15 074
Total payments and estimates	26 218	32 445	69 801	45 348	63 948	63 948	57 401	60 459	62 742

The programme's expenditure trend during the first four years depicts an increase from R26.218 million in 2020/21 to R63.948 million in 2023/24 revised estimates and a sharp decrease between revised estimates in 2023/24 and 2024/25 financial year due to a once-off allocation for intervention strategies. Over the MTEF the budget indicates an increase from R57.401 million in the 2024/25 financial year to R62.742 million in the outer year of the MTEF.

Vote 8: Provincial Treasury

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	25 441	29 150	67 543	45 018	61 618	61 300	56 946	60 093	62 359
Compensation of employees	24 183	25 810	42 494	40 321	46 921	46 921	52 285	54 899	56 925
Goods and services	1 258	3 340	25 049	4 697	14 697	14 379	4 661	5 194	5 434
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	325	2 293	8	-	-	50	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	325	2 293	8	-	-	50	-	-	-
Payments for capital assets	452	1 002	2 250	330	2 330	2 598	455	366	383
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	452	1 002	250	330	2 330	2 598	455	366	383
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	2 000	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	26 218	32 445	69 801	45 348	63 948	63 948	57 401	60 459	62 742

Compensation of employees shows a drastic increase from R24.183 million in 2020/21 to R46.921 million in 2023/24 revised estimate. This trend is a result of the new organisational structure of Provincial Treasury which puts the municipal finance function as stand-alone as compared to the old structure. The increasing trend is due to the transfer process of officials from other directorates which took longer than initially anticipated and the filling of new vacant positions. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services indicate an inconsistent increasing trend from R1.258 million in 2020/21 to R14.379 million. This is due to the implementation of the new organisational structure and once-off allocations for various municipal interventions. Over the MTEF, the goods and services are projected to increase to R3.480 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease from R2.598 million in 2023/24 revised estimate to R0.383 million in the outer year of the MTEF.

Service delivery measures

Service delivery measures - Programme 5: Municipal Financial Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2023/24	2024/25	2025/26	2026/27
Number of capacity building programmes implemented	8	8	8	8
Consolidated Municipal Budget implementation assessments	4	4	4	4
Consolidated municipal budgets assessments	2	2	2	2
Number of reports on FRP assessed	12	12	12	12
Number of municipalities supported on accounting related matters	30	30	30	30
Number of municipalities supported on revenue and budget management	30	30	30	30
Number of municipalities guided to address Unauthorised, irregular, Wasteful and Fruitless expenditure	15	15	15	15
Number of municipalities supported on Supply Chain and Asset Management related matters	30	30	30	30
Number of municipalities supported to implement the Local Government Risk Management Framework	30	30	30	30
Number of Risk Management structures report	12	12	12	12
Number of Municipalities supported to implement the Internal Audit Framework	30	30	30	30
Number of Internal Audit structures report	12	12	12	12

Vote 8: Provincial Treasury

Programme 6 – Provincial Internal Audit

Description and objective

- a) To provide internal audit service to the Northern Cape Provincial Departments and listed public entities.
- b) To ensure the provision of audit committee oversight services to the Northern Cape Provincial Departments and listed public entities

Sub programme objectives

Programme Support & Audit Committee

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

Education, Health, Agriculture & Public Works

To provide internal audit services for 11 Departments and 6 listed public entities

Programme Expenditure Analysis

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
1. Programme Support	6 462	6 471	7 287	7 331	8 729	8 729	7 087	7 588	7 836
2. Cluster 1: Education	5 326	6 269	6 768	7 932	7 932	7 932	8 112	8 487	8 876
3. Cluster 2: Health	5 409	6 084	6 886	7 882	7 882	7 882	8 138	8 664	9 061
4. Cluster 3: Agriculture	5 201	5 183	6 696	7 896	7 896	7 896	8 076	8 701	9 101
5. Cluster 4: Roads & Public Works	5 805	7 134	7 027	7 642	7 642	7 642	8 065	8 580	8 974
Total payments and estimates	28 203	31 141	34 664	38 683	40 081	40 081	39 478	42 020	43 848

The programme's expenditure trend during the first four years depicts an increase from R28.203 million in 2020/21 to R40.081 million in 2023/24 revised estimates and a sharp decrease between revised estimates in 2023/24 and 2024/25 financial year. Over the MTEF the budget indicates an increase from R39.478 million in 2024/25 financial year to R43.848 million in the outer year of the MTEF.

Vote 8: Provincial Treasury

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

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	27 326	30 658	34 111	38 630	39 408	39 305	39 297	41 966	43 792
Compensation of employees	25 870	27 935	30 716	35 238	36 636	36 552	36 814	38 669	40 348
Goods and services	1 456	2 723	3 395	3 392	2 772	2 753	2 483	3 297	3 444
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	41	3	176	-	-	103	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	41	3	176	-	-	103	-	-	-
Payments for capital assets	836	480	377	53	673	673	181	54	56
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	755	480	377	53	673	673	181	54	56
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	81	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	28 203	31 141	34 664	38 683	40 081	40 081	39 478	42 020	43 848

Compensation of employees shows an increase from R25.870 million in 2020/21 to R36.552 million in 2023/24 revised estimate. This trend is a result of the filling of vacant positions and carry-through costs for various wage agreements. The increase over the MTEF is in respect of additional allocation to cover the carry-through costs of 2023 wage increases.

Goods and services indicate an increasing trend from R1.456 million in 2020/21 to R2.753 million in 2023/24 revised estimate. Over the MTEF, the goods and services are projected to increase to R3.480 million in the outer year of the MTEF.

Transfers and subsidies show an inconsistent increase between the 2020/21 financial year and 2023/24 revised estimates. This trend is due to higher than anticipated staff exit costs.

Payments for capital assets fluctuate over the period largely due to actual requirements in respect of equipment. Over the MTEF, the budget is projected to decrease from R0.673 million in 2023/24 revised estimate to R0.056 million in the outer year of the MTEF.

Service delivery measures

Service delivery measures - Programme 6: Provincial Internal Audit

Programme performance measures	Estimated performance	Medium-term estimates		
	2023/24	2024/25	2025/26	2026/27
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

R thousands	Actual				Revised estimate				Medium-term expenditure estimate				Average annual growth over MTEF		
	2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		2026/27		% Costs of Total
	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Filled posts	Additional posts	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	Personnel numbers ¹	Costs	
Salary level															
1 – 7	80	18 497	77	22 891	117	28 116	143	25	244	38 582	244	40 984	244	42 869	13.2%
8 – 10	126	36 535	126	75 547	112	78 727	114	–	154	89 816	154	93 410	154	97 409	8.0%
11 – 12	56	101 922	54	64 079	69	64 442	58	1	105	84 964	105	87 798	105	91 183	10.5%
13 – 16	19	26 781	18	27 533	21	44 522	25	–	32	58 607	32	61 397	32	64 220	21.2%
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	8.6%
Total	281	184 035	275	190 050	319	215 807	340	26	535	271 969	535	283 589	535	295 681	6.3%
Programme															100.0%
1. Administration	100	56 915	101	57 931	139	65 261	167	25	274	86 478	274	89 746	274	93 722	12.6%
2. Sustainable Fiscal Resource Management	30	26 540	25	26 991	30	29 989	23	1	42	35 056	42	36 753	42	38 345	7.7%
3. Supply Chain Management, Assets & Liabilities	51	28 190	46	28 725	38	28 020	35	–	50	37 308	50	37 531	50	39 257	20.5%
4. Financial Governance	27	22 337	28	22 658	26	18 250	23	–	28	24 028	28	25 991	28	27 084	12.6%
5. Municipal Financial Management	29	24 183	32	25 810	42	42 494	42	–	82	52 285	82	54 899	82	56 925	6.8%
6. Provincial Internal Audit	44	25 970	43	27 935	44	30 716	50	–	59	36 814	59	38 669	59	40 348	25.0%
7.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5.7%
8.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	281	184 035	275	190 050	319	214 730	340	26	535	271 969	535	283 589	535	295 681	13.5%
Employee dispensation classification															6.3%
Public Service Act appointees not covered by OSDs	281	184 035	365	190 050	375	221 008	376	–	376	251 415	376	263 561	376	275 186	100.0%
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Legal Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc.	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	281	184 035	365	190 050	375	221 008	376	–	376	251 415	376	263 561	376	275 186	5.4%

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

Table 2.13 presents' personnel numbers, total costs by programme and employee dispensation classification covering the revised estimates for the current financial year and over the 2024 MTEF.

Vote 8: Provincial Treasury

9.4.2 Training

Table 9.4.2 : Information on training: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates			% change from 2022/23
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27	
Number of staff	281	275	319	366	366	366	535	535	535	46.2
Number of personnel trained	75	228	153	153	153	153	153	153	153	0.0
of which										
Male	35	75	67	67	67	67	67	67	67	0.0
Female	40	153	86	86	86	86	86	86	86	0.0
Number of training opportunities	20	26	55	55	55	55	55	55	55	0.0
of which										
Tertiary	15	19	55	55	55	55	55	55	55	0.0
Workshops	5	7	–	–	–	–	–	–	–	
Seminars	–	–	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	–	–	
Number of bursaries offered	20	19	55	55	55	55	55	55	55	0.0
Number of interns appointed	25	24	24	24	24	24	24	24	24	0.0
Number of learnerships appointed	–	5	5	5	5	5	5	5	5	0.0
Number of days spent on training	35	35	40	40	40	40	40	40	40	0.0
Payments on training by programme										
1. Administration	11	20	100	100	100	100	100	104	109	0.0
2. Sustainable Fiscal Resource Manag	–	5	50	50	50	50	50	52	54	0.0
3. Supply Chain Management, Assets	–	466	675	675	675	675	675	705	737	0.0
4. Financial Governance	–	181	435	435	435	435	435	454	475	0.0
5. Municipal Financial Management	–	688	790	790	790	790	790	825	863	0.0
6. Provincial Internal Audit	–	475	650	650	650	650	650	679	710	0.0
7.	–	–	–	–	–	–	–	–	–	
8.	–	–	–	–	–	–	–	–	–	
Total payments on training	11	1,835	2,700	2,700	2,700	2,700	2,700	2,819	2,948	0.0

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

9.4.3 Reconciliation of structural changes

No changes to the structure

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

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

Vote 8: Provincial Treasury

Table B.1: Specification of receipts: Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other than capital assets	203	168	174	184	184	183	192	201	210
Sale of goods and services produced by department (excluding capital assets)	203	168	174	184	184	183	192	201	210
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	203	168	174	184	184	183	192	201	210
Of which									
Garnishees	25	23	22	25	25	25	26	27	28
Insurance	125	104	109	115	115	114	120	125	131
Parking	45	41	43	44	44	44	46	48	50
List item	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	23 847	24 810	51 521	27 674	27 674	104 735	28 947	30 279	31 672
Interest	23 847	24 810	51 521	27 674	27 674	104 735	28 947	30 279	31 672
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sales of capital assets	56	109	49	123	123	65	129	135	141
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	56	109	49	123	123	65	129	135	141
Transactions in financial assets and liabilities	219	242	14	19	19	14	20	21	22
Total departmental receipts	24 325	25 329	51 758	28 000	28 000	104 997	29 288	30 636	32 045

Vote 8: Provincial Treasury

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	231,652	251,831	299,513	297,717	343,443	341,954	385,941	353,254	368,226
Compensation of employees	184,035	190,050	214,730	235,527	254,873	246,164	271,969	283,589	295,681
Salaries and wages	160,847	167,654	188,699	202,111	219,348	211,789	238,733	249,452	259,972
Social contributions	23,188	22,396	26,031	33,416	35,525	34,375	33,236	34,137	35,709
Goods and services	47,262	61,508	84,497	62,010	73,390	80,610	81,372	69,481	72,353
Administrative fees	597	1,261	1,274	1,204	1,245	1,395	1,159	1,463	1,529
Advertising	67	907	401	417	417	750	444	360	377
Minor assets	177	407	666	707	530	767	497	322	335
Audit cost: External	2,476	4,239	5,355	4,036	4,036	4,743	4,000	5,525	5,779
Bursaries: Employees	822	500	1,124	1,300	1,300	333	1,210	1,352	1,414
Catering: Departmental activities	90	989	1,129	1,107	1,303	1,461	1,765	1,055	1,103
Communication (G&S)	1,537	3,532	3,124	1,689	1,689	863	1,651	1,837	1,921
Computer services	6,870	3,750	2,283	2,785	2,075	3,442	4,148	3,098	3,241
Consultants and professional services: Business and advisory services	4,007	3,418	17,289	2,236	9,943	9,500	16,382	2,024	2,117
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	80	20	86	86	-	110	86	90
Contractors	611	1,351	283	150	155	723	100	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	10	163	70	89	96	57	86	100	103
Fleet services (including government motor transport)	562	1,000	1,329	1,773	1,753	1,731	1,996	416	434
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Modems inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1,145	1,560	3,367	1,345	3,391	1,191	1,307	1,541	1,611
Consumable: Stationery, printing and office supplies	650	1,233	1,779	1,050	1,114	947	1,196	1,245	1,303
Operating leases	13,410	11,032	14,858	16,128	16,134	16,447	16,691	17,871	18,370
Property payments	10,152	9,238	9,317	9,672	9,672	12,006	9,772	12,026	12,579
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2,022	12,019	15,053	11,055	11,883	15,184	12,462	12,679	13,265
Training and development	220	1,097	1,777	2,121	2,839	3,164	2,069	2,668	2,792
Operating payments	1,828	2,914	2,514	2,131	2,710	3,865	2,524	1,860	1,946
Venues and facilities	9	818	1,504	927	1,002	2,024	1,808	1,953	2,044
Rental and hiring	-	-	1	2	17	17	5	-	-
Interest and rent on land	355	273	286	180	15,180	15,180	32,600	184	192
Interest	355	273	286	180	15,180	15,180	32,600	184	192
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,082	2,933	1,385	2,223	4,223	4,547	4,104	2,122	2,122
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	16	29	41	42	42	16	24	42	42
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	16	29	41	42	42	16	24	42	42
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	15	186	171	181	181	1,480	580	180	180
Households	1,051	2,718	1,153	2,000	4,000	3,051	3,500	1,900	1,900
Social benefits	807	2,575	350	100	467	-	-	-	-
Other transfers to households	244	143	803	1,900	3,900	2,584	3,500	1,900	1,900
Payments for capital assets	5,017	8,029	9,794	10,734	13,354	14,519	5,006	5,384	5,629
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4,462	7,229	6,394	10,734	12,354	13,978	4,976	5,384	5,629
Transport equipment	323	-	399	500	500	888	1,320	1,300	1,360
Other machinery and equipment	4,139	7,229	5,995	10,234	11,854	13,090	3,656	4,084	4,269
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	555	800	3,400	-	1,000	541	30	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	237,751	262,793	310,672	310,674	361,020	361,020	395,051	360,760	375,977

Vote 8: Provincial Treasury

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	92 071	99 437	110 263	121 371	141 517	141 274	168 034	137 454	143 302
Compensation of employees	56 915	57 931	65 261	79 251	82 397	74 943	86 478	89 746	93 722
Salaries and wages	49 342	50 808	56 431	68 825	71 721	65 028	76 100	78 903	82 380
Social contributions	7 573	7 123	8 830	10 426	10 676	9 915	10 378	10 843	11 342
Goods and services	35 156	41 506	45 002	42 120	44 120	51 331	49 556	47 708	49 580
Administrative fees	77	308	245	186	186	320	324	208	217
Advertising	67	887	351	417	417	750	444	360	377
Minor assets	161	34	90	109	109	368	42	27	28
Audit cost: External	1 996	3 474	3 769	2 936	2 936	3 643	3 100	4 259	4 455
Bursaries: Employees	822	500	1 124	1 300	1 300	333	1 210	1 352	1 414
Catering: Departmental activities	64	635	510	337	347	604	954	355	371
Communication (G&S)	1 536	3 345	2 019	1 680	1 680	854	1 651	1 708	1 786
Computer services	2 591	2 402	1 589	1 200	1 200	2 051	3 536	1 300	1 360
Consultants and professional services: Business and advisory services	263	266	110	450	450	270	702	1 067	1 116
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	80	20	86	86	-	110	86	90
Contractors	599	550	266	148	148	716	100	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	3	143	50	74	64	22	76	84	87
Fleet services (including government motor transport)	548	911	1 242	1 653	1 653	1 647	1 858	321	336
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals: fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 077	1 220	2 779	943	2 953	809	914	946	990
Consumable: Stationery, printing and office supplies	189	532	457	437	447	410	427	425	445
Operating leases	13 410	10 925	14 628	16 128	16 129	16 439	16 691	17 871	18 370
Property payments	10 152	9 238	9 317	9 672	9 672	12 006	9 772	12 026	12 579
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 187	4 217	5 206	2 495	2 474	5 712	4 967	3 071	3 213
Training and development	11	20	140	568	568	920	500	646	676
Operating payments	401	1 534	662	1 101	1 101	2 376	1 342	621	650
Venues and facilities	2	285	427	198	198	1 079	831	975	1 020
Rental and hiring	-	-	1	2	2	2	5	-	-
Interest and rent on land	-	-	-	-	15 000	15 000	32 000	-	-
Interest	-	-	-	-	15 000	15 000	32 000	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	662	395	1 089	2 223	4 223	4 246	4 104	2 122	2 122
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	16	29	41	42	42	16	24	42	42
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	16	29	41	42	42	16	24	42	42
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	15	186	171	181	181	1 480	580	180	180
Households	631	180	877	2 000	4 000	2 750	3 500	1 900	1 900
Social benefits	387	37	74	100	100	166	-	-	-
Other transfers to households	244	143	803	1 900	3 900	2 584	3 500	1 900	1 900
Payments for capital assets	2 579	2 449	5 536	7 602	7 602	7 822	3 860	4 077	4 264
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 105	2 449	4 136	7 602	6 602	7 281	3 860	4 077	4 264
Transport equipment	323	-	399	500	500	888	1 320	1 300	1 360
Other machinery and equipment	1 782	2 449	3 737	7 102	6 102	6 393	2 540	2 777	2 904
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	474	-	1 400	-	1 000	541	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	95 312	102 281	116 888	131 196	153 342	153 342	175 998	143 653	149 688

Vote 8: Provincial Treasury

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

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	30 017	30 896	34 626	35 128	36 295	35 965	52 937	42 096	43 934
Compensation of employees	26 540	26 991	29 989	29 410	30 577	30 577	35 056	36 753	38 345
Salaries and wages	23 454	24 027	27 010	26 278	27 187	26 980	31 783	33 334	34 768
Social contributions	3 086	2 964	2 979	3 132	3 390	3 597	3 273	3 419	3 577
Goods and services	3 477	3 905	4 637	5 718	5 718	5 388	17 881	5 343	5 589
Administrative fees	6	123	135	154	154	154	104	162	170
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	2	21	9	29	36	36	42	26	27
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	5	151	112	123	143	143	136	143	149
Communication (G&S)	-	50	5	9	9	9	-	-	-
Computer services	189	198	209	361	361	361	250	374	391
Consultants and professional services: Business and advisory services	1 985	796	-	1 020	1 020	975	15 000	294	308
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	1	2	-	-	5	5	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	5	10	12	10	16	16	-	10	10
Fleet services (including government motor transport)	2	-	37	-	6	6	10	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals,fuel,oil,gas,wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	39	76	92	77	102	103	123	96	101
Consumable: Stationery,printing and office supplies	17	163	244	120	150	161	89	113	117
Operating leases	-	11	40	-	1	1	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	132	1 185	1 926	2 231	2 128	2 047	1 197	2 427	2 539
Training and development	-	355	481	504	504	504	50	533	558
Operating payments	1 094	656	1 218	753	753	525	749	856	895
Venues and facilities	-	108	117	327	315	327	131	309	324
Rental and hiring	-	-	-	-	15	15	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	94	92	-	-	148	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	94	92	-	-	148	-	-	-
Social benefits	-	94	92	-	-	148	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	321	848	799	440	440	622	135	378	395
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	321	848	799	440	440	622	135	378	395
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	321	848	799	440	440	622	135	378	395
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	30 338	31 838	35 517	35 568	36 735	36 735	53 072	42 474	44 329

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	33 428	35 891	31 516	33 789	34 992	34 497	41 394	42 328	44 275
Compensation of employees	28 190	28 725	28 020	30 329	31 532	30 546	37 308	37 531	39 257
Salaries and wages	24 523	25 154	24 486	24 400	25 400	25 053	31 421	31 376	32 819
Social contributions	3 667	3 571	3 534	5 929	6 132	5 493	5 887	6 155	6 438
Goods and services	4 883	6 893	3 210	3 280	3 280	3 771	3 486	4 613	4 826
Administrative fees	488	583	294	591	590	601	453	617	645
Advertising	-	20	-	-	-	-	-	-	-
Minor assets	3	121	85	357	155	179	38	56	58
Audit cost: External	-	10	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4	35	75	54	75	80	110	100	105
Communication (G&S)	1	61	1	-	-	-	-	-	-
Computer services	3 916	899	110	1 002	292	808	132	1 127	1 179
Consultants and professional services: Business and advisory services	-	1 556	577	-	-	-	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	3	792	1	2	2	2	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	4	5	5	5	5	10	4	4
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	13	48	182	190	190	159	84	246	257
Consumable: Stationery, printing and office supplies	217	192	210	287	287	232	290	281	294
Operating leases	-	5	92	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	121	2 342	1 213	534	634	791	1 591	1 457	1 525
Training and development	45	16	75	179	879	747	600	583	610
Operating payments	65	199	209	35	40	40	-	66	69
Venues and facilities	7	10	81	44	131	127	178	76	80
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	355	273	286	180	180	180	600	184	192
Interest	355	273	286	180	180	180	600	184	192
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	19	85	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	19	85	-	-	-	-	-	-	-
Social benefits	19	85	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	426	2 772	600	932	932	1 427	250	303	316
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	426	1 972	600	932	932	1 427	220	303	316
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	426	1 972	600	932	932	1 427	220	303	316
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	800	-	-	-	-	30	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	33 873	38 748	32 116	34 721	35 924	35 924	41 644	42 631	44 591

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	23 369	25 799	21 454	23 781	29 613	29 613	27 333	29 317	30 564
Compensation of employees	22 337	22 658	18 250	20 978	26 810	26 625	24 028	25 991	27 084
Salaries and wages	19 620	20 001	15 917	17 564	23 396	23 211	21 611	23 465	24 442
Social contributions	2 717	2 657	2 333	3 414	3 414	3 414	2 417	2 526	2 642
Goods and services	1 032	3 141	3 204	2 803	2 803	2 988	3 305	3 326	3 480
Administrative fees	9	77	77	56	47	37	51	46	48
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	43	18	35	48	12	10	36	38
Audit cost: External	480	755	964	1 100	1 100	1 100	900	1 266	1 324
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	103	168	321	261	152	205	163	170
Communication (G&S)	-	-	-	-	-	-	-	79	83
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	-	-	-	140	140	140	50	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	2	4	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	1	1	-	5	4	-	-	-
Fleet services (including government motor transport)	-	-	-	-	1	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	9	45	76	58	58	51	121	60	62
Consumable: Stationery, printing and office supplies	199	74	408	134	134	51	111	227	238
Operating leases	-	41	66	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	268	1 545	1 142	552	602	764	874	896	938
Training and development	-	233	74	220	220	362	497	264	276
Operating payments	67	112	52	54	54	49	113	81	85
Venues and facilities	-	110	154	133	133	266	373	208	218
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	35	63	-	-	-	-	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	35	63	-	-	-	-	-	-	-
Social benefits	35	63	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	403	478	232	1 377	1 377	1 377	125	206	215
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	403	478	232	1 377	1 377	1 377	125	206	215
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	403	478	232	1 377	1 377	1 377	125	206	215
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	23 807	26 340	21 686	25 158	30 990	30 990	27 458	29 523	30 779

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	25 441	29 150	67 543	45 018	61 618	61 300	56 946	60 093	62 359
Compensation of employees	24 183	25 810	42 494	40 321	46 921	46 921	52 285	54 899	56 925
Salaries and wages	21 299	23 102	38 194	34 127	39 727	39 727	45 618	48 422	50 149
Social contributions	2 884	2 708	4 300	6 194	7 194	7 194	6 667	6 477	6 776
Goods and services	1 258	3 340	25 049	4 697	14 697	14 379	4 661	5 194	5 434
Administrative fees	16	128	337	163	213	228	172	308	323
Advertising	-	-	50	-	-	-	-	-	-
Minor assets	2	167	223	150	153	144	340	118	123
Audit cost: External	-	-	622	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	4	47	73	100	305	310	260	179	188
Communication (G&S)	-	62	803	-	-	-	-	-	-
Computer services	-	-	-	-	-	-	-	-	-
Consultants and professional services: Business and advisory services	826	-	15 981	-	7 707	7 489	-	-	-
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	5	3	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	1	1	-	6	7	-	2	2
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medias inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	6	139	197	59	59	40	42	140	146
Consumable: Stationery, printing and office supplies	28	247	440	57	81	50	259	142	149
Operating leases	-	2	9	-	3	6	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	285	1 916	4 695	3 938	5 348	5 170	3 153	3 714	3 885
Training and development	-	82	773	-	18	18	-	166	174
Operating payments	85	241	147	30	604	717	160	72	75
Venues and facilities	-	305	698	200	200	200	275	353	369
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	325	2 293	8	-	-	50	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	325	2 293	8	-	-	50	-	-	-
Social benefits	325	2 293	8	-	-	50	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	452	1 002	2 250	330	2 330	2 598	455	366	383
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	452	1 002	250	330	2 330	2 598	455	366	383
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	452	1 002	250	330	2 330	2 598	455	366	383
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	2 000	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	26 218	32 445	69 801	45 348	63 948	63 948	57 401	60 459	62 742

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2023/24	Revised estimate	Medium-term estimates		
	2020/21	2021/22	2022/23				2024/25	2025/26	2026/27
Current payments	27 326	30 658	34 111	38 630	39 408	39 305	39 297	41 966	43 792
Compensation of employees	25 870	27 935	30 716	35 238	36 636	36 552	36 814	38 669	40 348
Salaries and wages	22 609	24 562	26 661	30 917	31 917	31 790	32 200	33 952	35 414
Social contributions	3 261	3 373	4 055	4 321	4 719	4 762	4 614	4 717	4 934
Goods and services	1 456	2 723	3 395	3 392	2 772	2 753	2 483	3 297	3 444
Administrative fees	1	42	186	54	55	55	55	122	126
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	9	21	241	27	29	28	25	59	61
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	13	18	191	172	172	172	100	115	120
Communication (G&S)	-	14	296	-	-	-	-	50	52
Computer services	174	251	375	222	222	222	230	297	311
Consultants and professional services: Business and advisory services	933	800	601	626	626	626	630	663	693
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	3	2	12	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	1	4	1	-	-	3	-	-	-
Fleet services (including government motor transport)	12	89	50	120	93	78	128	95	98
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals: fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medicines inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1	32	41	18	29	29	23	53	55
Consumable: Stationery, printing and office supplies	-	25	20	15	15	43	20	57	60
Operating leases	-	48	23	-	1	1	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	29	814	871	1 305	697	700	680	1 114	1 165
Training and development	164	391	234	650	650	613	412	476	498
Operating payments	116	172	226	158	158	158	160	164	172
Venues and facilities	-	-	27	25	25	25	20	32	33
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	41	3	176	-	-	103	-	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	41	3	176	-	-	103	-	-	-
Social benefits	41	3	176	-	-	103	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	836	480	377	53	673	673	181	54	56
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	755	480	377	53	673	673	181	54	56
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	755	480	377	53	673	673	181	54	56
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	81	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total economic classification	28 203	31 141	34 664	38 683	40 081	40 081	39 478	42 020	43 848

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