

**Vote 07**  
**Provincial Treasury**

Provincial Treasury	Vote 07
To be appropriated by Vote in 2025/26	R 695,181,000
Direct Charge	Not Applicable
Responsible Executive Authority	MEC for Finance
Administering Department	Provincial Treasury
Accounting Officer	Superintendent General for Provincial Treasury

## 1. Overview

### Vision

A leader in financial accountability of public resources in the North West Province.

### Mission

To provide oversight and support to Departments, Public Entities and Municipalities in the management of public resources for sustained development and inclusive growth.

### Values

The success of any organisation rests with inherent qualities of the personnel delegated with the responsibility of undertaking specific activities. The following values, which are derived from the constitution, underpin the activities of the Provincial Treasury:

- Fairness
- Equity
- Accessibility
- Transparency
- Accountability
- Participation
- Professionalism

The Department set the following outcomes to achieve the above: -

- A skilled, capable, and ethical workforce;
- Improved integrated planning, budgeting, and monitoring;
- Improved financial management in departments, public entities, and municipalities;
- Fair, equitable, transparent, competitive, and cost-effective supply chain management system.

### Core Functions

The core functions of the department include the following: -

- Co-ordination, monitoring, and oversight of the Annual MTEF and Adjustments Budgets;
- Province-wide cash management and monitoring of asset management implementation in provincial departments;
- Provide support to municipalities;
- Provide oversight and support to provincial departments and public entities on accounting and risk management;

- Provision of oversight and technical support to provincial departments and public entities on Supply Chain Management and related matters;
- Provide a management structure for implementation of the North West Infrastructure Delivery Management System; and
- Monitoring of infrastructure spending of provincial departments.

Additional responsibilities of the Department relate to the provision of the following provincial financial management support initiatives/programmes:

- Financial Management capacity building;
- Budget monitoring and reporting;
- Internal Audit;
- Financial accounting;
- Management of liabilities;
- Financial systems support and maintenance;
- Asset management;
- Provision of advice and monitoring on procurement legislation, policies, and procedures in provincial departments; and
- Provide oversight on implementation of the MFMA in the province.

### **Legislative mandate**

The department is governed by the following legislation and policy directives:

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003
- Treasury Regulations
- Division of Revenue Act
- Supply Chain Management Regulations (Post -Tender Board environment)
- The Constitution of South Africa, 1996
- The Public Service Act of 1994
- The Public Service Regulations of 2016
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997
- The E-Government: A Public Service IT Policy Framework
- The Promotion of Access to Information Act 2 of 2000
- The National Minimum Information Security Standard Policy of 1996
- The Skills Development Act of 1999
- The Basic Condition of Employment of 1997
- The Labour Relations Act of 1995; and
- The Health and Safety Act of 1993

## **1.1 Aligning departmental budgets to achieve government's prescribed outcomes**

In contribution towards the attainment of the North West priorities the Provincial Treasury has identified the following priorities for the 2021/22-2025/26 Strategic Plan period (five-year period) to ensure that the North West Provincial Government achieve its goals:

### **National MTDP Strategic Priority 3: Build A Capable, Ethical And Developmental State.**

**Outcome:** An ethical, capable and professional public service

#### **Interventions:**

- Conducting of budget assessment to ensure adoption of funded budget within municipalities;
- Monitoring of Financial Recovery Plans in Municipalities to address financial crisis;
- Monitoring Departments and Public Entities, on irregular, fruitless and wasteful expenditure;
- Implementation of the work skills plan and monitoring of financial disclosures to ensure skilled, capable, and ethical workforce.

## **2. Review of the current financial year (2024/25)**

This section provides a review of the 2024/25 financial year, outlining the main achievements and progress made, as well as providing a brief discussion on challenges and new developments.

### **General**

The Provincial Treasury achieved a clean audit for the 2023/2024 financial year as reported by the Auditor-General and this marks the eleventh consecutive year that the Provincial Treasury reached this milestone.

### **2024/25 Expenditure Reviews**

In collaboration with National Treasury, the annual expenditure review engagements with provincial departments and public entities were held from the 05<sup>th</sup> to 14<sup>th</sup> August 2024, with a view to provide insight on financial and non-financial performance, including infrastructure delivery for the first quarter of the 2024/25 financial year, assess progress made in achieving sector priorities, identify risks and challenges affecting budget execution and achievement of set targets and the remedial measures to address these and to understand the service delivery challenges experienced by Reserves and Resorts that receive funding from government and remedial measures.

## **2024 Medium Term Expenditure Committee (MTEC) Engagements**

The 2024 Provincial Medium-Term Committee (PMTEC) engagements were held between the 21<sup>st</sup> – 23<sup>rd</sup> October 2024, with the aim to assess readiness to spend current 2024/25 budget allocations and to determine any possible interventions to address identified challenges, if any. The basic mid-term budget assessment is critical and constitutes the basis for reprioritization of provincial government budget allocations. Furthermore, these engagements assessed the financial and non-financial performance of Departments and Public entities as at the end of the second quarter inclusive of a reflection on the implications of the 2024/25 Adjustment Budget. The discussions were also on the possible Accruals, Unauthorized and Irregular expenditure as well as revenue performance.

## **Compensation of Employees (CoE)**

In collaboration with the Office of the Premier, the Chief Directorate Budget and Public Finance Management monitored the implementation of DPSA directive on Filling of vacant funded post by departments. The Compensation of Employees Directives outlining the control measures to support Accounting Officers in effectively managing fiscal sustainability when creating and filling certain vacant posts were issued. Although the CoE expenditure has been contained through the CoE Directives, the Provincial Legislature, Departments of Education and Human Settlements reflected CoE budget pressures. CoE control measures, management and engagements are ongoing, and the departments are required to contain the wage bill by prioritizing the filling of funded critical or core service delivery posts and refrain from increasing personnel headcounts without budgets; as it will have an impact on the future budget availability for service delivery.

The Implementation of the Directive on Compensation of Employees will continue over the MTEF to ensure downward management of Compensation of Employees, hence the departments must prioritize funding over the 2025 MTEF for carry-through costs on CoE and appointments of core personnel.

## **Rollovers: Conditional Grants and Equitable Share**

Each year, the Provincial Treasury considers applications from departments for funds appropriated but not spent in a particular financial year to be rolled over to the next financial year. These applications are subjected to the provisions of Section 31(2) (g) of the Public Finance Management Act, Act No.1 of 1999 (PFMA) read with Treasury Regulations 6.4 issued in terms of the Public Finance Management Act, 1999 as well as Section 21(1) of the Division of Revenue Act, Act No.5 of 2022 (DoRA), which clearly outlines the treatment of the unspent funds at the end of the financial year. In line with the above prescripts, rollover requests in respect of unspent Conditional Grants (CG) allocations are subjected to the National Treasury processes for approval, whilst the unspent

Equitable Share (ES) funds are assessed by the Provincial Treasury and approved by the MEC responsible for Finance.

## **2024/25 Estimates of Provincial Revenue and Expenditure (EPRE)**

**Macroeconomic Analysis:** The unit has identified a risk of the province not receiving value for money from resource allocations. Accordingly, the unit has performed cost benefit analysis on the impact of the provincial spending on the provincial economy as well as the alignment of infrastructure budgets with the provincial priorities. Accordingly, the unit compiled the following reports:

- Provincial Economic Review and Outlook (PERO) which provides analysis of the structure of the provincial economy as well as total factor productivity. The report is compiled annually especially during the adjustment budget period. This report is tabled at the Provincial Legislature as part of the adjustment budget reports for 2024/25.
- Provincial Socio-Economic Review and Outlook (SERO). The report provides information on provincial population dynamics as well as service delivery challenges and backlogs at district and municipal areas. The report is meant to inform budget planning and allocation by provincial departments. The SERO will be tabled at the NWPL as part of the package of the 2025/26 Budget Speech.

**Infrastructure Management:** Ensures effective planning, budgeting, and oversight of public infrastructure projects. Monitors project performance and ensures compliance with policies and legislation. By coordinating stakeholders and providing strategic guidance, the unit aims to enhance the efficiency, quality, and socio-economic impact of infrastructure investments.

- Site Visits - Thirty-three (33) site visit inspections were completed to monitor progress, address challenges, and ensure that all projects align with the infrastructure delivery standards, costs and timelines.
- IDMS and IRM Training - Two (2) Infrastructure Delivery Management System (IDMS) and three (3) Infrastructure Reporting Model (IRM) trainings were facilitated as support to improve infrastructure delivery and quality of reporting.
- Infrastructure Planning Documentation – Four User-Asset Management Plans and one (1) Business Plan were assessed to ensure the efficient and effective management of public resources and to align asset management with strategic goals and fiscal sustainability.

**Provincial Revenue Enhancement** – Provincial departmental own receipts have gradually recovered to the pre-COVID-19 figures. Fiscal policy constantly assists the departments to strengthen collection strategies, to ensure optimal collection of all identified revenue sources. The over performance on revenue collection results from collaboration with departments to ensure that revenue targets are realised during the first semester of the financial year. Furthermore, the Revenue Unit has conducted visits to the revenue sites to ensure that the revenue generating activities are adequately resourced.

**Municipal Finance Management (MFM):** Mandatory financial recovery plans are currently being implemented in seven (7) municipalities and voluntary FRPs at three (3) municipalities. The intervention team led by the Provincial EXCO representative (PER) were deployed to implement Phase 1 of the financial recovery plan which focuses primarily on cash and restoring the cash position of the municipality. In this phase, the focus is primarily on cash and restoring the cash position of the municipality. The indicators for rescue phase include a funded budget (or demonstrating that the municipality is on a credible path to a funded budget), monitoring of the daily cash and cash balances, cost containment measures, focusing on improving the debtor's collection rate, the ring-fencing of conditional grants and ensuring that creditors are paid timeously and that negotiations are entered into to settle any outstanding debt. Notable achievements in the implementation of the FRP have been realized and implementation will proceed to phase II of the FRP.

**Provincial Supply Chain Management (PSCM):** The unit provided support to provincial departments through the following initiatives:

**SCM Capacity Building:**

- In a quest to professionalize Supply Chain Management (SCM) in the public service, the PSCM enrolled several SCM officials from various provincial departments and public entities, some of whom obtained the professional designation, MCIPS,
- In addition, the Unit facilitated the SCM Learnership Programme which saw 97 officials awarded with certificates of competence,
- An approved training plan is implemented to ensure that SCM practitioners are trained in key aspects such as bid committee functionality, drafting of effective terms of reference and the criticality of SCM compliance unit/ internal control as a key control,
- Various other training interventions and webinars are held in collaboration with National Treasury on pertinent subjects such as strategic procurement/ sourcing and the Public Procurement Act, 2024 (Act No. 28 of 2024) as part of the transformation of the SCM reform,
- The unit will continue with professionalization project by supporting SCM Practitioners to maintain their affiliate membership with the SCM Professional Body, Chartered Institute of Procurement and Supply (CIPS-Africa).

**SCM Policy and Compliance:**

- In the 2024/25 financial year, the Policy Unit reviewed and issued two (2) Provincial Treasury circulars, and three (3) SCM instruction notes to be in line with the recent SCM policy reforms and pronouncements. The Compliance Unit will continue with SCM compliance monitoring and reporting with specific emphasis on implementation of approved procurement plans in various departments and entities, performance regarding preferential procurement/ designations and payment of service providers within 30 days in terms of Treasury Regulation 3.2.8.

### **SCM Client Support:**

- The Stakeholder Management unit continues to render services to all communities in all the districts of the North West Province by assisting with registrations on the CSD and providing training on how to do business with the state. This is done through weekly outreach programmes that target communities in various local/ district municipalities, including participation in provincial events.
- Additionally, the unit will intensify efforts to facilitate transversal contracts to ensure that institutions can benefit from this procurement approach.

**Asset Management:** Concerted efforts are being made to assist provincial public entities in improving their audit outcomes mainly related to investment properties and property, plant, and equipment. These interventions will assist with the verification and valuation of investment properties and property, plant, and equipment as these have caused unfavorable audit outcomes for a number of years. Capacity building interventions are provided to departments mainly on the updates made to asset reporting on the modified cash standards to ensure that there are no departments in the province that are negatively affected by updates to the reporting standards. A clean audit project plan is being implemented through monitoring of post audit action plans related to assets, reviews of capital assets note in the interim and annual financial statements, and monitoring compliance.

### **Financial Governance**

**Audit outcomes for 2023/24** - The audit of the Annual Financial Statements for the year ended 31 March 2024 was finalised. The audit outcomes of Departments, Provincial Legislature and Public entities were as follows:

- Departments and Legislature – Three (3) received a clean audit (unqualified with no findings), nine (9) were unqualified and one (1) was qualified.
- Entities – three (3) received a clean audit (unqualified with no finding), three (3) were unqualified, and two (2) disclaimers. Three (3) outcomes are still outstanding.

**Implementation of Post Audit Action Plans** - The office of the Accountant General is now in the ninth year of the implementation of the electronic monitoring system Post Audit Action Plan (PAAP) for monitoring audit action plans to ensure that audit issues raised by the Auditor General in the previous year are addressed to avoid repeat findings. Departments and Entities are now accustomed to its utilization. The following must be noted:

- All Departments have prepared their PAAP for the 2023/2024 audit findings and most of the Entities have finalised their PAAP. All outstanding items that were not addressed have been carried forward to the new financial year;
- Entities have severe capacity challenges and lack of skills within CFOs sections to fast-track updating of PAAP;



- Departments and Entities PAAP have been reviewed by the Office of the Accountant General and Provincial Internal Audit (PIA) for improved implementation plans and loaded in the SharePoint system for monitoring purposes;
- The audits of NTI group have not been finalised, hence the PAAP preparation will be delayed;
- Departments responsible for Public Entities do not provide them with adequate support in the development and implementation of sound Audit Action plans and leave them to Provincial Treasury to offer support;
- Public Entities still have more serious challenges of capacity and lack of governance structures such as audit committees and risk management structures that are not in place.

Support teams are visiting the Departments and Entities to assist them in various areas of financial management. However, the normal operations of reviews of Interim Financial Statements are done in-house and portfolios of evidence are ongoing to ensure quarterly actions committed to address previous year findings are implemented. This will ensure that Departments and Entities take corrective actions before year end.

**Financial Technical Management Support Programme** – The Financial Governance Programme provides the following support to Departments and Entities.

- Assistance with PAAP reviews and bilateral meetings to ensure that sound audit action plans are developed and monitored;
- Provision of on-site compliance reviews is done with Departments and Entities to ensure that corrective actions are done on time;
- Stringent monitoring of audit action plans coupled with review of Interim Financial Statements (IFS) to ensure that prior year audit findings are considered, which enables reporting to Heads of Departments, Chief Executive Officers, and Executive Authorities to act where there is non-compliance;
- Strengthening internal controls by responding to recommendations of Internal Audit Reports in time to clear issues.

**Irregular Expenditure Project** - Provincial Treasury is providing training to the Departments and Entities on how to assess irregular expenditure in line with the Framework and prepare a complete file with documentation for the condonation purposes. Hands on support was provided to them in this regard. The project is progressing slowly, and condonation is happening.

**Tribal and Trust** – The process of finalising an Accounting Framework and Format for draft Annual Financial Statements is being driven by National Treasury. A new legislation, the Traditional and Khoi-San Leadership Act, 2018 (“TKLA”), was enacted by Parliament to improve accountability in Traditional Councils. This Act was applicable effective from 1 April 2021. The province is working with the Department of Cogta to strengthen the implementation of the requirements of new Legislation.

**Financial systems** – The financial administration systems are operating well. The only challenge is that they are running on old infrastructure which poses a risk in the event of a major breakdown. The Office of the Premier has been presented with all ICT challenges around infrastructure for assistance while awaiting the implementation of the new Information Technology Management System (IFMS) by National Treasury. The new Mainframe has been implemented by the Office of the Premier. Necessary support was extended by the Provincial Treasury for the implementation of the new mainframe.

**Financial Systems Training** –The training is delivered via contact classes and online. The online facility commenced during 2023-24 financial year. Loadshedding continues to have an adverse effect on the roll out of the training programme.

**Provincial Risk Management** - The activities of the Provincial Risk Management are progressing. Quarterly forums are held, and reviews are conducted to monitor effective implementation. Letters are written to Heads of Departments and Entities to take corrective steps where necessary. A risk maturity assessment is being done on departments and entities.

**Provincial Internal Audit** – The rollout of departmental risk based internal audit plans are progressing as scheduled. Subsequent to the conclusion of the 2023/2024 external audit cycle the internal audit strategy was reworked to include an assessment of the adequacy and effectiveness of the implementation of the culture shift plans of the various departments in the shared service. This has also been rolled out to oversight by the Audit Committee during the third and fourth quarters audit committee meetings.

### **3. Outlook for the coming financial year (2025/26)**

This section provides an outlook of the department's activities for the coming year, focusing on new policy priorities, significant events and challenges.

**Budget Management and Public Finance:** The oversight of the spending of provincial departments and public entities through the various reporting mechanisms, including the monthly IYM (In Year Monitoring) and IRM (Infrastructure Reporting Model) will continue in 2025/26. In this regard, the Provincial Executive Council, Finance Portfolio Committee and other stakeholders will continue to be regularly informed of the province's budget performance so that they can respond speedily if any departments and public entities are beginning to show projected over-spending, as it is anticipated that the province will continue to face major expenditure pressures.

The Framework for Infrastructure Programme and Delivery Management (FIPDM) compliance will be monitored in order to verify that stage gate reviews are done. Effort will be put to support departments

to improve data credibility and reliability in the Infrastructure Reporting Model (IRM) for both financial and non-financial information.

The reductions of infrastructure budgets over the MTEF period due to fiscal challenges and unfavourable economic conditions will urgently require the departments to reprioritise their budgets to ensure that they remain within their allocated budgets. With a limited budget the departments will be required to do more with less budget on planning and implementation of infrastructure projects. The Infrastructure Review Sessions will cover elements of increasing training support to departments and collaboration to improve compliance with appropriate use of funds and mapped to identifiable value add projects.

**Economic Analysis:** The unit will provide analysis of the alignment of departmental plans and budget to ensure that plans and budgets respond to service delivery needs of the residents of the North West Province. The focus will be on provincial departments and the extent to which their priorities respond to the service delivery needs of the province. At local government level, the unit will provide municipalities with data on service delivery infrastructure backlogs to influence municipal budget priorities in line with the district development model.

**Fiscal Policy:** The unit will assist departments in compiling revenue enhancement strategies to assist in funding the anticipated equitable share shortfall from national after the decline of the provincial population. It is therefore important to assist departments to compile cost-reflective revenue budgets based on sustainable revenue streams for the medium term.

**Municipal Financial Management (MFM):** The implementation of Phase II of the Financial Recovery Plans (FRP) for municipalities placed under mandatory intervention and voluntary FRP will be the key focus of the in 2025/26 financial year. In this phase of the recovery process, the focus is intended to shift from quick, visible wins to addressing stability through the institutionalisation of achievements of Phase 1. Financial targets under Phase 1 will still be monitored and additional targets have been added as necessary from the work undertaken in the rescue phase. Focus will also be on municipal revenue enhancement strategy to support municipalities to increase collection rate and to explore other sources of revenue to reduce grant dependency.

**Provincial Supply Chain Management:** The programme is the implementing arm of the North West Provincial Treasury (NWPT) in provision of SCM oversight and in supporting the implementation of effective SCM practices in the North West Provincial departments and public entities. With the transition from the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) to the newly enacted Public Procurement Act, 2024 (Act No. 28 of 2024), the programme is developing intervention measures to assist the provincial administration adjust to the new procurement regime.

The implementation of improvement initiatives will focus on the implementation of effective SCM practices and, consistent with the objective of nurturing an ethical, competent public service, also spearhead the development of SCM professionals in the North West Province. Its three main focus points are:

- **SCM Policy Norms and Standards:** The unit will continue to conduct policy research and development.
- **SCM Compliance:** The unit will continue to monitor SCM compliance by provincial departments and entities in line with applicable SCM prescripts.
- **SCM Capacity Building:** This focuses on provision of capacity building to provincial departments and entities.
- **SCM Client Support:** The business unit within SCM conducts outreach programmes in communities, capacitating the supplier(s) with government procurement processes and assisting service providers with registration on the central supplier(s) database.
- **SCM Strategic Sourcing** will continue to monitor provincial departments and entities on the implementation of strategic procurement measures including implementation of the contract management system.

**Asset Management:** Extensive monitoring of the Post Audit Action Plans for departments will be performed in pursuit of sustaining the current clean audits and registering improvements in the qualified departments. Extensive support on the performance of asset management activities in public entities will be performed to improve the audit outcomes related to investment properties and property, plant and equipment and the overall management of assets. Capacity will be built in public entities with specific focus to the standards of GRAP used for investment property, plant, and equipment reporting. We will continue to provide guidance on the implementation of changes to the modified cash standard (asset chapters). One of the key interventions to be provided by Provincial Treasury is to research develop/acquire an asset management system/software to be used by Public Entities in the province. This intervention is to improve asset data and reporting whilst keeping abreast with the fourth industrial revolution as all entity registers are maintained on excel spreadsheets currently.

**Financial Governance:** The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities, to ensure improved audit outcomes and manage the transition from Modified Cash to GRAP accounting in line with PFMA. As such, the following are additional activities/focus areas planned for 2025/26: -

- Conduct accounting updates on Modified Cash Standard (MCS) for Departments and GRAP updates for Public Entities;
- Improve asset management by intensifying training on Asset Management for Departments and Public Entities that are implementing the immovable asset guide in both Departments and Public Entities;
- Facilitate the clearance of prior year unauthorised expenditure through the NWPL process;

- Offer support to Departments and Public Entities to improve the quality of reporting on Performance Information with emphasis on accuracy, reliability and usefulness of the information reported in the Portfolio of Evidence. (POE's);
- Regular meetings with Chief Financial Officers to check progress per Department and Public Entity with respect to the Audit Action Plan;
- All CFOs to submit completed Audit Action Plans to Office of the Provincial Accountant General and Provincial Internal Audit for review of the adequacy thereof;
- Provincial Internal Audit to provide scheduled independent assurance reviews on the action plan implementation process as well as the effectiveness of action plans implemented;
- The following five (5) departments and North West Provincial Legislature (NWPL) and one (1) public entity were identified for the clean audit project and necessary interventions will be undertaken for them to get a Clean Audit:
  - Provincial Treasury
  - Social Development
  - Economic Development, Environment, Conservation and Tourism
  - Arts, Culture, Sports, and Recreation
  - Cooperative Governance and Traditional Affairs
  - North West Provincial legislature; and
  - Donkervliet Recreation Centre

**Provincial Internal Audit:** The aim of this sub-programme is to provide independent, objective assurance and advisory services to departments that add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The following activities/focus areas are planned for 2024/25:

- Provide scheduled independent assurance reviews on the Internal Audit Action Plan implementation process as well as the effectiveness of action plans implemented both for external and internal audits;
- The assessment of the implementation of combined assurance and recommendations for enhancement and improvement; and
- To enhance the scope of internal audit work to further place emphasis on the economic, efficient, and effective utilisation of resources.

## **Economic Outlook**

Many countries around the world have by now almost fully recovered from the Covid-19 induced economic declines. The world economy is expected to grow by more than three per cent per annum for each successive next three years. In the African continent, South Africa is the third largest economy after Nigeria and Egypt. Latest forecast by the World Bank (2023) indicate that South Africa will once more become the largest economy in the continent albeit for about two years. This is mainly

because the two largest economies (Nigeria and Egypt) are currently experiencing rapid economic declines.

The performance of the North West provincial economy is influenced by the national economy. Accordingly, the provincial economy is growing at lower rate like the national economy. The primary industries including mining and agriculture are the main employers for the unskilled and semiskilled workers. Skilled workers are employed by the services industries which include financial services and public administration.

The National Treasury's 2022/23 Medium -Term Budget Policy Statement (MTBPS) economic growth forecasts for the country were revised downwards from 2.1 per cent announced in the main budget speech to 1.9 per cent for the year 2022. South Africa's economic growth rate is far too low to address its poverty and unemployment challenges. This indicates the need for all provinces to channel their energies and resources towards inclusive growth enhancing strategies.

The North West Province economic growth rate recorded a negative 8.3 per cent in 2020 and rebound of 8.2 per cent in 2021. The growth for the province is projected to stabilise in 2022 recording 1.9 per cent and remains in the same region, reaching 2 per cent in 2026. North West province can grow its economy and become one of the leading economies in the country.

The province is blessed with a very youthful population and various economic sectors that can still be expanded, not to mention future industries. There is an opportunity to stimulate our economy through infrastructure investment, innovation, and technology. Our budget needs therefore to continuously consider mainstreaming of youth, women, people living with disability, innovation, and technological development. These are fundamental to economic recovery and future economic growth.

Provincial Own Revenue as well as Equitable Share have drastically declined. Many businesses may not recover from the negative effects of the corona virus. The province has therefore no other option than to develop and implement an appropriate economic turnaround strategy. The Provincial Treasury stands ready to provide technical support on the implementation of the economic recovery plan outlined by the President and particularly on job creation.

#### **4. Reprioritisation**

**Administration:** An amount of R750 thousand was shifted within the programme to augment filling of vacant posts and R300 thousand was shifted from goods and services to Transfers and subsidies for the registration of pool car licenses(disks) for white fleet that was decentralized to Provincial Departments and Departmental injury on duty. A saving of R2 million was shifted from goods and services to SRM to relieve budget pressures in MFM projects including the municipal financial recovery services.

**Sustainable Resource Management:** An amount of R50 thousand was shifted within the programme from goods and services to Transfers and subsidies for resignations, retirements and internship contracts. The programme received an amount of R8 million from Administration (R2 million), Assets and Liabilities (R1 million) and Financial Governance (R5 million) to relieve budget pressures in MFM projects including the municipal financial recovery services.

**Assets and Liabilities Management:** An amount of R2.5 million was shifted from Compensation of employees to goods and services to cater for Asset Management system/software to be used by Public Entities in the province and forums to provide guidance on the implementation of changes to the modified cash standard (asset chapters). R1 million was shifted from CoE to Sustainable Resource Management under MFMA to relieve budget pressures in MFM projects including the municipal financial recovery services.

**Financial Governance:** There is a total reprioritization of R1.1 million within the programme from goods and services to CoE to cater for shortfalls on critical posts and R5 million was shifted from goods and services to Sustainable Resource Management to relieve budget pressures in MFM projects including the municipal financial recovery services. R50 thousand was shifted within the programme from goods and services to households for resignations, retirements and internship.

### **Future Plans of the department**

Provincial Treasury has planned for the following over the 2025 MTEF to strengthen their mandated support to departments, public entities, and municipalities:

- Dedicated support to all Departments and Public Entities to improve audit outcomes;
- Continued Internal Audit support through the internal audit annual plans;
- Conduct capacity building programmes for all SCM officials in Provincial Government;
- Maintain appropriate systems & controls for safeguarding of assets;
- Monitoring and oversight provided to Municipalities, inclusive of training Municipal officials to ensure full compliance to Municipal Standard Charts of Account and other MFMA reforms through a regional organisational structure model;
- Improve asset management by intensifying training on Asset management for Departments and Public Entities implementing the immovable asset guide in both Departments and Public Entities;
- Regular meetings with Chief Financial Officers to check progress per Department and Public Entity with respect to the Audit Action Plan;
- Empower Service Providers by holding District Indabas, training them on SCM issues particularly tendering processes, local content, and subcontracting.

## 5. Procurement

The major procurement plans for 2025/26 relates to the following: -

- Verification and valuation of investment properties and infrastructure assets for North West public entities.
- Provision of unarmed security services at the leased premises.
- An appointment of a panel of service providers to provide technical assistance to municipalities on resolution of financial problems in line with Chapter 13 of the Municipal Finance Management Act for a period of three years. The current panel expires on the 31<sup>st</sup> March 2025.
- Augment the current panel of Provincial Executive Representatives (PER's) to lead the implementation of the financial recovery plans. The current panel has eleven PER's, of which five PER's contracts will be ending in October 2025.

## 6. Receipts and financing

### 6.1 Summary of receipts

Table 7.1 below shows the sources of funding over the seven-year period 2021/22 to 2027/28.

Table 7.1 : Summary of receipts : Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Equitable share	349,514	311,696	359,908	340,483	340,483	340,483	438,503	395,178	403,919
Conditional grants	-	-	-	-	-	-	-	-	-
Departmental receipts	168,000	176,400	195,000	203,325	203,325	203,325	212,678	222,249	232,250
Financing	-	-	-	30,000	30,000	30,000	44,000	-	-
<b>Total receipts</b>	<b>517,514</b>	<b>488,096</b>	<b>554,908</b>	<b>573,808</b>	<b>573,808</b>	<b>573,808</b>	<b>695,181</b>	<b>617,427</b>	<b>636,169</b>

The main sources of funding for the department are equitable share and own revenue. The departmental equitable share declined by 11 per cent in 2022/23, increased by 13 per cent in 2023/24 and 2024/25 the equitable share decreased by 6 per cent. 2025/26 increased by 12 per cent, 3 per cent increase in 2026/27 and 2 per cent in the final year.

### 6.2 Departmental receipts collection

Table 7.2 below provides details of the revenue collection by this department from 2021/22 to 2027/28.



Table 7.2 : Summary of departmental receipts collection : Provincial Treasury

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Sales of goods and services other t	177	174	171	241	241	241	252	264	276
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	193,832	289,575	355,562	203,084	203,084	203,084	212,426	221,985	231,974
Sales of capital assets	9	1	2	-	-	-	-	-	-
Transactions in financial assets and	218	14	141	-	-	-	-	-	-
<b>Total departmental receipts</b>	<b>194,236</b>	<b>289,764</b>	<b>355,876</b>	<b>203,325</b>	<b>203,325</b>	<b>203,325</b>	<b>212,678</b>	<b>222,249</b>	<b>232,250</b>

Total department's own receipts increase above CPI by 23 per cent in 2023/24 and 43 per cent in 2024/25. The revenue increases by 5 per cent in 2025/26, 5 per cent in 2026/27 and 4 per cent in the outer year. The sources of own revenue for the department are the following:

**Sale of Goods and Services other than capital assets:** The revenue is mainly raised through fees charged by the department for commission insurance & garnishes. The projected collection shows a steady increase over the MTEF.

**Interest, dividends and rent on land:** The revenue collected from this source is because of the substantial cash surpluses in the Pay Master General account (PMG) resulting from under spending in previous financial years. The uncertainty element inherent to this item makes it difficult to forecast future collections.

**Sales of capital assets:** The allocation over the MTEF is attributed to sales of redundant assets to be auctioned.

### 6.3 Donor funding

None

## 7. Payment summary

### 7.1 Key assumptions

The budget for the 2024/25 MTEF is based on the department's Strategic Plan and APP which are reflective of the service delivery requirements and improvements of the department. The main assumption underpinning the MTEF budget is inflation projections (CPI) as published in the 2024 Medium Term Budget Policy Statement of 4.5 per cent in 2025/26, 4.5 per cent in 2026/27 and 4.5 in 2027/28 financial year.

**Personnel Inflation assumptions:**

The revised projections for the personnel budget include inflation of 5.5 per cent in 2025/26, increase by CPI throughout the MTEF period. In finalising the Compensation of Employee budget, the following is taken into consideration:

- Provision for Pay progression of 1.5 per cent per cent in each of the 2025 MTEF financial year;
- Housing allowance to be increased by CPI; and
- Medical contributions to be increased by medical price index. This is at 5.2 per cent in the current year and for the 2 outer years will increase by MPI plus 0.5%.

**7.2 Programme summary**

Tables 7.3 and 7.4 below contain information by programme and economic classification for the department over the seven-year period from 2021/22 to 2027/28.

**Table 7.3 : Summary of payments and estimates by programme: Provincial Treasury**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Programmes</b>									
1. Administration	153,158	157,525	173,109	178,545	184,951	184,951	184,751	193,345	202,044
2. Sustainable Resource Management	139,919	127,374	171,589	136,569	180,175	180,182	250,361	157,345	157,841
3. Asset and Liabilities Management	42,580	48,585	42,784	62,292	48,537	48,672	64,328	64,333	66,231
4. Financial Governance	155,692	149,206	160,469	196,402	160,145	160,145	195,741	202,404	210,053
<b>Total</b>	<b>491,349</b>	<b>482,690</b>	<b>547,951</b>	<b>573,808</b>	<b>573,808</b>	<b>573,950</b>	<b>695,181</b>	<b>617,427</b>	<b>636,169</b>

The department comprises four programmes, namely Administration, Sustainable Resource Management, Asset and Liabilities Management, and Financial Governance. The department does not conform to the generic sub-programme structure for the sector, due to the inclusion of Municipal Finance in Programme 2. In line with the national budget and programme structure guidelines from National Treasury, the PTs structure makes provision for an integrated structure in respect of the Municipal Finance Management Unit. The Technical Committee on Finance (TCF) concluded that where provinces are configured to have a stand-alone structure, such a programme should either be a separate programme or sub-programme. However, discussions are underway on the review of Provincial Treasuries Generic Structures.

Departmental spending over the past financial years was R491.3 million in 2021/22, R482.7 million in 2022/23 and R548 million in 2023/24 financial year. The Departmental baseline increased by R25.9 million in 2024/25. There is an increase of R62.4 million throughout the MTEF period. Inclusive in the baseline is the departmental bursary to officials, learnership programme, legal fees, fleet services, security services, external audit fees, a once-off provision for the Provincial Development Fund, property payments and training and development.

Also included are funds for Municipal Financial Management Support Programme and Municipal Interventions, PFMA Interventions, advertising, traveling and subsistence for outreach programmes to speed up registration process of suppliers on the CSD system, training and development for the

provincial officials, Property valuation for public entities, Provincial Telephone Account, audit committee fees, and building leases.

**Programmes:**

**Programme 1 Administration:** The programme registered an increase of R4.4 million in 2022/23, which increased by R15.6 million in 2023/24 and R11.8 million in 2024/25. The MTEF period then increases by R17.1 million. The allocation includes the departmental bursary to officials, recruitment, legal fees, fleet services, external audit fees, property payments and training and development.

**Programme 2 Sustainable Resource Management:** The programme allocation shows a decline of R12.5 million in 2022/23 because of the once-off allocation received in 2021/22. For 2023/24, the budget increased to R171.6 million, and R180.2 million in 2024/25. The MTEF period increase to R250.4 million in 2025/26, R157.3 million in 2026/27 and R157.8 million in the final year. The increase in the MTEF includes funds for the MFMA Municipal Financial Recovery Plan Services (MFRS), Municipal Finance Support Programme for MSCOA, GRAP, AFS and audit support to municipalities, as well as an amount of R26.2 million to assist departments through appointment of consultants to finalize projects for bidding of funding considerations outside the fiscus (i.e., PPP and Blended funding) and R100 million once-off allocation for the Provincial Development Fund.

**Programme 3 Assets and Liabilities:** The programme registered an increase from R42.6 to R48.6 million in 2022/23. In 2023/24, there is a decline to R42.8 million, and an increase to R48.7 million in 2024/25. MTEF period steady increase to R194.9 million over the MTEF period. Allocation includes the lease of the building, Property payments and asset management system/software to be used by Public Entities in the province. The Unit will also embark on outreach programmes in communities with a view to capacitating the supplier(s) with Government Procurement Processes. A budget of R1.2 million is set aside for advertising and R1.6 million is for traveling and subsistence for outreach to speed up registration process of suppliers on CSD system with R1.6 million for training and development for provincial officials and R800 thousand for Provincial Asset Forum to provide guidance on the implementation of changes to the modified cash standard (asset chapters).

**Programme 4: Financial Governance:** The overall programme budget decreased by R6.5 million in 2022/23 with an increase of R11.3 million in 2023/24 and a decline of R324 thousand in 2024/25. There is a sharp increase of R35.6 million in 2025/26, and R14.3 million in the 2 outer year which is inclusive of the Provincial Telephone Account as well as PFMA Interventions. The 2025/26 allocation is also inclusive of R4.1 million for the audit committee, R13.6 million for the provincial telephone account, R506 thousand for training and development, R3.8 million for lease of the building, R3.2 million for audit fees, R3.2 million for administrative fees for bank charges and travel agency fees, R3 million for computer services, and R2 million for forensic investigations.

### 7.3 Summary of economic classification

**Table 7.4 : Summary of provincial payments and estimates by economic classification: Provincial Treasury**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>449,900</b>	<b>459,182</b>	<b>499,901</b>	<b>565,699</b>	<b>565,017</b>	<b>565,017</b>	<b>686,205</b>	<b>608,056</b>	<b>626,387</b>
Compensation of employees	317,748	313,363	317,898	387,425	341,523	341,523	406,124	426,229	441,453
Goods and services	132,152	145,819	182,003	178,274	223,494	223,494	280,081	181,827	184,934
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>2,803</b>	<b>2,844</b>	<b>1,869</b>	<b>838</b>	<b>1,677</b>	<b>1,677</b>	<b>1,277</b>	<b>1,317</b>	<b>1,375</b>
Provinces and municipalities	–	–	–	–	50	50	50	50	52
Departmental agencies and accounts	–	–	9	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	30	–	–	–	–	–	–	–	–
Households	2,773	2,844	1,860	838	1,627	1,627	1,227	1,267	1,323
<b>Payments for capital assets</b>	<b>7,353</b>	<b>9,182</b>	<b>16,206</b>	<b>7,271</b>	<b>7,114</b>	<b>7,249</b>	<b>7,699</b>	<b>8,054</b>	<b>8,407</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	7,353	9,182	16,206	7,271	7,114	7,249	7,699	8,054	8,407
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
<b>Payments for financial assets</b>	<b>31,293</b>	<b>11,482</b>	<b>29,975</b>	<b>–</b>	<b>–</b>	<b>7</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>491,349</b>	<b>482,690</b>	<b>547,951</b>	<b>573,808</b>	<b>573,808</b>	<b>573,950</b>	<b>695,181</b>	<b>617,427</b>	<b>636,169</b>

#### Economic Classifications:

**Compensation of Employees:** On aggregate, Compensation of Employees declined by R4.4 million in 2022/23, then increased by R4.5 million in 2023/24 and R23.6 million in 2024/25. The human resource section is projecting to fill all funded vacant and critical posts, hence the sharp increase of R64.6 million in 2025/26, R20.1 million in 2026/27 and R15.2 million in the final year.

**Goods and Services:** There is an increase of R13.7 million in 2022/23, R36.2 million in 2023/24 and a sharp increase of R41.5 million in 2024/25 financial year as there were cases for Forensic investigations and Municipal Financial Recovery Plan Services (MFRS), Municipal Finance Support Programme for MSCOA, GRAP, AFS and audit support to municipalities. MTEF is showing an increase of R56.6 million in 2025/26 and then decreases by R98.3 million in 2026/27 due to a once-off allocation of R100 million for Provincial Development Fund for and increases by R3.1 million in the final year.

Inclusive in goods and services is a once-off amount of R100 million for Provincial Development Fund for coordination of projects or programmes that will boost the economy, promote infrastructure development, improve levels of vocational education as well as uplift the livelihoods of various communities, R26.2 million for Municipal Financial Management Support Programme (MFMA) and MFM Intervention in 2025/26, as well as an allocation of R51.1 million in the two outer years. The allocation further makes provision for the Provincial Telephone Account of R13.6 million in 2025/26

and R21.5 million over the two outer years of MTEF period. PFMA interventions is allocated R16.1 million throughout the MTEF period.

**Transfers and Subsidies:** The increase in the household expenditure in 2022/23 is due to the resignations and retirements of officials. The department makes provision for payment of social benefits to employees who have left the system. However, budget estimates are very difficult to forecast. The item shows an allocation of R3.8 million over the MTEF period as it depends on when officials exit the system.

**Capital Assets:** Departmental spending on capital assets over the past financial years was R7.4 million in 2021/22, R9.2 million in 2022/23, R16.2 million in 2023/24 due to a once-off procurement of fleet vehicles and office furniture, then decline to R7.2 million in 2024/25 financial year. There is a steady growth of R24.2 million over the MTEF period for the replacement of office equipment and procurement of office furniture and equipment.

#### **7.4 Infrastructure payments**

##### **7.4.1 Departmental infrastructure payments**

None

##### **7.4.2 Maintenance**

None

##### **7.4.3 Non infrastructure items**

None

#### **7.5 Departmental Public-Private Partnership (PPP) projects**

None

#### **7.6 Transfers**

##### **7.6.1 Transfers to public entities**

None

##### **7.6.2 Transfers to other entities**

None

##### **7.6.3 Transfers to local government**

None

#### **8. Receipts and retentions: Provincial legislatures**

Not applicable to this department.

## 9. Programme description

The expenditure and budgeted estimates for each programme are summarized in terms of sub-programmes and economic classification. Details are given in the Annexure tables for Vote 7: Provincial Treasury.

### 9.1 Description and Outputs

#### Programme 1: Administration

This programme provides human resource support, strategic management, communication, and departmental financial management services. Communication focuses on projecting the corporate image of the Department to internal and external stakeholders. The Minimum Information Security Services (MISS) focuses on issues of departmental security as defined in the Provincial Security Strategy. Special programmes focus mainly on youth, women, disability, and gender related matters. Departmental financial management services support the entire department by focusing on budgeting, financial accounting, asset management, transport and logistics, salary administration and supply chain management related activities.

Administration consists of the following Sub-programmes:

- Office of the MEC;
- Management Services (HOD), Communication, Minimum Information Security Standards (MISS);
- Corporate Services incorporating Human Resource Services and Training; and
- Departmental Financial Management (CFO).

Tables 7.5 and 7.6 below provide a summary of payments and budget estimates pertaining to Programme 1: Administration over the seven-year period from 2021/22 to 2026/27.

### 9.2 Programme expenditure analysis

Table 7.5 : Summary of payments and estimates by sub-programme: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Office Of The Mec	8 292	10 936	11 411	11 547	16 651	16 651	13 068	13 624	14 237
2. Management Services	20 796	9 382	11 298	12 481	12 670	12 670	12 323	12 890	13 469
3. Corporate Services	77 446	80 776	92 592	90 664	95 172	95 172	95 547	99 944	104 442
4. Financial Management (Office o	46 624	56 431	57 808	63 853	60 458	60 458	63 813	66 887	69 896
<b>Total payments and estimates</b>	<b>153 158</b>	<b>157 525</b>	<b>173 109</b>	<b>178 545</b>	<b>184 951</b>	<b>184 951</b>	<b>184 751</b>	<b>193 345</b>	<b>202 044</b>

Table 7.6 : Summary of payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>137 393</b>	<b>154 584</b>	<b>163 280</b>	<b>175 032</b>	<b>180 613</b>	<b>180 613</b>	<b>180 736</b>	<b>189 157</b>	<b>197 669</b>
Compensation of employees	109 974	104 183	109 619	120 997	114 658	114 658	126 554	132 376	138 333
Goods and services	27 419	50 401	53 661	54 035	65 955	65 955	54 182	56 781	59 336
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>608</b>	<b>622</b>	<b>701</b>	<b>334</b>	<b>939</b>	<b>939</b>	<b>645</b>	<b>661</b>	<b>691</b>
Provinces and municipalities	-	-	-	-	50	50	50	50	52
Departmental agencies and accounts	-	-	9	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	30	-	-	-	-	-	-	-	-
Households	578	622	692	334	889	889	595	611	639
<b>Payments for capital assets</b>	<b>2 937</b>	<b>2 319</b>	<b>9 128</b>	<b>3 179</b>	<b>3 399</b>	<b>3 399</b>	<b>3 370</b>	<b>3 527</b>	<b>3 684</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 937	2 319	9 128	3 179	3 399	3 399	3 370	3 527	3 684
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>12 220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>153 158</b>	<b>157 525</b>	<b>173 109</b>	<b>178 545</b>	<b>184 951</b>	<b>184 951</b>	<b>184 751</b>	<b>193 345</b>	<b>202 044</b>

The budget for the programme increased from R153.2 million in 2021/2022 to R157.5 million in 2022/2023, then increased to R173 million in 2023/24 and R185 million in 2024/25. The programme shows a steady increase of R580 million throughout the MTEF period. That includes the departmental bursary to officials, legal fees, fleet services, risk management awareness workshops and forums as well as recruitment, budget speech, external audit fees, property payments and training and development.

The sub-programmes which show a fluctuating trend over the seven-year period are: -

**Office of the MEC:** The MTEF period shows an increase of R2.6 million in 2022/23, R500 thousand in 2023/24, R5.2 million in 2024/25. The Sub programme shows a decline of R3.6 million in 2025/26 and an increase of R1.7 million in the two outer years to cater for day-to-day operations in the MEC's office.

**Management Services:** The unit shows an increase in budget of R1.9 million in 2023/24 and R1.4 million in 2024/25. The sub-programme has been allocated an amount of R38.6 million over the MTEF period, which is primarily to cater for the HOD's Office and Risk Management awareness workshops and forums.

**Corporate Services:** An increase of R3.3 million in 2022/23, R11.1 million in 2023/24 which is mainly on Compensation of Employees and an increase of R2.6 million in 2024/25 due to the once-off procurement of UPS and office equipment, then increases by R8.9 million throughout the MTEF. Budget has been set aside to cater for the departmental bursary to officials, software license fees, budget speech, recruitment, legal fees payments and training and development.

**Financial Management (CFO's office):** The sub-programme records an increase of R9.8 million in 2022/23, R1.4 million in 2023/24 and then increases by R2.6 million in 2024/25. The MTEF shows a steady increase of R3.3 million in 2025/26, R3.1 million in 2026/27 and R3 million in 2027/28 financial year to cater for fleet services, fleet services, external audit fees and property payments.

### Economic Classification

**Compensation of Employees:** The programme shows a growth of R5 million in the current year of 2024/25 and R23.7 million over the MTEF period as the Department anticipates filling the vacant funded posts.

**Goods and Services:** The sub-programme shows an increase of R23 million in 2022/23, R3.3 million in 2023/24 and R12.3 million in 2024/25. The item then declines by R11.8 million in 2025/26 and then increases by R5.2 million in the two outer years which is set aside to cater for the departmental bursary to officials, legal fees, fleet services, Risk Management awareness workshops and forums, recruitment, budget speech, external audit fees, property payments and training and development.

**Transfers and Subsidies:** The expenditure declines by R577 thousand in 2021/22 which includes the payment of leave gratuities for retired officials, resignations, and death. The budget shows an increase of R 14 thousand in 2022/23 and then declines to R516 thousand in 2023/24. Total budget of R1.8 million over the MTEF for officials that exit the system and departmental injury on duty as per MSC resolution.

**Capital Assets:** There is a decrease of R618 thousand that is registered in 2022/23 due to a once off expenditure that was transferred to the Department of Community Safety and Transport for the purchase of pool vehicles and a specialised vehicle for the communication unit. The item shows a sharp increase of R6.8 million in 2023/24 for the purchase of UPS equipment and CCTV Cameras and then declines by R5.9 million in 2024/25. The steady increase over the MTEF years is for the replacement of IT equipment, as well as for procurement of assets for new appointments.

## 9.3 Service delivery measures

Table 7.7 : Service delivery measures - Programme 1: Administration

Table 7.7 : Service delivery measures - Programme 1: Administration					
Programme performance measures	Estimated performance	Medium-term estimates			
	2024/25	2025/26	2026/27	2027/28	
Number of officials trained in line with Work Skills Plan	150	250	275	300	
Number of Annual financial statements without material misstatements	1	1	1	1	



## Programme 2: Sustainable Resource Management

### Description and Outputs

The programme's aim is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of annual budget process, implementation of the provincial budgets as well as monitoring and control the North West provincial expenditures.

Fiscal Policy focuses on provincial revenue collection and maximisation of existing revenue resources. It is also responsible for provincial cash management and assists with the running of the departmental fraud, corruption, and wasteful practices awareness campaign.

The Economic Analysis unit ensures the evaluation of the provincial economic and social imperatives within the provincial macro-economic context.

The Sustainable Resource Programme consists of the following sub-programmes: -

- Programme Support Deputy Director-General (SRM);
- Budget Management incorporating the Budget Office, Data Management and Public Finance which also focuses on monitoring of Infrastructure;
- Economic Analysis;
- Fiscal Policy; and
- Municipal Finance Management

Tables 7.8 and 7.9 below provide a summary of payments and budget estimates pertaining to Programme 2: Sustainable Resource Management over the seven-year period from 2021/22 to 2027/28.

**Table 7.8 : Summary of payments and estimates by sub-programme: Programme 2: Sustainable Resource Management**

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Programme Support	44	–	–	3 175	1 516	1 516	3 321	3 473	3 629
2. Economic Analysis	6 106	6 294	6 107	8 642	8 642	8 642	109 410	9 840	10 281
3. Fiscal Policy	8 057	8 710	8 118	9 008	9 698	9 698	10 042	10 457	10 929
4. Budget Management	21 816	22 544	24 548	26 035	27 693	27 693	27 928	29 179	30 492
5. Public Finance	17 762	16 625	15 330	26 934	18 044	18 044	27 477	28 774	29 069
6. Municipal Finance	86 134	73 201	117 486	62 775	114 582	114 589	72 183	75 622	73 441
<b>Total payments and estimates</b>	<b>139 919</b>	<b>127 374</b>	<b>171 589</b>	<b>136 569</b>	<b>180 175</b>	<b>180 182</b>	<b>250 361</b>	<b>157 345</b>	<b>157 841</b>

Table 7.9 : Summary of payments and estimates by economic classification: Programme 2: Sustainable Resource Management

R thousand	Outcome			Main appropriation	Adjusted appropriation	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>138 307</b>	<b>124 091</b>	<b>154 331</b>	<b>134 890</b>	<b>178 262</b>	<b>178 262</b>	<b>248 553</b>	<b>155 458</b>	<b>155 873</b>
Compensation of employees	74 296	78 613	75 402	97 664	84 913	84 913	103 146	107 845	111 199
Goods and services	64 011	45 478	78 929	37 226	93 349	93 349	145 407	47 613	44 674
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies to:</b>	<b>296</b>	<b>1 202</b>	<b>809</b>	<b>-</b>	<b>234</b>	<b>234</b>	<b>50</b>	<b>50</b>	<b>52</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	296	1 202	809	-	234	234	50	50	52
<b>Payments for capital assets</b>	<b>1 316</b>	<b>2 081</b>	<b>1 558</b>	<b>1 679</b>	<b>1 679</b>	<b>1 679</b>	<b>1 758</b>	<b>1 837</b>	<b>1 916</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 316	2 081	1 558	1 679	1 679	1 679	1 758	1 837	1 916
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>14 891</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>139 919</b>	<b>127 374</b>	<b>171 589</b>	<b>136 569</b>	<b>180 175</b>	<b>180 182</b>	<b>250 361</b>	<b>157 345</b>	<b>157 841</b>

## Programme expenditure analysis

The projection for the programme shows a sharp decline of R12.5 million in 2022/23 financial year is due to non-appointment of Technical Assistants for Infrastructure Development Programme Shift (IDIP). The Programme shows a sharp increase of R44.2 million in 2023/24 and R8.6 million in 2024/25. The allocation then increases by R70.2 million due to a once-off allocation of R100 million for Provincial Development Fund for coordination of projects or programmes that will boost the economy, promote infrastructure development, improve levels of vocational education as well as uplift the livelihoods of various communities and then declines by R92.5 million in the 2 outer years of the MTEF period for printing of budget books, IDIP and MFMA Interventions.

## Economic Classification

**Compensation of Employees:** The programme realised an increase of R4.3 million in 2022/23, then declines by R3.2 million in 2023/24 and increases by R9.5 million in 2024/25 to fund experts for interventions, unemployed graduates and MFMA reforms. The programme shows a growth of R44.5 million over the MTEF that makes a provision for filling of vacant funded posts especially in MFM unit to improve the capacity challenges.

**Goods and Services:** The Programme registers a decrease of R18.5 million in 2022/23 due to a once-off allocation of R15 million in 2021/22 to assist departments through appointment of consultants to finalize and package projects for bidding of funding considerations outside the fiscus and then shows a sharp increase of R33.5 million in 2023/24 due to the increase of consultant fees. The items then increase by R14.4 million in 2024/25 due to the reduction in the use of MFMA Consultants as the structure is being filled and internal transfers and then shows a sharp increase of R52.1 million due to a once-off allocation of R100 million for Provincial Development Fund then declines by R100 million

over the remaining years of the MTEF period. These amounts include funds set aside for Municipal Financial Recovery Plan Services (MFRS), Municipal Finance Support Programme for MSCOA, GRAP, AFS and audit support to municipalities.

**Transfers and Subsidies:** The item shows an expenditure of R1.2 million in 2022/23 and R809 thousand in 2023/24 financial year for retirement/ resignations and ending of Interns' contracts. The item records an amount of R152 thousand over the MTEF period for any terminations of Internship contracts, retirements or resignations of official.

**Capital Assets:** The budget increases to R2.1 million in 2022/23, R1.6 million in 2023/24 and R1.7 million in 2024/25 for the replacement of computers, laptops, and purchase of furniture. The allocation of R5.5 million over the MTEF is anticipated for the replacement of office equipment.

### Service delivery measures

Table 7.10 : Service delivery measures - Programme 2: Sustainable Resource Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Estimates of Provincial Revenue and Expenditure (EPRE)	1	1	1	1
Number of quarterly financial assessment performed on provincial spending	4	4	4	4
Number of municipal capacity building interventions conducted	4	4	4	4

## Programme 3: Asset and Liabilities Management

### Description and Outputs

This programme's aim is to provide policy direction on the following:

- Effective asset management in the Province;
- Implementation and monitoring of Supply Chain Management (SCM) in the Province;
- Implementation and management of the Electronic Tendering System (ETS) in the Province.

The programme is entrusted with the development and monitoring of the SCM instructions and guidelines to ensure effective supply chain management in the province as well as facilitation of the formation and linkages with PPP projects. A key priority of this programme is to ensure the roll out of the electronic tendering and quotation system to all Provincial Departments to improve the overall quality of SCM processes. To the latter, the programme should create an enabling environment for HDI, black, SMME businesses in the province to have equitable access in government's procurement system.

Asset and Liabilities Management programme consists of the following sub-programmes:

- Programme Support: Senior Manager - Provincial Supply Chain;
- Asset Management; and
- Supporting and Interlinked Financial Systems.

Tables 7.11 and 7.12 below provide a summary of payments and budget estimates pertaining to Programme 3: Asset and Liabilities Management over the seven-year period from 2021/22 to 2027/28.

**Table 7.11 : Summary of payments and estimates by sub-programme: Programme 3: Asset and Liabilities Management**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Programme Support	7 392	13 811	10 291	18 915	12 979	12 979	16 955	17 872	18 677
2. Asset Management	9 658	10 034	11 641	14 427	12 471	12 606	18 091	15 786	16 498
3. Support and Interlinked Financial System	25 530	24 740	20 852	28 950	23 087	23 087	29 282	30 675	31 056
<b>Total payments and estimates</b>	<b>42 580</b>	<b>48 585</b>	<b>42 784</b>	<b>62 292</b>	<b>48 537</b>	<b>48 672</b>	<b>64 328</b>	<b>64 333</b>	<b>66 231</b>

**Table 7.12 : Summary of payments and estimates by economic classification: Programme 3: Asset and Liabilities Management**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>41 230</b>	<b>45 838</b>	<b>42 158</b>	<b>61 502</b>	<b>47 404</b>	<b>47 404</b>	<b>63 454</b>	<b>63 419</b>	<b>65 276</b>
Compensation of employees	36 137	33 637	29 711	44 927	34 144	34 144	43 433	45 592	46 645
Goods and services	5 093	12 201	12 447	16 575	13 260	13 260	20 021	17 827	18 631
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>147</b>	<b>281</b>	<b>105</b>	<b>231</b>	<b>231</b>	<b>231</b>	<b>242</b>	<b>253</b>	<b>264</b>
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	147	281	105	231	231	231	242	253	264
<b>Payments for capital assets</b>	<b>1 203</b>	<b>2 466</b>	<b>521</b>	<b>559</b>	<b>902</b>	<b>1 037</b>	<b>632</b>	<b>661</b>	<b>691</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 203	2 466	521	559	902	1 037	632	661	691
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
<b>Payments for financial assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>42 580</b>	<b>48 585</b>	<b>42 784</b>	<b>62 292</b>	<b>48 537</b>	<b>48 672</b>	<b>64 328</b>	<b>64 333</b>	<b>66 231</b>

## Programme expenditure analysis

The programme realised an increase of R6 million in 2022/23, R5.8 million in 2023/24 and R5.9 million in 2024/25 for outreach programmes conducted in communities with a view to capacitating the supplier(s) with the government procurement processes as well as training and development for the supply chain officials within Provincial Departments as embedded within the departmental procurement strategies. The allocation grows to R195 million throughout the MTEF period.

## Economic Classification

**Compensation of Employees:** The item records a decline of R2.7 million in 2022/23, R3.9 million in 2023/24 due to the vacant funded posts and internal promotions and resignations/retirement of officials and then increase by R4.4 million in 2024/25. The total budget of R135.7 million for the next 3 years is to fund the revised organisational structure.

**Goods and Services:** The item shows a sharp increase of R7.1 million in 2022/23, R246 thousand in 2023/24 and R800 thousand in 2024/25 to cater for lease of buildings, CIPS, SCM Capacity Building Programmes, Asset Management system/software to be used by Public Entities in the province and

forums to provide guidance on the implementation of changes to the modified cash standard (asset chapters). The classification shows an increase of R6.7 million in 2025/26 and decline by R2.2 million in 2026/27 due to cost containment policy on items such as training and development and venues and then increases by R8 thousand in the final year. A budget of R1.2 million is set aside for advertising and R1.6 million is for traveling and subsistence for outreach programmes to speed up registration process of suppliers on CSD system with R1.6 million for training and development for the provincial officials, R3.3 million for lease of building and R2.8 million for property payments and R3.7 million for Asset Management system/software to be used by Public Entities in the province.

**Transfers and Subsidies:** Is allocated an amount of R242 thousand in 2025/26, R253 thousand in 2026/27, and R264 thousand, respectively over the MTEF for retirement of officials, contracts ending of Interns.

**Capital Assets:** The substantial budget outcome registered in 2021/22 relates to the purchase of desktops and laptops. In 2022/23, the programme shows an outcome amount of R2.5 million, R521 thousand in 2023/24 and R902 thousand in the current year. The allocation is R2 million over the MTEF period for the replacement of office equipment and furniture.

### Service delivery measures

Table 7.13 : Service delivery measures - Programme 3: Asset and Liabilities Management

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of Departments and Public Entities supported to improve audit outcomes on SCM	7	8	8	8
Number of asset management capacity building interventions provided to Departments and Public Entities	4	4	4	4

## Programme 4: Financial Governance

### Description and Outputs

The aim of this programme is to facilitate the implementation of financial management in Provincial Departments and Public Entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA.

The Internal Audit focuses on provision of transversal internal audit services to provincial departments except the Department of Education. Norms and Standards focus on development of financial policies, building financial management capacity, support departments on transversal Risk Management, Asset management, administration of Walker and Telephone Management Systems, and management of face-value documentation for the entire Province.

The financial governance programme consists of the following sub-programmes: -

- Programme Support Accountant General;
- Provincial Internal Audit;
- Accounting Services incorporating Provincial Accounting and Tribal and Trust Unit; and

- Norms and Standards.

Tables 7.14 and 7.15 below provide a summary of payments and budget estimates pertaining to Programme 4: Financial Governance over the seven-year period from 2021/22 to 2027/28.

**Table 7.14 : Summary of payments and estimates by sub-programme: Programme 4: Financial Governance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
1. Programme Support	23 420	17 334	23 101	9 493	10 228	10 228	10 319	10 770	11 194
2. Accounting Services	52 038	49 066	52 120	77 851	55 448	55 448	67 333	66 824	68 432
3. Norms and Standards	7 873	8 963	10 786	11 436	12 286	12 286	15 454	15 500	16 199
4. Risk Management	4 314	4 828	4 194	6 229	3 889	3 889	6 619	6 923	7 235
5. Provincial Internal Audit	68 047	69 015	70 268	91 393	78 294	78 294	96 016	102 387	106 993
<b>Total payments and estimates</b>	<b>155 692</b>	<b>149 206</b>	<b>160 469</b>	<b>196 402</b>	<b>160 145</b>	<b>160 145</b>	<b>195 741</b>	<b>202 404</b>	<b>210 053</b>

**Table 7.15 : Summary of payments and estimates by economic classification: Programme 4: Financial Governance**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>132 970</b>	<b>134 669</b>	<b>140 132</b>	<b>194 275</b>	<b>158 738</b>	<b>158 738</b>	<b>193 462</b>	<b>200 022</b>	<b>207 569</b>
Compensation of employees	97 341	96 930	103 166	123 837	107 808	107 808	132 991	140 416	145 276
Goods and services	35 629	37 739	36 966	70 438	50 930	50 930	60 471	59 606	62 293
Interest and rent on land	–	–	–	–	–	–	–	–	–
<b>Transfers and subsidies to:</b>	<b>1 752</b>	<b>739</b>	<b>254</b>	<b>273</b>	<b>273</b>	<b>273</b>	<b>340</b>	<b>353</b>	<b>368</b>
Provinces and municipalities	–	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–	–
Households	1 752	739	254	273	273	273	340	353	368
<b>Payments for capital assets</b>	<b>1 897</b>	<b>2 316</b>	<b>4 999</b>	<b>1 854</b>	<b>1 134</b>	<b>1 134</b>	<b>1 939</b>	<b>2 029</b>	<b>2 116</b>
Buildings and other fixed structures	–	–	–	–	–	–	–	–	–
Machinery and equipment	1 897	2 316	4 999	1 854	1 134	1 134	1 939	2 029	2 116
Heritage Assets	–	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–	–
<b>Payments for financial assets</b>	<b>19 073</b>	<b>11 482</b>	<b>15 084</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total economic classification</b>	<b>155 692</b>	<b>149 206</b>	<b>160 469</b>	<b>196 402</b>	<b>160 145</b>	<b>160 145</b>	<b>195 741</b>	<b>202 404</b>	<b>210 053</b>

## Programme expenditure analysis

The budget allocation decreased from R155.7 million to R149.2 million in 2022/23. The allocation then increased to R160.5 million in 2023/24 and R160.1 in 2024/25. The programme shows an increase of R35.6 million in 2025/26, R6.7 million in 2026/27 and R7.6 million in 2027/28. The 2025/26 allocation is also inclusive of R4.1 million for Audit Committee, R13.6 million for Provincial Telephone, R500 thousand for training and development, R3.8 million for lease of building, R3.2 million for audit fees, R1.2 million for administrative fees for bank charges and agency fees, R5.1 million for Consultants, R3 million for computer services and R2 million for forensic investigations.

**Accounting Services:** The budget registered a decline of R3 million in 2022/23 due to the reduction in consultant fees. There is an increase of R3.1 million in 2023/24, R3.3 million in 2024/25 due to normal service operations. The sub-programme records an increase of R13 million over the MTEF period which includes funding for PFMA Interventions and to cater for the Provincial telephone account, bank charges and provincial training and development.

**Provincial Internal Audit:** The budget outcome relates mainly to filling of vacancies in Internal Audit in line with their plans for increased audit coverage. There is an increase of R28.7 million throughout the MTEF to alleviate the capacity challenges within the sub-programme, including R3.8 million for the lease of building, R4.1 million for audit committee, and R2 million for Forensic Investigations.

**Norms and Standards:** Registered an outcome of R9 million in 2022/23, R11 million in 2023/24 and R12.3 million in 2024/25 financial year. The sub-programme budgeted in aggregate R47.2 million over the MTEF to fill the vacant posts. In the main, Norms and Standards sub-programme is intended to capacitate the unemployed Auditing and Accounting Graduates while alleviating capacity challenges in the sub-programme.

**Provincial Risk Management:** The sub-programme is envisaged to operate at its optimal capacity to assist departments in areas of risk management as well as to coordinate risk committees of the departments. An allocation of R21 million over the MTEF period includes an allocation of R800 thousand for the Annual Provincial Risk Dialogue in 2025/26 and R2.5 million cumulative in the two outer years.

### **Economic Classification**

**Compensation of Employees:** The budget shows a decline from R97.3 million in 2021/22 to R96.9 million in 2022/23 and an increase by R6.2 million in 2023/24 and then declines by R4.6 million in 2024/25 financial year. The MTEF period shows an increase of R37.5 million which is attributed to the earmarked funds for the filling of vacant posts especially in Internal Audit to assist with capacity challenges to the Provincial Departments and Public Entities to improve audit outcomes as well as employment for unemployed Auditing and Accounting Graduates.

**Goods and Services:** The budget allocation registered a steady increase of R2.1 million in 2022/23 due to procurement of receipt books, provincial departmental training, etc. then it records a decline of R800 thousand in 2023/24 and R14 million in 2024/25. The item shows an increase of R11.4 million throughout the MTEF which is mainly attributed to communications, audit costs and consultancy services.

The growth in the goods and services is for the capacitation of Provincial Departments and Public Entities as they always have new reforms with different Accounting Frameworks. Inclusive in the 2025/26 allocation is also R4.1 million for the audit committee, R13.6 million for the provincial telephone account, R500 thousand for training and development, R3.8 million for the lease of building, R3.2 million for audit fees, R1.2 million for administrative fees for bank charges and travel agency fees, R3 million for computer service, R5.1 million for consultant fees and R2 million for Forensic Investigations.

**Transfers and Subsidies:** The item is allocated an amount of R1.1 million over the MTEF for leave gratuity.

**Capital Assets:** The minimal increase of R982 thousand over the MTEF period is for the replacement of office equipment and furniture for the new officials.

## Service delivery measures

**Table 7.16 : Summary of payments and estimates by sub-programme: Programme 4: Financial Governance**

Programme performance measures	Estimated performance	Medium-term estimates		
	2024/25	2025/26	2026/27	2027/28
Number of capacity Building Interventions for Departments and Public Entities	9	10	10	10
Number of key control assessments performed on departments and public entities	7 (6D;1 PE)	7 (6D;1 PE)	7 (6D;1 PE)	7 (6D;1 PE)
Number of departmental post audit action plans implementation assessed	11	11	11	11
Number of departmental risk management systems assessed	11	11	11	11

## 9.4 Other programme information

### 9.4.1 Personnel numbers and costs

Table 7.17 illustrates the personnel numbers and estimates pertaining to the department.

**Table 7.17 : Summary of departmental personnel numbers and costs by component : Provincial Treasury**

Table 7.17: Summary of departmental personnel numbers and costs by component - Provincial treasury																			
R thousands	Actual						Revised estimate				Medium-term expenditure estimate						Average annual growth over MTEF		
	2021/22		2022/23		2023/24		2024/25				2025/26		2026/27		2027/28		2024/25 - 2027/28		
	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Filled posts	Additional posts	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel numbers <sup>1</sup>	Costs	Personnel growth rate	Costs growth rate	% Costs of Total
<b>Salary level</b>																			
1 – 7	163	43,286	158	44,427	155	58,344	171	–	171	51,322	160	57,122	160	60,938	160	63,229	-2.2%	7.2%	14.5%
8 – 10	209	120,175	219	125,178	227	121,420	256	15	271	139,408	256	167,788	256	175,051	256	181,407	-1.9%	9.2%	41.0%
11 – 12	89	82,813	82	82,364	89	82,719	114	–	114	86,379	114	103,313	114	107,069	114	110,942	–	8.7%	25.2%
13 – 16	43	52,637	39	50,941	34	47,337	42	–	42	53,132	42	61,896	42	65,971	42	68,171	–	8.7%	15.5%
Other	67	18,837	49	10,453	97	8,079	157	–	157	11,282	145	16,005	145	17,200	145	17,704	-2.6%	16.2%	3.8%
<b>Total</b>	<b>571</b>	<b>317,748</b>	<b>547</b>	<b>313,363</b>	<b>602</b>	<b>317,899</b>	<b>740</b>	<b>15</b>	<b>755</b>	<b>341,523</b>	<b>717</b>	<b>406,124</b>	<b>717</b>	<b>426,229</b>	<b>717</b>	<b>441,453</b>	<b>-1.7%</b>	<b>8.9%</b>	<b>100.0%</b>
<b>Programme</b>																			
1. Administration	239	109,974	220	104,183	263	109,619	265	–	265	114,658	280	126,554	280	132,376	280	138,333	1.9%	6.5%	31.9%
2. Sustainable Resource Management	114	74,296	114	78,613	118	75,402	172	15	187	84,913	154	103,146	154	107,845	154	111,199	-6.3%	9.4%	25.1%
3. Asset and Liabilities Management	55	36,137	49	33,637	49	29,711	60	–	60	34,144	65	43,433	65	45,592	65	46,645	2.7%	11.0%	10.5%
4. Financial Governance	163	97,341	164	96,930	172	103,166	243	–	243	107,808	218	132,991	218	140,416	218	145,276	-3.6%	10.5%	32.5%
Direct charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total</b>	<b>571</b>	<b>317,748</b>	<b>547</b>	<b>313,363</b>	<b>602</b>	<b>317,899</b>	<b>740</b>	<b>15</b>	<b>755</b>	<b>341,523</b>	<b>717</b>	<b>406,124</b>	<b>717</b>	<b>426,229</b>	<b>717</b>	<b>441,453</b>	<b>-1.7%</b>	<b>8.9%</b>	<b>100.0%</b>
<b>Employee dispensation classification</b>																			
Public Service Act appointees not covered by OSDs	502	305,968	496	301,536	554	309,097	595	–	595	326,180	569	384,960	569	406,611	569	421,013	-1.5%	8.9%	95.9%
Public Service Act appointees still to be covered by OSDs	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Professional Nurses, Staff Nurses and Nursing Assistants	1	604	1	606	1	714	1	–	1	743	1	756	1	813	1	850	–	4.6%	0.2%
Legal Professionals	1	763	1	766	–	–	2	–	2	1,326	2	1,387	2	1,451	2	1,516	–	4.6%	0.4%
Social Services Professions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Engineering Professions and related occupations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Medical and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Therapeutic, Diagnostic and other related Allied Health Professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educators and related professionals	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Others such as interns, EPWP, learnerships, etc	67	10,413	49	10,455	47	8,088	157	–	157	13,274	145	16,005	145	14,524	145	15,178	-2.6%	4.6%	3.6%
<b>Total</b>	<b>571</b>	<b>317,748</b>	<b>547</b>	<b>313,363</b>	<b>602</b>	<b>317,899</b>	<b>755</b>	<b>–</b>	<b>755</b>	<b>341,523</b>	<b>717</b>	<b>403,108</b>	<b>717</b>	<b>423,399</b>	<b>717</b>	<b>438,557</b>	<b>-1.7%</b>	<b>8.7%</b>	<b>100.0%</b>

National Treasury requested and advised Accounting Officers and Accounting Authorities of National Departments and Public Entities on specific measures that need to be implemented in order to



achieve much-needed savings and prevent the materialization of crippling resource constraints in the latter part of the 2023/24 financial year. Compensation of Employees (CoE) directives were issued to Provincial Departments to implement control measures in managing fiscal sustainability during the process of creating and filling critical vacant posts.

The Human Resource section is currently busy with a process of filling vacant posts on the approved organisational structure. The process of the filling of vacant posts is continuing, and the Department's Compensation of Employees is improving. Inclusive in the head counts, is the officials for establishment of an oversight function and to alleviate capacity challenges as well as employment for the unemployed Auditing and Accounting Graduates.

#### 9.4.2 Training

Tables 7.18 illustrate the training costs and estimates pertaining to the department.

**Table 7.18 : Information on training: Provincial Treasury**

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
Number of staff	571	547	602	755	755	755	717	717	717
Number of personnel trained	173	298	376	657	657	657	657	657	657
of which									
Male	75	186	141	291	291	291	291	291	291
Female	98	112	235	366	366	366	366	366	366
Number of training opportunities	604	655	657	657	657	657	657	657	657
of which									
Tertiary	33	36	36	36	36	36	36	36	36
Workshops	–	–	–	–	–	–	–	–	–
Seminars	–	–	–	–	–	–	–	–	–
Other	571	619	621	621	621	621	621	621	621
Number of bursaries offered	27	23	5	23	23	23	14	30	30
Number of interns appointed	72	92	113	67	67	67	67	67	67
Number of learnerships appointed	14	36	8	20	20	20	20	20	20
Number of days spent on training	–	–	–	–	–	–	–	–	–
<b>Payments on training by programme</b>									
1. Administration	371	1,286	1,261	1,186	1,186	1,186	1,245	1,302	1,361
2. Sustainable Resource Management	281	866	573	1,338	1,338	1,338	1,340	1,421	1,447
3. Asset and Liabilities Management	154	537	229	400	400	400	479	467	488
4. Financial Governance	534	1,120	804	950	950	950	997	1,043	1,090
<b>Total payments on training</b>	<b>1,340</b>	<b>3,809</b>	<b>2,867</b>	<b>3,874</b>	<b>3,874</b>	<b>3,874</b>	<b>4,061</b>	<b>4,233</b>	<b>4,386</b>

Training needs of the Department are in line with the Workplace Skills Programme which has been developed from targeted learning programmes for levels 1 to 14 that was submitted to the Department of Labour for approval. There is an upward trend in the number of employees sent for training in line with the filling of vacancies.

The budget allocation of R12.7 million has been set aside over the MTEF period for skills development. Individual personal development plans as incorporated in performance agreements are also taken in cognisance when planning for skills acquisition. The allocation for staff training is equivalent to 1 per cent of the COE budget of the Department.

#### Internal Bursaries

There is a total amount of R3.1 million over the MTEF period for departmental officials' development.

## 9.4.3 Reconciliation of structural changes

Table 7.19 : Reconciliation of structural changes: Provincial Treasury

2024/25		2025/26	
Programmes	R'000	Programmes	R'000
		<b>1. Administration</b>	<b>184,751</b>
		1. Office Of The Mec	13,068
		2. Management Services	12,323
		3. Corporate Services	95,547
		4. Financial Management (Office of the CFO)	63,813
		<b>2. Sustainable Resource Management</b>	<b>250,361</b>
		1. Programme Support	3,321
		2. Economic Analysis	109,410
		3. Fiscal Policy	10,042
		4. Budget Management	27,928
		5. Public Finance	27,477
		6. Municipal Finance	72,183
		<b>3. Asset and Liabilities Management</b>	<b>64,328</b>
		1. Programme Support	16,955
		2. Asset Management	18,091
		3. Support and Interlinked Financial System	29,282
		<b>4. Financial Governance</b>	<b>195,741</b>
		1. Programme Support	10,319
		2. Accounting Services	67,333
		3. Norms and Standards	15,454
		4. Risk Management	6,619
		5. Provincial Internal Audit	96,016
	-		<b>695,181</b>

Annexure to the  
Estimates of Provincial Revenue and Expenditure

Table B.1: Specification of receipts: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Tax receipts</b>	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
<b>Sales of goods and services other than capital assets</b>	177	174	171	241	241	241	252	264	276
Sale of goods and services produced by department (excluding capital assets)	177	174	171	241	241	241	252	264	276
Sales by market establishments	-	-	-	-	-	-	-	-	-
Administrative fees	177	174	171	241	241	241	252	264	276
Other sales	-	-	-	-	-	-	-	-	-
Of which	-	-	-	-	-	-	-	-	-
Collection of Tender Deposits	-	-	-	-	-	-	-	-	-
TRNSF REC:DEPT AGENCY&ACCOUNTS: FASSET	-	-	-	-	-	-	-	-	-
REV:FA:REC OF PREV YEARS EXP	-	-	-	-	-	-	-	-	-
List:	-	-	-	-	-	-	-	-	-
Sales of scrap, waste, arms and other used current goods (excl. capital assets)	-	-	-	-	-	-	-	-	-
<b>Transfers received from:</b>	-	-	-	-	-	-	-	-	-
Other governmental units	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments	-	-	-	-	-	-	-	-	-
International organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Households and non-profit institutions	-	-	-	-	-	-	-	-	-
<b>Fines, penalties and forfeits</b>	-	-	-	-	-	-	-	-	-
<b>Interest, dividends and rent on land</b>	193 832	289 575	355 562	203 084	203 084	203 084	212 426	221 985	231 974
Interest	193 832	289 575	355 562	203 084	203 084	203 084	212 426	221 985	231 974
Dividends	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Sales of capital assets</b>	9	1	2	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Other capital assets	9	1	2	-	-	-	-	-	-
<b>Transactions in financial assets and liabilities</b>	218	14	141	-	-	-	-	-	-
<b>Total departmental receipts</b>	194 236	289 764	355 876	203 325	203 325	203 325	212 678	222 249	232 250

Table B.2: Payments and estimates by economic classification: PROVINCIAL TREASURY

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>449 900</b>	<b>459 182</b>	<b>499 901</b>	<b>565 699</b>	<b>565 017</b>	<b>565 017</b>	<b>686 205</b>	<b>608 056</b>	<b>626 387</b>
Compensation of employees	317 748	313 363	317 898	387 425	341 523	341 523	406 124	426 229	441 453
Salaries and wages	278 524	273 778	277 483	328 171	295 871	295 871	348 125	365 370	377 916
Social contributions	39 224	39 585	40 415	59 254	45 652	45 652	57 999	60 859	63 537
Goods and services	132 152	145 819	182 003	178 274	223 494	223 494	280 081	181 827	184 934
Administrative fees	349	362	295	1 541	641	641	6 792	7 114	7 436
Advertising	4 120	4 139	5 153	4 176	8 831	8 831	5 103	5 338	5 578
Minor assets	159	577	628	1 153	1 504	1 504	1 038	1 093	1 143
Audit costs: External	5 091	6 095	6 524	11 104	10 204	10 204	9 953	10 493	10 965
Bursaries: Employees	653	668	550	922	581	581	974	1 019	1 065
Catering: Departmental activities	2 853	8 074	7 999	8 315	7 897	7 975	9 059	9 454	9 879
Communication (G&S)	13 762	13 229	12 737	28 119	14 937	14 942	16 759	13 842	14 465
Computer services	6 026	6 333	6 835	6 932	6 627	6 627	7 153	7 452	7 788
Consultants: Business and advisory services	62 077	42 174	63 020	30 165	83 448	83 459	142 383	40 672	37 421
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	247	1 104	2 798	728	1 028	1 028	761	796	832
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	887	1 338	2 648	1 810	1 999	1 999	940	995	1 040
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 864	3 969	3 427	4 072	5 197	5 197	4 209	4 405	4 603
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 678	3 173	4 170	5 129	5 257	5 256	5 217	5 466	5 712
Consumables: Stationery, printing and office supplies	7 002	6 678	8 840	14 961	12 149	11 769	15 046	16 382	17 118
Operating leases	10 259	8 006	8 638	10 606	9 442	9 435	9 899	10 411	10 880
Rental and hiring	11	111	54	145	140	140	147	154	161
Property payments	2 503	6 820	10 497	10 410	10 420	10 448	11 121	11 618	12 141
Transport provided: Departmental activity	140	346	273	226	226	226	249	260	272
Travel and subsistence	6 470	16 890	19 334	17 419	25 171	25 143	14 053	14 654	15 315
Training and development	2 164	10 113	11 078	10 327	10 916	11 018	9 289	9 785	10 226
Operating payments	761	837	1 289	1 901	2 006	2 224	1 987	2 077	2 169
Venues and facilities	1 076	4 783	5 216	8 113	4 873	4 847	7 949	8 347	8 725
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2 803</b>	<b>2 844</b>	<b>1 869</b>	<b>838</b>	<b>1 677</b>	<b>1 677</b>	<b>1 277</b>	<b>1 317</b>	<b>1 375</b>
Provinces and municipalities	-	-	-	-	50	50	50	50	52
Provinces	-	-	-	-	50	50	50	50	52
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	50	50	50	50	52
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	9	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	9	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	30	-	-	-	-	-	-	-	-
Households	2 773	2 844	1 860	838	1 627	1 627	1 227	1 267	1 323
Social benefits	2 773	2 844	1 860	838	1 627	1 627	1 227	1 267	1 323
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>7 353</b>	<b>9 182</b>	<b>16 206</b>	<b>7 271</b>	<b>7 114</b>	<b>7 249</b>	<b>7 699</b>	<b>8 054</b>	<b>8 407</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 353	9 182	16 206	7 271	7 114	7 249	7 699	8 054	8 407
Transport equipment	-	3 801	1 847	-	724	724	-	-	-
Other machinery and equipment	7 353	5 381	14 359	7 271	6 390	6 525	7 699	8 054	8 407
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>31 293</b>	<b>11 482</b>	<b>29 975</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>491 349</b>	<b>482 690</b>	<b>547 951</b>	<b>573 808</b>	<b>573 808</b>	<b>573 950</b>	<b>695 181</b>	<b>617 427</b>	<b>636 169</b>

Table B.2: Payments and estimates by economic classification: Programme 1: Administration

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>137 393</b>	<b>154 584</b>	<b>163 280</b>	<b>175 032</b>	<b>180 613</b>	<b>180 613</b>	<b>180 736</b>	<b>189 157</b>	<b>197 669</b>
Compensation of employees	109 974	104 183	109 619	120 997	114 658	114 658	126 554	132 376	138 333
Salaries and wages	96 312	90 445	95 408	103 736	99 312	99 312	109 322	114 316	119 461
Social contributions	13 662	13 738	14 211	17 261	15 346	15 346	17 232	18 060	18 872
Goods and services	27 419	50 401	53 661	54 035	65 955	65 955	54 182	56 781	59 336
Administrative fees	-	-	-	-	-	-	1 614	1 675	1 750
Advertising	4 093	3 951	5 108	2 860	8 131	8 131	3 678	3 848	4 021
Minor assets	73	107	366	242	498	498	272	284	298
Audit costs: External	3 347	4 588	4 427	4 493	4 493	4 493	4 700	4 916	5 137
Bursaries: Employees	653	668	550	922	581	581	974	1 019	1 065
Catering: Departmental activities	524	3 185	2 071	2 760	2 645	2 645	2 865	2 997	3 132
Communication (G&S)	1 003	905	889	1 219	1 197	1 197	1 271	1 329	1 389
Computer services	2 671	3 158	2 929	2 958	3 193	3 193	3 071	3 212	3 357
Consultants: Business and advisory services	225	1 320	660	1 786	1 720	1 731	1 868	1 954	2 042
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	247	1 104	2 798	728	1 028	1 028	761	796	832
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	847	1 322	2 648	1 758	1 865	1 865	885	937	979
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	2 864	3 969	3 427	4 072	5 197	5 197	4 209	4 405	4 603
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	2 144	2 647	3 566	3 553	4 212	4 180	3 627	3 801	3 972
Consumables: Stationery, printing and office supplies	1 891	1 859	3 245	3 672	3 060	3 067	3 840	4 017	4 197
Operating leases	863	884	1 080	1 426	1 301	1 294	1 551	1 620	1 692
Rental and hiring	11	111	54	145	140	140	147	154	161
Property payments	1 085	5 292	6 503	8 329	5 675	5 703	6 144	6 542	6 837
Transport provided: Departmental activity	101	346	273	226	226	226	249	260	272
Travel and subsistence	2 698	7 240	6 317	4 204	12 095	12 067	3 767	3 908	4 084
Training and development	1 425	5 042	4 547	5 551	5 812	5 859	5 805	6 072	6 345
Operating payments	409	352	390	421	826	826	444	464	484
Venues and facilities	245	2 351	1 813	2 710	2 060	2 034	2 440	2 571	2 687
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>608</b>	<b>622</b>	<b>701</b>	<b>334</b>	<b>939</b>	<b>939</b>	<b>645</b>	<b>661</b>	<b>691</b>
Provinces and municipalities	-	-	-	-	50	50	50	50	52
Provinces	-	-	-	-	50	50	50	50	52
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	50	50	50	50	52
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	9	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	9	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	30	-	-	-	-	-	-	-	-
Households	578	622	692	334	889	889	595	611	639
Social benefits	578	622	692	334	889	889	595	611	639
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>2 937</b>	<b>2 319</b>	<b>9 128</b>	<b>3 179</b>	<b>3 399</b>	<b>3 399</b>	<b>3 370</b>	<b>3 527</b>	<b>3 684</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 937	2 319	9 128	3 179	3 399	3 399	3 370	3 527	3 684
Transport equipment	-	1 512	1 847	-	724	724	-	-	-
Other machinery and equipment	2 937	807	7 281	3 179	2 675	2 675	3 370	3 527	3 684
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>12 220</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>153 158</b>	<b>157 525</b>	<b>173 109</b>	<b>178 545</b>	<b>184 951</b>	<b>184 951</b>	<b>184 751</b>	<b>193 345</b>	<b>202 044</b>

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

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>138 307</b>	<b>124 091</b>	<b>154 331</b>	<b>134 890</b>	<b>178 262</b>	<b>178 262</b>	<b>248 553</b>	<b>155 458</b>	<b>155 873</b>
Compensation of employees	74 296	78 613	75 402	97 664	84 913	84 913	103 146	107 845	111 199
Salaries and wages	65 700	69 754	66 296	82 363	73 069	73 069	88 561	92 513	95 176
Social contributions	8 596	8 859	9 106	15 301	11 844	11 844	14 585	15 332	16 023
Goods and services	64 011	45 478	78 929	37 226	93 349	93 349	145 407	47 613	44 674
Administrative fees	-	-	-	-	-	-	1 824	1 909	1 996
Advertising	-	-	45	200	200	200	200	209	218
Minor assets	33	158	143	318	352	352	296	311	325
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 167	1 533	3 516	2 343	1 993	2 071	2 374	2 483	2 595
Communication (G&S)	666	602	631	640	730	735	719	748	781
Computer services	481	504	534	722	136	136	150	150	157
Consultants: Business and advisory services	55 770	34 454	58 476	18 680	76 294	76 294	127 560	28 310	24 503
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	148	196	247	835	490	521	828	868	906
Consumables: Stationery, printing and office supplies	2 745	2 211	2 287	3 670	2 984	2 597	3 289	4 083	4 266
Operating leases	531	576	718	767	807	807	803	840	878
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	110	110	110	115	120	125
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 970	4 415	6 971	5 809	6 405	6 405	4 256	4 452	4 653
Training and development	-	100	2 735	1 025	1 755	1 810	822	860	899
Operating payments	6	-	497	94	94	312	98	102	106
Venues and facilities	494	729	2 129	2 013	999	999	2 073	2 168	2 266
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>296</b>	<b>1 202</b>	<b>809</b>	<b>-</b>	<b>234</b>	<b>234</b>	<b>50</b>	<b>50</b>	<b>52</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	296	1 202	809	-	234	234	50	50	52
Social benefits	296	1 202	809	-	234	234	50	50	52
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1 316</b>	<b>2 081</b>	<b>1 558</b>	<b>1 679</b>	<b>1 679</b>	<b>1 679</b>	<b>1 758</b>	<b>1 837</b>	<b>1 916</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 316	2 081	1 558	1 679	1 679	1 679	1 758	1 837	1 916
Transport equipment	-	1 395	-	-	-	-	-	-	-
Other machinery and equipment	1 316	686	1 558	1 679	1 679	1 679	1 758	1 837	1 916
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>14 891</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>139 919</b>	<b>127 374</b>	<b>171 589</b>	<b>136 569</b>	<b>180 175</b>	<b>180 182</b>	<b>250 361</b>	<b>157 345</b>	<b>157 841</b>

Table B.2: Payments and estimates by economic classification: Programme 3: Asset and Liabilities Management

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>41 230</b>	<b>45 838</b>	<b>42 158</b>	<b>61 502</b>	<b>47 404</b>	<b>47 404</b>	<b>63 454</b>	<b>63 419</b>	<b>65 276</b>
Compensation of employees	36 137	33 637	29 711	44 927	34 144	34 144	43 433	45 592	46 645
Salaries and wages	31 462	29 172	25 643	34 199	28 266	28 266	32 998	34 640	35 200
Social contributions	4 675	4 465	4 068	10 728	5 878	5 878	10 435	10 952	11 445
Goods and services	5 093	12 201	12 447	16 575	13 260	13 260	20 021	17 827	18 631
Administrative fees	-	-	-	-	-	-	602	630	658
Advertising	27	188	-	1 116	500	500	1 225	1 281	1 339
Minor assets	24	233	8	104	165	165	109	114	119
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	353	1 749	700	668	668	668	689	721	753
Communication (G&S)	224	236	224	457	267	267	378	400	418
Computer services	-	-	-	-	-	-	30	31	32
Consultants: Business and advisory services	-	565	797	656	-	-	3 656	686	717
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Legal services (G&S)	-	-	-	-	-	-	-	-	-
Science and technological services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support/outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medcas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	40	210	162	390	68	68	396	414	433
Consumables: Stationery, printing and office supplies	505	336	607	1 688	1 077	1 077	1 766	1 848	1 931
Operating leases	2 336	2 680	3 310	3 272	3 252	3 252	3 413	3 570	3 731
Rental and hiring	-	-	-	-	-	-	-	-	-
Property payments	225	292	2 475	1 255	2 875	2 875	2 813	2 873	3 002
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	913	1 860	2 086	3 034	2 180	2 180	1 690	1 810	1 893
Training and development	288	2 822	1 715	2 304	1 277	1 277	1 557	1 674	1 750
Operating payments	-	55	72	626	326	326	655	685	716
Venues and facilities	158	975	291	1 005	605	605	1 042	1 090	1 139
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>147</b>	<b>281</b>	<b>105</b>	<b>231</b>	<b>231</b>	<b>231</b>	<b>242</b>	<b>253</b>	<b>264</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies (non-business entities)	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	147	281	105	231	231	231	242	253	264
Social benefits	147	281	105	231	231	231	242	253	264
Other transfers to households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>1 203</b>	<b>2 466</b>	<b>521</b>	<b>559</b>	<b>902</b>	<b>1 037</b>	<b>632</b>	<b>661</b>	<b>691</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 203	2 466	521	559	902	1 037	632	661	691
Transport equipment	-	586	-	-	-	-	-	-	-
Other machinery and equipment	1 203	1 880	521	559	902	1 037	632	661	691
Heritage Assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total economic classification</b>	<b>42 580</b>	<b>48 585</b>	<b>42 784</b>	<b>62 292</b>	<b>48 537</b>	<b>48 672</b>	<b>64 328</b>	<b>64 333</b>	<b>66 231</b>



Table B.2: Payments and estimates by economic classification: Programme 4: Financial Governance

R thousand	Outcome			Main appropriation	Adjusted appropriation 2024/25	Revised estimate	Medium-term estimates		
	2021/22	2022/23	2023/24				2025/26	2026/27	2027/28
<b>Current payments</b>	<b>132 970</b>	<b>134 669</b>	<b>140 132</b>	<b>194 275</b>	<b>158 738</b>	<b>158 738</b>	<b>193 462</b>	<b>200 022</b>	<b>207 569</b>
Compensation of employees	97 341	96 930	103 166	123 837	107 808	107 808	132 991	140 416	145 276
Salaries and wages	85 050	84 407	90 136	107 873	95 224	95 224	117 244	123 901	128 079
Social contributions	12 291	12 523	13 030	15 964	12 584	12 584	15 747	16 515	17 197
Goods and services	35 629	37 739	36 966	70 438	50 930	50 930	60 471	59 606	62 293
Administrative fees	349	362	295	1 541	641	641	2 752	2 900	3 032
Advertising	—	—	—	—	—	—	—	—	—
Minor assets	29	79	111	489	489	489	361	384	401
Audit costs: External	1 744	1 507	2 097	6 611	5 711	5 711	5 253	5 577	5 828
Bursaries: Employees	—	—	—	—	—	—	—	—	—
Catering: Departmental activities	809	1 607	1 712	2 544	2 591	2 591	3 131	3 253	3 399
Communication (G&S)	11 869	11 486	10 993	25 803	12 743	12 743	14 391	11 365	11 877
Computer services	2 874	2 671	3 372	3 252	3 298	3 298	3 902	4 059	4 242
Consultants: Business and advisory services	6 082	5 835	3 087	9 043	5 434	5 434	9 299	9 722	10 159
Infrastructure and planning services	—	—	—	—	—	—	—	—	—
Laboratory services	—	—	—	—	—	—	—	—	—
Legal services (G&S)	—	—	—	—	—	—	—	—	—
Science and technological services	—	—	—	—	—	—	—	—	—
Contractors	40	16	—	52	134	134	55	58	61
Agency and support/outsourced services	—	—	—	—	—	—	—	—	—
Entertainment	—	—	—	—	—	—	—	—	—
Fleet services (including government motor transport)	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	—	—	—	—	—	—	—	—	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support material	—	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—	—
Meddas inventory interface	—	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—	—
Consumable supplies	346	120	195	351	487	487	366	383	401
Consumables: Stationery, printing and office supplies	1 861	2 272	2 701	5 931	5 028	5 028	6 151	6 434	6 724
Operating leases	6 529	3 866	3 530	5 141	4 082	4 082	4 132	4 381	4 579
Rental and hiring	—	—	—	—	—	—	—	—	—
Property payments	1 193	1 236	1 519	716	1 760	1 760	2 049	2 083	2 177
Transport provided: Departmental activity	39	—	—	—	—	—	—	—	—
Travel and subsistence	889	3 375	3 960	4 372	4 491	4 491	4 340	4 484	4 685
Training and development	451	2 149	2 081	1 447	2 072	2 072	1 105	1 179	1 232
Operating payments	346	430	330	760	760	760	790	826	863
Venues and facilities	179	728	983	2 385	1 209	1 209	2 394	2 518	2 633
Interest and rent on land	—	—	—	—	—	—	—	—	—
Interest (Incl. interest on unitary payments (PPP))	—	—	—	—	—	—	—	—	—
Rent on land	—	—	—	—	—	—	—	—	—
<b>Transfers and subsidies</b>	<b>1 752</b>	<b>739</b>	<b>254</b>	<b>273</b>	<b>273</b>	<b>273</b>	<b>340</b>	<b>353</b>	<b>368</b>
Provinces and municipalities	—	—	—	—	—	—	—	—	—
Provinces	—	—	—	—	—	—	—	—	—
Provincial Revenue Funds	—	—	—	—	—	—	—	—	—
Provincial agencies and funds	—	—	—	—	—	—	—	—	—
Municipalities	—	—	—	—	—	—	—	—	—
Municipal bank accounts	—	—	—	—	—	—	—	—	—
Municipal agencies and funds	—	—	—	—	—	—	—	—	—
Departmental agencies and accounts	—	—	—	—	—	—	—	—	—
Social security funds	—	—	—	—	—	—	—	—	—
Departmental agencies (non-business entities)	—	—	—	—	—	—	—	—	—
Higher education institutions	—	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—	—
Public corporations	—	—	—	—	—	—	—	—	—
Subsidies on products and production (pc)	—	—	—	—	—	—	—	—	—
Other transfers to public corporations	—	—	—	—	—	—	—	—	—
Private enterprises	—	—	—	—	—	—	—	—	—
Subsidies on products and production (pe)	—	—	—	—	—	—	—	—	—
Other transfers to private enterprises	—	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—	—
Households	1 752	739	254	273	273	273	340	353	368
Social benefits	1 752	739	254	273	273	273	340	353	368
Other transfers to households	—	—	—	—	—	—	—	—	—
<b>Payments for capital assets</b>	<b>1 897</b>	<b>2 316</b>	<b>4 999</b>	<b>1 854</b>	<b>1 134</b>	<b>1 134</b>	<b>1 939</b>	<b>2 029</b>	<b>2 116</b>
Buildings and other fixed structures	—	—	—	—	—	—	—	—	—
Buildings	—	—	—	—	—	—	—	—	—
Other fixed structures	—	—	—	—	—	—	—	—	—
Machinery and equipment	1 897	2 316	4 999	1 854	1 134	1 134	1 939	2 029	2 116
Transport equipment	—	308	—	—	—	—	—	—	—
Other machinery and equipment	1 897	2 008	4 999	1 854	1 134	1 134	1 939	2 029	2 116
Heritage Assets	—	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—	—
Software and other intangible assets	—	—	—	—	—	—	—	—	—
<b>Payments for financial assets</b>	<b>19 073</b>	<b>11 482</b>	<b>15 084</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total economic classification</b>	<b>155 692</b>	<b>149 206</b>	<b>160 469</b>	<b>196 402</b>	<b>160 145</b>	<b>160 145</b>	<b>195 741</b>	<b>202 404</b>	<b>210 053</b>

