



ANNUAL 2024/2025 REPORT





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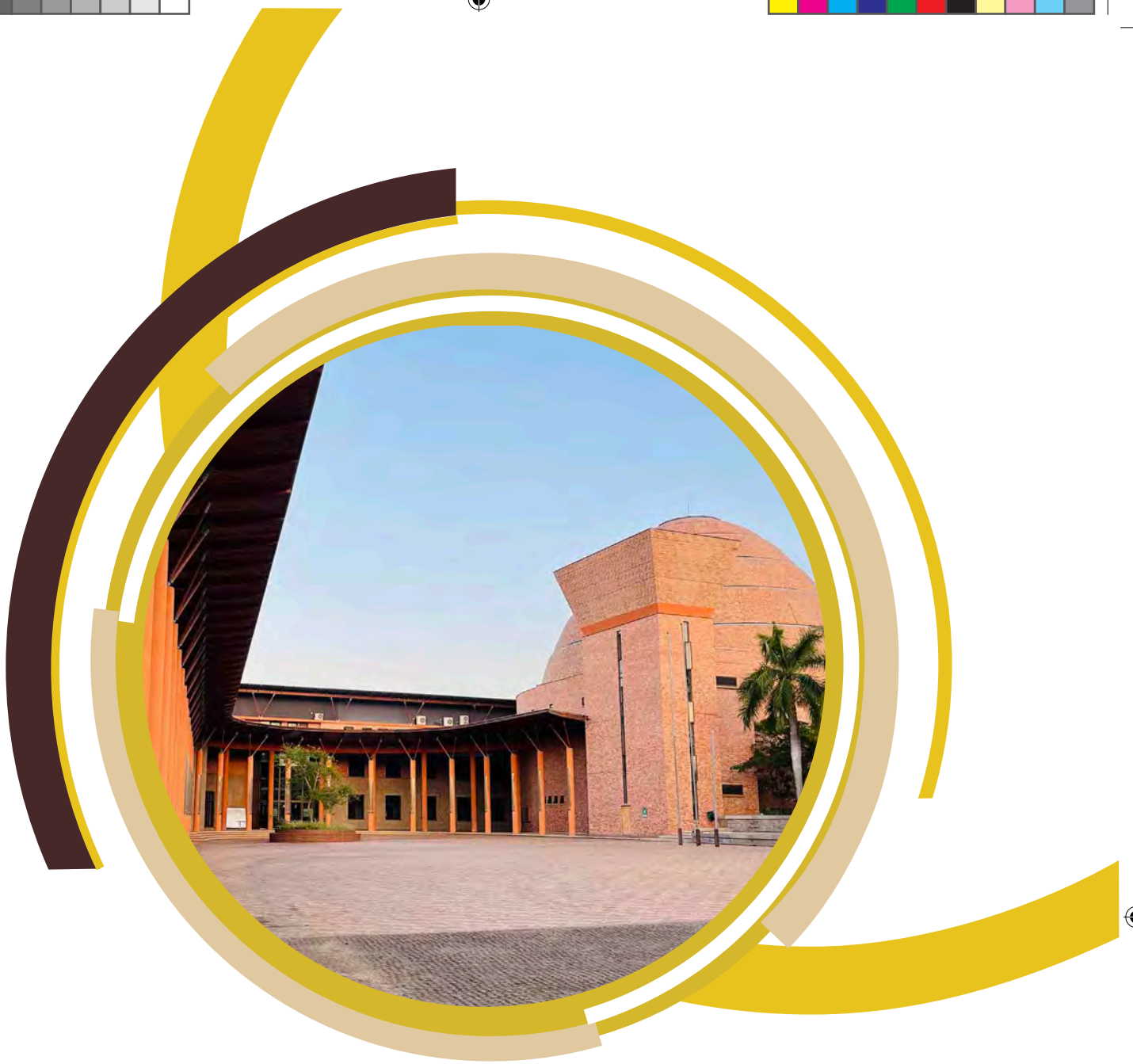
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PART ONE

GENERAL INFORMATION



List of Acronyms

AC	Audit Committee	IT	Information Technology
AG	Auditor-General	IYM	In-Year-Monitoring
AGSA	Auditor-General of South Africa	KM	Knowledge Management
APP	Annual Performance Plan	LS	Legal Services
CMT	Committees	LSB	Legislature Service Board
CO	Communications	MAF	Members' Affairs
COIDA	Compensation for Occupational Injuries and Diseases Act	MGT	Management
COS	Chief of Staff	MOV	Mode of Verification
CRM	Customer Relationship Management	MPL	Mpumalanga Provincial Legislature
CS	Corporate Services	MPLOM	Mpumalanga Provincial Legislature Oversight Model
COVID-19	Coronavirus -19	NCOP	National Council of Provinces
DMS	Document Management System	OHS	Occupational Health and Safety
EDMS	Electronic Document Management System	PB	Parliamentary Business
EWP	Employee Wellness Programme	PP	Public Participation
FG	Financial Governance	PPM&E	Planning, Performance Monitoring & Evaluation
FM	Financial Management	RDMS	Record and Document Management System
FMPPLA	Financial Management of Parliament & Provincial Legislatures Act	RS	Research Services
GRAP	Generally Recognised Accounting Practice	SCM	Supply Chain Management
GSS	Governance Support Services	SCOPA	Select Committee on Public Accounts
HCM	Human Capital Management	SEC	Secretary
HR	Human Resource	SS	Secretariat Services
HRM	Human Resource Management	SLAs	Service Level Agreements
Hon	Honourable	SOM	Sector Oversight Model
HPH	House Proceedings and Hansard	SOOGs	Strategic Outcome-oriented Goals
ICT	Information Communication Technology	SOPA	State of the Province Address
ISS	Institutional Support Services	TLP	Taking the Legislature to the People

Report of the Accounting Officer

Strategic Overview

Vision

A people-centred, African, world class Legislature

Mission

To hold the Executive and other state organs accountable through intensified oversight enhanced public involvement and effective law making supported by professional administrative service.

Values

We as Mpumalanga Provincial Legislature ascribe to the following values

Adaptability	Flexibility in response to new circumstances
Co-operation	Commitment to working with both external and internal stakeholders
Customer orientation	Placing customers first
Economical	Cost effective usage of resources
Excellence	Continuous improvement of performance standards
Fairness	Acting in fair, balanced and considered manner at all times
Integrity	Acting with integrity at all times and being exemplary
Openness	Transparency and accessibility
Participation	All processes of the Legislature to be people-centred
Quality orientation	Commitment to focusing on quality and meeting world-class standards
Accountability and Transparency	Commitment to focusing on reliable, clear and relevant public reporting on the status, mandate, strategy, activities, financial management, operations and performance
Ethical	Commitment to demonstrating respect and high moral principles that include honesty, fairness, and equality, dignity, diversity and individual rights

Strategic Outcome-oriented Goals

- Improved strategic management, corporate and financial governance in the next five years;
- Strengthened Oversight over the Executive and State Organs in respect of delivery against the seven (7) priorities of government in the next five years;
- Improved Involvement of all the people of the province in the Legislature's processes in the next five years;
- Improved Law-making and the effectiveness of legislation for the benefit of the people of the province in the next five years;
- Improved capacity of the Legislature to conduct oversight, public participation and law-making functions in the next five years;
- Increased promotion of nation-building and social cohesion in the next five years; and
- Strengthened participation in Inter-parliamentary bodies for enhancing institutional integrity and improving Participatory democracy in the next five years.



Legislative and Other Mandates

The principal Acts that guide the Mpumalanga Provincial Legislature are as follows:

The Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996) seeks to introduce the Constitution for the Republic of South Africa and to provide for matters incidental thereto. It is the supreme law of the land and the Legislature must ensure that its operations are in line with the Constitution.

The Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009) which seeks mainly to provide and regulate financial management of parliament and legislatures by introducing financial norms and standards to be upheld in these institutions. The Legislature is required to adhere to these norms and standards as it conducts its operations.

The Mpumalanga Provincial Legislature Services and Administration Act, 2006 (Act No. 7 of 2006) which seeks to provide for the management and administration of the Legislature, as well as conditions of employment and other matters incidental thereto. The Legislature must ensure that its operations are in line with this Act.

The Public Finance Management Act, 1999 (Act No. 1 of 1999) which seeks to regulate financial management in the national government and provincial governments. The applicability of this Act to the Legislature is subject to Chapter 1, Section 3 (2) (b).

Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997) which seeks to advance economic development and social justice by giving effect to the right to fair labour practices conferred by section 23 (1) of the Constitution. The Legislature has a responsibility to adhere to this Act as it performs its operations.

Labour Relations Act, 1995 (Act No. 66 of 1995) which seeks to give effect to and regulate the fundamental rights conferred by section 27 of the Constitution. The Legislature has a responsibility to adhere to this Act as it performs its operations.

Employment Equity Act, 1998 (Act No. 55 of 1998) which seeks to provide for employment equity and to provide for matters incidental thereto. The Legislature has a responsibility to adhere to this Act as it performs its operations.

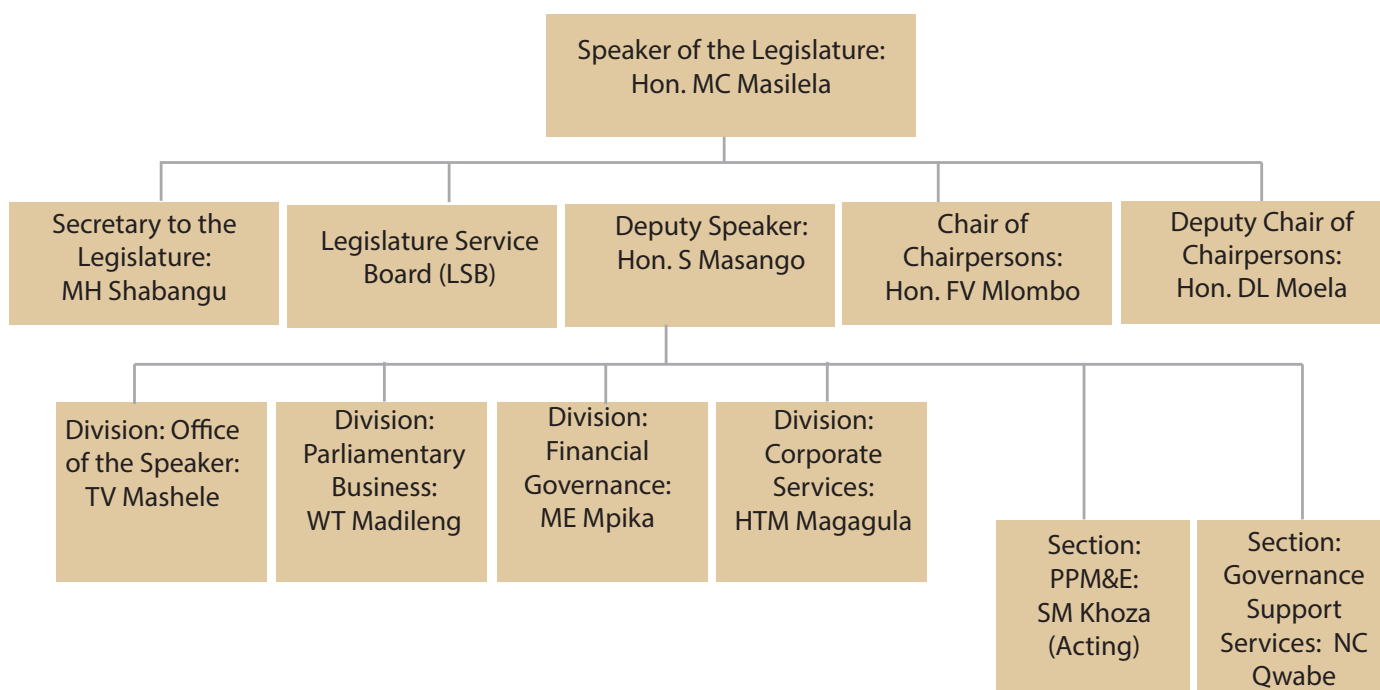
Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) which seeks to give effect to section 217(3) of the Constitution by providing a framework for the implementation of the procurement policy contemplated in section 217(2) of the Constitution and to provide for matters connected therewith. The Legislature has a responsibility to adhere to this Act as it performs its operations.

Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) seeks to mainly establish a legislative framework for the promotion of black economic empowerment as well as empowering the Minister to issue codes of good practice and to publish transformation charters. It also provides for matters connected therewith. The Legislature has a responsibility to adhere to this Act as it performs its operations.

Promotion of Access to Information Act, 2000 (Act No. 2 of 2000) which seeks to give effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of any rights, and to provide for matters connected therewith. The Legislature has a responsibility to adhere to this Act as it performs its operations.



High Level Organisational Structure



Foreword by the Speaker



Ms MC Masilela,
Speaker of the
Mpumalanga Provincial Legislature

It is with great honour and deep sense of responsibility that we present the 2024/25 Annual Report of the Mpumalanga Provincial Legislature. The 2024/25 Annual report does not only serve as our institutional performance report card for the 2024/25 financial year but also a reflection on the progress made in the execution of our Constitutional mandate of Law Making, Oversight and Public Participation. It is a reaffirmation of our unwavering commitment towards public accountability, good governance and quality of service to the citizens of Mpumalanga.

The 2024/25 Annual report gives an account of the progress we have made to achieve our institutional strategic objectives, and the performance targets reflected on the 2024/25 Annual Performance Plan (APP). This year marks yet another milestone; the Mpumalanga provincial Legislature has received yet another unqualified audit opinion without the matters of emphasis (herein referred to as a "Clean Audit" opinion). We are therefore pleased to report that the overall performance of the Mpumalanga Provincial Legislature for the achievement of all planned targets for the 2024/25 financial year.

The ability to maintain a clean audit over the past six years is not merely an indicator of stable administration and leadership but a demonstration of our commitment to good governance, ethical leadership and public accountability. Whilst celebrating this milestone, we remain conscious that clean audits are not the ultimate ends in themselves but an indicator of good governance and sound financial management. They are an assurance that public resources are utilised with integrity and adherence to laws and regulations. Indeed, the Legislature as the representative of the will of the people and custodian of law making, oversight and accountability is required to lead by example by achieving good audit outcomes.

As we pursue the developmental and activist trajectory, we remain steadfast to hold the Executive Council and other state institutions accountable and ensuring that government programmes translate into pragmatic improvement of the quality of life for the citizens of Mpumalanga. As we present this report, we are conscious of the journey that lies ahead. We are called upon to unapologetically pursue clean administration and quality of service.

We extend our humbled appreciation to the Secretary to the Legislature, the management and staff for their unwavering commitment to achieve the goals of the institution. Our heartfelt appreciation goes to the Members of the Legislature, our Audit Committee and the people of Mpumalanga for their contribution towards the realisation of our vision of an African World Class Legislature. Let us continue to travel together as we build a Legislature that is accountable, transparent and serving the citizens of the beautiful province of Mpumalanga.

This report is a testament of what can be achieved when people work together in unison towards a common vision. As we pursue the Five-Year Strategic Plan for the 7th Administration we remain inspired by the progress that we have made.

A handwritten signature in black ink, appearing to read 'Masilela', written over a horizontal line.

Ms. MC Masilela, MPL
Speaker:
Mpumalanga Provincial Legislature
August 2025



Report of the Accounting Officer



Mr MH Shabangu
Secretary to the Legislature

Overview of the operations of the Legislature:

During the course of the 2024/2025 financial year, numerous targeted projects were undertaken as part of our efforts to fulfill and achieve the strategic objectives in providing effective support to the Legislature in fulfilling its constitutional mandate and achieving its vision. Some of the events that were arranged during the year under review were as follows:

- State of Province Address (SOPA);
- One (1) "Taking Legislature to the People" (TLP);
- Embarking on Voter Education programme; and
- Sectoral Parliaments

The cross functional approach in the coordination and management of the Legislature's events proved to be useful during the year under review.

During the 2024/2025 financial year, competent and skilled officials were recruited and appointed to fill some of the vacancies across the Sections and Divisions of the Legislature in order to enhance efficiency and effectiveness in the operations of the Institution, some vacant positions were not filled due to budget constraints.

Overview of the financial results of the Legislature:

As reflected in the table below, the revenue collected during the 2024/2025 financial year amounted to R6.878 million against a target of R1.931 million. This represents an over collection of more than 100% mainly due to over collection in interest earned on bank balance and sale of capital assets.

	2024/2025			2023/2024		
	Estimate	Actual Amount	Over/(Under) Collection	Estimate	Actual Amount	Over/(Under) Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	24	54	30	23	13	(10)
Transfers received (Donations)	0	0	0	0	25	25
Interest, dividends and rent on land	1 294	5 066	3 772	1 238	2 167	929
Sale of capital assets	464	1 758	1 294	444	307	(137)
Financial transactions in assets and liabilities	149	0	(149)	143	0	(143)
Total	1 931	6 878	4 947	1 848	2 512	664



The Legislature has adopted a stance of fiscal responsibility by ensuring the alignment between objectives and resources. Programmes were required to cost their respective operational plans, taking into account the priority activities that supported the broader strategic goals of the institution. During the year under review an emphasis was placed on efficiency measures to ensure that the Legislature achieves more with limited resources. The focus during the 2024/2025 was on evaluating whether financial plans were consistent, realistic and affordable to ensure more efficient use of resources in order to maximise the achievement of strategic objectives. The Programmes' financial plans were consolidated to produce the overall institutional budget.

During the year under review, the Legislature received a total adjusted budget allocation of R581.849 million for implementing its annual performance plan. During the year, the projected expenditure to the end of the financial year identified the need for additional funding in respect of emerging priorities emanating from the sector and voter education funding. In order to meet the additional funding requirements, the Legislature first conducted a re-prioritisation exercise and identified potential savings within the allocated budget.

The Legislature spent an amount of R556.111 million of a total adjusted budget of R581.849 million during the 2024/2025 financial year. The amount spent represents 95.6% spending of the overall budget. The under-spending was as a result of budgeted vacant posts not filled and the outstanding cost of living adjustments for Members of the Provincial Legislature, the reprioritization of the Legislature programmes and the savings accruing from the cost containment measures that were implemented to fund budget pressures.

Retained income of R14.836 million from 2023/2024 financial year revenue generation and unspent funds was re-appropriated in the reporting period. The funds were utilised towards underfunded projects. The retained income raised from the reporting period, which amounts to R34.835 million would be re-appropriated in the 2025/2026 financial year. The final budget allocation and actual expenditure for the 2024/2025 financial year is depicted in the table below:

Programme	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(over)/Under expenditure	Final Appropriation	Actual Expenditure	(over)/Under expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	272 175	250 579	21 596	212 794	209 234	3 560
Parliamentary Operations	309 674	305 532	4 142	232 422	223 868	8 554
Total	581 849	556 111	25 738	445 216	433 102	12 114

There was no unauthorised expenditure incurred during the reporting period.

Future plans of the Legislature

The Legislature has the following future plans which would be implemented once the budget pressures have been uplifted:

- Finalising of Chamber System upgrade to accommodate the additional 21 Seats
- Migrating to updated version of SAP i.e. S4/Hana; and
- Review the organisation structure to accommodate the new political administration and Programme structure of the Legislative Sector.
- Purchasing of laptops for staff members

Public Private Partnerships

The Legislature does not have any Public Private Partnership agreements.

Discontinued activities / activities to be discontinued

The Legislature does not have discontinued activities or activities to be discontinued.

New or proposed activities

The Legislature does not have new or proposed activities.

Supply chain management

No unsolicited bid proposals were concluded during the year under review. In improving the supply and demand value chain and ensuring improved facilitation of requisitions, procurement plans were prepared to facilitate requisitions for goods and services. The SCM systems and relevant structures remained in place and included the following:

- SCM Policy;
- Assets Management Policy;
- Internal Control Procedure Manual;
- SCM Committees for management of bid processes; and
- Quarterly Supply Chain Management reports.

Gifts and donations received in kind from non-related parties

There were no donations received in the year under review

Exemptions and deviations received from the National Treasury

There were no exemptions and deviations.

Events after the reporting date

none

Acknowledgement/s or Appreciation

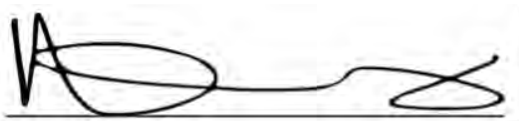
The contribution made by the Legislature's management and staff, the Legislature Service Board, the Legislature Oversight Committees, the Audit Committee in the preparation of these Annual Financial Statements and the Annual Report are hereby acknowledged.

Conclusion

The Accounting Officer hereby recommits to operating a clean administration by ensuring that the relevant systems and processes are continuously developed and implemented for enhanced accountability.

Approval and sign off

The annual financial statements have been approved by the Accounting Officer.



Mr MH Shabangu
Secretary to the Legislature
29 August 2025



PART TWO

PERFORMANCE INFORMATION



Accounting Officer's Statement of Responsibility for Performance Information

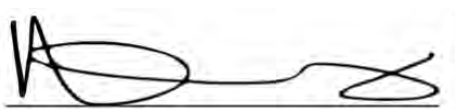
In terms of Sections 55 (1) and (2) of FMPPLA, the Accounting Officer is required to prepare annual report for each financial year which:

- provides a record of the activities of the Legislature during the financial year to which the report relates;
- provides a report on performance of the Legislature; and
- promotes accountability for decisions made during the year by the Legislature.

Furthermore, the annual report must be informed by the APP and must, amongst other things, contain:

- an assessment by the Accounting Officer of the performance of the Legislature during the financial year against the strategic objectives and strategic outcome-orientated goals identified in the Legislature's APP;
- the Auditor General's audit report; and
- the audit committee's report.

In tandem with the above mentioned legislative requirements and as reflected in the details contained in this annual report, the Accounting Officer has performed his responsibilities and hereby confirms the accuracy of the Annual Report.



Mr MH Shabangu
Secretary to the Mpumalanga Provincial Legislature
29 August 2025

2.1 Performance information

The performance targets and programme performance indicators were developed in order to achieve the highlighted strategic outcome-oriented goals, the strategic objectives of the Legislature. Management had resolved during its management strategic planning sessions that it will not change planned targets for any of its programmes during the course of implementation of the APP. Consequently, there are no targets that were changed during the financial year under review.

2.2 Performance information by programme

The activities of the Mpumalanga Provincial Legislature are arranged according to the following programmes:

Programme 1: Administration; and
Programme 2: Parliamentary Business.

2.2.1 Strategic objectives, performance indicators, planned targets and actual achievements

The Legislature has formulated the strategic outcome-oriented goals and strategic objectives as reflected in the 2023/2024 APP. In addition, the Legislature has also developed annual targets and indicators to ensure that the goals and objectives are achieved. During the period under review, the institution has achieved all its planned targets which have contributed towards the continued fulfilment of the constitutional mandate and the realisation of the vision of becoming “a people-centred African world class Legislature”.

PROGRAMME 1: ADMINISTRATION

The purpose of Programme one (1) is to provide strategic leadership, management and administrative support to ensure institutional effectiveness and the achievement of the core business of the Legislature.

List of strategic objectives for Programme 1: Administration

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025;
- Monitor the implementation of recommendations of the Legislature Governance Structures by 2025;
- Promote inter-parliamentary relations to strengthen strategic relationships for deepened parliamentary democracy by 2025;
- Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025;
- Strengthen Treasury function for effective financial management oversight by 2025;
- Enhance organisational strategy development, implementation and reporting by 2025;
- Attract, retain and develop human resources for effective institutional performance by 2025;
- Provide effective and efficient electronic systems and ICT Infrastructure services in support of the Legislature by 2025;
- Strengthen the profile of the Legislature in order to increase public awareness and confidence by 2025;
- Provide effective and efficient institutional support services to the Legislature by 2025;
- Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025;
- Strengthen legal support for effective functioning of the Legislature by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

Office of the Speaker: 1.1

The purpose of Programme One (1) is to provide strategic leadership, management and administrative support to ensure institutional effectiveness and the achievement of the core business of the Legislature.

Divisional Value Proposition: We commit to providing support to political leadership to ensure effective functioning and the fulfilment of the Legislature's constitutional mandate.

This programme is constituted by the following sub-programmes:

Chief of Staff;

Secretariat Services; and
Members' affairs.

List of strategic objectives under the Office of the Speaker

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025;
- Promote social cohesion and nation building through implementation of legacy projects by 2025;
- Monitor the implementation of recommendations of the Legislature Governance Structures by 2025;
- Promote inter-parliamentary relations to strengthen strategic relationships for deepened parliamentary democracy by 2025;
- Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025; and
- Strengthen Treasury function for effective financial management oversight by 2025.

Sub-programme 1.1.1 Chief of Staff

Purpose

The purpose is to provide effective and efficient support to the Executive Authority and ensure that the strategic and financial functions of the Division are executed.

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025;
- Promote social cohesion and nation building through implementation of legacy projects by 2025; and
- Strengthen Treasury function for effective financial management oversight by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan					



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
COS1	Integrated Divisional Business Process Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2024	Integrated Divisional Business Process Manual, reviewed, updated, implemented and reports compiled and submitted by March 2025	Integrated Divisional Business Process Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for reviewing, updating, and implementing an Integrated Divisional Business Process Manual					



2. Strategic Objective: Promote social cohesion and nation building through implementation of legacy projects by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
COS2	Four (4) Legislature Legacy Projects were implemented and reports were compiled and submitted by March 2024	Four (4) Legislature Legacy Projects implemented, and reports compiled and submitted by March 2025	Four (4) Legislature Legacy Projects were implemented, and reports were compiled and submitted by March 2025	None	None
Number and frequency for implementing Legislature Legacy Projects					



3. Strategic Objective: Strengthen Treasury function for effective financial management oversight by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
COS3 Timeframe for conducting annual Legislature budget analysis	Analysis of the annual Legislature budget was conducted, and reports were compiled and submitted by April 2024	Analysis of the annual Legislature budget conducted, and reports compiled and submitted by April 2025	Analysis of the annual Legislature budget was conducted, and reports were compiled and submitted by April 2025	None	None
COS4 Number and frequency for conducting in-year monitoring analysis	Twelve (12) in-year monitoring (IYM) analysis was conducted, reports were compiled and submitted by March 2024	Twelve (12) in-year monitoring (IYM) analysis conducted, reports compiled and submitted by March 2025	Twelve (12) in-year monitoring (IYM) analysis was conducted, reports were compiled and submitted by March 2025	None	None
COS5 Number and frequency for analysing Financial Statements	One (1) Annual and one (1) half-yearly Financial Statements were analysed and two (2) reports were compiled and submitted by December 2023	One (1) Annual and one (1) half-yearly Financial Statements analysed, and two (2) reports compiled and submitted by December 2024	One (1) Annual and one (1) half-yearly Financial Statements were analysed, and two (2) reports were compiled and submitted by December 2024	None	None
COS6 Number and frequency for monitoring of funds allocated to political parties	Funds allocated to political parties were monitored and four (4) reports were compiled and submitted by March 2024	Funds allocated to political parties monitored and four (4) reports compiled and submitted by March 2025	Funds allocated to political parties were monitored and four (4) reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.1.2 Secretariat Services

Purpose

The purpose is to provide professional advice and secretariat services to the Speakership in executing political and constitutional responsibilities.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Monitor the implementation of recommendations of the Legislature Governance Structures by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Monitor the implementation of recommendations of the Legislature Governance Structures by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
SS1	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB were compiled and submitted by March 2024	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB compiled and submitted by March 2025	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB were compiled and submitted by March 2025	None	None
SS2	Four (4) quarterly monitoring reports on the implementation of resolutions of the House were compiled by March 2024	Four (4) quarterly monitoring reports on the implementation of resolutions of the House compiled and submitted by March 2025	Four (4) quarterly monitoring reports on the implementation of resolutions of the House were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.1.3 Members' Affairs
Purpose

The purpose is to provide professional and administrative support services to Members in order to fulfil the constitutional mandate of the Legislature.

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and
- Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MAF1 Number and frequency of reports on services provided to Members	Four (4) reports on services provided to Members and reports were compiled and submitted by March 2024	Four (4) reports on services provided to Members and reports compiled and submitted by March 2025	Four (4) reports on services were provided to Members and reports were compiled and submitted by March 2025	None	None
MAF2 Number and frequency for implementing Members' Capacity Development Programme	Members' Capacity Development Programme was implemented and three (3) reports were compiled and submitted by March 2024	Members' Capacity Development Programme implemented, and three (3) reports compiled and submitted by March 2025	Members' Capacity Development Programme was implemented, and three (3) reports were compiled and submitted by March 2025	None	None





3. Strategic Objective: Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MAF3	Inter-parliamentary Relations Framework was reviewed, updated and implemented, reports were compiled and submitted by March 2024	Inter-parliamentary Relations Framework reviewed, updated, and implemented, reports compiled and submitted by March 2025	Inter-parliamentary Relations Framework was reviewed, updated, and implemented, reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for reviewing, updating, and implementing the Inter-parliamentary Relations Framework					

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.



Office of the Secretary: 1.2

Purpose

The purpose is to provide overall strategic leadership, management and administration to ensure effective and efficient functioning of the Legislature in achieving its vision and fulfilling its constitutional mandate.

Divisional Value Proposition: We commit to providing decisive, effective and strategic leadership and management that promote good corporate governance.

The programme consists of the following sub-programmes:

- Management;
- Planning, Performance Monitoring and Evaluation; and
- Governance Support Services.

List of strategic objectives under the Office of the Secretary

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and
- Enhance organisational strategy development, implementation and reporting by 2025.

Sub-programme 1.2.1 Management

The purpose is to provide overall strategic leadership, management and administration to ensure effective and efficient functioning of the Legislature in achieving its vision and fulfilling its constitutional mandate.

List of strategic objective for sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2025	None	None



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
SEC1	Four (4) Legislature colloquium sessions were held and reports compiled by March 2024	Four (4) Legislature colloquium sessions held, and reports compiled by March 2025	Four (4) Legislature colloquium sessions were held, and reports were compiled by March 2025	None	None
Number and frequency for holding Legislature colloquium sessions					

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.



Sub-programme 1.2.2 Planning, Performance Monitoring and Evaluation

The purpose is to provide planning and performance monitoring and evaluation services in order to enhance institutional effectiveness in the achievement of the vision and fulfilment of the constitutional mandate of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Enhance organisational strategy development, implementation and reporting by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					

2. Strategic Objective: Enhance organisational strategy development, implementation, and reporting by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
PPME1 Timeframe and frequency for developing five-year Strategic Plan and Annual Performance Plans	Annual Performance Plan was developed by March 2024	Annual Performance Plan developed by March 2025	Annual Performance Plan was developed by March 2025	None	None
PPME2 Number and frequency for developing and submitting annual and quarterly reports	Four (4) quarterly and one (1) annual reports were developed and submitted by March 2024	Four (4) quarterly and one (1) annual reports developed and submitted by March 2025	Four (4) quarterly and one (1) annual reports were developed and submitted by March 2025	None	None
PPME3 Number and frequency for developing and submitting quarterly evaluation, mid-year, mid-term and end-term assessment reports	Four (4) quarterly evaluation, one (1) mid-year and reports were developed and submitted by March 2024	Four (4) quarterly evaluation, one (1) mid-year and reports developed and submitted by March 2025	Four (4) quarterly evaluation, one (1) mid-year and reports were developed and submitted by March 2025	None	None
PPM&E4 Number and frequency for conducting Strategic Awareness Sessions	Three (3) Strategy Awareness Sessions were conducted and reports were compiled and submitted by March 2024	Three (3) Strategy Awareness Sessions conducted and reports compiled and submitted by March 2025	Three (3) Strategy Awareness Sessions were conducted and reports were compiled and submitted by March 2025	None	None
PPM&E5 Timeframe and frequency for monitoring implementation of Legislative Sector Strategies	Implementation of Legislative Sector Strategies were monitored and reports were compiled and submitted by March 2024	Implementation of Legislative Sector Strategies monitored and reports compiled and submitted by March 2025	Implementation of Legislative Sector Strategies were monitored and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.2.3 Governance Support Services

The purpose is to provide governance support services to the Legislature in support of the fulfilment of the vision and the constitutional mandate.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
GSS1 Timeframe and frequency for implementing the Internal Audit Strategy	Internal Audit Strategy was implemented and reports were compiled and submitted by March 2024	Internal Audit Strategy implemented and reports compiled and submitted by March 2024	Internal Audit Strategy was implemented and reports were compiled and submitted by March 2025	None	None
GSS2 Timeframe and frequency for reviewing, updating and implementing the Legislature Combined Assurance Model	Legislature Combined Assurance Model was reviewed, updated, implemented and reports were compiled and submitted by March 2024	Legislature Combined Assurance Model reviewed, updated, implemented and reports compiled and submitted by March 2024	Legislature Combined Assurance Model was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
GSS3 Timeframe and frequency for implementing the Risk Management Policy, Strategy and Plan	Risk Management, Strategy and Plan were implemented and reports were compiled and submitted by March 2024	Risk Management, Strategy and Plan implemented and reports compiled and submitted by March 2025	Risk Management, Strategy and Plan were implemented and reports were compiled and submitted by March 2025	None	None
GSS4 Timeframe and frequency for developing, reviewing, updating and implementing the Business Continuity Management Strategy and Plan	Business Continuity Management Policy developed, Strategy and Plan were reviewed, updated and implemented and reports were compiled and submitted by March 2024	Business Continuity Management Policy developed, Strategy and Plan reviewed, updated and implemented and reports compiled and submitted by March 2025	Business Continuity Management Policy developed, Strategy and Plan were reviewed, updated and implemented and reports were compiled and submitted by March 2025	None	None
GSS5 Timeframe and frequency for reviewing, updating and implementing a Fraud Prevention and Whistle Blowing Policy, Strategy and Plan	Fraud Prevention and Whistle Blowing Policy, Strategy and Plan were reviewed, updated and implemented and a reports were compiled and submitted by March 2024	Fraud Prevention and Whistle Blowing Policy, Strategy and Plan reviewed, updated and implemented and a report compiled and submitted by March 2025	Fraud Prevention and Whistle Blowing Policy, Strategy and Plan were reviewed, updated and implemented and a reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.



Corporate Services: 1.3

Purpose

The purpose is to provide strategic and leadership support to the Legislature in relation to Human Capital Management, Information and Communication Technology, Communications, Institutional Support, Legal Services, Knowledge Management and Policy Coordination to ensure institutional effectiveness, and the achievement of the core business of the Legislature.

Divisional Value Proposition: We commit to effectively and efficiently serve all our stakeholders by providing timeous, accurate, reliable, relevant and targeted corporate services inclusive of human capital management, legal services, information management and technology, facilities and knowledge management.
The programme consists of the following sub-programmes:

Management;

Human Capital Management;

Information Technology;

Communications;

Institutional Support

Knowledge Management and Policy Coordination; and

Legal Services.

List of strategic objectives under Corporate Services Programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025;

Attract, retain and develop human resources for effective institutional performance by 2025;

Provide effective and efficient electronic systems and ICT Infrastructure services in support of the legislature by 2025;

Strengthen the profile of the Legislature in order to increase public awareness and confidence by 2025;

Provide effective and efficient institutional support services to the Legislature by 2025;

Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025; and

Strengthen legal support for effective functioning of the Legislature by 2025.

Sub-programme 1.3.1 Management

The purpose is to provide overall strategic leadership, management, governance and administration to ensure effective and efficient functioning of the Legislature in achieving its vision and fulfilling its constitutional mandate.

List of strategic objective for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan	Operational Plan was developed, submitted, and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2025	None	None
CS1 Timeframe and frequency for reviewing, updating and implementing Divisional Standard Operating Manual for automation of business processes	Divisional Standard Operating Manual was implemented for automation and reports were compiled March 2023 and submitted by March 2024	Divisional Standard Operating Manual implemented for automation and reports compiled and submitted by March 2025	Divisional Standard Operating Manual was implemented for automation and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.3.2 Human Capital Management

The purpose is to provide professional and administrative support services to the Legislature and Members in relation to human capital management services to ensure institutional effectiveness and the achievement of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Attract, retain and develop human resources for effective institutional performance by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					

2. Strategic Objective: Attract, retain, and develop human resources for effective institutional performance by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
HCM1 Timeframe and frequency for developing, reviewing, updating, and implementing the HR Strategy and HR Plan	HR Strategy and HR Plan were reviewed, updated implemented and reports were compiled and submitted by March 2024	HR Strategy and HR Plan developed, reviewed, updated implemented and reports compiled and submitted by March 2025	HR Strategy and HR Plan were developed, reviewed, updated implemented and reports were compiled and submitted by March 2025	None	None
HCM2 Timeframe and frequency for conducting institutional quarterly employee performance reviews and annual assessments	Institutional quarterly employee performance reviews and annual assessments were conducted, reports were compiled and submitted by March 2024	Institutional quarterly employee performance reviews and annual assessments conducted, reports compiled and submitted by March 2025	Institutional quarterly employee performance reviews and annual assessments were conducted, reports were compiled and submitted by March 2025	None	None
HCM3 Timeframe and frequency for compiling, developing, and implementing the ATR and annual WSP	ATR was compiled and annual WSP was developed implemented, and reports were compiled and submitted by March 2024	ATR compiled and annual WSP developed implemented, and reports compiled and submitted by March 2025	ATR was compiled and annual WSP was developed implemented, and reports were compiled and submitted by March 2025	None	None
HCM4 Timeframe and frequency for developing and implementing Annual Employee Wellness Programme	Annual EWP was developed and implemented and reports were compiled and submitted by March 2024	Annual EWP developed and implemented, and reports compiled and submitted by March 2025	Annual EWP was developed and implemented, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Attract, retain, and develop human resources for effective institutional performance by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
HCM5	Labour related matters were attended to and four (4) reports were compiled and submitted by March 2024	Labour related matters attended to, and four (4) reports compiled and submitted by March 2025	Labour related matters were attended to, and four (4) reports were compiled and submitted by March 2025	None	None
Number and frequency for attending to labour related matters					
HCM6	OHS Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2024	OHS Plan re-viewed, updated, implemented and reports compiled and submitted by March 2025	OHS Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for reviewing, updating, and implementing Occupational Health and Safety Plan					

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-Programme 1.3.3 Information Technology

The purpose is to provide information communication technology systems and tools in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Provide effective and efficient electronic systems and ICT Infrastructure services in support of the legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Provide effective and efficient electronic systems and ICT infrastructure services in support of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
IT1 Timeframe and frequency for maintenance of IT application systems and infrastructure	IT application systems and Infrastructure were maintained and reports were compiled and submitted by March 2024	IT application systems and Infrastructure maintained, and reports compiled and submitted by March 2025	IT application systems and Infrastructure were maintained, and reports were compiled and submitted by March 2025	None	None
IT2 Timeframe and frequency for enhancing Business IT Systems and Infrastructure (SAP, SharePoint, Data Centre, Lan, and Chamber)	Business IT systems and Infrastructure were enhanced and reports were compiled and submitted by March 2024	Business IT systems and Infrastructure enhanced and reports compiled and submitted by March 2025	Business IT systems and Infrastructure were enhanced and reports were compiled and submitted by March 2025	None	None
IT3 Timeframe and frequency for maintaining of Disaster Recovery sites	DR sites were maintained and reports were compiled and submitted by March 2024	DR sites maintained and reports compiled and submitted by March 2025	DR sites were maintained and reports were compiled and submitted by March 2025	None	None
IT4 Timeframe and frequency for reviewing, updating, and implementing DMS and CRM	DMS and CRM were reviewed, updated, implemented and reports were compiled and submitted by March 2024	DMS and CRM reviewed, updated, implemented and reports compiled and submitted by March 2025	DMS and CRM were reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None
IT5 Timeframe and frequency for developing, reviewing, updating, and implementing ICT Strategy Implementation Plan	ICT Strategy Implementation Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2024	ICT Strategy Implementation Plan reviewed, updated, implemented and reports compiled and submitted by March 2025	ICT Strategy Implementation Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Provide effective and efficient electronic systems and ICT infrastructure services in support of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
IT6 Timeframe and frequency for reviewing, updating, and implementing Cyber Security Strategy Implementation Plan	Cyber Security Strategy Implementation Plan was developed, updated, Implemented and reports were compiled and submitted by March 2024	Cyber Security Strategy Implementation Plan developed, updated, Implemented and reports compiled and submitted by March 2025	Cyber Security Strategy Implementation Plan was developed, updated, Implemented and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.3.4 Communications

The purpose of the sub-programme is to provide communications services to internal and external stakeholders, and improve institutional public image in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen the profile of the Legislature in order to increase public awareness and confidence by 2025.

1. Strategic Objective: Enhance leadership, management , governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen the profile of the Legislature to increase public awareness and confidence by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
CO1 Timeframe and frequency for reviewing and implementing the Production and Content Management Plan	Production and Content Management Plan was reviewed, implemented, reports were compiled and submitted by March 2024	Production and Content Management Plan reviewed, implemented, reports compiled and submitted by March 2025	Production and Content Management Plan was reviewed, implemented, reports were compiled and submitted by March 2025	None	None
CO2 Timeframe and frequency for implementing the Public Relations and Media Liaison Plan	Public Relations and Media Liaison Plan was implemented, and reports were compiled and submitted by March 2024	Public Relations and Media Liaison Plan implemented, and reports compiled and submitted by March 2025	Public Relations and Media Liaison Plan was implemented, and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.3.5 Institutional Support

The purpose is to provide effective and efficient institutional services in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Provide effective and efficient institutional support services to the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management , governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Actual Achievement 2024/25	
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Provide effective and efficient institutional support services to the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
IS1 Timeframe and frequency for reviewing, updating, and implementing Building and Infrastructure Maintenance Plan	Building and Infrastructure Maintenance Plan was reviewed ,updated, implemented and reports were compiled and submitted by March 2024	Building and Infrastructure Maintenance Plan reviewed, updated, implemented and reports compiled and submitted by March 2025	Building and Infrastructure Maintenance Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None
IS2 Timeframe and frequency for developing and implementing Facilities Management and Household Services Plan	Facilities Management and Household Services Plan was developed, implemented and reports were compiled and submitted by March 2024	Facilities Management and Household Services Plan developed, implemented and reports compiled and submitted by March 2025	Facilities Management and Household Services Plan was developed, implemented and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Provide effective and efficient institutional support services to the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
IS3 Timeframe and frequency for developing and implementing Special Projects and Event Management Support Plan	Special Projects and Event Management Support Plan was developed, implemented and reports were compiled and submitted by March 2024	Special Projects and Event Management Support Plan developed, implemented and reports compiled and submitted by March 2025	Special Projects and Event Management Support Plan was developed, implemented and reports were compiled and submitted by March 2025	None	None
IS4 Timeframe and frequency for developing and implementing Document Production and Messenger Services Plan	Document Production and Messenger Services Plan was developed, implemented and reports were compiled and submitted by March 2024	Document Production and Messenger Services Plan developed, implemented and reports compiled and submitted by March 2025	Document Production and Messenger Services Plan was developed, implemented and reports were compiled and submitted by March 2025	None	None
IS5 Timeframe and frequency for reviewing, updating, and implementing the Legislature Security Strategy	Legislature Security Strategy was implemented, and reports were compiled and submitted by March 2024	Legislature Security Strategy reviewed, updated, implemented, and reports compiled and submitted by March 2025	Legislature Security Strategy was reviewed, updated, implemented, and reports were compiled and submitted by March 2025	None	None
IS6 Timeframe and frequency for reviewing, updating, and implementing Security and Inspections Plan	Security and Inspections Plan was developed, reviewed, updated, implemented and reports were compiled and submitted by March 2024	Security and Inspections Plan developed, reviewed, updated, implemented and reports compiled and submitted by March 2025	Security and Inspections Plan was developed, reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Provide effective and efficient institutional support services to the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
IS7 Timeframe and frequency for reviewing, updating, and implementing the Security Events Management Strategy	Security Events Management Strategy was implemented, and reports were compiled and submitted by March 2024	Security Events Management Strategy reviewed, updated, implemented, and reports compiled and submitted by March 2025	Security Events Management Strategy was reviewed, updated, implemented, and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.3.6 Knowledge Management and Policy Coordination

The purpose is to provide effective and efficient knowledge and records management, library services and policy coordination services in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



1. Strategic Objective: Enhance leadership, management , governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
KM1 Timeframe and frequency for developing, reviewing, updating, and implementing the Knowledge Management Strategy and Annual KM Plan	Knowledge Management Annual Plan was reviewed, implemented, and reports were compiled and submitted March 2024	Knowledge Management Annual Plan developed, reviewed, updated, implemented, and reports compiled and submitted March 2025	Knowledge Management Annual Plan was developed, reviewed, updated, implemented, and reports were compiled and submitted March 2025	None	None



2. Strategic Objective: Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
KM2 Timeframe and frequency for developing, reviewing, updating, and implementing the Library Strategy and Annual Plan	Library Strategy and Annual Plan was reviewed, updated, implemented and reports were compiled and submitted March 2024	Library Strategy and Annual Plan reviewed, updated, implemented and reports compiled and submitted March 2025	Library Strategy and Annual Plan was reviewed, updated, implemented and reports were compiled and submitted March 2025	None	None
KM3 Timeframe and frequency for developing, reviewing, updating, and implementing Records Management Strategy and Annual Plans	Records Management Annual Plan was reviewed, implemented and reports were compiled and submitted by March 2024	Records Management Strategy and Annual Plan reviewed, updated, developed, implemented and reports compiled and submitted by March 2025	Records Management Strategy and Annual Plan was reviewed, updated, developed, implemented and reports were compiled and submitted by March 2025	None	None
KM4 Timeframe and frequency for the developing, reviewing, updating, and implementing Policy Development framework and Annual Plan	Policy Development Annual Plan was reviewed, implemented, and reports were compiled and submitted by March 2024	Policy Development Framework reviewed, updated Annual Plan developed, implemented, and reports compiled and submitted by March 2025	Policy Development Framework was reviewed, updated Annual Plan developed, implemented, and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.



Sub-programme 1.3.7 Legal Services

The purpose is to provide professional legal services in support of the core business of the Legislature

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen legal support for effective functioning of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management , governance and administration through institutional strategy, policies, and systems by 2025 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen legal support for effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
LS1 Percentage % of requested Legal opinions drafted and submitted	100% requested Legal Opinions were drafted, and submitted each within seven (7) days of request by March 2024	Forty-four (44) requested Legal Opinions drafted, and submitted each within seven (7) days of request by March 2025	Forty-four (44) requested Legal Opinions were drafted, and submitted each within seven (7) days of request by March 2025	None	None
LS2 Number and frequency for facilitating the review of pieces of legislation	Six (6) pieces of legislation were facilitated for review and submitted by March 2024	Six (6) pieces of legislation facilitated for review and submitted by March 2025	Six (6) pieces of legislation were facilitated for review and submitted by March 2025	None	None
LS3 Timeframe and frequency for attending to litigation matters pertaining the Legislature	Litigation matters pertaining the Legislature were attended to and quarterly reports were compiled and submitted by March 2024	Litigation matters pertaining the Legislature attended to and quarterly reports compiled and submitted by March 2025	Litigation matters pertaining the Legislature were attended to and quarterly reports were compiled and submitted by March 2025	None	None
LS4 Timeframe and frequency for drafting and vetting of Legislature Contracts and SLAs	Legislature Contracts and SLAs were drafted, vetted and reports were compiled and submitted by March 2024	Legislature Contracts and SLAs drafted, vetted and reports compiled and submitted by March 2025	Legislature Contracts and SLAs were drafted, vetted and reports were compiled and submitted by March 2025	None	None
LS5 Timeframe and frequency for developing, reviewing, updating, and implementing the Legislative Compliance Register	Legislative Compliance Register was reviewed, updated and implemented and reports were compiled and submitted by March 2024	Legislative Compliance Register reviewed, updated, and implemented and reports compiled and submitted by March 2025	Legislative Compliance Register was reviewed, updated, and implemented and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Financial Governance: 1.4

The purpose is to provide strategic management and support in relation to financial services to ensure institutional effectiveness in the fulfilment of the constitutional mandate of the Legislature.

Divisional Value Proposition: We commit to providing effective and efficient financial management services through transparent, accountable and innovative internal controls system that are reliable for our internal and external stakeholders

This programme is constituted by the following sub-programmes:

- Management;
- Financial Management; and
- Supply Chain Management.

List of strategic objectives under Financial Governance

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Financial Management and Supply Chain Management by 2025.

Sub-programme 1.4.1 Management

The purpose is to provide overall strategic leadership, management, governance and administration to ensure effective and efficient functioning of the Legislature in achieving its vision and fulfilling its constitutional mandate.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
FG1 Timeframe and frequency for reviewing, updating, and implementing financial	Financial Governance strategy was implemented and reports were compiled and submitted by March 2024	Financial Governance strategy implemented, and reports compiled and submitted by March 2025	Financial Governance strategy was implemented, and reports were compiled and submitted by March 2025	None	None
FG2 Timeframe and frequency for reviewing, updating finance SCM policies and procedures in line with FMPPLA and GRAP standards	Finance and SCM policies and procedures were reviewed and updated in line with FMPPLA and GRAP Standards and a report was compiled and submitted by September 2023	Finance and SCM policies and procedures reviewed and updated in line with FMPPLA and GRAP Standards and a report compiled and submitted by September 2023	Finance and SCM policies and procedures were reviewed and updated in line with FMPPLA and GRAP Standards and a report was compiled and submitted by September 2024	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.4.2 Financial Management

The purpose is to provide effective and efficient financial services in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
FM1 Timeframe and frequency for compiling and submitting Legislature Budget and holding budget consultation meeting	Legislature Budget for 2023/2024 was compiled and submitted by March 2024 and budget consultation meetings were held and a report was compiled and submitted by March 2024	Legislature budget for 2024/2025 compiled and submitted by March 2025, and budget consultation meetings held, and a report compiled and submitted by March 2025	Legislature budget for 2024/2025 was compiled and submitted by March 2025, and budget consultation meetings were held, and a report was compiled and submitted by March 2025	None	None
FM2 Number and frequency for compiling and submitting expenditure reports and holding expenditure consultative meetings	Twelve (12) monthly expenditure reports were compiled and submitted, four (4) expenditure meetings were held, and four (4) reports were compiled and submitted by March 2024	Twelve (12) monthly expenditure reports compiled and submitted, four (4) expenditure consultative meetings held, and four (4) reports compiled and submitted by March 2025	Twelve (12) monthly expenditure reports were compiled and submitted, four (4) expenditure consultative meetings held, and four (4) reports were compiled and submitted by March 2025	None	None
FM3 Timeframe and frequency for reviewing, updating, implementing, and updating the Finance Service Standards	Finance Service Standards were implemented and reports were compiled and submitted by March 2024	Finance Service Standards implemented, and reports compiled and submitted by March 2025	Finance Service Standards were implemented, and reports were compiled and submitted by March 2025	None	None
FM4 Number and frequency for preparing and submitting Financial Statements	Four (4) Financial Statements were prepared and submitted by March 2024	Four (4) Financial Statements prepared and submitted by March 2025	Four (4) Financial Statements were prepared and submitted by March 2025	None	None

2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
FM5 Number and frequency for conducting awareness workshops on financial regulations	One (1) awareness workshops on financial regulations was conducted and one (1) report was compiled and submitted by December 2023	One (1) awareness workshop on financial regulations conducted and One (1) report compiled and submitted by March 2024	One (1) awareness workshop on financial regulations conducted and One (1) report compiled and submitted by March 2024	None	None
FM6 Number and frequency for conducting asset verification and updating of records	Four (4) quarterly asset verification were conducted and records updated by March 2024	Four (4) quarterly asset verification conducted, and records updated by March 2025	Four (4) quarterly asset verification were conducted, and records updated by March 2025	None	None
FM7 Number and frequency for conducting asset disposal	One (1) Asset disposal was conducted and a report was compiled and submitted September 2023	One (1) Asset disposal conducted, and a report compiled and submitted by September 2024	One (1) Asset disposal was conducted, and a report was compiled and submitted by September 2024	None	None
FM8 Timeframe and frequency for developing and implementing Fleet Management Plan	Fleet Management Plan was implemented and reports were compiled and submitted by March 2024	Fleet Management Plan implemented, and reports compiled and submitted by March 2024	Fleet Management Plan was implemented, and reports were compiled and submitted by March 2024	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 1.4.3 Supply Chain Management

The purpose is to provide effective and efficient supply chain management services in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Actual Achievement 2024/25	
SCM1	Annual Procurement Plan was developed, implemented, reviewed, updated and four (4) reports were compiled and submitted by March 2024	Annual Procurement Plan developed, implemented, reviewed, updated and four (4) reports compiled and submitted by March 2025	Annual Procurement Plan was developed, implemented, reviewed, updated and four (4) reports were compiled and submitted by March 2025	None	None
Number and frequency for developing, implementing, reviewing, and updating Annual Procurement Plan					
SCM2	2023/24 database of suppliers was reviewed, updated and reports were compiled and submitted by October 2023	2024/25 database of suppliers, reviewed, updated and reports compiled and submitted by October 2024	2024/25 database of suppliers was reviewed, updated and reports were compiled and submitted by October 2024	None	None
Timeframe for developing, reviewing, and updating database of suppliers					
SCM3	Four (4) Inventory Counts were physically conducted and records were updated by March 2024	Four (4) Inventory Counts physically conducted and records updated by March 2025	Four (4) Inventory Counts were physically conducted and records were updated by March 2025	None	None
Number and frequency for physically conducting Inventory Counts and updating of records					
SCM4	Contract Management Framework was implemented and four (4) reports were compiled and submitted by March 2024	Contract Management Framework implemented, and four (4) reports compiled and submitted by March 2025	Contract Management Framework was implemented, and four (4) reports were compiled and submitted by March 2025	None	None
Number and frequency for reviewing, updating, and implementing Contract Management Framework					
SCM5	Two (2) Awareness Workshops on SCM Regulations were conducted and reports were compiled and submitted by March 2024	Two (2) Awareness Workshops on SCM Regulations conducted and reports compiled and submitted by March 2025	Two (2) Awareness Workshops on SCM Regulations were conducted and reports compiled and submitted by March 2025	None	None
Number and frequency for conducting Awareness Workshops on SCM Regulations					



2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Actual Achievement 2024/25	
SCM6 Timeframe and frequency for reviewing, updating, and implementing Code of Conduct for SCM Practitioners	Code of Conduct for SCM Practitioners was implemented and reports were compiled and submitted by March 2024	Code of Conduct for SCM Practitioners implemented and reports compiled and submitted by March 2025	Code of Conduct for SCM Practitioners was implemented and reports were compiled and submitted by March 2025	None	None
SCM7 Number and frequency for reviewing, updating, and implementing Travel Desk Management Framework	Travel Desk Management Framework was implemented and four (4) reports were compiled and submitted by March 2024	Travel Desk Management Framework implemented and four (4) reports compiled and submitted by March 2025	Travel Desk Management Framework was implemented and four (4) reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

PROGRAMME 2: PARLIAMENTARY BUSINESS

The purpose is to provide strategic management and support in relation to parliamentary services to ensure institutional effectiveness in the fulfilment of the constitutional mandate of the Legislature.

Divisional Value Proposition: We are committed to supporting the fulfilment of the mandate of the Legislature which is law making, oversight and public involvement by; providing effective and efficient (1) House proceeding, Hansard and language services, (2) administrative support to Committees, and liaison function between the Legislature and the NCOP, (3) quality and evidence-based research reports to the Parliamentary Committees and (4) public involvement and participation to our internal and external stakeholders.

List of strategic objectives for the Programme

2: Parliamentary Business

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025;

Improve proceedings and Hansard support for effective and efficient operations of the House by 2025;
Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025;

Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025; and

Strengthen community involvement for effective Public participation in Legislature processes by 2025.

Sub-programme 2.1 Law Making

This programme is constituted by the following sub-programmes:
Management;

House Proceedings and Hansard;

Committees and NCOP Support Services;

Research Services; and

Public Participation and Petitions.

Sub-programme 2.1.1 Management

Purpose

The purpose is to provide overall strategic leadership, management, governance and administration to ensure effective and efficient functioning of the Legislature in achieving its vision and fulfilling its constitutional mandate.

List of strategic objective for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan	Operational Plan was developed, submitted, and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2025	None	None
PB1 Timeframe and frequency for co-ordinating the Legislative Sector Initiatives relating to Core Business	Legislative Sector Initiatives relating to Core Business were co-ordinated and reports were compiled and submitted by March 2024	Legislative Sector Initiatives relating to Core Business co-ordinated, and reports compiled and submitted by March 2025	Legislative Sector Initiatives relating to Core Business were co-ordinated, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
PB2	MPLOM Implementation Framework was implemented and reports were compiled and submitted by March 2024	MPLOM Implementation Framework implemented, and reports compiled and submitted by March 2025	MPLOM Implementation Framework was implemented, and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for reviewing, updating, and implementing the MPLOM Implementation Framework					

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 2.1.2 House Proceedings and Hansard

The purposes of the sub-programme is to co-ordinate and facilitate the business of the House and provide Hansard and Language Services to the Legislature in supporting the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Improve proceedings and Hansard support for effective and efficient operations of the House by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Improve proceedings and Hansard support for effective and efficient operations of the House by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
HPH1 Timeframe and frequency for compiling and updating the House Resolutions Tracking Register	House Resolutions Tracking Register was compiled, updated and submitted by March 2024	House Resolutions Tracking Register compiled, updated, and submitted by March 2025	House Resolutions Tracking Register was compiled, updated, and submitted by March 2025	None	None
HPH2 Number and frequency for compiling Hansard records and publishing Hansard yearbook	Nineteen (19) Hansard records were compiled and one (1) Hansard yearbook was published and reports were compiled and submitted by March 2024	Fourteen (14) Hansard records compiled, and one (1) Hansard yearbook published, and reports compiled and submitted by March 2025	Twenty-five (25) Hansard records were compiled, and one (1) Hansard yearbook was published, and reports compiled and submitted by March 2025	There was an over-achievement of eleven (11) Hansard records	More Hansard records were produced due to the number of Sittings that were co-ordinated as a result of reprioritisation of the Legislature programme
HPH3 Number and frequency for co-ordinating of Sittings and publishing of Annual Digest of Minutes of the House	Nineteen (19) Sittings were co-ordinated, one (1) Annual Digest of Minutes of the House was published and reports were compiled and submitted by March 2024	Fourteen (14) Sittings co-ordinated, 1 Annual Digest of Minutes of the House published, and reports compiled and submitted by March 2025	Twenty-five (25) Sittings were co-ordinated, 1 Annual Digest of Minutes of the House published, and reports were compiled and submitted by March 2025	There was an over-achievement of eleven (11) Sittings	Due to reprioritisation of the Legislature programme, more Sittings were co-ordinated than planned
HPH4 Number and frequency for producing and submitting Procedural Development Reports	Two (2) Procedural Development Reports were produced and submitted by March 2024	Two (2) Procedural Development Reports produced and submitted by March 2025	Two (2) Procedural Development Reports were produced and submitted by March 2025	None	None



2. Strategic Objective: Improve proceedings and Hansard support for effective and efficient operations of the House by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
HPH5 Timeframe and frequency for reviewing, updating, and implementing Presiding Officer's Manual	Presiding Officer's Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2024	Presiding Officer's Manual reviewed, updated, implemented and reports compiled and submitted by March 2025	Presiding Officer's Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None
HPH6 Number and frequency for developing Terminology Reference Documents	One (1) Financial Terminology Reference Document was developed by March 2024	One (1) Pharmaceutical Terminology Reference document developed and produced by March 2025	One (1) Pharmaceutical Terminology Reference document was developed and produced by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Oversight: 2.2

Sub-programme 2.2.1 Committees and NCOP Support Services

The purpose is to provide professional and administrative support to Committees, and liaison function between the Legislature and the NCOP for the fulfilment of the constitutional mandate.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None



2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
CMT1 Timeframe and frequency for developing, implementing, and updating of the Annual Programme of Committees of the Legislature	Annual Programme of Committees of the Legislature was developed, implemented and updated fortnightly by March 2024 [when the Legislature is in session]	Annual Programme of Committees of the Legislature developed, implemented, and updated fortnightly by March 2025 [when the Legislature is in session]	Annual Programme of Committees of the Legislature was developed, implemented, and updated fortnightly by March 2025 [when the Legislature is in session]	None	None
CMT2 Number and timeframe for producing and submitting Committee Reports	One hundred and sixty-two (162) Committee Reports were produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2024	Seventy-five (75) Committee Reports produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2025	One hundred and sixty three (163) Committee Reports were produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2025	There was an over-achievement of eighty-eight (88) Committee Reports	Due to reprioritisation of the Legislature programme, more Committee Reports were produced than planned
CMT3 Number and timeframe for producing and submitting sets of minutes for Committee meetings	Two hundred and forty-three (243) sets of minutes were produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2024	Ninety (90) sets of minutes produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2025	Two hundred and ninety-six (296) sets of minutes were produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2025	There was an over-achievement of two hundred and six (206) sets of minutes	More Committee meetings were held, hence more sets of minutes were produced than planned as a result of reprioritisation of the Legislature programme
CMT4 Number and timeframe for compiling and submitting Mandates	Thirty-four (34) Mandates were compiled and submitted each within a day of relevant Committee deliberations by March 2024	Four (4) Mandates compiled and submitted each within a day of relevant Committee deliberations by March 2025	Twenty (20) Mandates were compiled and submitted each within a day of relevant Committee deliberations by March 2025	There was an over-achievement of sixteen (16) mandates	More Section 76 Bills were referred to Parliamentary Committees for processing, hence more Mandates were conferred to the NCOP



2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
CMT5	NCOP activities were incorporated and updated fortnightly in the Legislature Programme by March 2024	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2025	NCOP activities were incorporated and updated fortnightly in the Legislature Programme by March 2025	None	None
Timeframe and frequency for incorporating and updating NCOP activities in the Legislature Programme					
CMT6	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2024	Four (4) Parliamentary Committees Performance Reports produced and submitted to the Office of the Chair of Chairs by March 2025	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2025	None	None
Number and frequency for producing and submitting Parliamentary Committees Performance Reports to the Chair of Chairs					

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 2.2.2 Research Services

The purpose is to provide research services in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					

2. Strategic Objective: Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None
RS2 Number and timeframe for producing financial statement analysis on the annual reports for SCOPA	Seventeen (17) financial statements analysis on the annual reports were produced and submitted for SCOPA by December 2023	Seventeen (17) financial statements analysis on the annual reports produced and submitted for SCOPA by December 2024	Nineteen (19) financial statements analysis on the annual reports were produced and submitted for SCOPA by December 2024	An additional two (2) reports were required for completion for the SCOPA	Nineteen (19) financial statements
RS3 Number and frequency for producing analysis reports for parliamentary committees	Sixty-nine (69) analysis reports were produced and submitted for parliamentary committees by March 2024	Sixty-eight (68) analysis reports produced and submitted for parliamentary committees by March 2025	Seventy-two (72) analysis reports were produced and submitted for parliamentary committees by March 2025	There was an over-achievement of four (4) analysis reports for parliamentary committees	More analysis reports were produced for parliamentary committees than planned
RS4 Number and timeframe for producing research reports for parliamentary committees	Seventy-one (71) research reports were produced and submitted for parliamentary committees by March 2024	Sixty-six (66) research reports produced and submitted for parliamentary committees by March 2025	Eighty-three (83) research reports were produced and submitted for parliamentary committees by March 2025	There was an over-achievement of seventeen (17) research reports for parliamentary committees	More research reports were produced for parliamentary committees than planned

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.

Sub-programme 2.2.3 Public Participation and Petitions

The purpose is to provide professional and administrative services regarding public involvement and public participation in support of the core business of the Legislature.

List of strategic objectives for the sub-programme

Enhance leadership, management, governance and administration through institutional strategy, policies and systems by 2025; and

Strengthen community involvement for effective Public participation in Legislature processes by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
MGT1 Timeframe and frequency for developing, submitting, and implementing an Operational Plan	Operational Plan was developed, submitted and implemented as per the approved 2023/24 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2024	Operational Plan developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2025	Operational Plan was developed, submitted, and implemented as per the approved 2024/25 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2025	None	None

2. Strategic Objective: Strengthen community involvement for effective Public participation in Legislature processes by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
PP1	Five hundred and four (504) Public Education Workshops were conducted and reports were compiled and submitted by March 2024	One hundred (100) Public Education Workshops conducted, and reports compiled and submitted by March 2025	One hundred and sixteen (116) Public Education Workshops were conducted, and reports were compiled and submitted by March 2025	There was an over achievement of sixteen (16) Public Education Workshops	More Public Education Workshops were conducted than planned
PP2					
Number and frequency for mobilising members of the Public to attend the business of the Legislature	Twenty-seven thousand four hundred and ninety-six (27 496) members of the public were mobilised to attend the business of the Legislature and reports were compiled and submitted by March 2024	Five thousand (5000) members of the public mobilized, to attend the business of the Legislature and reports compiled and submitted by March 2025	Sixteen thousand two hundred and twenty two (16 222) members of the public were mobilized, to attend the business of the Legislature and reports were compiled and submitted by March 2025	There was an over-achievement of eleven thousand two hundred and twenty two (11 222) members of the public mobilised to attend the business of the Legislature	Due to growing interest as a result of the elections held in 2024, more members of the public were mobilised to attend the business of the Legislature
PP3	Nine (9) feedback sessions with targeted groups on Sectoral Parliaments were held and reports were compiled and submitted by March 2024	Four (4) feedback sessions with targeted groups on Sectoral Parliaments held and reports compiled and submitted by March 2025	Four (4) feedback sessions with targeted groups on Sectoral Parliaments were held and reports were compiled and submitted by March 2025	None	None
PP4					
Number and frequency for processing of petitions	Four hundred and twenty-seven (427) petitions were processed and reports were compiled and submitted by March 2024	One hundred and fifty (150) Petitions processed and reports compiled and submitted by March 2025	Two hundred and thirty-seven (237) Petitions were processed and reports were compiled and submitted by March 2025	There was an over achievement of eighty-seven (87) petitions	More petitions were processed than planned
PP5	One hundred and (110) Petitions' Clinics were hosted and reports were compiled and submitted by March 2024	Fifty (50) Petitions' Clinics hosted and reports compiled and submitted by March 2025	Fifty (50) Petitions' Clinics were hosted and reports were compiled and submitted by March 2025	None	None
Number and frequency for hosting Petitions' Clinics					

2. Strategic Objective: Strengthen community involvement for effective Public participation in Legislature processes by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2024/25	Comment on deviations
Programme Performance Indicator	Actual achievement 2023/24	Planned Target 2024/25	Actual Achievement 2024/25		
PP6 Timeframe and frequency for reviewing, updating, submitting, and implementing the Public Participation Strategy	New target	Public Participation Strategy reviewed, updated, implemented and reports compiled and submitted by March 2025	Public Participation Strategy was reviewed, updated, implemented and reports were compiled and submitted by March 2025	None	None

Strategy to overcome areas of underperformance where applicable

As reflected in the actual achievements of the sub-programme, all the planned targets were achieved. This means that there was no underperformance to be addressed.



PART THREE

GOVERNANCE



3.1 Introduction

As part of our unflinching commitment to maintaining the highest standard of governance within the Legislature, the governance structures, which has long been established, continued to effectively execute their governance roles and responsibilities during the 2024/25 financial year. The following governance structures have been effective in providing the expected oversight

• Legislature Service Board • Audit Committee • Risk Management, Social Ethics and Compliance Committee (RMSECC) • ICT Governance Committee	• Legislature Oversight Committee • The Secretariat • Management Committee
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We are delighted as the Legislature that the governance structures continued to guide and assist in ensuring that the institution continue to strive towards effective, efficient, and economic utilisation of resources as envisaged by various pieces of applicable legislation and institutional policies. As part of our institutional efforts for ensuring good governance, the Legislature through the Governance Support Services Section introduced a management system for monitoring and evaluation of the implementation of action plans aimed at addressing the housekeeping issues highlighted by the Auditor General South Africa (AGSA). The Mpumalanga Provincial Legislature has over the years embraced and advanced its capacity on Governance management.

3.2 Risk Management

The Legislature continues to have a functional Risk Management Unit. The Risk Management, Social Ethics and Compliance Committee (RMSECC) continues to be effective and functional, it also enjoys the support of Management and has met every quarter during this reporting period.

The RMSECC Charter was reviewed in this financial year, and its composition and membership has had a positive impact on its effectiveness. The Committee continues to be led by an independent Chairperson who is also a member of the Audit Committee.

The primary objective of the Committee is to assist the Secretary to the Legislature in discharging his / her accountability for risk management by reviewing the effectiveness of the institution's risk management systems, practices, and procedures, and providing recommendations for improvement.

The Committee is established to assist the Accounting Officer and relevant Governance and Leadership Structures of the Legislature with oversight of Risk Management, Social, Ethics and Legal and Regulatory Compliance matters and in ensuring that the Legislature maintains its vision, mission and values and thus remains a committed socially responsible corporate citizen. The Risk Management, Social, Ethics and Compliance Committee held four (4) meetings during the financial year. This committee reviewed and monitored the quarterly reports on progress made towards mitigating the identified risks.

The responsibilities of the Risk Management, Social, Ethics and Compliance Committee as established, among others is to:-

- Perform centralised oversight and policy-setting of the risk management strategy and plan, Whistle-blowing and Anti-Corruptions Strategy and Plan as well as Compliance matters within the Legislature.
- Report to the Audit Committee regarding strategic risks and compliance as well as other related management activities;
- Assist the Audit Committee in fulfilling its responsibilities in relation to the Legislature's:
- Oversight of implementation of the Compliance and Risk Management strategy and plan;
- Adherence to internal compliance, risk management policies and procedures; and
- Compliance with risk-related regulatory requirements.

Furthermore, the primary objectives of RMSECC are to: -

- Conduct oversight on the implementation of the risk management strategy and plan;
- Monitor and review the effectiveness of the institution's Compliance, risk management strategy, plan, systems; practices and procedures, and to provide recommendations for improvement;
- Ensure adherence to internal compliance, risk management policies and procedures;
- Ensure compliance with risk-related regulatory requirements;
- Ensure compliance with Legislation and Regulations of government; and
- Monitor the implementation of the Business Continuity Plans.

To monitor the Legislature's activities regarding matters relating to:

- Social and ethics related matters, Codes of Good Practice, the Employment and Equity Act including the vision, mission, and values of the Legislature.
- Good corporate citizenship: including promotion of equality, prevention of unfair discrimination and unfair labour practice, reduction of corruption, contribution to the public of the province.
- Health and public safety, including the impact of the Legislature's activities;
- Stakeholder engagement and/or relationships, including advertising, public participation and involvement.
- The Legislature's employment relationships and its contribution toward the training and capacity development of its employees.

The Risk assessment was conducted for the 2024/25 financial year. The Risk Assessment exercise is aimed at improving Risk Management processes within the Legislature, its Governance processes, and Internal Control systems so as to effectively deliver on its Strategic Objectives and thereby realising its mandate.

During the Risk Assessment, management identified mitigation measures as outlined in the approved Risk Register for the financial year under review. The Legislature has through the Risk Management Champions Forum conducted quarterly reviews focusing on the implementation of the mitigation measures as outlined in the Risk Management Action Plan. As part of the quarterly management review programme focusing on integrated institutional performance, the Legislature presented quarterly risk management reports to Governance Structures to ascertain the extent to which the risk management action plans were implemented. These quarterly reviews proved useful in evaluating the effectiveness of risk management strategies within the Legislature.

The RMSECC has provided advice to Management regarding the adequacy and effectiveness of the institution's overall system of risk management. The RMSECC also compiled and submitted quarterly reports to the Audit Committee. As reflected in the table below, there has been improvement in the manner in which the Legislature managed risks. The overall 2024/25 Risk Management annual performance summary is as follows: -

Quarter	Applicable Activities	Achieved	Not Achieved	Not Applicable	% Achieved	% NOT Achieved
Q1	164	159	5	0	97%	3%
Q2	128	122	6	0	95%	5%
Q3	118	118	0	0	100%	0%
Q4	98	98	0	0	100%	0%
Total					98%	2%

The Legislature has managed to implement most of the Control Improvement Plans (CIPs) for the financial year under review with an achievement of 98% of all the identified Risks and related activities that were applicable for the financial year. As part of the Legislature's on-going risk improvement drive, training on risk management was conducted for REMSECC members and risk awareness was undertaken for Management during the Risk Assessment sessions for the 2024/25 financial year. The Legislature will continue to ensure improvement in the implementation of the CIPs and those Risks that were not mitigated will be included in the Risk Register for the 2025/26 financial year.



3.3 Fraud and Corruption

The Legislature has developed the Fraud Prevention and Anti-Corruption Strategy and Plan. There were no fraud and corruption cases that were reported during the year under review. The Legislature established and is managing a fraud and corruption share-call hotline. Flyers and email strips were developed and shared in the Mpumalanga Provincial Legislature platforms.

3.4 Minimising Conflict of Interest

In tandem with the applicable legislation and institutional policies, the Members, and attendees of meetings of the governance structures of the Legislature completed and submitted declarations of interest forms at each meeting. The employees of the Legislature also completed and signed declarations of interest forms at the commencement of the 2024/25 financial year.

3.5 Code of Conduct

The Legislature approved the Code of Conduct and Ethics for Employees and the Code of Conduct for Suppliers. Through the on-going implementation of these codes, the Legislature minimized instances of conflicts of interests.

In line with good practice in matters of governance in general, the Institution incorporated the Social and Ethics terms of reference into the Risk Management Committee hence it's now The Risk Management, Social, Ethics and Compliance Committee (RMSECC) to institutionalise ethical conduct by all.

3.6. Occupational health, and safety (OHS)

The Legislature continued to ensure that the implementation of the relevant prescripts which include the prioritisation of the occupational health, safety; occupational injuries and diseases; and environmental issues. Such efforts were beneficial to the Members of the Legislature, employees, contractors, and the public at large. The Legislature also implemented its Occupational Health and Safety Plan which entailed the following: -

- Monitored all Injury on duty cases to ensure that COID procedures are correctly implemented and continued attending to all COID inquiries.
- Conducted monthly inspections in the entire building to establish what hazards to the health & safety of persons are attached to any work which is performed; and reports were compiled and forwarded to the relevant sections in order to take such steps as may be reasonably practicable to eliminate or mitigate any hazard or potential hazard to the safety or health of the employees, making arrangements for ensuring and establishing as far as is reasonably practicable, the safety and absence of risk to health.
- Conducted a joint building inspection with the Chief Engineer from DPWRT and the Structural Engineers, the OHS Officer and the Facility Officer in response to the recommendation made in the OHS monthly inspection report.
- Established the Health and Safety Committee; also coordinated mandatory trainings for the Committee.
- Monitored activities for the Health and Safety Representatives, First Aiders and Fire Marshals in their execution of health and safety functions.

- Planned and conducted Quarterly OHS Committee meetings as mandated by the provisions of the Act; tracked recommendations for implementation.
- A part of awareness to expedite emergency evacuation, conducted an annual emergency evacuation drill to test the level of response from the Legislature staff and the key stakeholders, also in compliance to the Legislature's contingency plan.
- Provided OHS and COID induction to the newly appointed employees.
- Rendered OHS and COID advice regarding Bid Specification for internal alteration & office partitioning project, marquee service providers for SOPA & TLP and for the cleaning service provider.
- Implemented the requirements of OHS Act and COIDA before and during the Legislature events; also ensuring that the appointed service providers submit all the required legal documents / certificates.
- Contributed in ensuring that the appointed cleaning service provider also comply with the requirements of the OHS Act, Section 37(2) mandatory agreement was signed by the Legislature and the contractor; a complete and up to date safety file was submitted and scrutinised, continual advice is rendered to the service provider.

3.7. Select Committee on Legislature Oversight

Section 4 (1) of FMPPLA, (Act No.10 of 2009) obliges the Legislature to establish an oversight mechanism to maintain oversight of the institution. Consequently, the Select Committee on Legislature Oversight (the Committee) was established and necessarily held its meetings during the 2024/25 reporting period. As highlighted in the table below, in tandem with its purpose, the Committee took a number of resolutions and monitored progress that was made in the implementation of those resolutions.

3.8 Oversight Resolutions

In line with the Rules and Standing Orders, the Legislature has established the Select Committee on Public Accounts (SCOPA). During the period under review, SCOPA held meetings and took a number of resolutions which were implemented by Management as reflected in the table below.

No. 3.2.1	Resolution	Response	Status
(i)	The Committee recommended that the Accounting Officer must ensure that the Legislature planned targets are achieved as planned and avoid underspending	The institution has developed internal controls which are being implemented to monitor and evaluate progress to guarantee that all targets are met as planned throughout the quarters. In some quarters planned targets are exceeded which offset underperformance in the annual report. The Legislature will ensure, through IYM report, to that there's no underspending.	Closed



No. 3.2.1	Resolution	Response	Status
(ii)	The Committee recommended that the Accounting Officer must ensure that the construction of parliamentary village is completed before the end of 2024/25 financial year.	At the time of the conceptualization of the construction plan, the Legislature consisted of thirty (30) Members. After the 2024 National Elections, the MPL was provided with additional twenty-one (21) members, bring a total number to fifty-one (51) members. A decision was taken that the project scope be revised in order to accommodate the additional members and further developments that might take place overtime. The project is therefore on-going, with new developments being implemented by the Department of Public Works, Roads & Transport. The completion date for the project had to be revised as well, in order to allow for commissioning of the additional work. The Legislature continues to oversee the progress of the project through one of the Governance Structures (LSB) and Legislature & Premier's Office Oversight Committee, in which quarterly progress reports are provided.	Closed
(iii)	The Committee recommended that the Accounting Officer must provide the Committee with plans in place for the extra 21 Hon Members that will be joining the Legislature after elections.	The Legislature has made provision of office space, tools of trade and the revamp of the Legislature Chamber to cater for the twenty-one (21) additional Members.	Closed
(iv)	The Committee recommended that the Accounting Officer must provide the Committee with detailed report on how much is budgeted for the voter education program.	17,4m was budgeted for the Voter Education Programme.	Closed



3.9 Prior Modifications to Audit Reports

The Legislature received a clean audit opinion during the 2024/25 audit report was not modified.

3.10 Internal Control Unit

The Legislature remains committed to ensuring that its internal control processes and systems are functional to continuously enhance and protect organisational integrity. It is in this context the Secretariat as the highest decision-making structure of the Administration of the Legislature continued to lead and manage the internal control processes. During the period under review, part of the function of internal control was assigned to the Governance Support Services Section. As part of its function, the Section co-ordinated, monitored and evaluated the action plans for addressing internal and external audit findings. It also monitored and evaluated resolutions emanating from the governance structures. The Management of the Legislature also continued to develop and implement the necessary internal controls. The internal control efforts of the Legislature contributed in providing a reasonable assurance that the internal controls of the institution are adequate, effective, efficient, economic and equitable.

In terms of Section 50 of FMPPLA, (Act No.10 of 2009), the Legislature is required to establish an internal audit function to undertake internal audits in line with the applicable audit standards and practices. Consequently, during the period under review, the Legislature established within the Office of the Secretary, a Section that deals with Governance Support Services. The purpose of the Section as reflected in the 2024/25 Annual Performance Plan is to “provide governance support services to the Legislature in support of the fulfilment of the constitutional mandate”. The Section, which is supported by an outsourced internal audit service provider, is essentially responsible for the management of internal audit processes of the Legislature. It was in this context that a three-year risk based audit plan and one-year operational plan were developed and implemented. The internal audit activities that were undertaken during the period under review were all informed by the reviewed and approved Internal Audit Charter. During the 2024/25 financial year, the following internal audits were conducted: -

- Performance Information review Quarter 1;
- Performance Information review Quarter 2;
- Performance Information review Quarter 3;
- Performance Information review Quarter 4; not achieved due to time constraints
- Annual Financial Statement Review;
- Interim Financial Statement Review
- Supply Chain Management Review;
- Expenditure Management Review;
- Asset Management Review;
- Support to Members Review;
- Monitoring and Tracking of Resolutions Review;
- Human Capital Management Review;
- Facility Management Review;
- Research Review;
- Records Review; and
- Follow Up Review.



In line with approved 2024/25 Annual Audit Plan, internal audit reports were compiled and submitted to the Accounting Officer and the Audit Committee (AC). The Quality Assurance Review was conducted and we partially conform.

Section 47 (1) of FMPPLA, (Act No.10 of 2009) requires the Legislature to establish the Audit Committee (AC) with specific functions and responsibilities. Consequently, for a three-year period, the AC was appointed by the Executive Authority from 1st of April 2021 to 31 March 2024, extension of contracts was made from 1st of April 2024 to 30 June 2024. The Re- appointment of was from 1st of July 2024 to 30 June 2027.

As stipulated in Section 48 (1&2) of FMPPLA, (Act No.10 of 2009), the functions of the AC include the following:

- Report to and advise the Secretary to the Legislature on matters relating to financial and risk management.
- Undertake investigations into the Legislature's financial and risk management as it considered necessary or as requested by the Secretary to the Legislature;
- Comment on the effectiveness of internal controls, the quality of financial and performance reports including the compliance with the applicable laws and regulations;
- Communicate any concerns it deems important to the Speaker of the Legislature and the Auditor-General; and
- Liaise with the Internal Audit and any person designated by the Auditor-General to audit the financial statements of the Legislature.

During the reporting period, the AC reviewed the Internal Audit Charter. This Charter was useful in guiding the audit approach and setting out operating procedures within the Legislature. It was also helpful in articulating and determining the rules that govern the relationship between the Internal Audit Unit, the Secretary to the Legislature and the AC.



Table 3.11 a: Useful information on the Audit Committee Members

Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date of extension	Date Re-appointed	No. of Meetings attended
Mr KM Ramukumba Chairperson	B Com Financial Accounting B Com Financial Accounting (Hons)(CTA) Project Management Master of Business Administration Advanced Certificate in Banking Chartered Accountant (SA) LLM (Human Rights Law) Post graduate certificate in Labour Law Certificate in Corporate governance (NQF 5) Advanced Certificate in Sourcing and Supply Chain Management (NQF 7) LL. B Degree E-Certificate in Customary Law Certified Director (2019) - Institute of Directors South Africa: CD (SA)	External External	N/A	01/04/2021 Until 31/03/2024	01/04/2024 until 30/06/2024	01/07/2024 until 30/06/2027	4 of 5

Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date of extension	Date Re-appointed	No. of Meetings attended
Mrs ST Mthembu Deputy Chairperson	LLM (Human Rights Law) Post graduate certificate in Labour Law Certificate in Corporate governance (NQF 5) Advanced Certificate in Sourcing and Supply Chain Management (NQF 7) LL. B Degree E-Certificate in Customary Law Certified Director (2019) - Institute of Directors South Africa: CD (SA)	External	N/A	01/04/2021 Until 31/03/2024	01/04/2024 until 30/06/2024	01/07/2024 until 30/06/2027	4 of 5

Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date of extension	Date Re-appointed	No. of Meetings attended
Mr F Docrat	Master of Business Administration Information Systems Audit and Control Association (ISACA): - Certified Information Security Manager (CISM - 2004) - Certified Information Systems Auditor (CISA - 2004) - Certified in the Governance of Enterprise Information Technology (CGEIT – 2009) Institute of Risk Management South Africa: - Certified Risk Management Practitioner (CRMprac - 2018) University of Witwatersrand – (1995) - - Management Advancement Program (MAP34) - Total Quality Management - Transnet (1995) Computer Users Council: (1985)	External	N/A	01/04/2021 until 31/03/2024	01/04/2024 until 30/06/2024	01/07/2024 until 30/06/2027	5 of 5

Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date of extension	Date Re-appointed	No. of Meetings attended
	– Computer Operations Proficiency Examination Chartered Director (2019) – Institute of Directors South Africa: CD (SA) Accredited under ISO/IEC 17024 and American National Standards Institute (ANSI). Memberships include: Institute of Directors of South Africa (IoDSA) - Fellow Institute of Risk Management of South Africa (IRMSA) Information System Audit and Control Association (ISACA) Information Technology Governance Institute (ITGI)						

Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date of extension	Date Re-appointed	No. of Meetings attended
MS ML Maboea	Certificate in Total Quality Management BCom Honours (Business Management) BCom (Business Management)	External	N/A	01/04/2021 until 31/03/2024	01/04/2024 until 30/06/2024	01/07/2024 until 30/06/2027	5 of 5
Mr LC Mohalaba	LLB Degree Certificate in Legislative Drafting Post Graduate Diploma in Public Management Post Graduate Diploma in Corporate Law Executive Development Programme	External	N/A	01/04/2022 Until 31/03/2025	01/04/2024 until 30/06/2024	01/07/2024 until 30/06/2027	1 of 5
Dr LZ Mkhabela	Higher Diploma in Education Honours Degree Master's Degree Doctor of Philosophy	External	N/A	01/07/2024 until 30/06/2027	N/A	N/A	4 of 4

Audit Committee Report

The Audit Committee ("the Committee") of the Mpumalanga Provincial Legislature ("the Legislature") has been appointed by the Speaker of the MPL ("the Speaker") and duly constituted in accordance with the provisions of the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009) ("FMPPLA").

The Committee is established to provide additional assurance to the Secretary to the Legislature ("the Secretary") regarding the quality and reliability of the financial information used and the financial statements issued by the Legislature, as well as providing support to the Secretary on the risk profile and risk management of the Legislature.

Members and Meeting Attendance

The Audit Committee was established in terms of Section 47(1) of the Act. Section 47(2) of the Act requires that an audit committee must be constituted in a manner that ensures its independence and must consist of at least three persons with appropriate experience and knowledge. Section 47(3) of the Act states that more than half of the members of the Audit Committee should not be employed by Parliament or the state or be Members of Parliament, a provincial legislature or a municipal council. The Audit Committee fully adheres to the requirements as outlined in section 47(2) and (3) of the Act.

The details of the members of the Audit Committee and their attendance at meetings are reflected in Table 3.1 in Part C: Governance of the Annual Report. The Audit Committee has complied with section 48(2)(b) of the Act to meet at least four times a year.

The members of the Audit Committee held regular meetings throughout the reporting period with the Secretary, the outsourced internal audit function and the Auditor General, on matters related to governance, internal control and risk in the Legislature. The Audit Committee members, as mandated by the Audit Committee held one meeting with the Honourable Speaker to report on the Audit Committee work for the year under review on governance, internal control, ICT, risk, performance and financial information and other relevant matters concerning the Legislature.

Audit Committee Responsibility

The Audit Committee discharged its duties and responsibilities as well as performed its oversight responsibilities in line with the Act and its approved Charter, as follows:

- The review of the draft 2024/25 annual report and the draft annual financial statements included in the Annual Report by Management;
- The evaluation of the draft 2024/25 financial statements and annual report of the Legislature for reasonability, completeness, and accuracy, as well as recommended these for approval by the Accounting Officer subject to the Audit Committee's comments.
- The continuous review of changes in accounting policies and practices as part of an on-going improvement process; and
- The review of the final internal audit reports which had been discussed with Management.

The Effectiveness of Internal Control

The Audit Committee approved an Internal Audit Charter as well as an Internal Audit Operational Plan for the 2024/25 financial year.

The internal audit function of the Legislature currently operates on an outsourced basis and the Audit Committee acknowledges Management's efforts to strengthen internal controls as recommended in the internal audit reports. The Audit Committee continued to monitor and evaluate the improved control environment brought about by the implementation of the recommendations contained in the various internal audit reports.

Risk Management

The Risk Management Committee, chaired by an independent chairperson, held quarterly meetings in compliance with the approved Terms of Reference. Quarterly reports assisted the Audit Committee in monitoring the management of risk in the entity. A risk assessment was performed and the risk register was utilised for the development of the Internal Audit plan.

Under the guidance of the Senior Manager: Governance Support Services, a risk assessment was conducted and an Operational Risk Action Plan was developed and the progress on the implementation of the risk mitigation measures was regularly monitored and evaluated by the Risk Management unit for quality and adequacy. The monitoring, evaluation and reporting process was significantly improved through the establishment of an electronic central repository to which all progress on the implementation of mitigating measures accompanied by appropriate Modes of Verification documents were uploaded.

Significant improvement on risk management was noted and the risk maturity of the Legislature was observed, although there is still room for improvement. Risk champions have integrated the risk mitigations into their work performance schedule

ICT Governance

The ICT Governance Committee held its quarterly meetings and assisted the Audit Committee in managing the risks associated with Information Technology ("IT"). The ICT Governance Committee has recommended for approval the monitored the implementation of the ICT Governance Policy Framework. The issues of cyber security were highlighted and will be included in the audit plan for 2025/26.

The ICT Governance Committee monitored the implementation of the IT risks action plans and were satisfied with the progress reported. The Committee also monitored that implementation of the AGSA findings action plans and was satisfied that management addressed the findings.

The Committee reviewed the quarterly Backup and IT Security Reports as well as the Disaster Recovery Testing and was satisfied that management have processes in place to ensure that backups are being done and that IT security controls are in place.

Quality of Financial Management and other reports

The Audit Committee is satisfied with the content and quality of management and quarterly reports prepared and issued during the year under review in compliance with the statutory framework. The Audit Committee has received quarterly reports from Management on performance and financial information and after reviewing these, has made various recommendations in respect of areas of improvement as well as raised matters to be considered and attended to by Management.

Quality of Annual Financial Statements, Performance Reporting and Compliance with Applicable Laws and Regulations

The quality and timeliness of the financial information availed to the Audit Committee for oversight purposes during the year in the form of expenditure reports were adequate for its purposes.

Except for the matters identified by the Auditor-General in the audit report, the Audit Committee is comfortable that the annual financial statements have been prepared in compliance with the requirements of GRAP and FMPPLA.

The Audit Committee discussed the unaudited annual financial statements for the 2024/25 financial year on 27 May 2025, considered follow-up amendments and thereafter approved on 31 May 2025 for submission to the Auditor-General South Africa.

The Audit Committee further reviewed the annual report including the report on performance information and their timely submission to the Auditor General by 31 May 2025.

Auditor's Report

We have reviewed the Legislature's implementation plan of the audit issues raised in the prior year and we are satisfied with the progress made so far. The Audit Committee has previously raised concerns regarding the application of internal controls, accuracy of financial reporting, and rigour of governance. Management has addressed the majority of these concerns, but the Audit Committee remains of the view that improvements can still be made.

Appreciation

The Audit Committee wishes to once more extend its heartfelt appreciation to the Honourable Speaker, the Secretary and the staff of the Legislature for their continued and ongoing efforts and commitment in supporting the Audit Committee to discharge its statutory mandate and governance obligations.



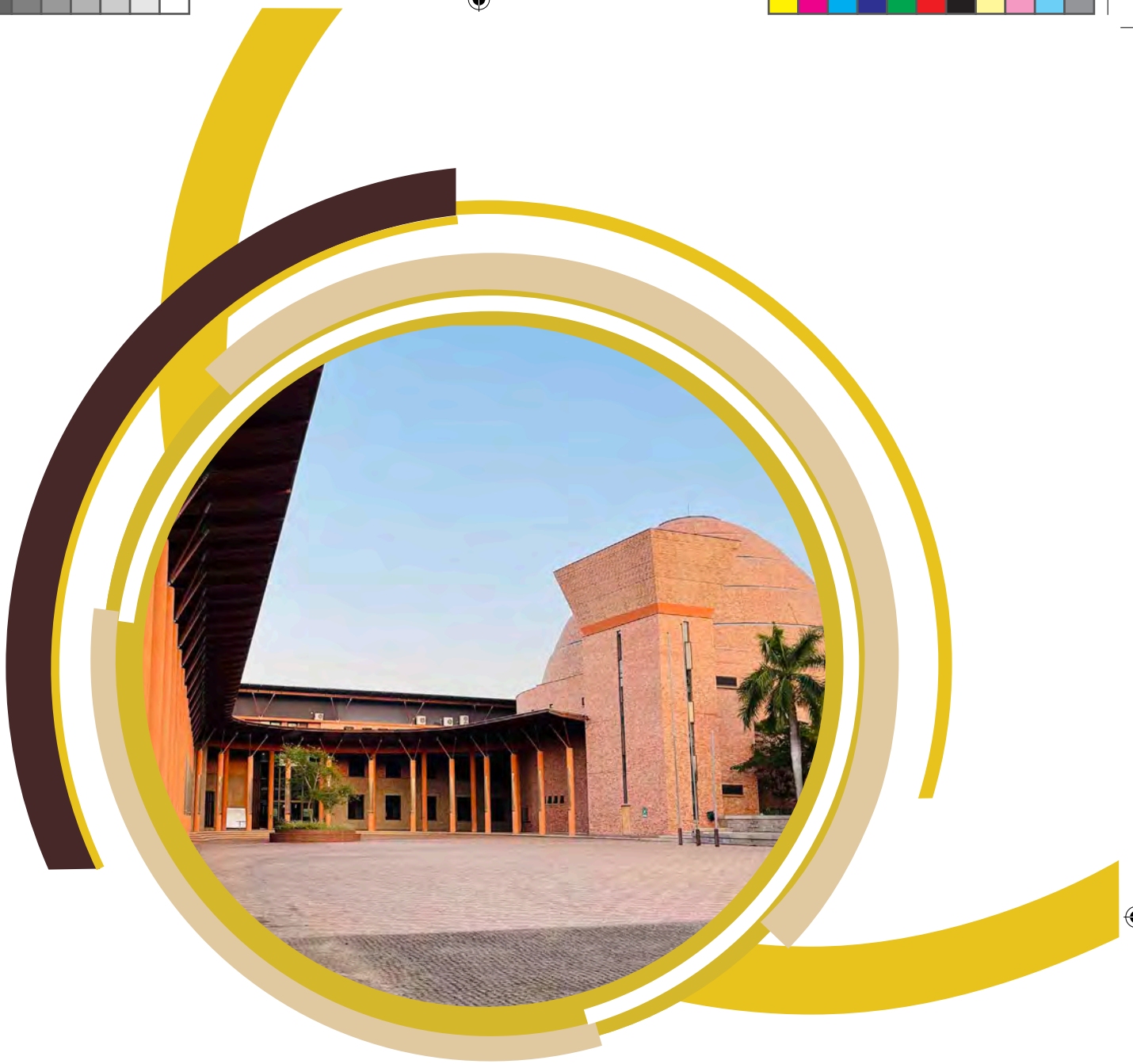
Mr KM Ramukumba
Chairperson: Audit Committee
Date 31 May 2025

B-BBEE Compliance Performance Information

The following table should be completed in accordance with the compliance to the BBBEE requirements as required by the BBBEE Act and as determined by the Department of Trade, Industry and Competition. Where there has been no or only partial compliance with the criteria, the entity should provide a discussion and indicate the measures taken to comply.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:

Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	N/A
Developing and implementing a preferential procurement policy?	Yes	In compliance with the B-BBEE we have a policy that we implement in all our supply chain management processes
Determining qualification criteria for the sale of state-owned enterprises	No	N/A
Developing criteria for entering into partnerships with the private sector?	No	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	N/A



PART FOUR

HUMAN RESOURCE MANAGEMENT



4. Introduction and Overview of Human Resources Management

This part of the annual report deals with human resources matters namely: personnel related expenditure, employment and vacancies, filling of senior and management positions, job evaluation, employment changes, employment equity, performance rewards, leave utilisation, HIV/AIDS and health promotion programmes, labour relations matters, skills development, utilisation of consultants and injury on duty in the institution during the period under review.

In pursuance to its strategic objective regarding human capital management, the Legislature remains committed to attracting, maintaining, and developing its human resources. This strategic approach is in line with the aspiration of becoming the employer of choice. The Legislature has long realised that a well-balanced and happy workforce contributes better towards the achievement of the strategic objectives of the institution.

The Legislature appointed a total of twenty-one (21) employees and terminated sixteen (16) employees due to retirement, resignations and contract terminations linked to the political office during the period under review. There were two (2) internal promotions during the period under review. The vacancy rate at year end was 24% influenced by terminations and cost curtailment which was introduced during the financial year.

The institution dealt with, grievances and disputes which are articulated in this part of the annual report. To respond to changing institutional environment, some human resource management policies were reviewed in consultation with organised labour and employees.

The institution was able to incorporate and continued to implement new initiatives emanating from the legislative sector with a view of enhancing capacity development within the institution. As part of strengthening capacity development, research, and collaboration the institution has committed to work with University of Venda, Ehlanzeni FET College and University of Mpumalanga.

4.1 Personnel related expenditure

The tables below indicate personnel related expenditure per programme, salary bands and benefits. The personnel costs for the Members of the Legislature are reflected under Programme 2 and statutory allocation. The number of employees on table 4.1.2 relates to all those paid from the payroll system during the 2024/2025 financial year which includes Members of the Legislature, Audit Committee members and already terminated employees.

TABLE 4.1.1 Personnel costs by programme for the period 1 April 2024 to 31 March 2025

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Consulting and Professional Fees (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Programme 1: Administration	251 316	126 719	1 515	2 523	51	1 029
Programme 2: Parliamentary Business	307 166	154 879				
TOTAL	558 482	281 598	1 515	2 523	51	1 029

TABLE 4.1.2 – Personnel costs by salary level for the period 1 April 2024 to 31 March 2025

Salary Band	Personnel Expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R000)
Lower Skilled P15-16 / Contract (Intern)	3 492	1.24	21	169
Highly skilled production P10-P14	51 910	18.28	71	739
Highly skilled supervision P6 – 9	127 754	45.62	104	1 260
Senior and Top management P3 - 5	42 818	15.17	22	1 980
Statutory (MPLs)	55 280	19.56	56	1 003
Periodical	344	0.12	5	68
TOTAL	281 598	100.00	279	1 029

TABLE 4.1.3 Salaries, Overtime, Homeowners Allowance and Medical Assistance by programme for the period 1 April 2024 to 31 March 2025

Programme	Salaries		Overtime		Homeowners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
Programme 1: Administration	92 269	29	116	0.04	3 104	1.1	4 813	1.4
Programme 2: Parliamentary Business	112 774	43	6	0.02	3 794	1.3	6 382	2.81
TOTAL	205 043	72	121	0.04	6 898	2.5	11 195	4.26

TABLE 4.1.4 – Salaries, Overtime, Homeowners Allowance and Medical Assistance by salary levels for the period 1 April 2024 to 31 March 2025

Salary Levels	Salaries		Overtime		Homeowners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
P15- P16 / Contract (intern)	2 543	1.3	10	0.00	8	0.00	226	0.08
P10 - P14	37 481	21.51	57	0.02	2 084	0.79	3 225	1.22
P8 – P9	48 820	20	55	0.02	3 456	1.3	3 302	1.25
P6 – P7	44 719	9.4	-	-	1 328	0.5	743	0.28
P3 - P5	31 105	6.4	-	-	-	-	383	0.14
Statutory (MPLs)	40 031	13.6	-	-	-	-	3 352	1.27
Periodical Remuneration	344	0.6	-	-	-	-	-	-
TOTAL	205 043	64.11	121	0.06	6876	3.57	11 231	4.26

4.2 Employment and vacancies

The tables below indicate the number of posts in the institution including the positions filled and the vacancy rate. The vacancy rate at year end was 24% and was influenced by terminations that resulted from death, resignations, expiry of contract and retirements. The information below includes Members of the Legislature.

TABLE 4.2.1 – Employment and vacancies by programme for the period 1 April 2024 to 31 March 2025

Programme	Number of posts	Number of posts filled	Vacancy Rate %	Number of posts filled additional to the establishment
Statutory	40	40	0	0
Programme 1 Leadership & Governance, Strategic, Financial Governance and Corporate Services	174	113	36	2
Programme 2 Parliamentary Committees	82	73	11	0
TOTAL	296	226	24	2

TABLE 4.2.2 – Employment and vacancies by salary levels for the period 1 April 2024 to 31 March 2025

Salary band	Number of posts	Number of posts filled	Vacancy Rate %	Number of posts filled additional to the establishment
Lower skilled (P15-P16)	17	7	59	0
Skilled (P10-P14)	95	67	31	1
Highly skilled production (P8-P9)	83	66	22	1
Highly skilled supervision (P6-P7)	39	29	26	0
Senior management (P3-5)	22	17	23	0
Contract Permanent	0	0	0	0
Members	40	40	0	0
TOTAL	296	226	24	2

TABLE 4.2.3 – Employment and vacancies by critical occupation for the period 01 April 2024 to 31 March 2025

Critical occupations	Number of posts	Number of posts filled	Vacancy Rate in %	Number of posts filled additional to the establishment
Administrative Related	81	60	26	0
Cleaners in offices	17	7	59	0
Communications and information related	8	4	50	0
Financial clerks	19	12	37	0
Secretary to the Legislature	1	1	0	0
Human resources clerks	1	0	100	0
Human resources related	8	6	25	0
Librarians and related clerks	4	0	100	0
Light vehicle drivers	4	4	0	1
Messengers porters and delivers	7	2	71	0
Other administrative (Managers)	38	30	21	0
Other administrative policy and related officers	14	12	14	0
Other occupations	40	40	0	0
Secretaries and other keyboard operating clerks	32	29	9	1
Senior management	22	17	23	0
Total	296	226	24	0

4.3.1 – Job Evaluation by salary band

The tables below indicate that there were four (4) positions that were evaluated during the year under review.

TABLE 4.3.1 – Employment and vacancies by salary levels for the period 1 April 2024 to 31 March 2025

Salary band	Number of posts on approved establishment	Number of jobs evaluated	% of post evaluated by salary bands	Post Upgraded		Post downgraded	
				Number	% of post evaluated	Number	% of post evaluated
Lower skilled (P15-P16)	17	0	0	0	0	0	0
Skilled (P10-P14)	95	1	1	0	0	0	0
Highly skilled production (P8-P9)	83	2	2	0	0	0	0
Highly skilled supervision (P6-P7)	39	1	3	0	0	0	0
Senior management (P3-5)	22	0	0	0	0	0	0
Total	256	4	2	0	0	0	0

TABLE 4.3.2 – SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS post	Total number of SMS post filled	% of SMS post filled	Total Number of SMS post vacant	% of SMS post Vacant
Secretary to the Legislature (P3)	1	1	100	0	0
Executive Management (P4)	4	4	100	0	0
Senior Management (P5)	17	12	71	5	29
Total	22	17	77	5	23

TABLE 4.3.3 – SMS post information as of April 2024 to 31 March 2025

There were no SMS positions that were advertised and filled in the year under review.

4.4 Annual turnover

The tables below indicate that the annual turnover for the year under review was 7%

TABLE 4.4.1 – Annual turnover rates by salary level for the period 01 April 2024 to 31 March 2025

Salary Level	Number of employees per band at 31 March 2024	Appointments and transfers into the legislature	Terminations and transfers out of the legislature	Number of employees per band at 31 March 2025	Turnover rate %
Unskilled (P15-P16)	6	3	3	7	43
Skilled (P10-P14)	62	8	3	67	3
Highly skilled production(P8-P9)	65	7	3	66	5
Highly skilled supervision(P6-P7)	30	1	4	29	14
Senior Management (P3-P5)	19	2	3	17	18
Members	40	0	0	40	0
Total	222	21	16	226	7

TABLE 4.4.2 – Annual turnover rates by critical occupation for the period 01 April 2024 to 31 March 2025

Occupation:	Number of employees per occupation	Appointments and transfers into the legislature	Terminations and transfers out of the legislature	Turnover rate %
Administrative Related	60	3	4	7
Cleaners in offices	7	2	3	43
Client inform clerks (switchboard operator)	0	0	0	0
Communications and information related	4	0	0	0
Financial clerks	12	0	0	0
Secretary to the Legislature	1	0	0	0
Human resources clerks	0	0	0	0
Human resources related	6	0	0	0
Librarians and related clerks	0	0	0	0
Light vehicle drivers	5	4	2	40
Messengers porters and delivers	2	1	0	0
Other administrative (Managers)	30	1	4	13
Other administrative policy and related officers	12	5	0	0
Other occupations (Members)	40	0	0	0
Secretaries and other keyboard operating clerks	30	3	0	0
Senior managers	17	2	3	18
Total	226	21	16	7

TABLE 4.4.3 – Reasons why personnel are leaving the Legislature for the period 1 April 2024 to 31 March 2025

Termination Type	Number	% of total employees
Death	1	0
Resignation	2	0
Expiry of contract	10	4
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	3	1
Transfers to Public Service Departments / Parliament	0	0
Total	16	7
Total number of personnel who left the Institution as a percentage (excluding the nineteen Members of the Legislature) is 7%		

TABLE 4.4.4 – Promotions by critical occupation for the period 1 April 2024 to 31 March 2025

Occupation	Employees as at 31 March 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progressions as a % of employees by occupation
Administrative Related	59	0	0	51	86
Cleaners in offices	7	0	0	6	86
Client inform clerks (switchboard operator)	1	0	0	1	100
Communications and information related	13	0	0	12	92
Financial clerks	11	0	0	11	100
Secretary to the Legislature	1	0	0	1	100
Human resources clerks	0	0	0	0	0
Human resources related	10	0	0	12	120
Librarians and related clerks	0	0	0	0	0
Light vehicle drivers	4	0	0	4	100
Messengers porters and delivers	1	0	0	1	100
Other administrative (Managers)	23	2	8.7	21	97
Other administrative policy and related officers	10	0	0	9	90
Other occupations (Members)	40	0	0	0	0
Secretaries and other keyboard operating clerks	30	0	0	29	97
Senior managers	16	0	0	17	106
Total	226	2	0.9	175	77

TABLE 4.4.5 – Promotions by salary band from the period 01 April 2024 to 31 March 2025

Occupation	Employees as at 31 March 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progressions as a % of employees by occupation
Unskilled (P15-P16)	7	0	0	6	86
Skilled (P10-P14)	67	0	0	59	85
Highly skilled production (P8-P9)	66	0	0	62	94
Highly skilled supervision (P6-P7)	29	2	7	30	103
Senior Management (P3-P5)	17	0	0	18	106
Members	40	0	0	0	0
TOTAL	226	2	0.9	175	77

4.5 Employment Equity

4.5.1 – Total number of employees (including employees with disabilities excluding Members of the Legislature) in each of the following occupational categories for the period 1 April 2024 to 31 March 2025

Occupational categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management P3-P7	28	0	0	0	16	2	0	0	46
Professionals P8-P11	39	0	0	1	77	1	1	1	120
Skilled technicians and associates professionals (P12-P13)	5	0	0	0	3	0	0	0	8
Clerks (P14)	3	0	0	0	2	0	0	0	5
Elementary Occupations (P15-P16)	0	0	0	0	7	0	0	0	7
Total	75	0	0	1	105	3	1	1	186

4.5.2 – Total number of employees (including employees with disabilities excluding Members of the Legislature) in each of the following occupational Levels as on 31 March 2025

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	4	0	0	0	1	0	0	0	5
Senior Management (P5)	6	0	0	0	6	0	0	0	12
Professionally qualified and experienced specialists and mid-management (P6-P7)	18	0	0	0	9	2	0	0	29
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	28	0	0	1	35	0	1	1	66
Semi-skilled and discretionary decision making (P10-P14)	19	0	0		47	1	0	0	67
Unskilled and defined decision making (P15-P16)	0	0	0	0	7	0	0	0	7
Total	75	0	0	1	105	3	1	1	186

4.5.3 – Recruitment

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	1	0	0	0	0	0	0	0	1
Senior Management (P5)	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management (P6-P7)	0	0	0	0	1	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	2	0	0	0	3	0	0	0	5
Semi-skilled and discretionary decision making (P10-P14)	3	0	0	0	6	0	0	1	10
Unskilled and defined decision making P15-P16)	0	0	0	0	3	0	0	0	3
Total	7	0	0	0	13	0	0	1	21
Employees with disabilities	0	0	0	0	0	0	0	0	0

4.5.4 – Promotions

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	0	0	0	0	0	0	0	0	0
Senior Management (P5)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management (P6-P7)	1	0	0	0	0	1	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	0	0	0	0	0	0	0	0	0
Semi-skilled and discretionary decision making (P10-P14)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (P15-P16)	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	0	1	0	0	2

4.5.5 – Terminations

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	1	0	0	0	0	0	0	0	1
Senior Management (P5)	2	0	0	0	0	0	0	0	2
Professionally qualified and experienced specialists and mid-management (P6-P7)	3	0	0	0	1	0	0	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	1	0	0	0	2	0	0	0	3
Semi-skilled and discretionary decision making (P10-P14)	3	0	0	0	0	0	0	0	3
Unskilled and defined decision making (P15-P16)	0	0	0	0	3	0	0	0	3
Total	10	0	0	0	6	0	0	0	16
Employees with disabilities	0	0	0	0	0	0	0	0	0

4.5.6 – Disciplinary action

	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Disciplinary action	0	0	0	0	0	0	0	0	0

4.5.7 – Signing of Performance Agreements by SMS Members

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Secretary to the Legislature (P3)	1	1	1	100
Executive Managers (P4)	4	4	4	100
Senior Managers (P5)	17	14	14	100
Total	22	19	19	100

4.6 – Performance Rewards

The tables below indicate that one hundred and seventy-one (171) employees qualified for performance rewards which equate to 90% of the total staff compliment.

Table 4.6.1 Performance Rewards by race, gender and disability

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost (R'000)	Average Cost per employee (R'000)
African, Female	93	97	96	3147	34
African, Male	72	79	91	2914	40
Indian Female	1	1	100	39	39
Coloured Female	3	3	100	113	38
Coloured Male	1	1	100	76	76
White Female	0	0	0	0	0
White Male	1	1	100	45	45
Total, Blacks, Female	93	97	96	3147	34
Total Blacks, Male	72	79	91	2914	40
Total White Female	0	0	0	0	0
Total Indian Female	1	1	100	39	39
Total Coloured Female	3	3	100	113	38
Total Coloured Male	1	1	100	76	76
Total White Male	1	1	100	45	45
Total	171	182	94	6334	37
Employees with a disability	3	3	100	95	32

TABLE 4.6.2 – Performance Rewards by salary Levels for the period 1 April 2024 to 31 March 2025

Salary Levels	Beneficiary Profile			Cost			Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary Levels	Total Cost (R'000)	Average cost per employee (R'000)	Personnel Expenditure (R'000)	
Contract (intern)	0	0	0	0	0	94	0
Lower skilled (P15 –P16)	6	6	100	66	11	3 284	2
Semi-Skilled (P10-P14)	57	61	93	1340	24	48 224	2.8
Skilled production (P6-P9)	90	96	94	3567	40	120 321	3
Senior and Top Management (P3-P5)	18	19	95	1361	76	40 022	3.4
Total	171	182	94	6334	37	211945	3

Table 4.6.3– Performance Rewards by critical occupations for the period 1 April 2024 to 31 March 2025

Critical Occupations	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee (R'000)
Administrative Related	48	54	89	1533	32
General Assistants	6	6	100	66	11
Client inform clerks (switchboard operator)	1	1	100	14	14
Communications and information related	12	12	100	465	39
Financial clerks	10	11	91	265	27
Secretary to the Legislature	1	1	100	145	15
Human resources clerks	0	0	0	0	0
Human resources related	12	12	100	491	41
Librarians and related clerks	0	0	0	0	0
Light vehicle drivers	4	4	100	55	14
Messengers porters and delivers	1	1	100	18	18
Other administrative (Managers)	21	22	95	1032	49
Other administrative policy and related officers	9	10	90	323	36
Secretaries and other keyboard operating clerks	29	30	97	711	25
Senior managers	17	18	94	1216	72
Total	171	182	95	6334	37

NOTE: some of the beneficiaries left the institution before the reporting period

TABLE: 4.6.4-Performance related rewards (cash bonus), by salary level for Management

Salary Level	Beneficiary Profile		
	Number of beneficiaries	Number of employees	% of total within level
Senior Management P3-P5	18	19	95
Management P6-P7	30	31	97
Total	48	50	96

4.7 Foreign Workers

4.7.1 – Foreign Workers by salary band

None

4.7.2 – Foreign Worker by major occupation

None

4.8 Leave utilization

The table below indicate that on average 123 employees are using sick leave and the average sick leave per employee was 6 days per annum. An average of 13 annual leave days were taken per employee in the period under review. The Legislature has no capped leave since leave not taken expires after 6 months of cycle expiry if not taken.

TABLE 4.8.1 – Sick leave

Salary Band	Total days	% days with medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee
Skilled (P10-P16) (74)	478	10	44	59	7
Highly skilled production (P8-P9) (66)	178	7	28	42	3
Highly skilled supervision (P6-P7) (29)	91	7	12	41	3
Senior management (P3-P5) (17)	57	8	7	41	3
Total (186)	747	8	91	49	4

4.8.2 – Disability leave (temporary and permanent)

No employee was granted temporary disability leave.

TABLE 4.8.3 – Annual Leave

Salary Levels	Total days taken	Average per employee
Skilled ((P10-P16) (74)	951	13
Highly skilled production (P8-P9) (66)	767	12
Highly skilled supervision P6-P7) (29)	374	13
Senior management (P3-P5) (17)	189	11
Total (186 employees)	2281	12

TABLE 4.8.4 – Capped leave

No Capped Leave for the period under review.

TABLE 4.8.5 – Leave pay-outs

REASON	Total Amount (R'000)	Number of Employees	Average payment per employee (R'000)
Leave pay out for 2024/25 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave pay out on termination of service for 2024/25	0	0	0
Current leave pay out on termination of service for 2024/25	2,121	17	125
Total	2,121	17	125

Note: Please note that three (3) employees were terminated on the 2023/24 financial year and their leave were paid on the 2024/25

Financial year (Mkhombo, Arendse and Mdaka)

4.9 HIV/AIDS & Health Promotion Programmes

TABLE 4.9.1 – Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any) Accidents	Key steps taken to reduce the risk
Drivers and Parliamentary Operations officials due to their prolonged travelling and being away from their partners for a lengthy period	Approved policy in place
	Continuous replenishing of condom canister in all toilets Continuous awareness and Voluntary HIV and AIDS screening during most wellness events. Topics on Healthy Sexual Health are researched and shared on social media platforms

TABLE 4.9.2 – Details of Health Promotion and HIV and AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the legislature designated a Senior Manager to implement health promotion and HIV and Aids programmes? If so, provide her/his name and position.	√		Mr JB Silinda- Senior Manager
2. Does the legislature have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	√		One wellness coordinator 12 (twelve) wellness champions There is no specific budget for wellness
3. Has the legislature introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	√		Psycho- Education Counselling Psycho-Social Professional referrals
4. Has the legislature established a wellness committee(s)? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.		No, The previous committee has lapsed, a new one to be appointed.	Mr JB Silinda – Chairperson Mr P Thwala – Senior Management Mr JM Mayenjane – Alternate member Mr Z Yende – Union Rep Ms KE Mputle- Facilitator Mr R Masilela -Middle Management Mr M Nkosi – Middle Management Ms S Khoza-Administrator (resigned from the committee)
5. Has the legislature reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	√		Sports and Recreation Policy Sexual harassment policy HIV/Aids policy Employee wellness policy
6. Has the legislature introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	√		The measures are stipulated on the HIV/ AIDS policy. Voluntary disclosure None discrimination clauses Provide disability policies through a service provider. Educational/awareness programmes Counselling Developed or chronic illness management policy which is inclusive of all chronic illnesses without singling HIV and Aids out.
7. Does the legislature encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	√		- There is an embedded culture of voluntary testing - Health Screenings
8. Has the legislature developed measures/ indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	√		Monitoring of sick leave Scheduled counselling services Follow up sessions/check ups



TABLE 4.10.1– Collective agreements

Subject Matter	Date
Salary Agreement	08 July 2023
Job evaluation agreement (Collective bargaining scope)	Was extended to 2024/25
Recognition agreement	05 September 2016 (Still in place)

TABLE 4.10.2 – Misconduct and disciplinary hearings finalised.

There were no misconduct or disciplinary hearings that were finalised during the year under review.

TABLE 4.10.3 – Types of misconduct addressed at disciplinary hearings.

Type of misconduct	Number	% of Total
Performance-related/ insubordination	0	0
Dishonesty/financial misconduct	0	0
Total	0	0

TABLE 4.10.4 – Grievances lodged for the period 01 April 2024 to 31 March 2025

	Number	% of Total
Number of grievances resolved	0	0
Number of grievances not resolved	3	2
Total number of grievances lodged	3	2

TABLE 4.10.5 – Disputes lodged for the period 01 April 2024 to 31 March 2025

	Number	% of Total
Number of disputes in progress	1	0
Number of disputes abandoned	0	0
Number of disputes settled (agreement by both parties)	0	0
Total number of disputes lodged	1	100

4.10.6 – Strike actions

There was no strike action during the year under review.

TABLE 4.10.7– Precautionary suspensions

There was no precautionary suspension that was recorded for the year under review.



4.11 Skills Development

4.11.1 – Training needs identified for 01 April 2024 to 31 March 2025

Occupation	Gender		Number of employees	Learnership / Internship	Skills programme & other courses (workshop/seminars)	Other forms of training	Total
	Male	Female					
Senior Officials and Managers	35	17	52	0	52	3	55
Professionals	32	73	105	0	105	12	117
Technicians and associate professionals	6	2	8	0	8	2	10
Clerks	5	3	8	9	0	1	10
Service and sales Workers	0	0	0	0	0	0	0
Skills Agriculture and fishery workers	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0
Plant and machine operators & assemblers	0	0	0	0	0	0	0
Elementary occupation	3	6	9	0	9	1	10
TOTAL	81	101	182	9	174	19	202

4.11.2 – Training provided 1 April 2024 to 31 March 2025

Occupation	Gender		Number of employees	Learnership / Internship	Skills programme & other courses (workshop/ seminars)	Other forms of training	Total
	Male	Female					
Senior Officials and Managers	51	28	79	0	79	3	82
Professionals	19	31	50	0	50	13	63
Technicians and associate professionals	2	0	2	0	2	1	3
Clerks	3	5	8	9	8	1	18
Service and sales Workers	0	0	0	0	0	0	0
Skills Agriculture and fishery workers	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0
Plant and machine operators & assemblers	0	0	0	0	0	0	0
Elementary occupation	0	1	1	0	1	1	2
TOTAL	75	65	140	9	140	19	168

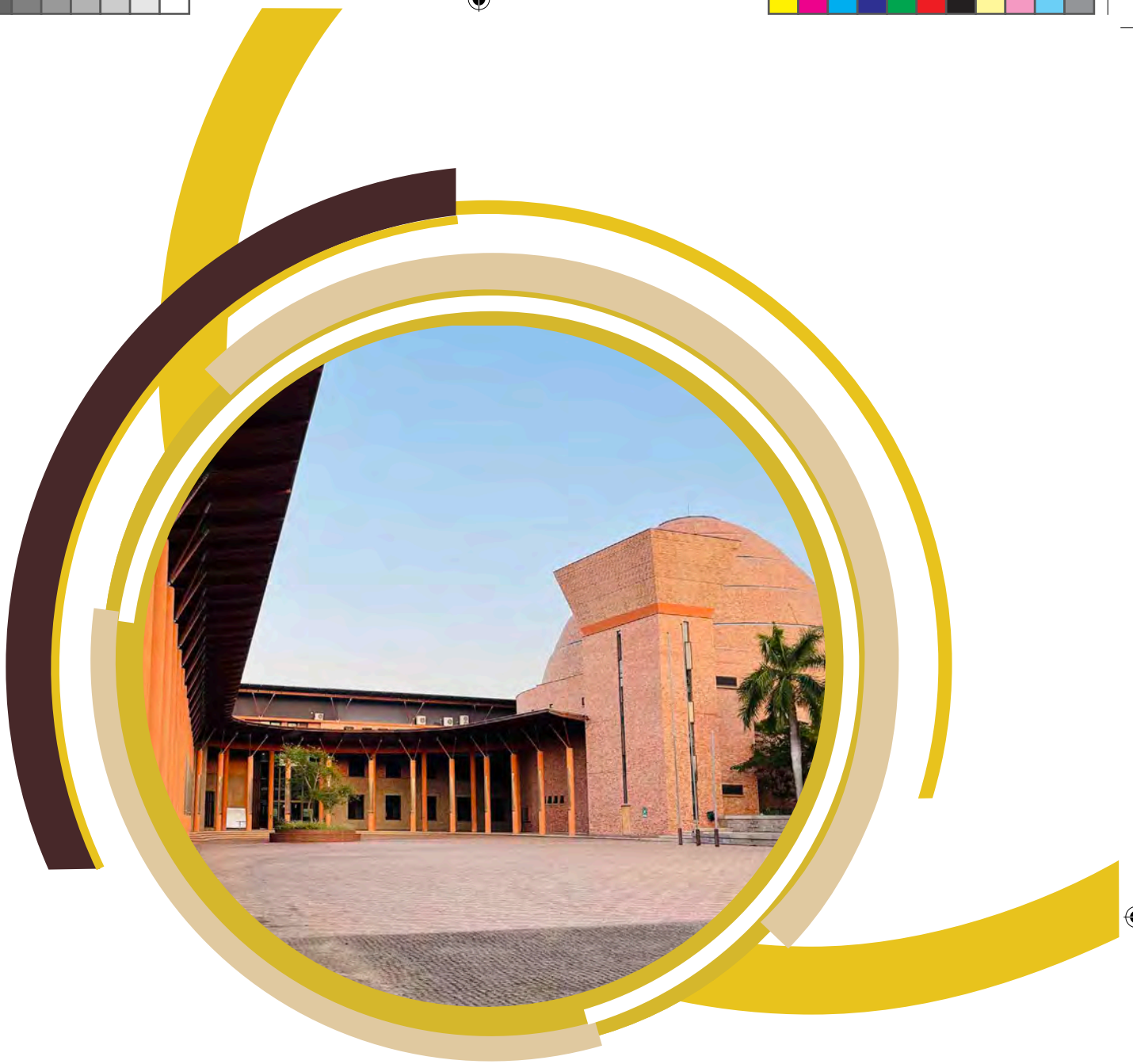
Note: The report is based on training interventions attended.

4.12 – Injury on duty

	Number	% of Total
Required basic medical attention only	1	1
Temporary total disablement	0	0
Permanent Disablement	1	1
Fatal	0	0
Total number of disputes lodged	0	0

4.13 Utilisation of Consultants

Project title	Total number of consultants that worked on project	Duration	Contract value in rand (000)
IOD cases	02	30	9
Disciplinary processes	0	0	0
Job Evaluation	1	30	15
Management Retreat Session	0	0	0
Total	03	0	24



PART FIVE

FINANCIAL INFORMATION



Report of the auditor-general to the provincial legislature on vote no. 2: Mpumalanga Provincial Legislature

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Mpumalanga Provincial Legislature set out on pages 117 to 172, which comprise statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Mpumalanga Provincial Legislature as at 31 March 2025, and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the provincial legislature in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Responsibilities of the accounting officer for the financial statements

6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of FMPPLA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

7. In preparing the financial statements, the accounting officer is responsible for assessing the provincial legislature's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the provincial legislature or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on pages 115 to 117 forms part of my auditor's report.

Report on the audit of the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programme presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report

11. I selected the following programme presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected a programme that measures the provincial legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Parliamentary business	58 to 71	To provide strategic management and support in relation to parliamentary services to ensure institutional effectiveness in the fulfilment of the constitutional mandate of the legislature.

12. I evaluated the reported performance information for the selected programme against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the provincial legislature's planning and delivery on its mandate and objectives.

13. I performed procedures to test whether

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- there is adequate supporting evidence for the achievements reported.

14. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

15. I did not identify any material findings on the reported performance information for the selected programme.

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over-achievements or under-achievements.

Report on compliance with legislation

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the provincial legislature's compliance with legislation.

19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the provincial legislature, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

21. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

22. The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and the selected programme presented in the annual performance report that has been specifically reported on in this auditor's report.

23. My opinion on the financial statements, and my report on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

24. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

25. I did not receive the final other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

26. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

27. I did not identify any significant deficiencies in internal control.

Auditor - General

Mbombela
31 July 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the provincial legislator's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the provincial legislature's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the provincial legislature to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a provincial legislature to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Finance Management of Parliament and Provincial Legislature Act 10 of 2009	Section 7(b); 7(e); 14(1); 14(2)(a); 14(2)(b); Section 14(2)(c); 14(2)(d); 14(2)(e); 15(1); Section 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); Section 20(5); 21(2); 33(2)(a); 33(2)(b); 33(2)(e); Section 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; Section 52; 53(1); 53(1)(b); 53(1)(c); 56(1); Section 57(a); 67(2)(a); 67(2)(b); 68(2)(a); Section 68(2)(b)
Financial Management of Parliament Act - SCM Regulations, 2015	Regulation 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); Regulation 6(6)(a)(v); 6.7; 6(7)(a)(i); 6(7)(a)(ii); Regulation 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); Regulation 6(8)(f)(iv); 6(9)(a)(i); 6(9)(a)(ii); Regulation 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); Regulation 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); Regulation 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); Regulation 6(11)(d)(vi); 6(11)(e)(i); 6(11)(e)(ii); Regulation 6(11)(e)(iii); 6(11)(d)(vii); 7(8)(a); Regulation 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9; Regulation 9(1)(c); 11(2); 11(2)(c); 11(3)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; Regulation 6.4; 6.6; 6.8; 7.1; 7.2; 7.4; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Statement of Financial Position as at 31 March 2025

		31 March 2025	31 March 2024 Restated*
	Note(s)	R	R
Assets			
Current Assets			
Inventories	2	681 161	434 981
Receivables from exchange transactions	3	199 911	290 359
Receivables from non-exchange transactions	4	-	1 041 585
Prepayments	5	1 058 398	1 908 492
Cash and cash equivalents	6	34 835 416	14 836 103
		36 774 886	18 511 520
Non-Current Assets			
Property, plant and equipment	7	44 934 857	27 799 601
Intangible assets	8	13 104 985	11 722 147
Heritage assets	9	1 388 050	1 388 050
Prepayments	5	46 479	276 985
		59 474 371	41 186 783
Total Assets		96 249 257	59 698 303
Liabilities			
Current Liabilities			
Finance lease obligation	13	964 390	427 604
Operating lease liability	12	33 177	19 099
Payables from exchange transactions	11	29 572 097	31 390 057
Provisions	10	8 176 954	22 602 068
		38 746 618	54 438 828
Non-Current Liabilities			
Finance lease obligation	13	283 247	56 427
Provisions	10	44 133 127	27 741 000
		44 416 374	27 797 427
Total Liabilities		83 162 992	82 236 255
Net Assets		13 086 265	(22 537 952)
Accumulated surplus	14	13 086 265	(22 537 952)
Total Net Assets		13 086 265	(22 537 952)

* See Note 40



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Statement of Financial Performance for the year ended 31 March 2025

		31 March 2025	31 March 2024 Restated*
	Note(s)	R	R
Revenue			
Sundry revenue	15	54 400	13 000
Interest earned	16	4 322 065	2 159 853
Total revenue from exchange transactions		4 376 465	2 172 853
Revenue from non-exchange transactions			
Transfer revenue			
Annual appropriation	17	499 647 000	411 340 000
In kind revenue received	19	27 065 560	35 451 060
Public contributions and donations	20	15 000	25 000
Statutory appropriation	18	67 366 000	27 626 000
Total revenue from non-exchange transactions		594 093 560	474 442 060
Total revenue		598 470 025	476 614 913
Expenditure			
Employee related costs	21	(281 598 151)	(255 825 157)
Depreciation and amortisation	22	(11 668 350)	(12 835 789)
Repairs and maintenance	23	(822 014)	(1 237 829)
Finance costs	24	(3 685 983)	(2 722 435)
Debt Impairment	25	(48 129)	12 444
Contracted Services	27	(67 714 514)	(63 472 949)
Transfers and Subsidies	26	(100 159 000)	(77 859 000)
General expenses	28	(92 786 463)	(81 850 370)
Total expenditure		(558 482 604)	(495 791 085)
Operating surplus (deficit)		39 987 421	(19 176 172)
(Loss) gain on disposal/impairment of assets and liabilities Actuarial gains/losses		(757 206)	9 489
Actuarial gains/losses	36	(3 606 000)	(2 490 335)
Surplus (deficit) for the		(4 363 206)	(2 480 846)
		35 624 215	(21 657 018)





Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
STATEMENT OF CHANGES IN NET ASSETS for the period ended 31 March 2025

	31 March 2025	31 March 2024 Restated*
	R	R
Balance at 01 April 2023	(880 934)	(880 934)
Changes in net assets Deficit for the year	(21 657 018)	(21 657 018)
Total changes	(21 657 018)	(21 657 018)
Opening balance as previously reported	(5 655 105)	(5 655 105)
Adjustments Correction of errors	(16 882 845)	(16 882 845)
Restated* Balance at 01 April 2024 as restated*	(22 537 950)	(22 537 950)
Changes in net assets Suplus for the year	35 624 215	35 624 215
Total changes	35 624 215	35 624 215
Balance at 31 March 2025	13 086 265	13 086 265



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Cash Flow Statement for the year ended 31 March 2025

		31 March 2025	31 March 2024 Restated*
	Note(s)	R	R
Cash flows from operating activities			
Receipts			
Appropriations received		567 013 000	438 966 000
Interest income		4 152 769	2 166 856
Other income		14 836 103	6 250 055
Deposit received in-advance		50 000	-
Other receipts		69 400	38 000
		<u>586 121 272</u>	<u>447 420 911</u>
Payments			
Employee costs		(284 786 001)	(237 696 478)
Suppliers		(136 023 826)	(112 349 905)
Finance costs		(136 983)	(35 435)
Transfer payments		(100 159 000)	(77 859 000)
Other payments		(14 836 103)	(6 250 055)
		<u>(535 941 913)</u>	<u>(434 190 873)</u>
Net cash flows from operating activities	29	<u>50 179 359</u>	<u>13 230 038</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(25 331 546)	(4 694 490)
Proceeds from sale of property, plant and equipment	7	1 708 450	306 689
Purchase of other intangible assets	8	(5 575 648)	-
Net cash flows from investing activities		<u>(29 198 744)</u>	<u>(4 387 801)</u>
Cash flows from financing activities			
Finance lease payments		(981 301)	(256 189)
Net increase/(decrease) in cash and cash equivalents		19 999 314	8 586 048
Cash and cash equivalents at the beginning of the year		14 836 103	6 250 055
Cash and cash equivalents at the end of the year	6	<u>34 835 417</u>	<u>14 836 103</u>



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025

Budget on Cash Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances percentage	Actual amounts on cash basis	Variances between cash and comparable basis
	R	R	R	R	R	R	R	R
Statement of Financial Performance								
Revenue								
Revenue from exchange transactions								
Sundry revenue	-	-	-	54 400	54 400	- %	54 400	-
Interest received	-	-	-	4 322 065	4 322 065	- %	4 152 769	169 296
Total revenue from exchange transactions	-	-	-	4 376 465	4 376 465	- %	4 207 169	169 296
Revenue from non-exchange transactions								
Annual appropriation	451 647 000	48 000 000	499 647 000	499 647 000	-	- %	514 483 000	(14 836 000)
Revenue in kind	-	-	-	27 065 560	27 065 560	- %	-	27 065 560
Donations	-	-	-	15 000	15 000	- %	15 000	-
Statutory appropriation	67 366 000	-	67 366 000	67 366 000	-	- %	67 366 000	-
Total revenue from non-exchange transactions	519 013 000	48 000 000	567 013 000	594 093 560	27 080 560	- 5%	581 864 000	-
Total revenue	519 013 000	48 000 000	567 013 000	598 470 025	31 457 025	6 %	586 071 169	12 229 560
Expenditure								
Personnel	(328 957 000)	29 395 000	(299 562 000)	(281 598 151)	17 963 849	(6)%	(284 786 001)	3 187 850
Depreciation and amortisation	-	-	-	(11 668 350)	(11 668 350)	- %	-	(11 668 350)
Finance costs	-	-	-	(3 685 983)	(3 685 983)	- %	(136 983)	(3 549 000)
Debt Impairment	-	-	-	(48 129)	(48 129)	- %	-	(48 129)
Repairs and maintenance	(830 000)	-	(830 000)	(822 014)	7 986	(1)%	(822 014)	-
Contracted Services	(21 839 486)	(11 900 000)	(33 739 486)	(67 714 514)	(33 975 028)	101 %	(40 648 954)	(27 065 560)
Transfers and Subsidies	(77 159 000)	(23 000 000)	(100 159 000)	(100 159 000)	-	- %	(100 159 000)	-
General Expenses	(57 739 514)	(42 495 000)	(100 234 514)	(92 786 463)	7 448 051	(7)%	(94 552 459)	1 765 996
Total expenditure	(486 525 000)	(48 000 00)	(534 525 000)	(558 482 604)	(23 957 604)	4 %	(521 105 411)	(37 377 193)

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025

Budget on Cash Basis	Approved budget		Adjustments		Final Budget		Actual amounts on comparable basis		Difference between final budget and actual		Variances percentage		Actual amounts on cash basis		Variances between cash and comparable basis	
	R		R		R		R		R		R		R		R	
Operating surplus	32 488 000		-		32 488 000		39 987 421		7 499 421		- %		64 965 758		(24 978 337)	
Loss on disposal of assets and liabilities	-		-		-		(757 206)		(757 206)		- %		-		(757 206)	
Actuarial gains/losses	-		-		-		(3 606 000)		(3 606 000)		- %		-		(3 606 000)	
	-		-		-		(4 363 206)		(4 363 206)		- %		-		(4 363 206)	
Surplus before taxation	32 488 000		-		32 488 000		35 624 215		3 136 215		- %		64 965 758		(29 341 543)	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	32 488 000		-		32 488 000		35 624 215		3 136 215		10 %		64 965 758		(29 341 543)	
Reconciliation																

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2025
Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2025

Budget on Cash Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances percentage	Actual amounts on cash basis	Variances between cash and comparable basis
	R	R	R	R	R	R	R	R
Statement of Financial Position								
Assets								
Current Assets								
Inventories	-	-	-	681 161	681 161	- %	-	681 161
Receivables from exchange transactions	-	-	-	199 911	199 911	- %	-	199 911
Prepayments	-	-	-	1 058 398	1 058 398	- %	1 058 398	-
Cash and cash equivalents	-	-	-	34 835 416	34 835 416	- %	34 835 416	-
	-	-	-	36 774 886	36 774 886	- %	35 893 814	881 072
Non-Current Assets								
Property, plant and equipment	(25 488 000)	-	(25 488 000)	44 934 857	19 446 857	(76)%	25 331 546	19 603 311
Intangible assets	(7 000 000)	-	(7 000 000)	13 104 985	6 104 985	(87)%	5 575 646	7 529 339
Heritage assets	-	-	-	1 388 050	1 388 050	- %	-	1 388 050
Prepayments	-	-	-	46 479	46 479	- %	46 479	-
	(32 488 000)	-	(32 488 000)	59 474 371	26 986 371	(83)%	30 953 671	28 520 700
Total Assets	(32 488 000)	-	(32 488 000)	96 249 257	63 761 257	(196)%	66 847 485	29 401 772
Liabilities								
Current Liabilities								
Finance lease obligation	-	-	-	(964 390)	(964 390)	- %	-	(964 390)
Operating lease liability	-	-	-	(33 177)	(33 177)	- %	-	(33 177)
Payables from exchange transactions	-	-	-	(29 572 099)	(29 572 099)	- %	-	(29 572 099)
Provisions	-	-	-	(8 176 954)	(8 176 954)	- %	-	(8 176 954)
	-	-	-	(38 746 620)	(38 746 620)	- %	-	(38 746 620)

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Budget on Cash Basis	Approved budget		Adjustments		Final Budget		Actual amounts on comparable basis		Difference between final budget and actual		Variances percentage		Actual amounts on cash basis		Variances between cash and comparable basis	
	R		R		R		R		R		R		R		R	
Non-Current Liabilities																
Finance lease obligation	-		-		-		(283 247)		(283 247)		- %		-		(283 247)	
Provisions	-		-		-		(44 133 127)		(44 133 127)		- %		-		(44 133 127)	
	-		-		-		(44 416 374)		(44 416 374)		- %		-		(44 416 374)	
Total Liabilities	-		-		-		(83 162 994)		(83 162 994)		- %		-		(83 162 994)	
Net Assets	(32 488 000)		-		(32 488 000)		13 086 263		(19 401 737)		60 %		66 847 485		(53 761 222)	
Net Assets																
Net Assets Attributable to Owners of Controlling Entity																
Reserves																
Accumulated surplus	(32 488 000)		-		(32 488 000)		13 086 263		(19 401 737)		60 %		66 847 485		(53 761 222)	



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Explanation of variances between cash approved budget and actuals on accrual basis

Reasons for variances greater than 5% between Approved Budget and Actual Amount on the various items disclosed in the Statement of Financial Performance are explained below:

1. Revenue

Annual appropriations

Amount of R 14 836 000, own revenue previously received and recorded as revenue was re-appropriated this financial year under review. At the end of financial year, the Legislature unspent funds is transferred and received from Provincial Revenue fund to balance the revenue fund of the province.

2. Assets

Property, plant and equipment

The variance is due to the actual expenditure which includes accumulated balances while the final budget is on a cash basis of accounting.

3. Expenditure

Employee costs

The low spending was due to vacant positions budgeted but not yet field, and the outstanding cost of living adjustments for Members of the Provincial Legislature.

Contracted Services

The high spending was mainly due to payments made towards some of the budget pressures that were not funded, the overspending will be offset by the savings from the 2024/2025 financial year.

General Expenses

The high spending was mainly due to payments made towards some of the budget pressures that were not funded, the overspending will be offset by the savings from the 2024/2025 financial year.

Explanation of variances between actual amounts on accrual basis and cash basis

4. Employee related costs

The variance is due to liabilities and provisions included in the actuals on accrual basis and where as in the cash basis of accounting are not included because actual payment was not made.

5. Expenditure

Depreciation and amortisation

The variance is as a result of final budget on cash basis which does not include depreciation and amortisation

General expenses

The variance is as a result of 2023/24 accruals, prepayments and lease payments among others reported in the accrual basis of accounting and were as on a cash basis of accounting only expenditure paid within the financial year is reported.



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Contracted services

The variance is as follows:

Accruals of 2023/24 paid in the reporting year and the expenditure was reversed against accrual liability whereas on cash basis of accounting expenditure is reported in the financial year it was paid.

6. Assets

Property, plant and equipment

The variance is due to accumulated balances and accruals included in the actuals on accrual basis of accounting and where as in the cash basis of accounting only addition paid for the year will be reported.

Intangible assets

The variance is due to accumulated balances included in the actuals on accrual basis of accounting and where as in the cash basis of accounting only addition paid for the year will be reported.

Inventories

The variance is due to that on cash basis of accounting the expenditure for acquisition of asset is only reported in the Statement of Financial Performance, whereas on the accrual basis the reported in both Statement of Financial Performance and Statement of Financial Position.

Receivables from non-exchange transactions

The variance is due to that on cash basis of accounting receivables are not recognised on the face of financial statements.

Prepayments

The variance is due to the fact that on cash basis of accounting the expenditure for acquisition of asset is only reported in the Statement of Financial Performance, whereas on the accrual basis of accounting is reported in both Statement of Financial Performance and Statement of Position.

Heritage assets

The variance is due to that on cash basis of accounting only purchases for the year are recognised and there was no new additions on heritage assets.

7. Revenue

Interest earned- variance was due to accrued bank interest earned included in the accrual basis of accounting

8. Liabilities

Operating lease liability

The variance is due to the fact that on cash basis of accounting liabilities are not recognised on the face of financial statements.





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Payables from exchange transactions

The variance is due to the fact that on cash basis of accounting liabilities are not recognised on the face of financial statements.

Payables from non-exchange transactions

The variance is because on cash basis of accounting liabilities are not recognised on the face of financial statements.

Provisions

The variance is because on cash basis of accounting liabilities are not recognised on the face of financial statements.

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1. Presentation of Annual Financial Statements

The financial statements have been prepared on the accrual basis of accounting and are in accordance with the historical cost convention, except where indicated otherwise.

These financial statements have been prepared in accordance with the effective Standards of Generally Recognised Accounting Practices (GRAP), as approved by the Minister of Finance, including any interpretations, guidelines and directives issued by the Accounting Standard Board.

Changes in Accounting Policy and Comparability

Accounting policies have been consistently applied, except where otherwise indicated below:

For the periods ended 31 March 2024 and 31 March 2025, the Legislature has adopted the accounting framework as set out in point 1 above. The information for prior year ended 31 March 2024 is for a period of 12 months. The details of any resulting accounting policy and comparative figures are set out below.

The Legislature changes an accounting policy only in the following instances:

- (a) if it is required by a Standard of GRAP; or
- (b) if it results in the financial statements providing more reliable information about the effects of transactions, other events or conditions on the Legislature's financial position, financial performance or cash flow.

Critical Judgments, Estimates and Assumptions

In the application of the Legislature's accounting policies described below, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be reasonable under the circumstances, the results of which form the basis of making the judgment about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

These estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the critical judgments and estimates that management has made in the process of applying the Legislature's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Revenue Recognition

Accounting Policy 1.7 on Revenue Recognition describes the conditions under which revenue will be recorded by the management of the Legislature.

In making their judgment, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from exchange transactions and GRAP 23: Revenue from non-exchange transactions. Of importance is the estimation process measuring revenue at the fair value on initial recognition. Management of the Legislature is satisfied that recognition of the revenue in the current year is appropriate.

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Financial Assets and Liabilities

The classification of financial assets and liabilities into categories is based on judgment by management. Accounting Policy 1.5 on financial assets and liabilities classification describes the factors and criteria considered by management of the Legislature in the classification of financial assets and liabilities.

In making the above-mentioned judgment, management considered the definition and recognition criteria for the classification of financial instruments as set out in GRAP 104: Financial instruments.

Impairment of Financial Assets

Accounting Policy 1.5 on Impairment of financial assets describes the process followed to determine the value by which financial assets should be impaired.

In making the estimate of the impairment, management of the Legislature considered the detailed criteria of impairment of financial assets as set out in GRAP 104: Financial instruments and used its judgement to select a variety of methods and make assumptions that are mainly based on market conditions existing at the end of the reporting period. No impairment of financial assets recorded during the year under review.

The calculation in respect of the impairment of debtors is based on an assessment of the extent to which debtors have defaulted on payments already due, and an assessment of their ability to make payments based on their financial position and slow or non-payment within the last 12 months.

Useful lives of Property, Plant and Equipment and Intangible Assets

As described in Accounting Policy 1.1 and 1.2 the Legislature depreciates/amortises its property, plant and equipment and intangible assets over the estimated useful lives of the assets, taking into account the residual values of the assets at the end of their useful lives, which is determined when the assets are available for use. The useful lives of assets are based on management's estimation. Management considered the impact of technology, availability of capital funding, servicing requirements and required service potential on assets in order to determine the optimum useful life expectation, where appropriate.

The estimation of residual values of assets is based on management's judgment as to whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Impairment: Write down of Property, Plant and Equipment, Intangible Assets and Inventories

Accounting Policy 1.4 on Impairment of assets, Accounting Policy 1.2 on Intangible assets-subsequent measurement, amortisation and impairment and Accounting Policy 1.6 on Inventory-subsequent measurement describe the conditions under which non-financial assets are tested for potential impairment losses by management of the Legislature. Significant estimates and judgments are made relating to impairment testing, intangible assets impairment testing and write down of inventories to the lower of cost and current replacement cost (CRC).

In making the above-mentioned estimates and judgment, management considered the subsequent measurement criteria and indicators of potential impairment losses as set out in GRAP 21: Impairment of non-cash generating assets. In particular, the calculation of the recoverable service amount for PPE and intangible assets and the CRC for inventories involve significant judgment by management.

Budget Information

Deviations between budget and actual amounts are regarded as material differences when a 5% deviation exists. All material differences are explained in the Statement of Comparison of Budget and Actual Amounts. The Legislature budget is prepared on a cash basis.

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Presentation Currency

The financial statements are presented in South African Rand, rounded off to the nearest Rand, which is the Legislature's functional currency.

Going Concern Assumption

Financial statements have been prepared on the assumption that the Legislature will continue to operate as a going concern for at least the next 12 months.

Offsetting

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a standard of GRAP.

1.1 Property, plant and equipment

Initial Recognition

1.1 Property, plant and equipment (continued)

Property, plant and equipment are tangible non-current assets that are used for administrative purposes, and are expected to be used for more than one year. The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future service potential associated with the item will flow to the Legislature, and if the cost or fair value of the item can be measured reliably.

Property, plant and equipment are initially recognised at cost on their acquisition date or in the case of assets acquired by grant or donation, deemed cost, being the fair value of the asset on the date of acquisition. The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Legislature. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Where an asset is acquired by the Legislature for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired. The cost of an item of property, plant and equipment acquired in exchange for non-monetary assets or monetary assets, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the Legislature expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Subsequent Measurement

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future service potential associated with the subsequent expenditure will flow to the Legislature and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the Legislature replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future service potential associated



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with the subsequent expenditure will flow to the Legislature and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the Legislature replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component.

Subsequently all property plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Where items of property, plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up is included in surplus or deficit when the compensation becomes receivable.

Depreciation

Depreciation on assets is calculated at cost, using the straight line method, to allocate their cost or revalued amounts to their residual values over the estimated useful lives of the assets. Depreciation charge for the period is recognised in surplus or deficit except where it is included in the carrying amount of another asset. The depreciation method used reflects the pattern in which the assets' future service potential are expected to be consumed by the Legislature. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item shall be depreciated separately. Depreciation only commences when the asset is available for use, unless stated otherwise.

The depreciation rates are based on the following estimated useful lives:

Item	Depreciation method	Average useful life
Furniture and fitting	Straight-line	4-7
Motor vehicles	Straight-line	7-15
Office equipment	Straight-line	4-7
IT equipment	Straight-line	4-7
Other property, plant and equipment	Straight-line	10
Finance lease	Straight-line	2

The assets' residual values, estimated useful lives and depreciation methods are reviewed annually, and adjusted prospectively if appropriate, at each reporting date.

Reviewing the useful life of an asset on an annual basis does not require the Legislature to amend the previous estimate unless expectations differ from the previous estimate. The residual value of motor vehicles and truck of the Legislature has been adjusted and is estimated at 25% and 20% of the cost.

Derecognition of Property, Plant and Equipment

The carrying amount of an item of property, plant and equipment is derecognised on disposal, or when no future service potential is expected from its use or disposal.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised.





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The gain or loss arising from the disposal or retirement of property, plant and equipment is determined as the difference between the carrying value of assets (cost less accumulated depreciation and accumulated impairment losses) and the disposal proceeds which is recognised in the Statement of Financial Performance as a gain or loss on disposal of property, plant and equipment.

1.2 Intangible assets

Initial Recognition

Identifiable non-monetary assets without physical substance are classified and recognised as intangible assets. The Legislature recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future service potential that is attributable to the asset will flow to the Legislature and the cost or fair value of the asset can be measured reliably.

The probability of expected future economic benefits or service potential are assessed using reasonable and supportable assumptions that represent management's best estimate of the set of relevant conditions that will exist over the useful life of the asset.

GRAP 31.30: The purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates and any direct attributable costs of preparing the asset for its intended use must be included in the cost of a separately acquired intangible asset.

GRAP 31.31: The recognition of costs in the carrying amount of an intangible asset must cease when the asset is in the condition necessary for it to be capable of operating in the manner intended by management.

GRAP 31.39: When an item is acquired at no or nominal consideration, it should be recognised at a fair value.

Subsequent Measurement, Amortisation and Impairment

After initial recognition, an intangible asset is carried at its cost less any accumulated amortisation and any accumulated impairment losses. Expenditure on an intangible item that was initially recognised as an expense shall not be recognised as part of the cost of an intangible asset at a later date.

Intangible assets are distinguished between indefinite or definite useful lives. Amortisation is charged on a straight-line basis over the intangible assets' useful lives (when the intangible asset is available for use), unless an active market exists. Where intangible assets are deemed to have an indefinite useful life, such intangible assets are not amortised, however such intangible assets are subject to an annual impairment test. The useful lives per category of intangible assets are detailed below:

Amortisation is provided to write down the intangible assets, on a straight-line basis as follows:

1.2 Intangible assets (continued)

Item	Depreciation method	Average useful life
Computer software, other	Straight-line	4
Financial management system	Straight-line	4
Financial management system		Infinite





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Intangible assets are annually tested for impairment. Where items of intangible assets have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. The impairment loss is the difference between the carrying amount and the recoverable amount.

The estimated useful life, residual value and amortisation methods are reviewed annually at the end of the financial year. Any adjustments arising from the annual review are applied prospectively as a change in accounting estimate in the Statement of Financial Performance.

Derecognition

Intangible assets are derecognised when the asset is disposed of, or when there is no further service potential expected from the use of the asset. The gain or loss arising from the disposal or retirement of an intangible asset is determined as the difference between the net disposal proceeds and the carrying value and it is recognised in the Statement of Financial Performance as a gain or loss on disposal of intangible assets.

1.3 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

Recognition

The legislature recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the legislature, and the cost or fair value of the asset can be measured reliably.

The cost of an item of heritage assets is recognised as an asset if, and only if it is probable that future economic benefits or service potential associated with the item will flow to the Legislature, and if the cost or fair value of the item can be measured reliably.

Heritage assets are initially recognised at cost on its acquisition date or in the case of assets acquired by grant or donation, deemed cost, being the fair value of the asset on initial recognition. The cost of an item of heritage assets is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the Legislature. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the Legislature for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired. The cost of an item of heritage assets acquired in exchange for a non-monetary asset or monetary asset, or a combination of monetary and non-monetary assets is measured at the fair value of the asset given up, unless the fair value of the asset received is more clearly evident. If the acquired item could not be measured at its fair value, its cost is measured at the carrying amount of the asset given up.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Subsequent expenditure relating to heritage assets is capitalised if it is probable that future economic benefits or potential service delivery associated with the subsequent expenditure will flow to the Legislature and the cost or fair value of the subsequent expenditure can be reliably measured. Subsequent expenditure incurred on an asset is only capitalised when it increases the capacity or future economic benefits associated with the asset. Where the Legislature replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequently all heritage assets are measured at cost, less accumulated impairment losses. Heritage assets are not depreciated.





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1.3 Materiality (continued)

Impairment

The legislature assess at each reporting date whether there is an indication that its heritage assets may be impaired. If any such indication exists, the legislature estimates the recoverable amount or the recoverable service amount of the heritage asset.

Derecognition

The carrying amount of an item of heritage assets is derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an item of heritage assets is included in the Statement of Financial Performance when the item is derecognised.

Gains or losses are calculated as the difference between the carrying value of assets (cost less accumulated impairment losses) and the disposal proceeds is included in the Statement of Financial Performance as a gain or loss on disposal of heritage assets.

1.4 Impairment of assets

The Legislature has classified all assets held as non-cash generating assets.

When considering for indication that an asset may be impaired, the Legislature has to consider:

External Sources of Information:

- (i) cessation, or near cessation, of the demand or need for service provided by the asset; and
- (ii) significant long - term changes with a favourable effect on the entity that has taken place during the period, or will take place in the near future, in the technological, legal or legislature policy environment in which the Legislature operates.

Internal Sources of Information:

- (i) significant long - term changes with a favourable effect on the Legislature that have taken place during the period, or are expected to take place in the near future, in the extent to which, or manner in which, the asset is used or is expected to be used; and
- (ii) evidence from internal reporting that indicates that the service performance of the asset is, or will be, significantly better than expected.

Impairment of Non-Cash Generating Assets:

The Legislature assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the Legislature estimates the recoverable service amount of the asset

If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the cash-generating unit to which the asset belongs is determined. After the recognition of an impairment loss, the depreciation or amortisation charge for the asset must be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life





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The recoverable service amount is the higher of non-cash generating asset's fair value less costs to sell and its value in use. The value in use for non-cash generating asset is the present value of the asset's remaining service potential.

If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss is recognised for non-cash generating units if the recoverable service amount of the unit is less than the carrying amount of the unit. The impairment loss is allocated to reduce the carrying amount of the assets of the unit as follows:

- (i) to the assets of the unit, pro rata on the basis of the carrying amount of each asset in the unit.

1.4 Impairment of assets (continued)

The Legislature assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets may no longer exist or may have decreased.

If any such indication exists, the recoverable service amounts of those assets are estimated. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation is recognised immediately in surplus or deficit. Any reversal of an impairment loss should be recognised, the depreciation or amortisation charge for the asset must be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.5 Financial instruments

The Legislature has various types of financial instruments and these can be broadly categorised as either financial assets or financial liabilities in accordance with the substance of the contractual agreement. The Legislature only recognises a financial instrument when it becomes a party to the contractual provisions of the instrument.

Initial Recognition

Financial assets and financial liabilities are recognised on the Legislature's Statement of Financial Position when the Legislature becomes party to the contractual provisions of the instrument.

The Legislature does not offset a financial asset and a financial liability unless a legally enforceable right to offset the recognised amounts currently exist; and the Legislature intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The Effective Interest Rate Method

The effective interest rate method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability.

Amortised Cost

Amortised cost is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount and minus any reduction for impairment or uncollectibility.

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Financial Assets - Classification

A financial asset is any asset that is cash or a contractual right to receive cash.

In accordance with GRAP 104: Financial instruments the financial assets of the Legislature are classified into the three categories allowed by this standard as follows:

(i) Financial assets at amortised cost

Financial assets at amortised cost are non derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months, which are classified as non-current assets.

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand and deposits held on call with banks, net of bank overdrafts. The Legislature categorises cash and cash equivalents as financial assets: At amortised cost.

(ii) Financial assets at fair value

1.5 Financial instruments (continued)

Financial assets measured at fair value are financial assets that meet either of the following conditions:

- (a) derivatives;
- (b) combined instruments that are designated at fair value;
- (c) instruments held for trading;
- d) non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; or
- (e) financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

(iii) Financial assets at cost

Financial assets measured at cost are investments in residual interests that do not have a quoted market price in an active market, and whose fair value cannot be reliably measured.

The Legislature has the following types of financial assets as reflected on the face of the Statement of Financial Position or in the notes thereto:

Types of Financial Assets Classification in terms of GRAP 104

- (i) Cash and cash equivalents Financial assets at amortised cost
- (ii) Receivables from non-exchange transactions Financial assets at amortised cost
- (iii) Receivables from exchange transactions Financial assets at amortised cost

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Financial Liabilities - Classification

Financial liability is a contractual obligation to deliver cash or another financial asset by the Legislature

There are three main categories of financial liabilities, the classification determining how they are measured. Financial liabilities may be measured at

- (i) fair value or
- (ii) amortised cost
- (iii) cost

The Legislature has the following types of financial liabilities as reflected on the face of the Statement of Financial Position or in the notes thereto:

Types of Financial Liabilities Classification in terms of GRAP 104

- (i) Payables from exchange transactions Financial assets at amortised cost
- (ii) Payables from non - exchange transactions Financial assets at amortised cost

Financial liabilities that are measured at fair value are financial liabilities that are essentially held for trading (i.e. purchased with the intention to sell or repurchase in the short term; derivatives other than hedging instruments or are part of a portfolio of financial instruments where there is recent actual evidence of short-term profiteering or are derivatives)

Initial and Subsequent Measurement Financial Assets:

Financial assets at amortised cost are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. Subsequently, these assets are measured at amortised cost using the Effective Interest Rate Method less any impairment, with interest recognised on an effective yield basis.

Financial assets measured at fair value are initially measured at fair value plus directly attributable transaction costs. They are subsequently measured at fair value with unrealised gains or losses recognised directly in equity until the investment is derecognised, at which time the cumulative gain or loss recorded in equity is recognised in the Statement of Financial Performance, or determined to be impaired, at which time the cumulative loss recorded in equity is recognised in the Statement of Financial Performance.

Financial assets at cost are initially and subsequently measured at cost.

Financial Liabilities:

Financial liabilities measured at fair value

Financial liabilities measured at fair value are stated at fair value, with any resultant gain or loss recognised in the Statement of Financial Performance.

Financial Liabilities measured at amortised cost

Trade and other payables, interest bearing debt including finance lease liabilities and non- interest bearing debt are initially measured at fair value, net of transaction costs are subsequently measured at amortised cost using the effective interest rate method. Interest expense is recognised in the Statement of Financial Performance by applying the effective interest rate.

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Impairment of Financial Assets

Financial assets, other than those measured at fair value, are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired where there is objective evidence of impairment of financial assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence the recoverable amount is estimated and an impairment loss is recognised in accordance with GRAP 104.

Financial assets carried at amortised cost

Accounts receivable encompass long term debtors, staff debtors and other debtors.

Accounts receivables are initially valued at fair value and are subsequently carried at amortised cost using the effective interest rate method. An estimate is made for doubtful debt based on past default experience of all outstanding amounts at year-end. Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the date of reporting are classified as current

A provision for impairment of accounts receivable is established when there is objective evidence that the Legislature will not be able to collect all amounts due according to the original terms of recoverability.

The provision is made in accordance with GRAP 104 whereby the recoverability of accounts receivable is assessed individually and then collectively after grouping the assets in financial assets with similar recoverability. The amount of the provision is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

Future cash flows in a group of financial assets that are collectively evaluated for impairment are estimated on the basis of historical loss experience for assets with credit risk characteristics similar to those in the group. Cash flows relating to short term receivables are not discounted where the effect of discounting is immaterial.

Impairment of financial assets measured at cost

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses shall not be reversed.

Derecognition

Financial Assets

The Legislature derecognises financial assets only when the contractual rights to the cash flows from the asset expire or it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity, except when management approves the write-off of financial assets due to non recoverability. If the Legislature neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Legislature recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Legislature retains substantially all the risks and rewards of ownership of a transferred financial asset, the Legislature continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

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Financial Liabilities

The Legislature derecognises financial liabilities when, and only when, the Legislature's obligations are discharged, cancelled or expired. The Legislature recognises the difference between the carrying amount of the financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, in the Statement of Financial Performance.

1.6 Inventories

Initial Recognition

Inventories comprise current assets held for consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is acquired by the Legislature for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

Subsequent Measurement

Consumable stores and raw materials. Consumable stores and raw materials are valued at the lower of cost and current replacement cost. In general, the basis of determining cost is the first-in first-out cost of commodities. If inventories are to be distributed at no charge or for a nominal charge they are valued at the lower of cost and net realisable value.

Redundant and slow-moving inventories

Redundant and slow -moving inventories are identified and written down from cost to net realisable value with regard to their estimated economic or realisable values and sold by public auction. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Differences arising on the measurement of such inventory at the lower of cost and net realisable value are recognised in the Statement of Financial Performance in the year in which they arise.

The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs. The carrying amount of inventories is recognised as an expense in the period that the inventory was distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

1.7 Revenue

General

Revenue is derived from a variety of sources which include appropriations from Provincial Government and revenue from non- trading activities and other goods and services provided. Revenue is recognised when it is probable that future economic benefits or service potential will flow to the Legislature and these benefits can be measured reliably, except when specifically stated otherwise.

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Legislature's activities.

The Legislature recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Legislature and when specific criteria have been met for each of the Legislature's activities as described below. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The Legislature bases its estimates on historical results, taking into consideration the type of transaction and the specifics of each arrangement.



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Revenue from exchange transactions refers to revenue that accrued to the Legislature directly in return for goods sold, the value of which approximates the consideration received or receivable.

Revenue from non-exchange transactions refers to transactions where the Legislature received revenue from another Legislature without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from Exchange Transactions Finance income

Interest earned on financial assets is recognised in the Statement of Financial Performance on the time proportionate basis that takes into account the effective yield on the investment.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- (a) The Legislature has transferred to the buyer the significant risks and rewards of ownership of the goods.
- (b) The Legislature retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- (c) The amount of revenue can be measured reliably.
- (d) It is probable that the economic benefits or service potential associated with the transaction will flow to the Legislature.
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from Non-exchange Transactions

An inflow of resources from a non-exchange transaction, which meets the definition of an asset shall be recognised as an asset when it is probable that the future economic benefits or service potential associated with the asset will flow to the Legislature and the fair value of the asset can be measured reliably. The asset shall be recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

A present obligation arising from a non-exchange transaction that meets the definition of a liability will be recognised as a liability when it is probable that an outflow of economic benefit will be required to settle the obligation and a reliable estimate of the amount can be made.

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognised by the Legislature. When, as a result of a non-exchange transaction, the Legislature recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability.

Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date and the amount of the increase in net asset, if any, is recognised as revenue. When liability is subsequently decreased, the amount of the reduction in the liability is recognised as revenue.

Public Contributions and Donations

Donations and funding are recognised as revenue to the extent that the Legislature has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations that could be legally enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met.





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Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Revenue from public contributions is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment are brought into use. Assets acquired in non-exchange transactions are measured at fair value in accordance with the Standards of GRAP 23: Non - exchange revenue.

Appropriated Funds

Appropriated funds are recognised as revenue to the extent that the Legislature has complied with any of the criteria, conditions or obligations embodied in the agreement. Where the agreement contains a stipulation to return the asset, other future economic benefits or service potential, in the event of non-compliance to these stipulations that could be legally enforced by the transferor, a liability is recognised to the extent that the criteria, conditions or obligations have not been met. Where such requirements are not enforceable, or where past experience has indicated that the transferor has never enforced the requirement to return the transferred asset, other future economic benefits or service potential when breaches have occurred, the stipulation will be considered a restriction and is recognised as revenue.

Revenue is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment are brought into use. Revenue from Recovery of Unauthorised, Irregular, Fruitless and Wasteful Expenditure.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Financial Management of Parliament and Provincial Legislatures Act and is recognised when the recovery thereof from the responsible officials is virtually certain. Such revenue is based on legislated procedures.

1.8 Pre-payment

Prepayments include costs for goods/services to be received in subsequent financial years and are measured at cost. Prepayment expenses are recognised in the statement of financial position when the payments are made and are recognised as expenditure as and when the goods/services are received or the funds are utilised.

Prepayments and advances at the end of the year are carried in the statement of financial position at cost.

1.9 Provisions

Provisions for legal claims are recognised when the Legislature has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the obligation.

The best estimate of the expenditure required to settle the present obligation is the amount that the Legislature would rationally pay to settle the obligation at the reporting date or to transfer it to a third party at that time and are determined by the judgment of management, supplemented by experience of similar transactions and, in some cases, reports from independent experts. The evidence considered includes any additional evidence provided by events after the reporting date.

Uncertainties surrounding the amount to be recognised as a provision are dealt with by various means according to the circumstances. Where the provision being measured involves a large population of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities.



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Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision. An onerous contract is a contract in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

The unavoidable costs under a contract reflect the least net cost of exiting from the contract, which is the lower of the cost of fulfilling it and any compensation or penalties arising from failure to fulfil it. This unavoidable cost resulting from the contract is the amount of the provision to be recognised.

Provisions are reviewed at reporting date and the amount of a provision is the present value of the expenditure expected to be required to settle the obligation. When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

Where it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation the provision will be reversed. Provisions can only be used for expenditures for which the provisions were originally recognised.

1.10 Employee benefits

Employee benefits are all forms of consideration given by the Legislature in exchange for service rendered by employees.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employee render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within 12 months after the end of the reporting period in which the employee render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employee render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The Legislature measures the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Legislature recognises the expected cost of bonus, incentive and performance related payments when the Legislature has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

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Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which the Legislature provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one organisation, on the basis that contribution and benefit levels are determined without regard to the identity of the organisation that employs the employees concerned.

Defined contribution plans

When an employee has rendered service to the Legislature during a reporting period, the Legislature recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, an Legislature recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

Where contributions to a defined contribution plan do not fall due wholly within twelve months after the end of the reporting period in which the employees render the related service, they are discounted. The rate used to discount reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the obligation.

Defined benefit plans

The Legislature provide post-employment healthcare benefits to their retirees.

The entitlement to post- retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

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The Legislature shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

1.11 Leases

Lease Classification

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the Legislature. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Leases of property, plant and equipment, in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

The Legislature as Lessee

Operating leases - lessee

The Legislature recognises operating lease rentals as an expense in the Statement of Financial Performance on a straightline basis over the term of the relevant lease. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Determining whether an arrangement contains a lease

At inception of an arrangement, the Legislature determines whether such an arrangement is or contains a lease. A specific asset is the subject of a lease if fulfillment of the arrangement is dependent on the use of that specified asset. An arrangement conveys the right to use the asset if the arrangement conveys to the Legislature the right to control the use of the underlying asset.

At inception or upon reassessment of the arrangement, the Legislature separates payments and other consideration required by such an arrangement into those for the lease and those for other elements on the basis of their relative fair values. If the Legislature concludes a finance lease where it is impracticable to separate the payments reliably, an asset and a liability are recognised at an amount equal to the fair value of the underlying asset. Subsequently the liability is reduced as payments are made and an imputed finance charge on the liability is recognised.

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Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

1.12 Transfers and subsidies

The Legislature transfers appropriated funds to the political parties represented in the Legislature in line with agreed arrangements. When making these transfers, the Legislature does not:

- (i) receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- (ii) expect to be repaid in future; or expect a financial return, as would be expected from an investment.

These transfers are recognised in the Statement of Financial Performance as expenses in the period that the events giving rise to the transfer occurred.

1.13 Unauthorised expenditure

Unauthorised expenditure is the overspending of the Legislature's approved budget (the vote or a main division within the vote), expenditure from the Legislature's approved budget for a purpose unrelated to the approved budget and any expenditure of donor funds for a purpose not specified in the agreement with the donor. All expenditure relating to unauthorised expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.14 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.15 Irregular expenditure

Irregular expenditure is expenditure other than unauthorised expenditure incurred in contravention of, or that is not in accordance with a requirement of any applicable legislation. Irregular expenditure is accounted for as an expense in the Statement of Financial Performance in the period it occurred and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

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1.16 Comparative figures

Prior year comparatives

When the presentation or classification of items in the financial statements is amended, prior period comparative amounts are reclassified. The nature and reasons for the reclassification are disclosed in the notes.

1.17 Changes in Accounting Policies, Estimates and Errors

Changes in accounting policies that are effected by management have been applied retrospectively in accordance with GRAP 3: Accounting policies, estimates and errors requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the Legislature shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the Notes to the financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the Legislature shall restate the opening balances of assets, liabilities, net assets and disclosure notes for the earliest period for which retrospective restatement is practicable.

1.18 Budget information

The annual budget figures are prepared in accordance with GRAP 24: Presentation of budget information in the financial statements standard and are consistent with the accounting policies adopted by management for the preparation of these financial statements. The amounts are scheduled as a separate additional financial statement, called the Statement of Comparison of Budget and Actual amounts where applicable. Explanatory comment is provided in the Statement of Comparison of Budget and Actual Amounts in the budget motivations for over or underspending on line items. These figures are those approved in the Mpumalanga Provincial Legislature estimate at the beginning and end of the year.

The approved budget covers the period from 1 April 2024 to 31 March 2025. The budget is approved on a cash basis by programme and item classification whereas the actual amounts are reported on accrual basis of accounting. Therefore the Statement of Comparison of Budget and Actual Amounts have not been prepared on the comparable basis of accounting.

1.19 Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

Individuals as well as their close family members, and/or entities are related parties if one party has the ability, directly or indirectly, to control or jointly control the other party or exercise significant influence over the other party in making financial and/or operating decisions. Management is regarded as a related party.

Transactions with Government Departments of the Mpumalanga Province are considered to be related parties to the Legislature

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1.20 Contingent asset and contingent liabilities

Contingent liabilities represent a possible obligation that arises from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A contingent liability can also arise as a result of a present obligation that arises from past events but which is not recognised as a liability either because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets represent possible assets that arise from past events and whose existence will be confirmed only by an occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent assets and contingent liabilities are not recognised, but are disclosed in the notes to the Financial Statements.

1.21 Capital commitments

Items are classified as commitments where the Legislature commits itself to future transactions that will normally result in the outflow of resources. Capital commitments are not recognised in the Statement of Financial Position as a liability but are included in the disclosure notes in the following cases:

- (i) Approved and contracted commitments, where the expenditure has been approved and the contract has been awarded at the reporting date, where disclosure is required by a specific standard of GRAP.
- (ii) Approved but not yet contracted commitments, where the expenditure has been approved and the contract has yet to be awarded or is awaiting finalisation at the reporting date.
- (iii) Items are classified as commitments where the Legislature commits itself to future transactions that will normally result in the outflow of resources.
- (iv) Contracts that are entered into before the reporting date, but goods and services have not yet been received are disclosed in the disclosure notes to the financial statements.
- (v) Other commitments for contracts are non-cancelable or only cancelable at significant cost. Contracts that should relate to something other than the business of the Legislature.

1.22 Events after reporting date

Events after the reporting date that are classified as non-adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the Notes to the Financial Statements.

1.23 Retained revenue

At the end of financial year, the Legislature unspent funds is transferred and received from Provincial Revenue fund to balance the revenue fund of the province.



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2. Inventories

Consumable stores	681 161	434 981
	681 161	434 981

Inventories are held for own use and measured at the lower of cost and net realisable value. No write downs of inventory to current net realisable value were required.

The cost of inventory recognised as an expense at the reporting period **R 2 547 561 (2024: R 724 892)**

Inventory pledged as security

No inventories have been pledged as collateral for liabilities of the Legislature.

3. Receivables from exchange transactions

Consumable stores	199 911	290 359
	199 911	290 359

4. Receivables from non-exchange transactions

Sundry debtors	-	1 041 585
	-	1 041 585

Sundry debtors are in respect of amounts outstanding at 31 March 2025 and other debtors.

The Legislature does not hold deposits or other security for its receivables. None of the receivables have been pledged as security for the Legislature's financial liabilities.

Ageing of receivable from exchange and non - exchange transactions

As at 31 March 2025 Sundry debtors	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	Total
Gross balance	199 911	-	-	118 335	318 246
Less provision for impairment	-	-	-	(118 335)	(118 335)
	199 911	-	-	-	199 911



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The age analysis of these receivables are as above. The provision for impairment on receivables exists predominately due to the possibility that these debts may not be recovered. Sundry debtors were assessed individually and grouped together in the Statement of Financial Position as financial assets with similar characteristics and collectively assessed for impairment.

As at 31 March 2024 Sundry debtors	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	Total
Gross balance	984 318	-	-	504 386	1 488 704
Less provision for impairment	-	-	-	(103 532)	(103 532)
	984 318	-	-	400 854	1 385 172

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	103 532	115 977
Provision for impairment	40 802	-
Amounts written off as uncollectible	(26 000)	-
Bad debt reversed	-	(12 445)
	118 334	103 532

The provision for impairment on receivables exists predominately due to the possibility that these debts may not be recovered. Sundry debtors were assessed individually and grouped together in the Statement of Financial Position as financial assets with similar characteristics and collectively assessed for impairment.

5. Prepayments

Prepayments are payments made in advance during period under review, but the service will only be rendered during the next reporting period. Those prepayments are for license fees and other general expenses.

Payments made in advance

Prepaid Expenditure	1 058 398	1 908 492
Prepayment	46 479	276 985
	1 104 877	2 185 477

6. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	34 835 416	14 836 103
	34 835 416	14 836 103



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Bank accounts

For the purposes of the Statement of Financial Position and the Cash Flow Statement, the cash and cash equivalents represents the cash in the two bank accounts.

Credit rating

FNB Main Account	32 615 743	12 755 272
FNB CPA Account	2 219 673	2 080 831
	34 835 416	14 836 103

Primary bank account

Cash book balance at the beginning of year	14 836 103	6 250 055
Cash book balance at the end of year	34 835 416	14 836 103
Bank balance at the beginning of the year	14 836 103	6 250 055
Bank balance at the end of the year	34 835 416	14 836 103

The Legislature does not have overdraft facilities. Interest is earned at different rates per annum on favourable balance.

The Legislature did not pledge any of its cash and cash equivalents as collateral for its financial liabilities.

No restrictions have been imposed on the Legislature in terms of the utilisation of its cash and cash equivalents.

7. Property, plant and equipment

		2025			2024		
		Cost	Accumulated depreciation and accumulated impairment	Carrying value	Cost	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fittings		12 107 997	(8 423 788)	3 684 209	10 001 236	(7 893 901)	2 107 335
Motor vehicles		18 325 090	(7 417 030)	10 908 060	17 555 316	(8 584 641)	8 970 675
Office equipment		35 942 128	(18 757 168)	17 184 960	27 698 858	(16 724 310)	10 974 548
Computer equipment		23 714 571	(11 783 087)	11 931 484	17 007 190	(11 584 483)	5 422 707
Library books		918 577	(898 602)	19 975	918 577	(888 577)	30 000
Communication equipment		1 972 343	(766 174)	1 206 169	855 870	(561 534)	294 336
Total		92 980 706	(48 045 849)	44 934 857	74 037 047	(46 237 446)	27 799 601



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	R	R

Reconciliation of property, plant and equipment - 31 March 2025

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Furniture and fittings	2 107 335	2 262 868	(5 524)	(680 470)	-	3 684 209
Motor vehicles	8 970 675	5 760 626	(2 105 885)	(1 531 839)	(185 517)	10 908 060
Office equipment	10 974 548	8 610 706	(24 189)	(2 376 105)	-	17 184 960
Computer equipment	5 422 707	8 697 648	(144 541)	(2 044 330)	-	11 931 484
Library books	30 000	-	-	(10 021)	-	19 975
Communication equipment	294 336	1 744 603	-	(832 770)	-	1 206 169
	27 799 601	27 076 451	(2 280 139)	(7 475 535)	(185 517)	44 934 857

Reconciliation of property, plant and equipment - 31 March 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fittings	2 172 579	643 230	(12 839)	(695 635)	2 107 335
Motor vehicles	11 075 364	-	-	(2 104 689)	8 970 675
Office equipment	12 674 354	1 063 459	(27 403)	(2 735 862)	10 974 548
Computer equipment	5 497 754	2 987 803	(256 958)	(2 805 892)	5 422 707
Library books	39 477	-	-	(9 473)	30 000
Communication equipment	332 373	227 739	-	(265 776)	294 336
	31 791 901	4 922 231	(297 200)	(8 617 327)	27 799 601

The assets of the Legislature are acquired through procurement.

Pledged as security

The Legislature did not pledge any of its assets as security.

Expenditure incurred to repair and maintain property, plant and equipment

An expenditure of **R 822 041** was incurred for maintenance of property plant and equipment as at the **31 March 2025** and is included in the statement of financial performance.

Impairment of property, plant and equipment

Motor vehicle to the value of **R 185 517** was impaired at the reporting period.

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7. Property, plant and equipment (continued)

Change in estimate-useful life of Property, plant and equipment reviewed

There was a change in the estimated useful life of various assets of the Legislature for the financial period.

Effect of change of accounting estimates (decrease in depreciation) is **R 603 995** Effect for the future values is minimal.

Property, plant and equipment is depreciated over its useful life taking into account residual values for motor vehicle category. Effect of residual value change (decrease in depreciation) is **R 458 608**.

8. Intangible assets

	2025			2024		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	1 383 307	(737 971)	645 336	2 094 040	(1 545 393)	548 647
Financial management systems	19 908 649	(7 449 000)	12 459 649	14 898 000	(3 724 500)	11 173 500
Total	21 291 956	(8 186 971)	13 104 985	16 992 040	(5 269 893)	11 722 147

Reconciliation of intangible assets - 31 March 2025

	Opening balance	Additions	Amortisation	Total
Computer software, other	548 647	564 999	(468 310)	645 336
Financial management systems	11 173 500	5 010 649	(3 724 500)	12 459 649
	11 722 147	5 575 648	(4 192 810)	13 104 985

Reconciliation of intangible assets - 31 March 2024

	Opening balance	Amortisation	Total
Computer software, other	1 042 609	(493 962)	548 647
Financial management systems	14 898 000	(3 724 500)	11 173 500
	15 940 609	(4 218 462)	11 722 147

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The intangible assets of the Legislature are acquired through procurement.

The amortisation expenses have been included in the line item “depreciation and amortisation” in the Statement of Financial Performance (note 22). Amortisation is charged on a straight-line basis over the intangible assets’ useful lives.

Pledged as security

All of the Legislature’s intangible assets are held under freehold interests and no intangible assets had been pledged as security for any liabilities of the Legislature.

No restrictions apply to any of the intangible assets of the Legislature.

Impairment of intangible assets

No impairment losses have been recognised on intangible assets of the Legislature at the reporting date.

Intangible assets with indefinite useful lives

The following classes of intangible assets are not amortised as they are regarded as having indefinite useful lives

Intangible assets with indefinite lives:

Cost and carrying value of software: Financial management system	5 010 649	-
--	-----------	---

The financial management system is expected to be available for use over an indefinite period. The Legislature expects to derive economic benefits from the system beyond the current reporting period. The useful lives of the intangible assets remain unchanged from the previous year.

Change in the useful life assessment

There was no change in the estimated useful life of Financial Management system.



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	R	R

9. Heritage assets

	2025			2024		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Art Collections, antiquities and exhibits	1 388 050	-	1 388 050	1 388 050	-	1 388 050
Total	1 388 050	-	1 388 050	1 388 050	-	1 388 050

Reconciliation of heritage assets - 31 March 2025

	Opening balance	Total
Art Collections, antiquities and exhibits	1 388 050	1 388 050
	1 388 050	1 388 050

Reconciliation of heritage assets - 31 March 2024

	Opening balance	Total
Art Collections, antiquities and exhibits	1 388 050	1 388 050
	1 388 050	1 388 050

Pledged as security

No heritage assets are pledged as security.

9. Heritage assets (continued) Impairment of heritage assets

No heritage assets were impaired as at 31 March 2025.





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	R	R

10. Provisions

Reconciliation of provisions - 31 March 2025

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for performance bonuses	6 380 240	6 832 954	(6 333 691)	(46 549)	6 832 954
Provision for long - service	2 422 000	581 000	(245 000)	-	2 758 000
Post - retirement medical cost	26 341 000	7 740 000	(891 000)	-	33 190 000
Provisions - Gratuity	15 199 828	9 529 127	(15 199 828)	-	9 529 127
	50 343 068	24 683 081	(22 669 519)	(46 549)	52 310 081

Reconciliation of provisions - 31 March 2024

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for performance bonuses	5 653 046	6 380 240	(5 597 652)	(55 394)	6 380 240
Provision for long - service	2 299 000	718 000	(595 000)	-	2 422 000
Post - retirement medical cost	21 099 000	5 833 335	(591 335)	-	26 341 000
Provisions - Gratuity	-	15 199 828	-	-	15 199 828
	29 051 046	28 131 403	(6 783 987)	(55 394)	50 343 068
Non-current liabilities				44 133 127	27 741 000
Current liabilities				8 176 954	22 602 068
				52 310 081	50 343 068

The performance bonus provision represents the liability in respect of performance bonuses to be paid to employees dependent on the outcomes of their performance assessments for the 2024/2025 financial year. The provision is expected to be utilised within the next 12 months and the amount is thus dependent on the performance outcomes.

Long service benefits are awarded by the Legislature to staff in the form of fixed cash amounts (after 5, 10, 15, 20, 25, 30, 35 and 40 years of continuous service). Gratuity benefit for the exit or loss of office to qualifying members of the provincial legislature.

The Legislature provide post-employment medical benefits to their retirees. In estimating the liability for long service a number of assumptions are required. GRAP 25 and IAS 19 places the responsibility on management to set these assumptions, as guided by the principles set out in GRAP 25.





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The difference between the assumptions drives the valuation and it is very important to monitor how this difference changes from one valuation to the next. The most relevant actuarial assumptions used in this valuation are discussed below.

Financial variables

The two most important financial variables used in the valuation are the discount rate and salary inflation. We have assumed the following values for these variables:

Financial variable LSA	Assumed Value at 31-03-2025	Assumed Value at 31-03-2024
Discount rate	9.10%	10.27%
CPI	N/A	N/A
Normal Salary Increase Rate	CPI + 1%	CPI + 1%
Net discount rate (CPI)	9.10%	10.27%

Financial variable Post-retirement medical benefit	Assumed Value at 31-03-2025	Assumed Value at 31-03-2024
Discount rate	13.15%	15.04%
Health care cost inflation rate	9.08%	10.88%
Net-of-health-care-cost-inflation discount rate	3.76%	3.76%
CPI (Consumer price inflation)	7.58%	9.38%

Discount rate

GRAP 25 stipulates that the choice of this rate should be derived from government bond yields consistent with the estimated term of the employee benefit liabilities. However, where there is no deep market in government bonds with a sufficiently long maturity to match the estimated term of all the benefit payments, current market rates of the appropriate term should be used to discount shorter term payments, and the discount rate for longer maturities should be estimated by extrapolating current market rates along the yield curve.

Consequently, discount rates of 9.10% per annum have respectively been used for the LSA liability. The nominal and real zero curves as at 31 March 2025 supplied by the JSE was used to determine the discounted rates and CPI assumptions at each relevant time period. Although the yield curve was used for discount rates and corresponding inflation rates, for indicative purposes the discount rate that corresponds to the implied duration of our liability is shown. The implied duration of the liability for this valuation is 4,18 years.

Consequently, a discount rate of 13.15% per annum has been used for post - retirement medical liability. The nominal and real zero curves as at 31 March 2025 supplied by the JSE was used to determine discounted rates and CPI assumptions at each relevant time period. Although the yield curve was used for discount rates and corresponding inflation rates, for indicative purposes we show the discount rate and CPI that corresponds to the implied duration of our liability. The implied duration of the liability for this valuation is 15,47 years.

Average retirement age

The normal retirement age of employees is 60. It has been assumed that employees will retire at age 60 on average, which thus assumes that expected rates of ill -health and early retirement are nil. Employees who have passed the assumed average retirement age, have been assumed to retire at their next birthday.



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Mortality rates

Mortality before retirement has been based on the SA 85-90 mortality tables. These are the most commonly used tables in the industry.

Post-Employment Mortality

Mortality before retirement has been based on the SA 85- 90 mortality tables. These are the most commonly used tables in the industry. Mortality post-employment (for pensioners) has been based on the PA (90) ultimate mortality tables, rated down 1 year, with a 1% mortality improvement p.a. No explicit assumption was made about additional mortality or health care costs due to AIDS.

Withdrawal decrements

If an employee leaves, the employer's liability in respect of that employee ceases. It is therefore important not to overstate withdrawal rates. A sample of the assumed rates is set out below. These rates are not applicable to members. It is assumed that members will not withdraw whilst serving a term.

Age Band	Withdrawal rate Male	Withdrawal rate Female
20-24	9%	9%
24-29	8%	8%
30-34	6%	6%
35-39	5%	5%
40-44	5%	5%
45-49	4%	4%
50-54	3%	3%
55+	0%	0%

Health Care Cost Inflation Rate

The Medical Aid Contribution Inflation rate was set with reference to the past relationship between the (yield curve based) Discount Rate for each relevant time period and the (yield curve based) Medical Aid Contribution Inflation for each relevant time period.

South Africa has experienced high health care cost inflation in recent years. The annualised compound rates of increase for the last ten years show that registered medical aid schemes contribution inflation outstripped general CPI by almost 3% year on year. We do not consider these increases to be sustainable and have assumed that medical aid contribution increases would out strip general inflation by 1.5% per annum over the foreseeable future.

Contribution rate structure

This assumption is required to reflect estimated future changes in the maximum amount to which subsidies are limited. This maximum amount is set at R 4 901,41 per family per month for the year ending 31 March 2025. These rates are assumed to increase in line with medical inflation in the future.



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Continuation of Membership

It has been assumed that 75% of in-service members will remain on the Legislature's health care arrangement should they stay until retirement.

11. Payables from exchange transactions

Trade and other payables	8 488 803	11 315 313
Staff leave accrual	14 394 558	13 999 491
Deposits received	50 000	-
Service bonus	6 638 736	6 075 253
	29 572 097	31 390 057

12. Operating lease asset (liability)

Current liabilities	(33 177)	(19 099)
	(33 177)	(19 099)

The Legislature as lessee: Operating leases relate to property, plant and equipment with lease terms not longer than 5 years, with an option to extend for a further period. All operating lease contracts contain market review clauses in the event that the Legislature exercises its option to renew.

The Legislature does not have an option to purchase the leased asset on expiry of the lease period

Amounts payable under operating leases

At the reporting date, the Legislature had outstanding commitments under non-cancelable operating leases for property, plant and equipment which fall due as follows:

Up to 1 year	536 179	2 483 812
From 1 to 5 years	229 352	765 531
	765 531	3 249 343

The following payments have been recognised as an expenses in the Statement of Financial Performance:

Payments recognised as expenditure

Operating lease: Equipment	3 226 078	3 278 384
Operating lease: Other	27 065 560	35 451 060
Operating lease: Building	949 188	706 457
	31 240 826	39 435 901





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The Legislature has operating lease agreements for building and office equipment, which are only significant collectively.

The following restrictions have been imposed on the Legislature in terms of the lease agreements:

- (i) Buildings and equipment shall remain the property of the lessor
- (ii) The lessee shall not sell, sublet, cede, assign or delegate any of its rights or obligations on the buildings or equipment
- (iii) The equipment shall be returned in good order and condition to the lessor upon termination of the agreement.
- (iv) The Legislature is obliged to enter into a maintenance agreement with the lessor for the equipment rented.
- (v) Operating lease payments represent rentals payable by the Legislature for the office equipment and rental of office

buildings (NCOP office in Cape Town). Leases of equipment are negotiated for an average term of three years inclusive of escalation. The leases of office building is negotiated for an average term of three years and rentals escalate at an average of 8% per annum.

13. Finance lease obligation

Minimum lease payments due

- within one year	964 390	427 604
- in second to fifth year inclusive	283 247	56 427
	1 247 637	484 031

Present value of minimum lease payments

- non-current liabilities	283 247	56 427
- current liabilities	964 390	427 604
	1 247 637	484 031

The legislature entered into finance leasing arrangements for certain cell phones and tablets equipment

The average lease terms are 2 years and the average effective lending rate was in line with the contract. Where the contract was not specific the prime rate is applied.

14. Accumulated (deficit)/surplus

Accumulated (deficit)/surplus consists of the following

Accumulated surplus/(deficit) due to the results of operations	13 086 265	(5 655 105)
	13 086 265	(5 655 105)

Refer to Statement of Changes in Net Assets for more detail and the movement on accumulated surplus.





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	R	R

15. Sundry revenue

Sundry revenue	54 400	13 000
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16. Interest earned

Interest revenue

Bank	4 322 065	2 159 853
	4 322 065	2 159 853

The amounts disclosed above are in respect of interest earned from the bank.

17. Annual appropriation

Equitable share

Administration	260 339 000	220 654 000
Parliamentary business	239 308 000	204 796 000
	499 647 000	411 340 000

18. Statutory appropriation

Direct charge

Statutory: Members	67 366 000	27 626 000
	67 366 000	27 626 000

19. In - kind revenue received

In - kind revenue received	27 065 560	35 451 060
	27 065 560	35 451 060

The Legislature received the following services in - kind at reporting period:

(i) The Legislature occupies a building that belongs to the Department of Public Works, Roads and Transport. The Legislature has use of the property at no consideration (i.e. rental at market related prices). The fair value rental of R 27 065 560 for building no.1 property was determined from market-based evidence determined by a qualified independent appraisal.

(ii) Security services from Department of Community Safety and Security at no consideration.

20. Public contributions and donations

Donation received	15 000	25 000
	15 000	25 000

Donation received in cash was for SOPA 2025.





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21. Employee related costs		
Basic salary	205 043 315	169 095 164
Performance bonus	6 786 405	6 324 846
Medical aid - company contributions	11 195 616	9 244 683
UIF	395 004	401 398
Leave pay provision charge	2 455 564	3 209 774
Pension contribution	25 299 452	21 221 900
Overtime payments	121 441	160 575
Current - service costs	1 166 000	1 374 000
13th Cheques	10 685 532	10 253 280
Housing benefits and allowances	6 898 585	6 477 781
Other allowances	17 221 938	12 861 928
Other # 5	(5 670 701)	15 199 828
	281 598 151	255 825 157

Remuneration of management personnel

Remuneration of the Senior Management and Members of the Legislature for the year is **R 106 414 737**
(2024: 72 816 164).

Remuneration of Speaker

Annual Remuneration	1 678 342	1 695 966
Contributions to UIF, Medical and Pension Funds	316 869	402 277
	1 995 211	2 098 243

Remuneration of Deputy Speaker

Annual Remuneration	1 315 400	1 383 333
Gratuity Payment	2 361 343	-
Contributions to UIF, Medical and Pension Funds	250 013	314 602
	3 926 756	1 697 935

Remuneration of the 17 Public Office Bearers

Annual Remuneration

Annual Remuneration	29 116 018	17 292 471
Car Allowance	4 726 905	1 202 450
Gratuity Payment	12 838 485	-
Contributions to UIF, Medical and Pension Funds	6 853 130	4 774 879
	53 534 538	23 269 800



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Remuneration of Secretary		
Annual Remuneration	2 728 888	2 686 311
Car Allowance	120 000	120 000
Performance Bonuses	144 693	99 678
Contributions to UIF, Medical and Pension Funds	363 577	356 673
	3 357 158	3 262 662
Remuneration of the Executive Manager: Financial Governance		
Annual Remuneration	2 123 774	2 072 671
Car Allowance	60 000	60 000
Performance Bonuses	86 939	75 372
Contributions to UIF, Medical and Pension Funds	355 799	215 403
	2 626 512	2 423 446
Remuneration of the Executive Manager: Corporate Services		
Annual Remuneration	1 888 151	1 732 169
Car Allowance	180 000	180 000
Performance Bonuses	56 059	66 600
Contributions to UIF, Medical and Pension Funds	177 268	164 072
	2 301 478	2 142 841
Remuneration of the Executive Manager: Parliamentary Operations		
Annual Remuneration	1 791 058	1 632 684
Car Allowance	276 000	276 000
Performance Bonuses	56 899	67 599
Contributions to UIF, Medical and Pension Funds	209 895	196 501
	2 333 852	2 172 784
Remuneration of Chief of Staff		
Annual Remuneration	1 608 192	1 764 432
Car Allowance	268 696	240 000
Performance Bonuses	-	50 724
Contributions to UIF, Medical and Pension Funds	234 739	204 807
	2 111 627	2 259 963





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Remuneration of Senior Management		
Annual Remuneration	28 587 630	28 154 507
Car Allowance	1 570 087	1 237 270
Performance Bonuses	992 847	1 000 756
Contributions to UIF, Medical and Pension Funds	3 077 041	3 095 957
	34 227 605	33 488 490
22. Depreciation and amortisation		
Property, plant and equipment	7 475 539	8 617 327
Intangible assets	4 192 811	4 218 462
	11 668 350	12 835 789
23. Repairs and maintenance		
Repairs and maintenance	822 014	1 237 829
	822 014	1 237 829
24. Finance costs		
Interest cost - actuaries	3 549 000	2 687 000
Finance leases	136 983	35 435
	3 685 983	2 722 435
25. Debt impairment		
Repairs and maintenance	48 129	(12 444)
	48 129	(12 444)
26. Transfer and subsidies		
Caucus funds	36 007 998	28 007 999
Constituency funds	44 151 001	32 151 000
Enhancement of democracy funds	20 000 001	17 700 001
	100 159 000	77 859 000
27. Contracted services		





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28. General expenses		
Advertising	9 560 869	15 305 420
Audit fees	6 432 474	6 225 466
Bank charges	181 753	179 674
Cleaning	151 362	89 078
Consulting and professional fees	2 523 598	2 038 182
Entertainment	1 299 155	1 334 399
Transl & Transcript	48 000	56 000
Hire of equipment, venue and facilities	12 613 511	5 247 791
Postage and courier	19 225	10 809
Printing and stationery	1 764 000	1 197 419
Subscriptions and membership fees	2 613 536	2 177 356
Communication	4 756 061	7 752 299
Transport cost	2 183 592	1 458 842
Training	1 515 065	1 014 247
Travel and subsistence - domestic	26 540 057	16 275 665
Travel and subsistence - foreign	2 455 725	4 826 894
Electricity	6 100 174	7 744 143
Uniforms	232 538	57 360
Catering services	8 467 645	6 651 356
Other expenses	3 328 123	2 207 970
	92 786 463	81 850 370

29. Cash generated from operations

Surplus (deficit) Adjustments for:	35 624 215	(21 657 018)
Depreciation and amortisation	11 668 350	12 835 789
Gain (loss) on sale of assets and liabilities	757 206	(9 489)
Debt impairment	48 129	(12 444)
Movements in operating lease assets and accruals	14 078	3 434
Movements in provisions	1 967 013	21 292 022
Changes in working capital:		
Inventories	(246 180)	(225 813)
Receivables from exchange transactions	90 448	650 032
Consumer debtors	(48 129)	-
Other receivables from non-exchange transactions	1 041 585	(952 316)
Prepayments	1 080 600	(22 406)
Payables from exchange transactions	(1 817 956)	1 328 247
	50 179 359	13 230 038





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30. Unauthorised expenditure

No unauthorised expenditure was identified at the reporting date.

31. Fruitless and wasteful expenditure

Opening balance as previously reported	1 250	1 250
Less: Amount written off - current	(1 250)	-
Closing balance	-	1 250

No fruitless and wasteful expenditure was identified at the reporting date.

32. Irregular expenditure

No irregular expenditure was identified at the reporting date.

33. Financial instruments disclosure

Categories of financial instruments

Financial instruments disclosure Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	199 911	199 911
Cash and cash equivalents	34 835 416	34 835 416
	35 035 327	35 035 327

Financial liabilities

	At amortised cost	Total
Trade and other receivables from exchange transactions	8 488 803	8 488 803
	8 488 803	8 488 803

Financial income earned

	At amortised cost	Total
Financial assets	4 322 065	4 322 065
	4 322 065	4 322 065



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31 March 2024

Financial assets

	At amortised cost	Total
Trade and other receivables from exchange transactions	290 359	290 359
Other receivables from non-exchange transactions	1 041 585	1 041 585
Cash and cash equivalents	34 835 416	34 835 416
	36 167 360	36 167 360

	At amortised cost	Total
Trade and other payables from exchange transactions	4 322 065	4 322 065
	4 322 065	4 322 065

Financial liabilities

	At amortised cost	Total
	11 315 313	11 315 313
	11 315 313	11 315 313

Financial income earned

	At amortised cost	Total
Financial assets	2 159 853	2 159 853
	2 159 853	2 159 853

34. Risk management Financial risk management

The Accounting Officer has overall responsibility for the establishment and oversight of the Legislature's risk management framework. Due to the largely non-trading nature of activities and the way in which they are financed, the Legislature is not exposed to the degree of financial risk faced by business entities.

Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the International Accounting Standards (IAS's) mainly apply. Generally, financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the Legislature in undertaking its activities.

Management monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk, credit risk and liquidity risk. Compliance with policies and procedures is reviewed by the internal auditors on a continuous basis, and annually by external auditors.

Internal audit and risk management functions are responsible for initiating a control framework and monitoring and responding to potential risk. Reports are presented periodically to the Legislature's Audit Committee. Further quantitative disclosures where applicable are included throughout these financial statements



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	R	R

Liquidity risk

Liquidity risk is the risk that the Legislature will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering in cash or another financial asset. The Legislature's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient budget and cash to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Legislature's reputation.

Credit risk

Credit risk is the risk of financial loss to the Legislature if counterparty to a financial instrument that fails to meet its contractual obligations and arises principally from the Legislature's receivables.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Legislature's income or the value of its holdings in financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

The Legislature's activities expose it to a limited extent to the financial risks of changes in interest rates. No formal policy exists to hedge volatilities in the interest rate market. There has been no change to the Legislature's exposure to market risks or the manner in which it manages and measures the risk.

Interest rate risk is defined as the risk that the fair value or future cash flows associated with a financial instrument will fluctuate in amount as a result of market interest changes.

Potential concentrations of interest rate risk consist mainly of variable rate deposit investments, long-term receivables, consumer debtors, other debtors, bank and cash balances. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by levying of interest.

Long-term receivables and other debtors are individually evaluated annually at reporting date for impairment or discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment / discounting, where applicable. The Legislature is not exposed to credit interest rate risk as the Legislature has no borrowings.

Interest rate risk sensitivity analysis

Effect of 1% change in the interest rate	Current interest rate	Value as at 31 March 2024	Discounted value at current rate	Discounted value at current rate (+1%)	Discounted value at current rate (-1%)
Trade and other receivables -normal credit terms	11,00 %	199 911	221 901	224 120	219 682



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	2025	2024
	R	R

Foreign exchange risk

The Legislature's activities do not significantly expose it to the financial risks of foreign currency and therefore has no formal policy to hedge volatilities in the interest rate market.

Cash and cash equivalents

The Legislature has a business bank account with First National Bank. No investments with financial institutions have been made. The maximum credit and interest risk exposure in respect of the relevant financial instruments is as follows:

Receivable from - exchange transactions	199 911	290 359
Receivable from non - exchange transactions	-	1 041 585
Cash and cash equivalents	34 835 416	14 836 103
	35 035 327	16 168 047

35. Related parties

Transactions with Mpumalanga Provincial government departments are regarded related party transactions.

Related party transactions

Purchases from related parties

Department of Community safety and security	66 398	83 082
Department of Public work, road and transport	7 295 108	15 403 985
	7 361 506	15 487 067

Revenue recived from Provincial Treasury

Voted funds	499 647 000	411 340 000
Direct charge	67 366 000	27 626 000
	567 013 000	438 966 000

The transactions with the Department of Public Works, Roads and Transport were for municipal and communication services.

Other related party transactions

In addition to the above, the Legislature occupies a building that belongs to the Department of Public Works, Roads and Transport. The Legislature has use of the property at no consideration (i.e. rental at market related prices), but it is, however, liable for the maintenance thereof.

Key management information

Transactions with key management personnel are disclosed in note 21: Employee costs.





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	2025	2024
	R	R

36. Employee benefit obligations Defined benefit plans

Net expense recognised in the statement of financial performance - LSA

Service cost	191 000	206 000
Interest cost	244 000	211 000
Actuarial (gains) losses	146 000	301 000
Settlements	(245 000)	(595 000)
	336 000	123 000

Net expense recognised in the statement of financial performance - PEMA:

Service cost	975 000	1 168 000
Interest cost	3 305 000	2 476 000
Actuarial (gains) losses	3 460 000	2 189 335
Settlements	(891 000)	(591 335)
	6 849 000	5 242 000

Retirement benefits are provided by membership of the Government Employees Pension Fund and Political Office Bearers Pension Fund which are defined benefit funds.

The Legislature's responsibility regarding the funding of the pension funds is limited to the current contributions made on behalf of its employees. The obligation of the fund is guaranteed by the National Revenue Fund and not by the individual government departments and entities.

Pension benefits

Contributions to the pension funds for period ended 31 March 2025

Contributions to the pension funds for period ended 31 March 2025	38 164 103	32 546 241
	38 164 103	32 546 241

These contributions are included in the surplus or deficit for the reporting period. The total amount disclosed consist of employer contribution of **R 25 299 452** and employee contribution of **R 12 864 651** included in the basic salary.

37. Contingencies

Contingent liabilities

As at the reporting date the following legal cases (Civil claims) are still pending in the High and Labour Courts:

Nature of contingent liabilities:

Short term payment	645 121	645 121
Damages-loss of profit	6 677 000	6 677 000
Damages-maintanace contract	1 390 194	1 390 194
Retirement	3 049 995	3 049 995
	11 762 310	11 762 310





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	R	R

The contingent liability consists of litigations from former employees and a claim for breach of contract from a former supplier.

There is uncertainty on the timing and amount as the final outcome will be dependent upon court processes.

There are significant uncertainties relating to the amount disclosed as a probable cash flows, driven by market-related factors such as interest and CPI which are not practicable to estimate, as well as other qualitative factors which are dependent on the final judgement of the respective Court.

Contingent assets

No contingent asset was reported as at the 31 March 2025.

38. Going concern

There are no uncertainties that may cast significant doubts upon the entity's ability to continue as a going concern in the future.

(i) The establishment and continuing operations of the Legislature are set out in the Constitution of the Republic of South Africa.

(ii) The Legislature has adopted a five year strategic plan and a three year rolling annual performance plan.

(iii) The Mpumalanga Provincial Legislature has appropriated a three year rolling budget in accordance with the MediumTerm Expenditure Framework.

Management has thus prepared these Financial Statements on the Going Concern Basis for the next 12 months.

39. GRAP Standards approved but not yet effective

The following GRAP standards have been issued by the Minister of Finance but are not yet effective and have not been early adopted by the Legislature:

(i) GRAP 1 Presentation of financial statements (revised).

(ii) GRAP 103 Heritage Assets (revised)

(iii) GRAP 104 Financial Instruments (revised)

In terms of the 2019-20 ASB Directive 5, paragraph 07, the GRAP Reporting Framework is based on the hierarchy outlined in paragraph .11 of the Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors (GRAP 3).

Management has considered the above- mentioned GRAP standard issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the Legislature



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	2025	2024
	R	R

40. Prior-year errors adjustments

Corrections were made during the current financial year. Details of the corrections are described below:

- (i) Employee related cost increases due to salary adjustment of Members and as such payables increases as well.
- (ii) General expenses increases due to adjustment of payables and as such trade payables increases.
- (iii) Contracted services increases due to adjustment of payables and as such trade payables increased.
- (iv) Compensation of employees increased due to provision of gratuity for members and as such provisions increased.
- (v) Retained income paid to and received back from Provincial Revenue Fund. At the end of financial year, the Legislature's unspent funds are transferred and received from Provincial Revenue fund to balance the revenue fund of the province. These correction in the cash flows from operating activities did not have impact in the accumulated deficit

These corrections increases the opening balance of the accumulated deficit.

Statement of financial position

31 March 2024

	As previously reported	Restated amount	Restatement
Payables from exchange transactions	29 707 038	(31 390 057)	(1 683 019)
Accumulated surplus/(deficit)	(5 655 105)	22 537 952	16 882 847
Provision	7 402 240	(22 602 068)	(15 199 828)
	31 454 173	(31 454 173)	-

Statement of financial performance

31 March 2024

	As previously reported	Restated amount	Restatement
Employee related costs	239 752 817	(255 825 157)	(16 072 340)
General expenses	81 113 737	(81 850 370)	(736 633)
Operating deficit	(2 293 325)	19 176 172	16 882 847
Contracted services	63 399 075	(63 472 949)	(73 874)
	381 972 304	(381 972 304)	-



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	2025	2024
	R	R

Cash flow statement

31 March 2024

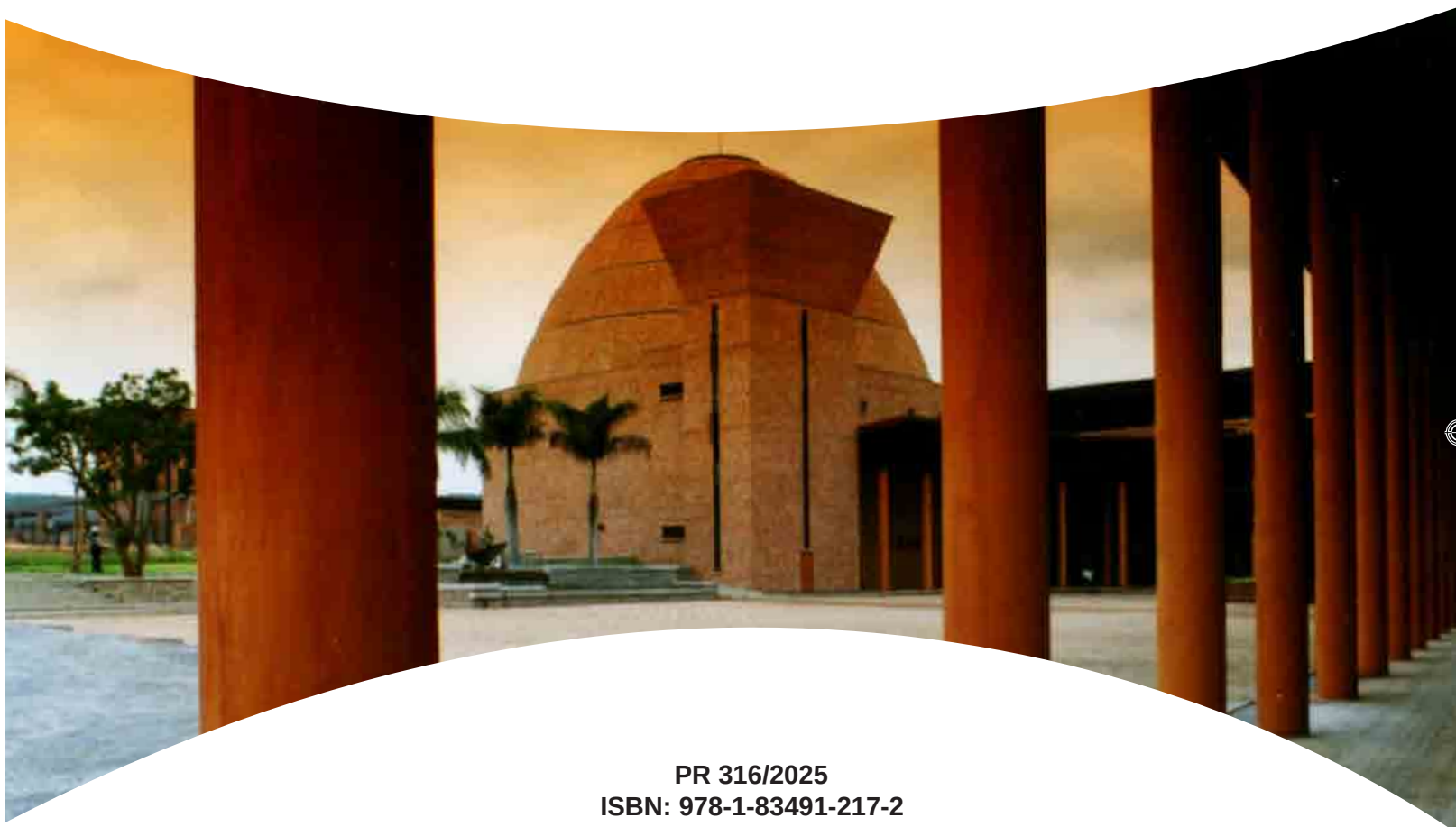
	As previously reported	Restated amount	Restatement
Cash flow from operating activities			
Other income	-	6 250 055	6 250 055
Other paymets	-	(6 250 055)	(6 250 055)
	-	-	-

41. Capital commitments Authorised capital expenditure

Already contracted for but not provided for

Property, plant and equipment	2 943 912	-
	2 943 912	-

This committed expenditure relates to property, plant and equipment will be financed by available retained surpluses.



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