

VOTE 2

Provincial Legislature

Operational budget	R751 510 000
Statutory amount (Members' remuneration)	R 99 286 000
Of which: Remuneration of Speaker and Deputy Speaker	R 4 007 815
Total budget	R850 796 000
Total to be appropriated (excl. Members' remuneration)	R751 510 000
Responsible MEC	Speaker of the Provincial Legislature
Administering department	Provincial Legislature
Accounting officer	Secretary: Provincial Legislature

1. Overview

Vision

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

Mission

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

Strategic outcomes

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

Law-making

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

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

Oversight

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

- Provide an outcomes-based and research-driven oversight.

Public participation

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

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

Governance and leadership

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

- Provide a technologically driven corporate services and clean administration.
- Provide institutional performance and efficiency services.

- Provide financial and supply chain management services.
- Improved intergovernmental and international relations services.

Core functions

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

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

Legislative mandates

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

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

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

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

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

The Legislature's budget is indirectly aligned to all priorities of the NDP. In terms of the Constitution, Parliament and Provincial Legislatures should maintain oversight over the Executive. In line with the Constitutional mandate, the NDP states that "provincial legislatures need to be particularly robust in enforcing accountability to ensure that provinces perform their core functions in the delivery of basic services equitably, effectively and honestly". The NDP further indicates that, at a provincial level, the government's efforts toward delivering on its electoral promises and improving the quality of life in the province rests on the Legislature's demonstrated genuine will to hold the Executive to account.

Accountability is critical particularly to ensure that scarce resources of the state are not wasted but utilised effectively and efficiently. As such, the Legislature must ensure adequate public participation and involvement in legislative processes, as well as strengthened oversight. In addition, the multi-party reports that get debated during the Taking Legislature to the People (TLTP) sittings will continue to be used, together with the sector parliaments and functionality programmes, as instruments of monitoring progress in implementing the NDP/PGDS in the province.

As part of legislated oversight, the Legislature is expected to play its oversight role in fulfilment of various provisions in several legislations, including the PFMA, the MFMA, as well as the Constitutional provisions in as far as they relate to provincial and national interventions and the expected role of provincial legislatures.

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

In this regard, the functionality monitoring programmes continue to prove their effectiveness, and these programmes will continue to be used to gather information on the implementation of NDP/PGDS in the province. In the past, only the Schools' functionality monitoring programme was used for this purpose but, from 2022/23 onward, the Health institutions, Police stations and War-rooms functionality programmes were included in this area, and these will be continued, subject to the availability of funding, and subject to the focus areas of the new 7th Administration, following the 2024 general elections.

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

The Legislature's budget is aligned to the priorities of the Medium-Term Development Plan (MTDP) and aims to contribute to inclusive growth and job creation, as well as to building a capable, ethical and developmental state. This alignment is reflected in the Legislature's strategic outcomes and continued efforts to provide oversight and support to provincial departments, public entities and municipalities.

2. Review of the 2024/25 financial year

Section 2 provides a review of 2024/25, outlining the main achievements and progress made by the Legislature, as well as providing a brief discussion on challenges and new developments.

Financial Management of Parliament and Provincial Legislatures Act (FMPPLA)

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

The functions of the Internal Audit unit, that needs to be established in terms of the FMPPLA, continued to be largely outsourced to consultants. This is because of the carry-through impact of the previous years' budget cuts effected against the Legislature's budget. As such, outsourcing the function was more cost effective, therefore the filling of these posts was put on hold, pending a cost benefit analysis that is still being undertaken by the Legislature. At this stage, there is a Risk Management team headed by the Senior Manager: Governance and Compliance, but the internal audit function remained outsourced in 2024/25.

The focus area in 2024/25 continued to be the compilation of the Legislature's AFS on an accrual basis, in line with the requirements of the FMPPLA and recommendation from the A-G's office. At the same time, the Legislature complied with the requirements of National Treasury, and compiled the monthly IYMs on a cash basis. The Legislature obtained a clean audit opinion for 2020/21, for the first time in nine years, and similarly continued to maintain clean audit outcomes up to 2023/24.

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

Public participation

Public involvement initiatives such as TLTP and sector parliaments continued in 2024/25 and were largely held in hybrid settings, mainly to contain costs in view of the carry-through impact of the previous years' budget cuts, but also because of the expanded reach of virtual events. Also, the 2024/25 activities were scaled down due to the build-up to the 2024 general elections, as well as the induction of the new administration. In that regard, the Interfaith Symposium, Youth Parliament and Women's Parliament which were planned to be undertaken in April, May and June 2024, respectively, were not undertaken. This affected the number of public participation events held in 2024/25. The following thus were the public participation events held in 2024/25:

- Women's Parliament – hybrid setting in August 2024.
- Senior Citizens' Parliament – hybrid setting in October 2024.
- People with Disability Parliament – hybrid setting in December 2024.

Repairs of the Legislature main chamber roof

The repairs to the Legislature' leaking roof and façade commenced on 26 March 2019, and the practical completion was on 11 April 2023, following which a one-year construction retention period applied. The completion date was extended due to the need for the project to be expanded, as well as additional requirements from the KZN Amafa and Research Institute (Amafa) regarding the replacement of a portion of the roof. The expansion of the project required Provincial Treasury approval, and this was received in January 2022. The updated estimated cost of the project was R42.415 million (inclusive of professional fees) and, by the end of 2023/24, an accumulative R36.538 million was spent on the project, with the balance to be paid in 2024/25, after the retention period.

Oversight activities

While the mandate of the Legislature remained the same, a decision was taken in July 2023 to scale down on activities in order to allow for political work leading up to the 2024 general elections. The manner in which oversight work continued was such that oversight activities were conducted in a larger scale in the form of functionality programmes, oversight through sector parliaments and focus on bills, retention of the legal compliance oversight work while reducing individual committee activities. The Legislature, however, continued to utilise lessons learnt from working during the nationwide lockdown. Toward this end, some programmes were being held in a hybrid format in order to maximise participation.

Voter education programme

The 2024 general elections were held on 29 May 2024, and this had an impact on the Legislature's activities, programmes and spending patterns (both before and after the general elections).

Section 118 of the Constitution mandates legislatures to ensure that the public participates in all legislative processes. In this regard, a policy decision was taken ahead of the 2009 general elections that the Legislature must lead the civic education programme in the build-up to the general elections. Voter turnout remains a challenge and the Legislature, working closely with the Independent Electoral Commission (IEC), the Department of Home Affairs, and local government, aimed to create awareness on voter registration processes. The voter education programme was planned over a period of nine months ahead of the 2024 general elections and commenced in July 2023. An additional R15 million was allocated for this programme in the 2023/24 Adjustments Estimate, taking into account the planned objectives and implementation thereof, as well as the geographical spread of the province. Some of the key objectives achieved were:

- Educated citizens on how they can meaningfully exercise their democratic right through voting in the general elections, focusing on voter registration, voter verification, voter readiness and voting.

- Promotion of participatory democracy through civic education to empower citizens on voting procedures including completion of ballot papers, special voting, and other voting related activities.
- Promotion of Identity Document (ID) collection by means of working with the Department of Home Affairs in their endeavour to encourage members of the public to collect their unclaimed IDs.

The implementation of the programme was undertaken through, among others:

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

The 2024 general elections, which resulted in a ‘new’ leadership, led the Legislature to provide various training and induction sessions particularly to the new members in respect of the Legislature’s processes and mandates. This included induction for all members and training committee workshops with the aim to educate all members on the mandates of the Legislature, and individual oversight committees of each department. Also, the Legislature established new committees such as the Scrutiny of Subordinate Legislation Committee and implemented a new programming model to enable more time for committee work in line with the oversight model. These will be expanded in 2025/26 and over the MTEF.

With the new leadership, the Legislature’s planned strategic direction will be outcome-based oversight in order to make the necessary impact through service delivery on the people of the province, i.e., to ensure that those that are supposed to benefit from service delivery are getting those services.

The Sage ERP system project

The tender for the enterprise resource planning (ERP) system project, looking at either upgrading SAP or implementing an alternative system, was advertised by the Legislature in 2022/23, but the response was poor. The Legislature’s IT and SCM units then engaged with several other provincial legislatures that use the Sage ERP system, including the Eastern Cape and Western Cape, to assess if the KZN Legislature could use an existing contract within the Legislature sector. Following these engagements, the Legislature appointed a service provider in October 2023, through an existing contract within the Legislative sector, namely the Eastern Cape Legislature, and the Legislature was allocated additional funding of R8 million in the 2023/24 Adjustments Estimate and R20 million in the 2024/25 Adjustments Estimate to assist in this regard. The contract was awarded at a cost of R28.980 million, and the Sage ERP system went live on 01 September 2024. The Sage ERP system is used by the Legislature for its payroll, SCM, leave management, travel claims, asset management, budget reporting, payments of invoices, debt management, among others.

3. Outlook for the 2025/26 financial year

Section 3 looks at the key focus areas of 2025/26, outlining what the Legislature is hoping to achieve, as well as briefly looking at challenges and proposed new developments. The bulk of the Legislature’s budget relates to the areas of law-making and oversight, as well as public participation.

The Legislature will continue to improve its oversight role over departments and public entities, among others, during the year. This oversight will include the ongoing functionality monitoring programmes (education, health, SAPS, etc), as well as other oversight work (such as oversight functions over departments and entities). Also, the Legislature will continue to focus on procedures and processes that need to be reviewed and/or changed to achieve full implementation of the FMPPLA.

2026 local government elections

The Legislature had undertaken a lot of work in the lead up to the 2024 general elections and will build on that to increase voter turnout for the 2026 local government elections, as voter turnout remains a challenge in the province. The Legislature, working closely with the IEC, the Department of Home Affairs, and local government, will aim to create awareness on voter registration processes. The Legislature's voter education programme is being planned ahead of the 2026 local government elections. An additional R16 million was allocated for this programme in the 2025/26 baseline, taking into account the planned objectives and implementation thereof, as well as the geographical spread of the province. Some of the key targeted objectives are:

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

A similar programme will be implemented for the 2026 local government elections as that of the 2024 general elections and will include the following:

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

Financial Management of Parliament and Provincial Legislatures Act (FMPPLA)

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

As mentioned, the functions of the Internal Audit unit, that needs to be established in terms of the FMPPLA, are still largely outsourced to consultants, at this stage. The use of consultants will continue into 2025/26 in light of the carry-through impact of the previous years' budget cuts and pending the outcome of the cost benefit analysis exercise, which is still being undertaken by the Legislature.

Public participation

Public involvement initiatives like TLTP and sector parliaments will continue in 2025/26, although they are likely to continue to be held in hybrid settings, mainly to contain costs in view of the impact of the previous years' budget cuts but also because of the benefit of the expanded reach of these virtual events. The events listed below are scheduled to be held in 2025/26, although the venues will only be confirmed at the beginning of the financial year. The list will be reviewed in-year:

- Interfaith Symposium.
- Sex Work Symposium.
- LGBTQIA+ Symposium.
- Workers' Parliament.
- Children's Parliament.
- Youth Parliament.
- Women's Parliament.

- Young Women Symposium.
- Senior Citizens' Parliament.
- People with Disability Parliament.
- One TLTP event.

Oversight activities

In 2025/26, new areas of emphasis will be incorporated, as determined by the 7th Administration, which may influence Committee priorities and oversight programmes.

Taking into account that there may be in-year changes to the list below because of the above-mentioned reasons, the Legislature will continue to intensify its oversight work, as follows:

- Individual committee oversight visits (minimum of six visits per committee per annum).
- Committee Focused Intervention Study (FIS) (two FIS per committee).
- Schools' functionality monitoring programme involving all Members of the Provincial Legislature (MPLs) (twice a year).
- Police stations functionality monitoring programme involving all MPLs (once a year).
- War-rooms functionality monitoring programme involving all MPLs (once a year).
- Health institutions functionality monitoring programme involving all MPLs (once a year).
- Action Work Groups oversight visits (twice a year).
- Committee stakeholder sessions on departmental APP and budget processes (one per quarter per committee).
- Multi-party oversight visits and meetings involving all MPLs (two days in a year).
- Establishment of new committees e.g. Scrutiny of Subordinate Legislation Committee. This commenced in 2024/25 and will be expanded on in 2025/26.
- Implementation of a new programming model to enable more time for committee work in line with the oversight model. This commenced in 2024/25 and will be expanded on in 2025/26.

4. Reprioritisation

The Legislature undertook no reprioritisation during this budget process, mainly because the scope for reprioritisation in Vote 2 is limited by "fixed costs", including the Members' remuneration, staff personnel costs, as well as the constituency, secretarial and research allowances to some extent, comprise the bulk of the Legislature's budget averaging 88 per cent of the annual budget over the 2025/26 MTEF. Also, it is noted that this excludes day-to-day operational costs which are also largely fixed, such as security and cleaning services, IT costs, building and equipment leases, etc.

The Legislature's budget continues to be impacted by the carry-through of the previous years' budget cuts. The operational *Compensation of employees'* budget was most impacted by the previous years' cuts and that has resulted in the budget being insufficient for existing staff, as well as the filling of critical vacant posts. This is exacerbated by the costs of the 2024 wage agreement, which was implemented by the Legislature, but was not funded by National Treasury in 2024/25 and the Legislature has not undertaken reprioritisation to cater for the unfunded 2024 wage agreement due to budget constraints. As such, the Legislature will need to review the *Compensation of employees'* budget in-year in. It should be noted that, Provincial Treasury has allocated funds amounting to R40.725 million, R47.079 million and R49.197 million over the 2025/26 MTEF for various funding requests by the Legislature. Of these amounts, R24.725 million, R31.781 million and R32.021 million were allocated over the 2025/26 MTEF against the operational *Compensation of employees'* budget to assist with the personnel pressure by catering for the carry-through cost of the 2024 wage agreement and for the appointment of three senior researchers and a cluster manager for committees. The balance of R16 million, R15.298 million and R15.058 million, respectively, was allocated over the 2025/26 MTEF under Programme 2 against *Goods and services* in respect of voter education activities towards the 2026 local government elections in 2025/26, as well as for oversight committees from 2026/27 onwards.

5. Procurement

The Legislature will continue to strengthen SCM through providing ongoing training on the PPPFA and revised regulations, and re-training general SCM compliance requirements through education and enhanced awareness. Note that the Legislature developed their own policy for procurement in line with the PPPFA and the revised regulations, as promulgated on 16 January 2023. In compliance with applicable procurement policies and regulations, a quarterly report is produced on the implementation of the institutional procurement plan, as well as indicating progress made in clearing risk and audit findings. The major procurement to be undertaken over the 2025/26 MTEF relates to the following, among others:

- Hosting of sector parliaments, symposiums and TLTP events, as detailed earlier.
- Ongoing repairs to the Legislature buildings, including the following:
 - Air conditioner maintenance/replacement project in the main chamber.
 - Fire protection system and upgrade and repairs of all electrical works in both Legislature buildings. This project comprises several aspects, including the installation of a fire detection system, addressing the inadequate water pressure in respect of the Legislature buildings, among others. The project commenced in 2023/24 but will continue in 2024/25 and beyond.
 - Replacement of the Main Chamber audio visual system amounting to R20 million. The audio-visual system was procured in 2016 and is now overdue for upgrade as the system is experiencing regular failures. The condition of the system was exacerbated by water damage due to roof leaks during the November 2024 heavy rains. The Legislature is leasing some of the audio-visual system components during sittings to ensure continuity. Access to Legislature work is compromised (e.g. live streaming of sittings). This project is not funded in 2025/26 but will commence subject to the Legislature receiving additional funds from Provincial Treasury.
- Voter education activities for the 2026 local government elections costed at R16 million. This project will commence later in 2025/26 and is fully funded by Provincial Treasury.
- Improvement of IT infrastructure costed at R17.450 million. This includes the purchase of a server costing R15 million, a communication solution at R1.500 million and a helpdesk solution at R950 000. This project is not funded in 2025/26 but will commence subject to the Legislature receiving additional funds from Provincial Treasury.
- With regard to the Sage ERP system project, following engagement with other provincial Legislatures, the Legislature appointed a service provider in October 2023, through an existing contract within the Legislative sector, namely the Eastern Cape Legislature. The contract was awarded at a cost of R28.980 million, and the project went live on 1 September 2024. This project was fully funded by Provincial Treasury, where R8 million was allocated in 2023/24 and an additional R20 million was allocated in 2024/25.

6. Receipts and financing

6.1 Summary of receipts and departmental receipts collection

Table 2.1 shows the sources of funding and own receipts of Vote 2 over the seven-year period 2021/22 to 2027/28. The table also compares actual and budgeted receipts against actual and budgeted payments.

Details of departmental receipts are presented in *Annexure – Vote 2: Provincial Legislature*.

Table 2.1 : Summary of receipts and financing

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Treasury funding									
Equitable share	621 776	653 958	746 933	780 962	817 962	817 962	849 591	893 153	933 345
Conditional grants	-	-	-	-	-	-	-	-	-
Total receipts: Treasury funding	621 776	653 958	746 933	780 962	817 962	817 962	849 591	893 153	933 345
Departmental receipts									
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	73	72	76	79	79	78	83	87	91
Transfers received	2	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	4 460	3 275	1 714	679	679	1 410	709	742	775
Sale of capital assets	1 836	-	-	-	-	621	-	-	-
Transactions in financial assets and liabilities	405	1 213	337	395	395	522	413	431	450
Total departmental receipts	6 776	4 560	2 127	1 153	1 153	2 631	1 205	1 260	1 316
Total receipts	628 552	658 518	749 060	782 115	819 115	820 593	850 796	894 413	934 661
Total payments	646 390	726 045	828 873	782 115	852 741	870 868	850 796	894 413	934 661
Surplus/(deficit) before financing	(17 838)	(67 527)	(79 813)	-	(33 626)	(50 275)	-	-	-
Financing									
Surplus own revenue surrendered	(5 767)	(3 502)	(1 023)	-	-	-	-	-	-
Surplus own revenue from prior year	4 662	5 767	3 502	-	1 023	1 023	-	-	-
Provincial cash resources	103 189	90 360	54 572	-	32 603	32 603	-	-	-
Surplus/(deficit) after financing	84 246	25 098	(22 762)	-	-	(16 649)	-	-	-

Summary of departmental receipts

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

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

Sale of goods and services other than capital assets includes revenue from the sale of old printer cartridges and waste paper, and commission on payroll deductions such as insurance and garnishees. This is difficult to predict. There is steady growth over the MTEF, but this is based on the 2024/25 Main Appropriation, rather than the slightly lower Revised Estimate.

Revenue collected against *Transfers received* in 2021/22 related to interest transferred from the Political Parties' Fund (PPF) relating to prior years. The PPF was wound up and disestablished with effect from 1 April 2022 following the repeal of the KZN Funding of Represented Political Parties Act of 2008.

Interest, dividends and rent on land comprises interest earned each month on cash in the Legislature's bank account. The revenue collected from 2021/22 to 2022/23 was high (although fluctuating), largely due to under-spending in those years, which was substantially high in 2021/22. In line with the PFMA and the FMPPLA, any unspent amount must be allocated back in the Adjustments Estimate process in the ensuing year, and therefore these unspent funds were not paid back to the Provincial Revenue Fund (PRF). This resulted in more cash in the bank account than anticipated, hence the high interest collected in the prior years. This revenue is difficult to predict, as the cash in the bank account is variable, depending on the extent of the Legislature's under-spending each year. Similarly, the Legislature's operational budget was under-spent by R25.098 million in 2022/23 and, hence, the Legislature accumulated higher interest than budgeted because of these unspent funds, accounting for the high 2023/24 amount, although the collection is lower than the prior years, as the Legislature had less cash in the bank account than previously accumulated. A lower amount of interest was collected in 2023/24 partly due to the over-spending in that

year. A further lower interest collection is projected for in the 2024/25 Revised Estimate and this can be attributed to the projected over-spending of the operational budget in that year. There is low growth over the MTEF, as it is difficult to predict how much cash there will be in the bank account.

Revenue from *Sale of capital assets* in 2021/22 related to the auction sale of 10 redundant vehicles, as well as old office furniture. Such auction sales are difficult to predict. Also, the amount in the 2024/25 Revised Estimate of R621 000 relates to the sale of cell phones, laptops and printers to non-returning Members following the 2024 general elections. The collection against this category is unpredictable and hence, there is no revenue budgeted for over the 2025/26 MTEF, at this stage.

Revenue from *Transactions in financial assets and liabilities* is difficult to accurately estimate, as it relates to the collection of amounts owing from previous financial years, such as debts relating to both staff and Members, and this accounts for the fluctuating trend. The growth is inflationary over the MTEF, based on the 2024/25 Main Appropriation.

Summary of receipts and financing

Table 2.1 also compares total receipts and payments, as follows:

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

- The Legislature received provincial cash resources of R8 million, to cater for upgrading the Legislature's existing posts. This adjustment was included as part of the Legislature's equitable share baseline from 2022/23.
- The Legislature received R95.189 million, in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus operational funds from the prior year, allocated as follows:
 - R20.801 million was allocated to *Compensation of employees*. Of this, R8.801 million was allocated to fund the proposed insourcing of cleaning services and the internal audit function, which are currently outsourced. There has been no progress in this regard, as mentioned. The remaining R12 million was allocated to offset the impact of the wage freeze budget cuts, which resulted in the reduced budget being insufficient, hence the budget was reviewed in-year to ensure that the growth is sufficient to cater for existing staff, including critical vacant posts that were filled in-year.
 - R52.550 million was allocated to *Goods and services* against contractors' costs to fund existing and new infrastructure projects at various stages of the procurement process (R49.050 million), and other in-year spending pressures (R3.500 million).
 - R6.500 million was allocated to *Goods and services* to fund outstanding 2020/21 commitments relating to various costs for oversight committee meetings that were held in March 2021, including advertising and contractors' costs, travel and subsistence, as well as venues and facilities costs.
 - R20 million was allocated to *Software and other intangible assets* to fund several IT related projects that were at various stages of the procurement process.
- An additional R3 million was allocated to *Compensation of employees* for the 2021 wage agreement, reflected against the equitable share. National Treasury allocated additional funding for the non-pensionable cash allowance of provincial departments and, while the Legislature is not bound by this agreement, it was understood that the Legislature sector was in wage negotiations at the time. As such, R3 million was allocated to the Legislature in this regard. Subsequently, the wage agreement for the Legislature sector was determined in line with the public sector agreement.

The 2021/22 audited IYM was compiled on a cash basis, in line with National Treasury's requirements, and reflected a net under-spending of R84.246 million, as follows:

- The Members' remuneration was over-spent by R941 000, largely due to the fact that gratuity payments were paid following the resignation of two former MPLs. The budget only caters for the payment of Members' monthly salaries, hence the year-end over-spending, which was treated as a direct charge on the PRF.
- The operational budget was under-spent by R85.187 million largely in respect of contractors' costs, relating to the above-mentioned infrastructure projects that were at various stages of the procurement

process at year-end. There was also under-spending on catering and communication costs, consumable supplies, training and development, venues and facilities, etc., largely due to the nationwide lockdown resulting from the Covid-19 pandemic, as most Legislature sittings, portfolio committee meetings and public participation activities continued to be held in a virtual/hybrid setting. In addition, the local government elections held on 1 November 2021 impacted on the Legislature's activities to some extent, as the Legislature went into recess in October 2021, ahead of the elections.

In 2022/23, the Legislature received provincial cash resources of R90.360 million, as follows:

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

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

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

The 2022/23 audited IYM was compiled on a cash basis, in line with National Treasury's requirements, and reflected a net under-spending of R25.098 million, as follows:

- The Members' remuneration was over-spent by R1.107 million, at 101.2 per cent, largely due to the fact that gratuity payments totalling R3.700 million were paid relating to the resignation of four former MPLs. This was treated as a direct charge on the PRF.
- There was under-spending of R26.205 million against the operational budget, largely as follows:
 - There was under-spending against contractors' costs in respect of various infrastructure projects, as well as consultants and professional services' costs relating to the ERP system project. There was also under-spending in respect of building leases, as the Legislature no longer leases offices in the Post Office building due to the poor condition of the offices.
 - *Machinery and equipment* was under-spent, as a decision was taken to delay the replacement of some vehicles that were nearing the end of their lifespan, until the 7th Administration is in place.

- o *Software and other intangible assets* was under-spent, largely relating to the ERP system project, as mentioned earlier.

In 2023/24, the Legislature's budget was increased by R58.074 million as follows:

- The operational budget was increased by R52.707 million, as follows:
 - o An amount of R29.707 million was allocated back to the Legislature in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus operational funds and/or retain any monies received (i.e. revenue collected) in the prior year. This amount was made up of R26.205 million, being the Legislature's operational under-spending in 2022/23, and R3.502 million, being the revenue over-collected in that year. This amount was allocated as follows:
 - R17.816 million was allocated to Programme 1: Administration to fund the following:
 - R15.648 million was allocated to *Goods and services*, partly against contractors' costs to fund the continuation of existing and undertaking of new infrastructure projects, as well as against other *Goods and services* items to cater for the payment of commitments from 2022/23. The balance of R3.500 million was allocated to offset spending pressure against the Legislature sector and international travel related activities, and to cater for operating payments for the Speakers' social responsibility programme, which were under-budgeted for.
 - R2.168 million was allocated to *Software and other intangible assets* to fund a shortfall in respect of the annual Microsoft subscription, as well as other IT related pressures.
 - R11.891 million was allocated to Programme 2: Parliamentary Business against *Goods and services*. Of this, R6.500 million was allocated to offset spending pressures on travel and subsistence costs relating to the Members' empowerment programmes, which were under-budgeted for, and R5.391 million was allocated for the payment of commitments from 2022/23.
- An additional R15 million was allocated to provide for voter education activities, ahead of the 2024 general elections.
- An additional R8 million was allocated toward the ERP system project, looking at either upgrading SAP or implementing an alternative system. As mentioned, following engagement with other provincial Legislatures, the Legislature appointed a service provider in the third quarter of 2023/24, through an existing contract within the Legislative sector to implement the Sage ERP system.
- In addition, the Members' remuneration increased by R5.367 million, from R89.303 million to R94.670 million, to fund the payment of backpay related to the 3 per cent increase in salaries of MPLs, which was backdated to April 2022, not April 2023, as well as the payment of gratuity costs following the resignation of former MPLs. The amount allocated was based on the Legislature's September IYM.

The 2023/24 audited IYM was compiled on a cash basis, in line with National Treasury's requirements, and reflected over-spending of R22.762 million, as follows:

- The Members' remuneration was over-spent by R2.035 million, at 102.1 per cent, against *Compensation of employees* (R1.567 million) and *Goods and services* (R468 000) in respect of MPLs' telephone allowances which were under-budgeted for. *Compensation of employees* was over-spent due to gratuity payments relating to the resignation of two former MPLs. The budget only caters for the payment of Members' monthly salaries, hence the year-end over-spending. The full R2.035 million is a direct charge against the PRF and R1.604 million was transferred to the Legislature's bank account in 2023/24, while the balance of R431 000 was transferred to the Legislature in 2024/25.
- The main reasons for the over-spending of R20.727 million against the operational budget are as follows:
 - o *Compensation of employees* was over-spent by R3.119 million largely in respect of Programme 1 and Programme 2 due to the implementation of the unfunded 2023 wage agreement.
 - o *Goods and services* was over-spent by R17.608 million largely in respect of Programme 2, with some over-spending against MPLs' telephone allowances. The over-spending was largely related to the Legislature's oversight activities, mainly due to the high number of public hearings that were

undertaken. The costs of these public hearings were under-budgeted for, as it is difficult to anticipate how many bills will need to go through the public consultation process in any given year.

In 2024/25 (in the Adjusted Appropriation), the Legislature's budget was increased by R70.626 million as follows:

- An amount of R1.023 million from provincial cash resources was allocated back to the Legislature in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any monies received (i.e. revenue collected) in the prior year. The funds were allocated to Programme 1 against *Goods and services* to cater for external audit costs. It should be noted that while this amount is included in the 2024/25 Adjustments Estimate, these funds are not an additional amount to be transferred to the Vote as the funds remained in the Legislature's bank account at year-end.
- The Legislature received additional operational funding of R37 million, and this was as a result of funds allocated from the Contingency Reserve, as follows:
 - R20 million was allocated toward the Sage ERP system project under Programme 1, as follows:
 - R12 million was allocated to *Goods and services* for the Sage ERP system.
 - R8 million was allocated to *Software and other intangible assets* for the software portion of the Sage ERP system.
 - R9 million was allocated under Programme 1 against *Machinery and equipment* to provide for tools of trade for staff.
 - R2 million was allocated to Programme 1 against *Machinery and equipment* for the replacement of old worn-out chairs in the main chamber and committee rooms.
 - R6 million was allocated in respect of IT infrastructure under Programme 1 against *Goods and services*, as follows:
 - R2 million was allocated to cater for an outstanding SAP maintenance bill.
 - R1.500 million was allocated towards Cyber security.
 - R2.500 million was allocated to cater for the shortfall of Microsoft licensing fees.
- Also, the Members' remuneration was increased by R32.603 million, from R95.847 million to R128.450 million from provincial cash resources. This amount was allocated to the Legislature to fund the payment of honourable Members' exit gratuities in 2024/25, following the 2024 general elections, as well as backpay related to the 2.5 per cent increase in salaries of MPLs, which was implemented in August 2024 and backdated to April 2023 and April 2024. The backdating to April 2023, was because Members did not receive salary increases in 2023/24.

The Legislature is projecting to over-spend by R18.127 million at year-end, based on the November IYM. This is partly offset by the projected year-end surplus of R1.478 million reflected in the table relating to the projected over-collection in respect of departmental receipts, largely against *Interest, dividends and rent on land, Sale of capital assets*, as well as *Transactions in financial assets and liabilities*.

The net projected year-end over-spending of R16.649 million relates to the carry-through impact of the previous years' budget cuts, the pressures of the unfunded 2024 wage agreement, external audit costs that were higher than budgeted because this item was under-funded due to the budget cuts, among others. There was also high spending on contractors' costs due to various maintenance services undertaken in preparation for the 7th Administration taking office after the 2024 general elections, among others. The Legislature budget is slightly high in 2023/24 and in the 2024/25 Adjusted Appropriation due to once-off allocations.

For the 2025/26 MTEF, the Legislature's budget includes additional funding amounting to R40.725 million, R47.079 million and R49.197 million, respectively, as well as a 4.5 per cent increase in the outer year, in line with National Treasury guidelines. It should be noted that the Legislature was exempted from the 2024/25 MTEF budget cuts, and there are no budget cuts over the 2025/26 MTEF.

6.2 Donor funding

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

7. Payment summary

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

7.1 Key assumptions

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

- All inflation related increases are based on CPI projections.
- Over the 2025/26 MTEF, following additional funds received by the province from National Treasury after data updates were made to the provincial equitable share formula, the Legislature was allocated additional funding to cater for various *Compensation of employees'* pressures, among others, and the Legislature allocated a portion of this towards the carry-through cost of the 2024 wage agreement. The Legislature has budgeted for its 213 personnel and the budget grows by 8.2 per cent which includes the carry-through cost of the 2024 wage agreement, the appointment of three senior researchers and a cluster manager. Also, it is noted that the Members' remuneration decreases by 5.5 per cent over the 2025/26 MTEF, and this is because of the once-off allocation in 2024/25 to fund the payment of honourable Members' exit gratuities in 2024/25, following the 2024 general elections, as well as backpay related to the 2.5 per cent increase in salaries of MPLs, which was implemented in August 2024 and backdated to April 2023 and April 2024. The backdating to April 2023, was because Members did not receive salary increases in 2023/24.
- Also, for 2025/26 wage agreement, which is CPI, plus 1.25 per cent (estimated at 6.15 per cent), the Legislature has indicated that this cost has not been catered for in 2025/26, as well as the carry-through over the 2025/26 MTEF and they will be requesting Provincial Treasury for additional funds in this regard.
- As mentioned, the Legislature was not in a position to undertake reprioritisation to fund its remaining budget pressures while noting that Provincial Treasury could not provide further additional funding due to many competing priorities in the province. As such, the budget will need to be reviewed in-year to cater for these pressures.

7.2 Amendments to provincial and equitable share funding: 2023/24 to 2025/26 MTEF

Table 2.2 shows amendments to provincial and equitable share funding received by the Legislature over the 2023/24, 2024/25 and 2025/26 MTEF periods. The carry-through allocations for the outer year (i.e. 2027/28) are based on the incremental percentage used in the 2025/26 MTEF.

Table 2.2 : Summary of amendments to provincial and equitable share allocations for the 2023/24 to 2025/26 MTEF

R thousand	2023/24	2024/25	2025/26	2026/27	2027/28
2023/24 MTEF period	98 608	103 465	101 017	101 063	101 112
Cost of living adjustment carry-through (3%)	6 821	6 786	6 864	7 173	7 501
PES data update and own revenue reductions	(8 213)	(3 321)	(5 847)	(6 110)	(6 389)
Funding for political parties	100 000	100 000	100 000	100 000	100 000
2024/25 MTEF period					
2025/26 MTEF period			40 725	47 079	49 197
Additional funding for carry-through of 24/25 wage increase, funds for researchers, Voter education (in 25/26) and for Oversight committees (from 26/27 onward)			40 725	47 079	49 197
Total	98 608	103 465	141 742	148 142	150 309

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

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

In the 2024/25 MTEF period, no adjustments were made to the Legislature's budget, as the Legislature was exempted from the 2024/25 MTEF fiscal consolidation budget cuts and the reductions emanating from the updated data used in the provincial equitable share formula.

In the 2025/26 MTEF, the following changes were made to the Legislature's budget:

- The Legislature's equitable share was increased by R40.725 million, R47.079 million and R49.197 million over the 2025/26 MTEF, as follows:
 - Amounts of R24.725 million, R31.781 million and R32.021 million, respectively, were allocated over the 2025/26 MTEF to cater for the carry-through cost of the 2024 wage agreement and for the appointment of three senior researchers and a cluster manager. The funds were allocated to both programmes against *Compensation of employees*.
 - The balance of R16 million, R15.298 million and R15.058 million, respectively, were allocated over the 2025/26 MTEF under Programme 2 against *Goods and services* in respect of voter education activities towards the 2026 local government elections in 2025/26, as well as for oversight committees from 2026/27 onwards. The Legislature indicates that the committees' budget is not adequately funded, due to the previous years' budget cuts effected. As such, the additional allocation will assist in restoring the budget back to its base before the budget cuts. This will assist in containing the over-spending against the oversight committees' budget.

7.3 Summary by programme and economic classification

The services rendered by the Legislature are categorised under two programmes, which are largely aligned to the uniform budget and programme structure of the Legislature sector.

The Members' remuneration forms a direct charge on the PRF, as such is not included as a programme, but as *Direct charge on the PRF*.

Tables 2.3 and 2.4 provide a summary of the Vote's expenditure and budgeted estimates, by programme and economic classification, respectively. The Legislature was exempted from the fiscal consolidation budget cuts made over the 2024/25 MTEF.

The budget shows an increasing trend over the period under review. The budget was significantly under-spent in 2021/22 and 2022/23, with the unspent operational funds allocated back in the ensuing year, in terms of legislation. This also accounts in part for the increase in 2023/24, with the allocation of additional once-off funding for voter education activities and the Sage ERP system project also contributing. The further increase in 2023/24 relates to pressures from the unfunded 2023 wage agreement and high costs

relating to sectoral parliaments, oversight activities and Members' empowerment programmes, among others, as mentioned. These reasons account for the drop from the 2024/25 Main Appropriation as the 2023/24 budget was over-spent at year-end. The once-off allocation in the 2024/25 Adjusted Appropriation relates to the Sage ERP system project, tools of trade for staff, replacement of old worn-out chairs in the main chamber and committee rooms, as well as for IT infrastructure. Also, the Members' remuneration increased for the payment of Members' exit gratuities in 2024/25, following the 2024 general elections, as well as backpay related to the 2.5 per cent increase in salaries of MPLs. The increase over the 2025/26 MTEF is mainly due to additional funding allocated to the Legislature's equitable share, as well as an inflationary increment.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Administration	231 918	257 109	250 023	236 446	274 469	284 891	263 646	275 637	293 037
2. Parliamentary Business	325 469	372 814	482 145	449 822	449 822	458 731	487 864	514 923	533 098
Direct charge on the provincial revenue fund									
Members' remuneration	89 003	96 122	96 705	95 847	128 450	127 246	99 286	103 853	108 526
Total	646 390	726 045	828 873	782 115	852 741	870 868	850 796	894 413	934 661
<i>Of which:</i>									
Departmental receipts	6 776	4 560	2 127	1 153	1 153	2 631	1 205	1 260	1 316

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	432 629	500 986	497 274	450 795	469 818	501 035	515 579	554 139	589 212
Compensation of employees	264 547	273 957	288 173	288 948	288 948	303 327	329 518	360 925	383 803
Goods and services	168 082	227 029	209 101	161 847	180 870	197 708	186 061	193 214	205 409
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	119 888	125 669	225 494	225 833	225 833	225 833	225 859	225 886	225 914
Provinces and municipalities	14	5	17	56	56	56	59	62	65
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	317	386	201	327	327	327	342	358	374
Public corporations and private enterprises	-	6	1	42	42	42	44	46	48
Non-profit institutions	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Households	-	-	2	135	135	135	141	147	154
Payments for capital assets	4 870	3 268	9 400	9 640	28 640	16 754	10 072	10 535	11 009
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 753	3 227	1 816	7 342	18 342	12 995	7 671	8 024	8 385
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 117	41	7 584	2 298	10 298	3 759	2 401	2 511	2 624
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	557 387	629 923	732 168	686 268	724 291	743 622	751 510	790 560	826 135
Members' remuneration	89 003	96 122	96 705	95 847	128 450	127 246	99 286	103 853	108 526
<i>Of which:</i>									
Compensation of employees	86 595	93 507	94 260	92 573	125 176	123 972	95 865	100 275	104 787
Goods and services	2 408	2 615	2 445	3 274	3 274	3 274	3 421	3 578	3 739
Adjusted total (incl. Members' remuneration)	646 390	726 045	828 873	782 115	852 741	870 868	850 796	894 413	934 661
<i>Of which:</i>									
Departmental receipts	6 776	4 560	2 127	1 153	1 153	2 631	1 205	1 260	1 316

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

- *Compensation of employees* was high in the 2024/25 Adjusted Appropriation and relates to the Members' remuneration which was increased by R32.603 million, from R95.847 million to R128.450 million. This amount was allocated to the Legislature to fund the payment of honourable Members' exit gratuities in 2024/25, following the 2024 general elections, as well as backpay related to the 2.5 per cent increase in salaries of MPLs, which was implemented in August 2024 and backdated to April 2023 and April 2024. The backdating to April 2023, was because Members did not receive salary increases in 2023/24. This was a once-off allocation and explains why it is higher than the MTEF allocations, which include inflationary growth.

- The amounts against *Goods and services* relate to the telephone allowances of Members, and there is steady growth over the seven-year period, apart from a slight dip in 2023/24 as a result of a portion of the previous year budget cuts effected in that year only. There is inflationary growth over the 2025/26 MTEF.

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

Programme 1 includes provision for the Legislature's major procurement costs and various once-off projects which are centralised under this programme. The programme shows an increasing trend in the prior years, whereafter there is a decline in 2023/24. Programme 1 was significantly under-spent in the prior years, and any unspent funds are allocated back in the ensuing financial year. For instance, the budget was under-spent in 2021/22, and the bulk of the unspent funds was allocated back to Programme 1 in 2022/23 to fund contractors' costs for existing and new infrastructure projects that were at various stages of the procurement process, as well as several IT related projects, accounting for 2022/23 being higher than 2023/24. The lower amount in the 2024/25 Main Appropriation compared to 2023/24 can be attributed to the fact that the bulk of the unspent funds from 2022/23 were allocated to this programme to cater for the payment of commitments from 2022/23, including major *Goods and services* items like communication costs, travel and subsistence, etc. The unspent funds were also used to fund contractors' costs for the continuation of existing and undertaking of new infrastructure projects, as well as to cater for the over-spending of the 2023/24 budget, which was largely due to pressures from the unfunded 2023 wage agreement. The increase in the 2024/25 Adjusted Appropriation included additional allocation towards the Sage ERP system project, tools of trade for staff, the replacement of old worn-out chairs in the main chamber and committee rooms and for IT infrastructure. The further increase in the Revised Estimate is mainly in respect of the unfunded 2024 wage agreement, higher than budgeted computer services costs partly due to the payment of commitments from 2023/24, as well as the fact that IT costs have increased in line with the heavier reliance on IT services. Also, the increase can be attributed to the higher than budgeted spending against contractors' costs due to various maintenance services undertaken in preparation for the 7th Administration taking office after the 2024 general elections. The 2025/26 MTEF budget includes provision for ongoing support services to the Legislature, including IT support services, routine maintenance of the Legislature buildings, administrative support for public participation events and committee oversight visits, travel and subsistence, etc. The budget for Programme 1 included additional funds allocated for the carry-through cost of the 2024 wage agreement, and this accounts for the increase over the MTEF, as well as inflationary growth.

Programme 2 also shows an increasing trend from 2021/22 to 2023/24. This programme includes substantial provision for public participation initiatives, Members' empowerment programmes, as well as support for political parties in the form of research and legal services, constituency and secretarial allowances. Programme 2 was under-spent in prior years, although to a lesser extent than Programme 1, and any unspent operational funds were allocated back in the ensuing financial year. For instance, the budget was under-spent in 2021/22, and a portion of the unspent funds was allocated back to Programme 2 in 2022/23, accounting for the increase in that year, largely to fund the travel and subsistence costs of the Members' empowerment programmes, and spending pressure due to the fact that the restrictions on events were lifted, resulting in increased spending on oversight activities. The substantial growth from 2023/24 included additional R100 million per annum allocated to increase the funding for political parties. The further increase in 2023/24 is explained by the fact that a portion of the unspent operational funds from 2022/23 was allocated to this programme to cater for spending pressures relating to the Members' empowerment programmes, as well as the payment of commitments from 2022/23, such as catering costs, venues and facilities, etc. The additional once-off R15 million to provide for voter education activities, ahead of the 2024 general elections, was allocated to this programme. The 2023/24 budget was over-spent largely due to the costs of the unfunded 2023 wage agreement, Members' empowerment programmes, as well as oversight activities and sectoral parliaments, as mentioned. These account for the decrease in 2024/25. The increase in the 2024/25 Revised Estimate is mainly in respect of the unfunded 2024 wage agreement, as well as advertising and catering services costs, that were higher than budgeted. The MTEF amounts provide for ongoing support to the House and portfolio committees, research and legal services, funding for political parties, public participation events, committee oversight visits, etc. The MTEF

allocation includes an additional allocation for the carry-through cost of the 2024 wage agreement, voter education in respect of the 2026 local government elections, as well as for oversight committees from 2026/27 onward. Also, the MTEF allocations cater for the appointment of three senior researchers and a cluster manager. In this regard, one senior researcher and the cluster manager will be appointed in 2025/26 and the two other senior researchers will be appointed in the two outer years of the MTEF.

Compensation of employees in Table 2.4 relates to the Legislature staff only, excluding the Members' remuneration (which was discussed above). The 2022/23 amount includes funding for the carry-through cost of the 2021 wage agreement and the 3 per cent cost of living adjustment. The 2023/24 expenditure included over-spending in respect of the costs of the unfunded 2023 wage agreement. The pressure is further evident in the 2024/25 Revised Estimate due to the unfunded 2024 wage agreement, which the Legislature has not yet undertaken reprioritisation to cater for. As such, the Legislature will need to review the *Compensation of employees*' budget in-year in 2024/25 in this regard. However, additional funds were allocated toward the carry-through cost of the 2024 wage agreement, as well as for the appointment of three senior researchers and a cluster manager for the committees' oversight over the 2025/26 MTEF, hence the increase. As indicated, 2025/26 wage agreement cost has not been catered for in 2025/26, as well as the carry-through over the 2025/26 MTEF and the Legislature will be requesting Provincial Treasury for additional funds in this regard.

Goods and services shows good growth from 2021/22 to 2022/23, largely due to once-off projects, as well as the fact that this category was under-spent in prior years, and any unspent operational funds are allocated back in the ensuing financial year. The increase in 2022/23 relates to the surplus operational funds and revenue over-collected in 2021/22 allocated back in line with legislation, with the bulk of these funds utilised to fund contractors' costs for the continuation of infrastructure and IT related projects, as well as spending pressure relating to the Members' empowerment programmes and oversight activities, as mentioned. This partly explains the decrease in 2023/24. Also contributing to the decrease in 2023/24 was the fact that the fiscal consolidation budget cuts effected against *Goods and services* were far higher in 2023/24 than 2022/23. The 2023/24 amount included the bulk of the unspent funds from 2022/23 allocated to this category to cater for commitments from 2022/23, to fund contractors' costs for the continuation of existing and undertaking of new infrastructure projects, as well as Members' empowerment programmes. Also, an additional once-off amount of R15 million was allocated to provide for voter education activities, as mentioned. The 2023/24 budget was over-spent due to continued pressures from the Members' empowerment programmes, as well as oversight activities and sectoral parliaments, as the costs were higher than budgeted for, as there was an increase in physical attendance. The increase in the 2024/25 Adjusted Appropriation included an additional allocation towards the Sage ERP system project, the replacement of old worn-out chairs in the main chamber and committee rooms. The further increase in the Revised Estimate is mainly in respect of the unfunded 2024 wage agreement, higher than budgeted computer services costs partly due to the payment of commitments from 2023/24, advertising and catering services costs, that were higher than budgeted, as well as the fact that IT costs have increased in line with the heavier reliance on IT services. Also, the increase can be attributed to the higher than budgeted spending against contractors' costs due to various maintenance services undertaken in preparation for the 7th Administration taking office after the 2024 general elections. The MTEF includes provision for property payments and operating leases, travel and subsistence costs, other administrative costs relating to the Legislature's oversight activities, external audit fees, IT support services, as well as routine maintenance and repairs to the Legislature and administrative buildings. The MTEF allocation includes additional funding for voter education activities in respect of the 2026 local government elections in 2025/26, as well as for oversight committees from 2026/27 onward. The *Goods and services* budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these activities, especially taking into account the negative growth from the 2024/25 Revised Estimate to 2025/26.

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

- *Provinces and municipalities* caters for the payment of motor vehicle licences.
- *Foreign governments and international organisations* caters for the Commonwealth Parliamentary Association (CPA) subscription fees, which fluctuate slightly, depending on the claims received.

- *Public corporations and private enterprises* caters for insurance claims for motor vehicle accidents relating to the Legislature's official vehicles. No or minimal accident claims were received in prior years.
- *Non-profit institutions*, comprising the constituency, research and secretarial allowances, as well as the PPF in 2021/22, shows significant growth from 2022/23 to 2023/24, whereafter the budget is flatlined. The significant growth relates to the additional R100 million allocated per annum over the 2023/24 MTEF to increase the funding for political parties. The flatlining of the budget over the three years of the MTEF is as a result of the R100 million being allocated without inflationary increments. These transfers are explained in Sections 7.7 and 7.8 below.
- *Households* caters for donations made under the Speaker's Social Responsibility programme, aimed at providing relief to poverty-stricken families in KZN, and is therefore difficult to budget for.

Machinery and equipment shows significant growth in 2024/25, continued over the 2025/26 MTEF, when compared to the prior years. The once-off allocation in the 2024/25 Adjusted Appropriation relates to additional funds allocated to provide for tools of trade for staff, as well as to cater for the replacement of old worn-out chairs in the main chamber and committee rooms. The decrease in the Revised Estimate is due to tools of trade and vehicles ordered and received but the Legislature has not been invoiced by the service providers. The amounts over the MTEF cater for the purchase of furniture, vehicles and computers for both staff and Members, taking into account the needs of the 7th Administration.

Software and other intangible assets fluctuates slightly, with fairly low growth over the MTEF. The low spending in 2022/23 relates to the non receipt of some invoices from the service providers by year-end. The increase in 2023/24 included additional funds allocated to fund the initial costs of the new Sage ERP system project. This was once-off in 2023/24 and explains the decrease in the 2024/25 Main Appropriation. Further funds were allocation in this regard in the 2024/25 Adjusted Appropriation for the implementation of the Sage ERP system which went live on 1 September 2024. This was once-off and accounts for the decrease over the MTEF. The low Revised Estimate can be ascribed to some invoices for the Sage ERP system being processed against *Goods and services* and this will be shifted at year-end. The MTEF allocations cater for annual Microsoft licences, etc., and will be reviewed in-year, to ensure that the annual costs are adequately funded.

7.4 Summary of conditional grant payments and estimates – Nil

7.5 Summary of infrastructure payments and estimates

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

Table 2.5 : Summary of infrastructure payments and estimates by category

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Existing infrastructure assets	21 483	19 769	7 969	6 582	6 582	8 394	2 447	2 560	3 375
Maintenance and repair: Current	21 483	19 769	7 969	6 582	6 582	8 394	2 447	2 560	3 375
Upgrades and additions: Capital	-	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation: Capital	-	-	-	-	-	-	-	-	-
New infrastructure assets: Capital	-	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Current	-	-	-	-	-	-	-	-	-
Infrastructure transfers: Capital	-	-	-	-	-	-	-	-	-
Infrastructure payments for financial assets	-	-	-	-	-	-	-	-	-
Infrastructure leases	6 149	4 167	2 021	7 245	7 245	5 444	9 188	9 611	10 043
Non infrastructure¹	-	-	-	-	-	-	-	-	-
Total	27 632	23 936	9 990	13 827	13 827	13 838	11 635	12 171	13 418
Capital infrastructure	-	-	-	-	-	-	-	-	-
Current infrastructure	27 632	23 936	9 990	13 827	13 827	13 838	11 635	12 171	13 418

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

Maintenance and repair: Current spending in the prior years relates to professional service provider and contractors' costs for various projects, including the roof repairs to the main chamber of the Legislature building, which commenced in 2019/20, and practical completion took place in April 2023, and a one-year construction retention period applies. These projects explain the high amounts in 2021/22 and 2022/23. The category also caters for several urgent maintenance and repair projects identified by DOPWI as critical, namely structural repairs to the Albertina Sisulu Administration building, and the security upgrade project in respect of both the Administration building and the main chamber complex. These projects were funded from the surplus operational funds allocated back to the Legislature each year in line with legislation, as mentioned. Although some of these maintenance projects are continuing, and further projects are at various stages of the procurement process, such as the air conditioner maintenance/replacement project in the main chamber and fire protection system and upgrade and repairs of all electrical works in both Legislature buildings, the extent and nature of the work to be done are still under review, hence the MTEF allocations are inflationary related, at this stage. The higher 2024/25 Revised Estimate was due to various maintenance services undertaken in preparation for the 7th Administration taking office after the 2024 general elections. The maintenance services included the main chamber roof repairs project, repairs to the front facades of the main chamber and Senate building in the Legislature complex, repairs to various Caucus rooms, repairs to cracked fixtures, painting, wiring, flooring, roofing, etc., in the various Legislature buildings including the Legislature complex, and the administrative building, etc. These were fast-tracked in the preparation for the 7th Administration, hence, the over-spending. Contributing to the over-spending is an invoice of R603 000 received from DOPWI for repairs undertaken in 2023/24 to the various Legislature buildings.

Infrastructure: Leases relates to leases paid by the Legislature for various buildings, including No. 27, 28 and 29 Chancery Lane behind the Legislature complex, which are used as offices by political parties, as well as offices in the NCOP Constitution House in Cape Town. The low spending in respect of building leases in 2022/23, was due to the Legislature no longer leasing offices in the Post Office building due to the poor condition of the offices, and because of the flexibility provided by the Legislature's new work from home policy. Also, the Legislature did not renew its lease for the Green Chamber building and the staff from that building are being accommodated within the administrative building. This accounts for the decrease in the 2024/25 Revised Estimate. The MTEF growth is largely inflationary. However, it is noted that the allocations over the 2025/26 MTEF were not adjusted to take into account the lease for the Green Chamber building that was not renewed. According to the Legislature, the budget was not reduced, on the basis that the new administration has a clear determination that they will not require additional offices going forward. This has not been determined, and as such, the budget for the leases has not been adjusted.

7.6 Summary of Public Private Partnerships – Nil

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

Table 2.6 reflects *Transfers* made by the Legislature to other entities from 2021/22 to 2027/28.

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

		Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
R thousand	Sub-programme	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Transfers to public entities		-	-	-	-	-	-	-	-	-
Transfers to other entities		317	386	201	327	327	327	342	358	374
Commonwealth Parliamentary Ass.	1.2: Office of the Secretary	317	386	201	327	327	327	342	358	374
Total		317	386	201	327	327	327	342	358	374

The Legislature makes payments to the CPA mainly for subscription fees, which fluctuate slightly, depending on the claims received. The growth over the MTEF is inflationary.

7.8 Transfers to local government – Nil

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

7.9 Transfers and subsidies

Table 2.7 reflects spending on *Transfers and subsidies* by programme and main category. The category as a whole shows a generally steady increase from 2021/22 to 2022/23 and a significant increase from 2023/24, whereafter the budget is largely flatlined until 2027/28, as detailed below the table.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Administration	331	397	221	560	560	560	586	613	641
Provinces and municipalities	14	5	17	56	56	56	59	62	65
Motor vehicle licences	14	5	17	56	56	56	59	62	65
Foreign government and international organisations	317	386	201	327	327	327	342	358	374
Commonwealth Parliamentary Association	317	386	201	327	327	327	342	358	374
Public corporations and private enterprises	-	6	1	42	42	42	44	46	48
Insurance companies	-	6	1	42	42	42	44	46	48
Households	-	-	2	135	135	135	141	147	154
Speaker's Social Responsibility programme	-	-	2	135	135	135	141	147	154
2. Parliamentary Business	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Non-profit institutions	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Funding for political parties (e.g. constit. allowance)	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Total	119 888	125 669	225 494	225 833	225 833	225 833	225 859	225 886	225 914

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

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

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

- The funding for political parties shows significant growth from 2022/23 to 2023/24, whereafter the budget is flatlined until 2027/28. The significant growth relates to the additional R100 million allocated per annum over the 2023/24 MTEF, with carry-through, to increase the funding for political parties. The flatlining of the budget over the MTEF is as a result of this additional funding being allocated without inflationary increments. The category includes the following allowances:
 - The constituency allowance is paid to political parties represented in the Legislature to set up offices for the benefit of constituents. The allowance is made available to political parties for the creation of infrastructure and defraying of costs relating to office rental, provision, maintenance and insurance of office furniture and equipment (e.g. photocopiers, computers, etc.), remuneration and other benefits of secretarial and other office personnel, telephone and fax accounts, etc.
 - The research allowance is paid to political parties to assist them to defray expenditure with regard to the payment of salaries and benefits to appointed research staff, payment of service providers appointed to provide research support services to the party, subscriptions to various research agencies and newsletters as determined by the party from time to time, etc.
 - The secretarial allowance provides financial and administrative assistance to each political party represented in the Legislature, in proportion to its representation, to enable the party and its leader to perform their functions in the Legislature effectively. The secretarial allowance may be used to defray costs against personnel expenditure, such as payment of remuneration and other benefits, including UIF, as well as other expenditure, such as payment of costs arising from the training of staff, as well as travel and accommodation expenditure arising from such training.

8. Programme description

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

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

8.1 Programme 1: Administration

The objective of Programme 1 is to provide strategic management of the institution and to provide quality corporate support services to the Legislature. Various costs relating to the Vote as a whole, including SCM costs, are centralised under the Financial Management sub-programme, while the Corporate Services sub-programme caters for capital and other major procurement projects.

Tables 2.8 and 2.9 summarise payments and estimates for Programme 1 from 2021/22 to 2027/28.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Office of the Speaker	26 961	28 668	31 015	30 036	30 036	32 183	32 903	34 345	36 392
2. Office of the Secretary	29 345	41 785	33 726	38 528	38 528	39 578	44 143	46 543	49 638
3. Financial Management	55 046	56 602	60 833	59 515	60 538	65 263	67 825	70 238	74 899
4. Corporate Services	120 566	130 054	124 449	108 367	145 367	147 867	118 775	124 511	132 108
Total	231 918	257 109	250 023	236 446	274 469	284 891	263 646	275 637	293 037

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	226 717	253 444	240 402	226 246	245 269	267 577	252 988	264 489	281 387
Compensation of employees	127 971	133 479	139 715	139 781	139 781	148 185	162 654	167 968	179 726
Goods and services	98 746	119 965	100 687	86 465	105 488	119 392	90 334	96 521	101 661
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	331	397	221	560	560	560	586	613	641
Provinces and municipalities	14	5	17	56	56	56	59	62	65
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	317	386	201	327	327	327	342	358	374
Public corporations and private enterprises	-	6	1	42	42	42	44	46	48
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	2	135	135	135	141	147	154
Payments for capital assets	4 870	3 268	9 400	9 640	28 640	16 754	10 072	10 535	11 009
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 753	3 227	1 816	7 342	18 342	12 995	7 671	8 024	8 385
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 117	41	7 584	2 298	10 298	3 759	2 401	2 511	2 624
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	231 918	257 109	250 023	236 446	274 469	284 891	263 646	275 637	293 037

Programme 1's budget was impacted by the 2020/21, 2021/22 and 2023/24 MTEF fiscal consolidation cuts against *Compensation of employees* and *Goods and services*. However, the Legislature was exempted from the 2024/25 MTEF budget cuts.

The Office of the Speaker provides political and administrative leadership to the Legislature, ensures the provision of protocol services to Members, and the provision of support services to the Speaker and Deputy Speaker. This sub-programme is responsible for policy implementation, and includes the Speaker's Social Responsibility programme, as well as provision for the ongoing implementation of the FMPPLA, including the building of capacity in anticipation of the functions to be undertaken by the Office of the Speaker (as the Treasury). The high 2023/24 amount takes into account the costs of the unfunded 2023 wage agreement. Similarly, the increase in the 2024/25 Revised Estimate accounts for the unfunded 2024 wage agreement for which the Legislature has not yet undertaken internal reprioritisation, and this will need to be reviewed in-year. The MTEF allocations include ongoing provision for the various functions required in terms of FMPPLA, the carry-through cost of the 2024 wage agreement, as well as inflationary growth.

The sub-programme: Office of the Secretary, which shows a generally steady increase, manages and supports the line function components of the Legislature in achieving their goals by co-ordinating and providing corporate strategy, performance monitoring and evaluation, policy management, transformation, and overseeing internal control, risk management and governance processes. The increase in 2022/23 relates to a portion of the unspent operational funds from 2020/21 allocated back in line with legislation to offset spending pressures in respect of the payment of outstanding commitments from 2021/22, including

travel and subsistence costs. This partly explains the decrease in 2023/24. The increase in the 2024/25 Revised Estimate accounts for the unfunded 2024 wage agreement for which the Legislature has not yet undertaken internal reprioritisation, and this will need to be reviewed in-year. The MTEF allocations cater for the costs of the Office of the Secretary, and the Organisational Performance, Governance and Compliance, Transformation and Communication units, the carry-through cost of the 2024 wage agreement, as well as inflationary growth.

Financial Management aims to provide efficient and effective financial management, and includes the CFO's office, financial management services, as well as SCM services. The main purpose is to plan the Legislature's budget, as well as to monitor and evaluate expenditure and revenue collection. In addition, various costs relating to the Vote as a whole are centralised here, such as cell phone, landline, printing and publication costs, etc. The high 2023/24 amount includes the costs of the 2023 wage agreement. Similarly, the increase in the 2024/25 Revised Estimate is in respect of the unfunded 2024 wage agreement for which the Legislature has not yet undertaken internal reprioritisation, and this will need to be reviewed in-year. The slight increase in the 2024/25 Adjusted Appropriation relates to the R1.023 million allocated back to the Legislature in line with the FMPPLA and the PFMA, which provide for provincial legislatures to retain any surplus operational funds and/or retain any monies received (i.e., revenue collected) in the prior year, as explained. The funds were allocated against *Goods and services* to cater for external audit costs. The MTEF allocations include provision for the above-mentioned centralised costs. The budget also caters for the carry-through cost of the 2024 wage agreement, as well as an inflationary increment.

Corporate Services includes ICT, communication, human resources management and institutional support (fleet services, etc.), security and facilities management, property payments and operating leases. Capital building renovation costs and other major procurement costs are centralised under this sub-programme, such as the purchase and roll-out of SAP (prior to 2024/25, and the new Sage ERP system from 2024/25), and the roof repairs to the main chamber building, accounting for the size of the budget, as well as the fluctuations in trends. The increase in 2022/23 was partly due to the bulk of the surplus operational funds and revenue over-collected in 2021/22 allocated to this sub-programme, to fund contractors' costs for various infrastructure and several IT related projects, as mentioned. This largely explains the decrease in 2023/24. The increase in the 2024/25 Adjusted Appropriation relates to R37 million allocated to the Legislature for the Sage ERP system project that went live on 1 September 2024, provision for tools of trade for staff, the replacement of old worn-out chairs in the main chamber and committee rooms and provision for IT infrastructure. The further increase in the Revised Estimate is in respect of the unfunded 2024 wage agreement for which the Legislature has not yet undertaken internal reprioritisation, and this will need to be reviewed in-year. The allocations in the Adjusted Appropriation were once-off and thus account for the decrease over the MTEF. The MTEF allocations cater for the above-mentioned activities, including increased property payments and operating leases. The budget of this sub-programme will need to be reviewed over the MTEF to ensure that the growth is sufficient, considering the implementation of the Sage ERP system. The MTEF allocations also cater for the carry-through cost of the 2024 wage agreement.

The growth in *Compensation of employees* in the prior years was largely in respect of the annual wage agreements, as well as the implementation of the results of the restructuring and job evaluation exercise, as mentioned. The 2020/21 amount includes a portion of the once-off payment of backpay relating to the upgrading of posts. The high 2021/22 amount relates to the allocation of a portion of the unspent surplus operational funds from 2020/21 to offset the impact of the wage freeze budget cuts, which resulted in the reduced budget being insufficient. The increase in 2022/23 relates to a portion of the unspent funds from 2021/22 allocated back in line with legislation to cater for a shortfall in terms of funding existing staff, as well as a portion of the additional funding allocated for the carry-through cost of the 2021 wage agreement and the 3 per cent cost of living adjustment. The pressure on this category is clearly evident, especially in 2023/24, which is high due to the costs of the unfunded 2023 wage agreement. The pressure is further evident in the 2024/25 Revised Estimate. As mentioned, the Legislature has not yet undertaken reprioritisation to cater for the unfunded 2024 wage agreement. As such, the Legislature will need to review the *Compensation of employees*' budget in-year in 2024/25 to cater for the pressure. The growth over the MTEF includes an additional allocation for the carry-through cost of the 2024 wage agreement.

Goods and services shows growth from 2021/22 to 2022/23 because of once-off projects, as well unspent operational funds allocated back in the ensuing financial year to fund infrastructure and IT related projects, increased spending on oversight activities and sectoral parliaments, as well as international

travel. This partly explains the reduction from 2022/23 to 2023/24. Also, the fiscal consolidation budget cuts effected against *Goods and services* were far higher in 2023/24 than in 2022/23, contributing to the negative growth in 2023/24. The 2023/24 amount included the bulk of the unspent operational funds from 2022/23 allocated to this category to cater for the payment of commitments from 2022/23, and to fund contractors' costs for the continuation of existing and undertaking of new infrastructure projects. The increase in the 2024/25 Adjusted Appropriation included funding allocated towards the implementation of the Sage ERP system, as well as for IT infrastructure, as mentioned earlier. The increase in the Revised Estimate can be attributed to the unfunded 2024 wage agreement, external audit costs, advertising costs, as well as operating payments, that were higher than budgeted. The MTEF includes provision for property payments and operating leases, travel and subsistence costs, external audit fees, IT support services, as well as routine maintenance and repairs to the Legislature and administrative buildings. The *Goods and services* budget will need to be reviewed in-year and over the MTEF to ensure that the growth is sufficient for these activities, especially in view of the fairly low growth from the 2024/25 Revised Estimate to the first two years of the MTEF.

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

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

Machinery and equipment shows significant growth in 2024/25, continued over the 2025/26 MTEF, when compared to the prior years. However, this is due to the fact that this category was one of the areas that the Legislature was able to enforce savings on in-year, in order to reprioritise funds to other areas of spending pressure, as mentioned.

The once-off allocation in the 2024/25 Adjusted Appropriation relates to additional funds allocated to provide for tools of trade for staff, as well as to cater for the replacement of old worn-out chairs in the main chamber and committee rooms. The decrease in the Revised Estimate is due to tools of trade and vehicles ordered and received but the Legislature has not been invoiced by the service providers. The MTEF allocations cater for the purchase of furniture, vehicles and computers for both staff and Members, taking into account the needs of the 7th Administration.

Software and other intangible assets fluctuates slightly, with fairly low growth over the MTEF. The low spending in 2022/23 relates to the non-receipt of some invoices from the service providers by year-end. The increase in 2023/24 includes additional funds for the initial costs of the new Sage ERP system project, as mentioned. The low Revised Estimate can be ascribed to some invoices of the Sage ERP system being processed against *Goods and services* and this will be shifted at year-end. The MTEF allocations cater for annual Microsoft licences, etc.

Service delivery measures: Administration

Table 2.10 shows the service delivery measures pertaining to Programme 1. The Legislature sector does not have standardised service delivery measures. It is noted that the Legislature has reviewed some of their outputs and performance indicators over the MTEF and, as such, some of the wording has changed and have introduced new outputs.

Table 2.10 : Service delivery measures: Administration

Outputs			Performance indicators	Estimated performance	Medium-term targets			
				2024/25	2025/26	2026/27	2027/28	
1.	Sustain a culture of clean administration	• Quarterly reports on management's efforts to improve institutional risk management and clearing of audit findings	Amended		4	4	4	
		• Quarterly FMPPLA compliance reports (performance, budget and procurement planning, and reporting)	New		4	4	4	
2.	Provide a compliant Human Capital Management service	• Quarterly institutional reports on the development and or implementation of Human Capital Management strategy/plan	Amended		4	4	4	

Table 2.10 : Service delivery measures: Administration

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
3. Provide a compliant Security & Facilities Management service	● Quarterly institutional reports on the development and or implementation of security and facilities plan/prescripts	Amended	4	4	4	
4. Provide a modern institution	● Quarterly institutional reports on the implementation of ICT strategy/plan	Amended	4	4	4	
	● Bi-annual report on the development and implementation of an institutional efficiency framework/policy	New	2	2	2	
5. Provide administrative secretariat to the Office of the Speaker	● Quarterly reports on the development and or implementation of Speaker's Social Responsibility Programme, Inter-Governmental and Legislative Sector programmes	4	4	4	4	

8.2 Programme 2: Parliamentary Business

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

The programme largely conforms to the customised budget structure for the sector, but the Legislature does not use the sector sub-programme: Co-operative Governance.

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

Tables 2.11 and 2.12 reflect payments and estimates for the period 2021/22 to 2027/28.

Programme 2 was impacted by the previous years' fiscal consolidation cuts against *Compensation of employees* and *Goods and services*. However, as mentioned the programme was exempted from the 2024/25 MTEF budget cuts.

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
1. Law-Making	56 987	69 424	71 124	70 718	70 718	70 718	75 882	80 128	83 732
2. NCOP	84	605	393	1 758	1 758	1 758	1 837	1 921	2 008
3. Oversight	107 501	132 968	132 500	105 966	105 966	113 955	121 293	157 610	169 845
4. Public Participation	38 317	39 231	43 683	40 129	40 129	40 129	57 331	43 215	45 160
5. Members' Facilities	122 580	130 586	234 445	231 251	231 251	232 171	231 521	232 049	232 353
Total	325 469	372 814	482 145	449 822	449 822	458 731	487 864	514 923	533 098

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	205 912	247 542	256 872	224 549	224 549	233 458	262 591	289 650	307 825
Compensation of employees	136 576	140 478	148 458	149 167	149 167	155 142	166 864	192 957	204 077
Goods and services	69 336	107 064	108 414	75 382	75 382	78 316	95 727	96 693	103 748
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies to:	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	325 469	372 814	482 145	449 822	449 822	458 731	487 864	514 923	533 098

The sub-programme: Law-making focusses on passing effective and relevant laws in KZN, and also incorporates the functions of House Proceedings, Language Services and Hansard. The sub-programme includes provision for the Executive Manager: Parliamentary Services, Legislative Operations (staff) and Legislative Operations (Members). The MTEF shows largely inflationary growth and includes ongoing provision for the above-mentioned functions. The growth also includes funds allocated for the carry-through cost of the 2024 wage agreement.

The NCOP sub-programme is responsible for facilitating NCOP liaison services. Parliament consists of two Houses, namely the National Assembly and NCOP, which represent provinces to ensure that all interests are taken into account in the national sphere of government. The budget provides mainly for the travel and subsistence costs relating to attendance at NCOP meetings, but the salaries for the NCOP support staff are paid from the Oversight sub-programme. Spending was low from 2021/22 to 2023/24 because most meetings were held on a virtual/hybrid basis. The amounts from 2024/25 onward were to cater for more physical meetings. The MTEF allocations show an inflationary increase and cater for attendance of the scheduled NCOP meetings.

The Oversight sub-programme is responsible for executing and conducting effective oversight of the Executive Committees and providing research and legal services. The core functions include providing legal advice and support services to the Office of the Speaker, the Office of the Secretary, all office bearers, all committees of the Legislature (including management, portfolio and standing committees) and other units within the Legislature and rendering legislative drafting services. The increase in 2022/23 and 2023/24 relates to the fact that a portion of the unspent funds from 2021/22 and 2022/23, respectively, was allocated to this sub-programme to cater for the payment of commitments, as well as continued pressure from Members' empowerment programmes. This explains the decrease in 2024/25 because the 2023/24 budget was over-spent. There is projected over-spending in the 2024/25 Revised Estimate, largely due to ongoing pressures from oversight activities, sectoral parliaments, Members' empowerment programmes, as well as the costs of the 2024 wage agreement. The budget of this sub-programme will need to be reviewed in-year to cater for these activities and for the 2024 wage agreement in 2024/25. The MTEF shows inflationary growth and includes ongoing provision for the above-mentioned functions. Also, funds were allocated for the carry-through cost of the 2024 wage agreement. Also, this sub-programme was allocated additional funding over the 2025/26 MTEF for the appointment of three senior researchers and a cluster manager, as well as toward oversight committees' activities from 2026/27 onward.

The aim of the Public Participation sub-programme is to address complaints through the petitions' system, and to create awareness of legislative processes through public education and the promotion of public involvement. Public participation includes the involvement of the public or communities in legislative processes, oversight, and issues of governance affecting their lives (Acts, Bills and public hearings). Public participation gives members of the public an opportunity to express their views and be informed on government processes and programmes. The increase in 2023/24 relates to the once-off additional funding of R15 million allocated for voter education activities, and this accounts for the drop in 2024/25. The high allocation in 2025/26 includes R16 million for the voter education activities in respect of the 2026 local government elections. This is once-off in 2025/26 and explains the decrease in the two outer years of the MTEF. The MTEF allocations include ongoing provision for the above-mentioned functions, as well as the carry-through cost of the 2024 wage agreement.

The sub-programme: Members' Facilities provides benefits and facilities in respect of Members and offers support to political parties, and therefore includes no provision for *Compensation of employees*. This sub-programme caters for the funding for political parties, including the constituency and secretarial allowances, as well as the PPF in the prior years, as explained in Sections 8.7 and 8.8. The sub-programme also includes travel and subsistence costs relating to Members, in line with the "Quota of journeys" benefits prescribed in the Members' Handbook. The significant growth from 2023/24 relates to the additional R100 million allocated per annum over the 2023/24 MTEF, with carry-through, to increase the funding for political parties. As mentioned, the funding for political parties is flatlined until 2027/28. The slight increase in the 2024/25 Revised Estimate relates to the higher than budgeted advertising and catering costs in respect of the processing of bills and the induction of Members for the new administration, respectively. The MTEF allocations cater for ongoing funding for political parties,

continued implementation of the sector oversight model, as well as support staff, such as researchers, which are contract based, and are not on the Legislature's organisational structure. These allowances are in line with guidelines from Parliament. The slight increase over the MTEF is inflationary and included the carry-through cost of the 2024 wage agreement.

The growth in *Compensation of employees* in the prior years was largely in respect of the annual wage agreements, as well as the implementation of the results of the restructuring and job evaluation exercise. The increase in the 2024/25 Revised Estimate is high due to the costs of the unfunded 2024 wage agreement. As mentioned, the Legislature has not yet undertaken reprioritisation to cater for the unfunded 2024 wage agreement. As such, the Legislature will need to review the *Compensation of employees*' budget in-year in 2024/25 to ensure that the growth is sufficient for existing posts. However, funds were allocated toward the carry-through cost of the 2024 wage agreement over the 2025/26 MTEF, as well as for the appointment of three senior researchers and a cluster manager.

Goods and services largely caters for both staff and sectoral public participation costs, overseas study tours, committee costs, etc., and the bulk of the budget is allocated to travel and subsistence costs, advertising and communication, contractors (events co-ordinators), as well as venues and facilities. *Goods and services* fluctuates in the prior years, largely because this category was under-spent in those years, and any unspent operational funds are allocated back in the ensuing financial year. The increase in 2022/23 and 2023/24 relates to the fact that a portion of the unspent funds from 2021/22 and 2022/23, respectively, was allocated to this category to cater for the payment of commitments, as well as continued pressure from Members' empowerment programmes, and spending pressure on various items, such as advertising and catering costs, venues and facilities, etc. These pressures were largely due to increased spending on oversight activities and international travel. This explains the decrease in 2024/25. The increase in the 2024/25 Revised Estimate relates to higher than budgeted advertising and catering costs. The increase over the MTEF included allocations for the 2026 local government elections in 2025/26 and oversight committees' activities from 2026/27 onward.

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

Service delivery measures: Parliamentary Business

Table 2.13 illustrates the main service delivery measures relating to Programme 2. The Legislature sector has not yet agreed on standardised service delivery measures. The word "New" in the 2024/25 Estimated performance illustrates that the indicator did not exist in 2024/25 and that it is a new indicator from 2025/26 onward. Also, the Legislature has reviewed some of their outputs and performance indicators over the MTEF and, as such, some of the wording has changed.

Table 2.13 : Service delivery measures: Parliamentary Business

Outputs	Performance indicators	Estimated performance	Medium-term targets			
		2024/25	2025/26	2026/27	2027/28	
1. Improved provision of public participation and petitions services	• Quarterly reports on the implementation of the public/civic education strategy	4	4	4	4	
2. Enhanced oversight, law-making and accountability	• Quarterly reports on House sittings and resolution tracking	4	4	4	4	
3. Improved tracking of implementation of resolutions and answers to questions	• Quarterly progress reports on implementation of Committee Resolutions	2	4	4	4	
4. Improved oversight over departmental and Committee planning	• No. of reports on the development and adoption of Committee AOPs and Committee Annual Operational Plans (CAOPs)	2	2	2	2	
5. Improved oversight over the implementation of the NDP/PGDP by provincial departments	• No. of oversight reports on achievements in the implementation of NDP/PGDP (electoral mandate) tabled in the House	2	3	3	3	
6. Improved input by the Committees into the departmental APPs and budgets	• No. of analysis reports on the consideration of departmental draft APPs and budgets tabled at committee meetings	14	14	14	14	
7. Improved oversight over the departmental performance against their APPs and budgets	• Quarterly reports on analysis of departmental quarterly performance and annual reports	60	4	4	4	
8. Improved oversight over financial management and performance of departments and public entities	• No. of reports on Finance Committee hearings conducted	2	3	3	3	

Table 2.13 : Service delivery measures: Parliamentary Business

Outputs	Performance indicators	Estimated performance		Medium-term targets	
		2024/25	2025/26	2026/27	2027/28
9. Improved oversight over departments and public entities in respect of the attainment of clean audit reports	• No. of reports on SCOPA hearings conducted	2	2	2	2
10. Enhanced oversight through focused intervention studies (FIS) and oversight visits	• Quarterly progress reports on FIS conducted and adoption of reports thereof	2	4	4	4
11. Improved processing of bills and Standing Rules amendments	• No. of quarterly reports on oversight visits conducted	2	4	4	4
	• Quarterly reports on processing of bills and Standing Rules amendments and legal opinions given	4	4	4	4
12. Enhanced Legislature interaction with communities through Members' constituency work	• Bi-annual reports on constituency work done by Members in their constituencies	2	2	2	2
13. Focussed oversight on the implementation of the MTDP priority projects	• No. of oversight reports on the execution of MTDP projects	New	1	1	1
14. Improved levels of responsiveness and accountability of the Provincial Executive (departments and or their entities)	• No. of quarterly reports on timely submissions and responses by departments	New	2	2	2

9. Other programme information

9.1 Personnel numbers and costs

Table 2.14 reflects personnel information pertaining to the Legislature. Note that the table includes information relating to the Legislature staff only, and information relating to the Members of the Legislature is included as a footnote below the total row.

Table 2.14 : Summary of personnel numbers and costs by component

	Audited Outcome						Revised Estimate				Medium-term Estimates						Average annual growth over MTEF		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Filled posts	Addit. posts	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. Nos ¹	Costs	Pers. growth rate	Costs growth rate	% Costs of Total
R thousands																			
Salary level																			
1 – 7	68	59 516	66	52 373	66	55 054	66	-	66	56 304	66	59 186	66	62 243	66	65 045	-	4.9%	17.5%
8 – 10	97	115 330	101	129 169	101	136 711	101	-	101	146 446	101	165 100	101	180 342	101	195 091	-	10.0%	49.8%
11 – 12	27	46 182	26	48 535	26	51 608	26	-	26	55 833	27	55 050	29	63 694	29	66 561	-	6.0%	17.8%
13 – 16	21	43 519	20	43 880	20	44 800	20	-	20	44 744	21	50 182	21	54 646	21	57 106	-	8.5%	14.9%
Total	213	264 547	213	273 957	213	288 173	213	-	213	303 327	215	329 518	217	360 925	217	383 803	-	8.2%	100.0%
Programme																			
1. Administration	109	127 971	109	133 479	109	139 715	109	-	109	148 185	109	162 654	109	167 968	109	179 726	-	6.6%	47.3%
2. Parliamentary Business	104	136 576	104	140 478	104	148 458	104	-	104	155 142	106	166 864	108	192 957	108	204 077	-	9.6%	52.7%
Total*	213	264 547	213	273 957	213	288 173	213	-	213	303 327	215	329 518	217	360 925	217	383 803	-	8.2%	100.0%
*Excl. Members' remuneration	69	86 595	69	93 507	69	94 260	-	69	69	123 972	69	95 865	69	100 275	69	104 787	-	(5.5%)	31.4%

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

It is noted that the Legislature's salary structure is very different to that of the Public Service. For the most part, the Legislature's salary levels are higher than the Public Service counterparts. This position was exacerbated by the fact that, in prior years, the annual wage adjustments for the administrative staff were higher than the Public Service wage agreements. However, as the Legislature sector now has a bargaining council, in recent years, the wage adjustments have been largely in line with the Public Service, even though still higher.

It is noted that provincial legislatures are not part of the DPSA negotiation process, and also do not have annual pay progression. This category was under pressure due to the implementation of the unfunded 2024 wage agreement in 2024/25. As mentioned, the Legislature has not reprioritised funds to offset this pressure, in-year to cater for the costs. However, Provincial Treasury has allocated additional funds towards the carry-through cost of the 2024 wage agreement over the 2025/26 MTEF and also for the appointment of three senior researchers and a cluster manager. The Legislature's operational *Compensation of employees*' budget caters for existing staff (i.e. 213 posts) and the budget grows by 8.2 per cent to cater for the cost of living adjustments and for the appointment of three senior researchers and a cluster manager which will be filled over the MTEF. Thus, the personnel number increases in

2025/26 to 215 posts and to 217 posts in the two outer years of the MTEF. Also, it is noted that Members' remuneration decreases by 5.5 per cent over the 2025/26 MTEF, and this is because of the once-off allocation in 2024/25 to fund the payment of honourable Members' exit gratuities in 2024/25, following the 2024 general elections, as well as backpay related to the 2.5 per cent increase in salaries of MPLs, which was implemented in August 2024 and backdated to April 2023 and April 2024. As explained, 2025/26 wage agreement cost has not been catered for in 2025/26, as well as the carry-through over the 2025/26 MTEF and the Legislature will be requesting Provincial Treasury for additional funds.

5.2 Training

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

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

Table 2.15 : Information on training: Provincial Legislature

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Number of staff	213	213	213	213	213	213	215	217	217
Number of personnel trained	82	82	82	82	82	82	82	82	82
of which									
Male	28	28	28	28	28	28	28	28	28
Female	54	54	54	54	54	54	54	54	54
Number of training opportunities	65	65	65	65	65	65	65	65	65
of which									
Tertiary	19	19	19	19	19	19	19	19	19
Workshops	19	19	19	19	19	19	19	19	19
Seminars	-	-	-	-	-	-	-	-	-
Other	27	27	27	27	27	27	27	27	27
Number of bursaries offered	27	27	27	27	27	27	27	27	27
Number of interns appointed	-	-	-	-	-	-	-	-	-
Number of learnerships appointed	27	27	27	27	27	27	27	27	27
Number of days spent on training	150	150	150	150	150	150	150	150	150
Payments on training by programme									
1. Administration	930	1 164	426	3 504	3 504	3 504	3 661	3 829	4 001
2. Parliamentary Business	-	-	-	-	-	-	-	-	-
Total	930	1 164	426	3 504	3 504	3 504	3 661	3 829	4 001

The amounts reflected relate to specific training courses that will assist in capacitating the Members and various components of the Legislature. The MTEF allocations provide for ongoing ERP and SCM training to both staff and Members, as well as training on the implementation of the FMPPLA. The increased allocations from 2024/25 take into account the Sage ERP system, as mentioned, hence the need for further training on the new ERP system, Sage, in this regard.

ANNEXURE – VOTE 2: PROVINCIAL LEGISLATURE

Table 2.A : Details of receipts: Provincial Legislature

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sale of goods and services other than capital assets	73	72	76	79	79	78	83	87	91
Sale of goods and services produced by department (excluding capital assets)	73	72	76	79	79	78	83	87	91
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	-	-	-	-	-	-	-	-	-
Other sales	73	72	76	79	79	78	83	87	91
Of which									
Commission	73	72	76	79	79	80	83	87	91
Sale of scrap, waste, arms and other used current goods (excluding capital assets)	-	-	-	-	-	-	-	-	-
Transfers received from:	2	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	2	-	-	-	-	-	-	-	-
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	4 460	3 275	1 714	679	679	1 410	709	742	775
Interest	4 460	3 275	1 714	679	679	1 410	709	742	775
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Sale of capital assets	1 836	-	-	-	-	621	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	1 836	-	-	-	-	621	-	-	-
Transactions in financial assets and liabilities	405	1 213	337	395	395	522	413	431	450
Total	6 776	4 560	2 127	1 153	1 153	2 631	1 205	1 260	1 316

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	432 629	500 986	497 274	450 795	469 818	501 035	515 579	554 139	589 212
Compensation of employees	264 547	273 957	288 173	288 948	288 948	303 327	329 518	360 925	383 803
Salaries and wages	229 950	237 271	248 777	249 469	249 469	262 883	287 232	317 740	338 675
Social contributions	34 597	36 686	39 396	39 479	39 479	40 444	42 286	43 185	45 128
Goods and services	168 082	227 029	209 101	161 847	180 870	197 708	186 061	193 214	205 409
Administrative fees	452	370	3 134	1 928	1 928	3 992	2 015	2 107	2 208
Advertising	18 383	19 768	19 976	9 425	9 625	11 388	11 837	12 300	13 951
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	4 472	4 729	6 445	3 088	4 111	5 698	3 226	3 374	3 526
Bursaries: Employees	137	226	237	1 752	1 102	814	1 831	1 916	2 002
Catering: Departmental activities	6 074	11 064	14 130	11 351	11 351	13 140	12 360	14 905	15 576
Communication (G&S)	8 069	5 050	6 941	10 661	10 661	10 637	11 139	11 652	12 176
Computer services	16 707	25 774	20 756	5 005	23 005	29 944	5 229	6 470	6 761
Cons. and prof. serv.: Bus. and advisory serv.	7 773	6 703	8 659	12 184	12 184	11 133	12 731	14 317	14 961
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	608	290	1 205	859	859	859	897	1 438	1 503
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	26 674	21 923	11 223	8 185	7 585	13 145	9 752	8 946	10 049
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	27	55	33	626	626	626	654	684	714
Fleet services (including govt. motor transport)	1 695	2 024	2 021	1 997	1 997	1 997	2 086	2 182	2 280
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	2 069	536	523	2 373	1 923	1 923	2 480	2 595	3 061
Consumable: Stationery, printing and office supplies	2 576	3 842	2 068	4 270	3 620	3 723	4 148	5 096	5 325
Operating leases	5 150	4 791	3 003	8 794	8 794	8 794	9 188	9 611	10 043
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	13 229	15 897	16 526	12 541	12 541	12 541	13 103	13 735	14 353
Transport provided: Departmental activity	5 225	6 226	8 245	5 060	5 060	4 739	6 632	7 624	8 967
Travel and subsistence	31 859	71 447	57 613	39 728	39 358	38 463	44 635	47 195	49 318
Training and development	930	1 164	426	3 504	3 504	3 463	3 661	3 829	4 001
Operating payments	9 124	16 146	14 184	9 434	11 954	11 461	12 358	10 312	11 126
Venues and facilities	6 849	9 004	11 753	9 082	9 082	9 187	16 099	12 926	13 508
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	119 888	125 669	225 494	225 833	225 833	225 833	225 859	225 886	225 914
Provinces and municipalities	14	5	17	56	56	56	59	62	65
Provinces	14	5	17	56	56	56	59	62	65
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	14	5	17	56	56	56	59	62	65
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	317	386	201	327	327	327	342	358	374
Public corporations and private enterprises	-	6	1	42	42	42	44	46	48
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	6	1	42	42	42	44	46	48
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	6	1	42	42	42	44	46	48
Non-profit institutions	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Households	-	-	2	135	135	135	141	147	154
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	2	135	135	135	141	147	154
Payments for capital assets	4 870	3 268	9 400	9 640	28 640	16 754	10 072	10 535	11 009
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 753	3 227	1 816	7 342	18 342	12 995	7 671	8 024	8 385
Transport equipment	1 322	-	-	3 227	3 227	3 227	3 372	3 527	3 686
Other machinery and equipment	1 431	3 227	1 816	4 115	15 115	9 768	4 299	4 497	4 699
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 117	41	7 584	2 298	10 298	3 759	2 401	2 511	2 624
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	557 387	629 923	732 168	686 268	724 291	743 622	751 510	790 560	826 135
Members' remuneration	89 003	96 122	96 705	95 847	128 450	127 246	99 286	103 853	108 526
Of which:	-	-	-	-	-	-	-	-	-
Compensation of employees	86 595	93 507	94 260	92 573	125 176	123 972	95 865	100 275	104 787
Goods and services	2 408	2 615	2 445	3 274	3 274	3 274	3 421	3 578	3 739
Adjusted total (incl. Members' remuneration)	646 390	726 045	828 873	782 115	852 741	870 868	850 796	894 413	934 661
Of which:	-	-	-	-	-	-	-	-	-
Departmental receipts	6 776	4 560	2 127	1 153	1 153	2 631	1 205	1 260	1 316

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	226 717	253 444	240 402	226 246	245 269	267 577	252 988	264 489	281 387
Compensation of employees	127 971	133 479	139 715	139 781	139 781	148 185	162 654	167 968	179 726
Salaries and wages	111 093	115 203	120 436	120 136	120 136	128 540	142 069	146 436	157 225
Social contributions	16 878	18 276	19 279	19 645	19 645	19 645	20 585	21 532	22 501
Goods and services	98 746	119 965	100 687	86 465	105 488	119 392	90 334	96 521	101 661
Administrative fees	176	370	424	1 347	1 347	2 582	1 408	1 472	1 538
Advertising	4 731	4 418	3 697	2 244	2 444	2 444	2 344	2 452	2 660
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	4 472	4 729	6 445	3 088	4 111	5 698	3 226	3 374	3 526
Bursaries: Employees	91	226	237	1 138	488	488	1 189	1 244	1 300
Catering: Departmental activities	163	513	457	1 528	1 528	1 794	1 596	1 669	1 744
Communication (G&S)	7 656	4 673	6 800	8 208	8 208	8 184	8 576	8 971	9 374
Computer services	16 707	25 774	20 756	5 005	23 005	29 944	5 229	6 470	6 761
Cons. and prof. serv.: Bus. and advisory serv.	7 029	6 202	7 932	11 788	11 788	10 618	12 317	12 884	13 464
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	20 637	18 102	6 545	3 420	2 820	7 892	3 574	3 739	4 608
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	16	20	12	449	449	449	469	491	513
Fleet services (including govt. motor transport)	1 695	2 024	2 021	1 997	1 997	1 997	2 086	2 182	2 280
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	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	1 355	322	229	1 653	1 203	1 203	1 728	1 808	1 889
Consumable: Stationery, printing and office supplies	361	942	337	2 695	2 045	2 045	2 815	2 944	3 077
Operating leases	5 150	4 791	3 003	8 794	8 794	8 794	9 188	9 611	10 043
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	13 229	15 897	16 526	12 541	12 541	12 541	13 103	13 735	14 353
Transport provided: Departmental activity	-	256	-	282	282	282	295	309	323
Travel and subsistence	8 695	16 222	13 888	10 503	10 133	10 662	10 967	12 471	13 032
Training and development	930	1 164	426	3 504	3 504	3 504	3 661	3 829	4 001
Operating payments	5 552	13 172	10 814	5 188	7 708	7 282	5 421	5 671	5 926
Venues and facilities	101	148	138	1 093	1 093	989	1 142	1 195	1 249
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	331	397	221	560	560	560	586	613	641
Provinces and municipalities	14	5	17	56	56	56	59	62	65
Provinces	14	5	17	56	56	56	59	62	65
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	14	5	17	56	56	56	59	62	65
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	317	386	201	327	327	327	342	358	374
Public corporations and private enterprises	-	6	1	42	42	42	44	46	48
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	6	1	42	42	42	44	46	48
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	6	1	42	42	42	44	46	48
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	2	135	135	135	141	147	154
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	2	135	135	135	141	147	154
Payments for capital assets	4 870	3 268	9 400	9 640	28 640	16 754	10 072	10 535	11 009
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 753	3 227	1 816	7 342	18 342	12 995	7 671	8 024	8 385
Transport equipment	1 322	-	-	3 227	3 227	3 227	3 372	3 527	3 686
Other machinery and equipment	1 431	3 227	1 816	4 115	15 115	9 768	4 299	4 497	4 699
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	2 117	41	7 584	2 298	10 298	3 759	2 401	2 511	2 624
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	231 918	257 109	250 023	236 446	274 469	284 891	263 646	275 637	293 037

Estimates of Provincial Revenue and Expenditure

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

R thousand	Audited Outcome			Main Appropriation	Adjusted Appropriation	Revised Estimate	Medium-term Estimates		
	2021/22	2022/23	2023/24	2024/25			2025/26	2026/27	2027/28
Current payments	205 912	247 542	256 872	224 549	224 549	233 458	262 591	289 650	307 825
Compensation of employees	136 576	140 478	148 458	149 167	149 167	155 142	166 864	192 957	204 077
Salaries and wages	118 857	122 068	128 341	129 333	129 333	134 343	145 163	171 304	181 450
Social contributions	17 719	18 410	20 117	19 834	19 834	20 799	21 701	21 653	22 627
Goods and services	69 336	107 064	108 414	75 382	75 382	78 316	95 727	96 693	103 748
Administrative fees	276	-	2 710	581	581	1 410	607	635	670
Advertising	13 652	15 350	16 279	7 181	7 181	8 944	9 493	9 848	11 291
Minor assets	-	-	-	-	-	-	-	-	-
Audit cost: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	46	-	-	614	614	326	642	672	702
Catering: Departmental activities	5 911	10 551	13 673	9 823	9 823	11 346	10 764	13 236	13 832
Communication (G&S)	413	377	141	2 453	2 453	2 453	2 563	2 681	2 802
Computer services	-	-	-	-	-	-	-	-	-
Cons. and prof. serv.: Bus. and advisory serv.	744	501	727	396	396	515	414	1 433	1 497
Infrastructure and planning	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services	608	290	1 205	859	859	859	897	1 438	1 503
Scientific and technological services	-	-	-	-	-	-	-	-	-
Contractors	6 037	3 821	4 678	4 765	4 765	5 253	6 178	5 207	5 441
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	11	35	21	177	177	177	185	193	201
Fleet services (including govt. motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Chemicals, fuel, oil, gas, wood and coal	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	714	214	294	720	720	720	752	787	1 172
Consumable: Stationery, printing and office supplies	2 215	2 900	1 731	1 575	1 575	1 678	1 333	2 152	2 248
Operating leases	-	-	-	-	-	-	-	-	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	5 225	5 970	8 245	4 778	4 778	4 457	6 337	7 315	8 644
Travel and subsistence	23 164	55 225	43 725	29 225	29 225	27 801	33 668	34 724	36 286
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	3 572	2 974	3 370	4 246	4 246	4 179	6 937	4 641	5 200
Venues and facilities	6 748	8 856	11 615	7 989	7 989	8 198	14 957	11 731	12 259
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Entities receiving transfers	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on production	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-
Non-profit institutions	119 557	125 272	225 273	225 273	225 273	225 273	225 273	225 273	225 273
Households	-	-	-	-	-	-	-	-	-
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	325 469	372 814	482 145	449 822	449 822	458 731	487 864	514 923	533 098