

2024 / 2025

ANNUAL REPORT

NORTHERN CAPE
PROVINCIAL
LEGISLATURE



Northern Cape
Provincial Legislature

Vigilant always for our people





ANNUAL REPORT 2024/2025

SUBMISSION OF THE ANNUAL REPORT TO THE SPEAKER:

Hon. N. Klaaste

SPEAKER TO THE NORTHERN CAPE PROVINCIAL LEGISLATURE

I have the honour of submitting the Annual Report of the Northern Cape Provincial Legislature for the period 1 April 2024 to 31 March 2025 to the Executive Authority in terms of Section 59 of the Financial Management of Parliament and Provincial Legislatures Act, Act No. 10 of 2009.

MR. PB MOOPELWA
SECRETARY TO THE LEGISLATURE
31 MAY 2025

**THE NORTHERN CAPE PROVINCIAL
LEGISLATURE
ANNUAL PERFORMANCE REPORT (APR)
REFLECTING PERFORMANCE AGAINST
PREDETERMINED OBJECTIVES
FOR THE FINANCIAL YEAR
01 APRIL 2024 TO 31 MARCH 2025**



**"VIGILANT ALWAYS FOR OUR PEOPLE"
NORTHERN CAPE PROVINCIAL
LEGISLATURE: VOTE 2**



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A handwritten signature in black ink, consisting of a stylized 'P' and 'B' followed by a flourish.

MR. PB MOOPELWA
SECRETARY TO THE LEGISLATURE
31 MAY 2025

NORTHERN CAPE PROVINCIAL LEGISLATURE

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OFFICE BEARERS

PRESIDING OFFICERS



Hon N Klaaste MPL (ANC)

Speaker



Hon M Matika (ANC)

Deputy Speaker

(June 2024 to January 2025)



Hon S Ferris MPL (PA)

Deputy Speaker (Current)



Hon M Kibi MPL (ANC)

Chair of Chairs



Hon D Dehuis (ANC)

Deputy Chair of Chairs

CHAIRPERSONS OF STANDING AND PORTFOLIO COMMITTEES



Hon N Klaaste MPL(ANC)

SC: Rules

Sub-Com: Legislature budget

Sub-Com: Review of Rules &

Parliamentary Practice



Hon S Ferris MPL(PA)

SC: Ethics & Conduct

Sub-Com: Internal Arrangements

SC: Programme



Hon M Kibi MPL (ANC)

SC: Gender, Women, Children, &

Persons with disabilities

SC: Chairpersons



Hon D De Huis MPL(ANC)

PC: Economic Development

& Tourism



Hon Dr N Shushu MPL (ANC)

PC: Education

SC: Premier and Legislature



Hon L Motlhaping MPL (ANC)

SC: Public Accounts

PC: Health



Hon Jaffer MPL(PA)

PC: Safety, Transport & Liaison



Hon T Joubert MPL(FFplus)

**PC: Cooperative Governance,
Human Settlement &
Traditional Affairs**



Hon D Davids MPL(PA)

PC: Social Development

LEADERS OF OPPOSITION PARTIES



Hon H McGluwa

Leader of the Official
Opposition Party: DA



Hon S Ferris

Leader of the PA



Hon S Tlhaole

Leader of the EFF



Hon T Joubert

Leader of the FFPLUS

MEMBERS OF THE PROVINCIAL LEGISLATURE



Hon F Rhoda (DA)



Hon P Isaacs (DA)



Hon I.C.C Fritz (DA)



Hon R Liebenberg (DA)



Hon T Mazabane-Letebele



Hon A Kwinana (Whip EFF)



Hon M Konote (EFF)



Hon K Jooste (DA Whip)



Hon G Opperman (DA)

MANCOM



Mr P.B Moopelwa

Secretary to the Legislature



Mr E K. Matolweni

Head of Staff



Mr G. R. Botha

Chief Financial Officer



Adv H. J. Botha

Executive Manager: Legal, NCOP
& Proceedings & Hansard Services



Mrs N H Borchard

Acting Executive Manager: Committees
Research & Information Services
Public Education and Communication



Ms F.P. Ntsiko

Acting Executive Manager:
Corporate Services

EXTENDED MANCOM



Mr J. A Franks

Manager: Deputy Speaker



Ms E. Z. Fransman

Acting Manager:



Mrs E A. Van Wyk

Manager: Members Affairs

Risk, Monitoring and M&E



Mr T Sekoto

Manager: Finance



Mrs R Andrews

Manager: Supply Chain Management



Mr C Alexander

Manager: Information & Technology



Ms I. K. Mophule

Acting Manager: Human Capital



Mr M Muller

Manager: Security
Records & Facilities



Ms C. L. Gopane

Manager: Public Education
& Communication



Mr R Motingwe

Acting Manager: Research
& Information Services



Mrs I Koegelenberg

Manager: Committees



Mr C Haas

Manager: NCOP & Proceedings



Ms W Van Gensen

Acting Senior Legal Advisor



Mr G Isaka

Acting Manager: Hansard Services

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LIST OF ABBREVIATIONS

Abbreviation	Full Description
APP	Annual Performance Plan
AGSA	Auditor General South Africa
HC	Human Capital
HR	Human Resources
ITC	Information Technology and Communication
MEC	Member of the Executive Council
M&E	Monitoring and Evaluation
MTEF	Medium Term Expenditure Framework
MPL	Member of the Provincial Legislature
NCOP	National Council of Provinces
NCPL	Northern Cape Provincial Legislature
NCPL-OM	Northern Cape Provincial Legislature Oversight Model
PC	Portfolio Committee
PPF	Political Party Fund
SC	Standing Committee
SOM	Sector Oversight Model
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act, 2009
PMDS	Performance Management and Development System
ERP	Electronic Resource Planning
MANCOM	Management Committee
PC	Public Communication
PP	Public Participation
PGDP	Provincial Growth and Development Plan
PSC	Public Service Commission
SDG	Sustainable Development Goals
SAHRC	South African Human Right Commissions
SALGA	South African Local Government Association
SALSA	Secretaries Association of Legislatures of South Africa
SALS	South African Legislative Sector
SOM	Sector Oversight Model
SMART	Specific, Measurable, Attainable, Realistic and Time-bound
SWOT	Strengths, Weaknesses, Opportunities and Threats
TID	Technical Indicator Descriptions
TOR	Terms of Reference

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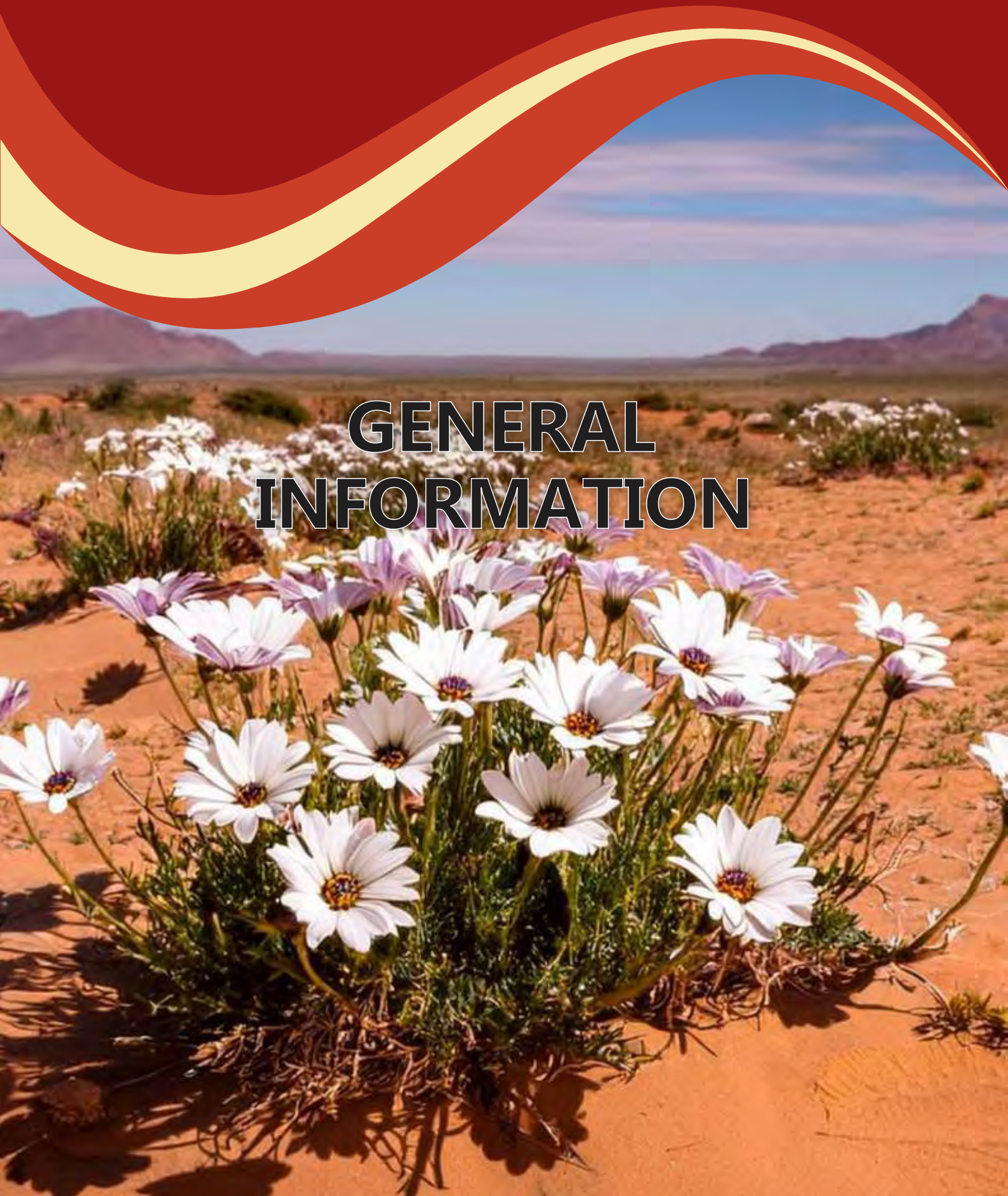
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Northern Cape Provincial Legislature

PART A

GENERAL INFORMATION



FOREWORD BY THE EXECUTIVE AUTHORITY

Hon. N Klaaste- SPEAKER

It is a great pleasure to present the Annual Performance Report of the Northern Cape Provincial Legislature for the 2024/2025 financial year, on behalf of the Northern Cape Provincial Legislature and its Presiding Officers, to the Northern Cape Community and South Africa at large.



The 2024/2025 Annual Performance Report is presented at a period where as an institution we are impelled to do more with less financial resources, due to significant budget reductions experienced in this financial year. The significance of oversight, public participation and effective law-making in achieving the key priorities of the National Development Plan however can never be compromised, and thus this annual report positively reflects how as an institution, we have been able to implement our set policy priorities amidst a significantly reduced budget.

As the 6th Legislature ended and the 7th Legislature commenced, through this Annual Performance Report, we have demonstrated our commitment to attaining our vision of a “modern, inspirational, responsive, proactive and activist Legislature that advances the aspirations of the people of the Northern Cape”; and the Legislature’s attainment of a clean audit certainly demonstrates a legislative authority that leads by example, by playing an effective oversight role over the executive and municipalities; while keeping to our constitutional mandate and keeping our books clean at the same time. This is an indication of a concerted effort from all Members of the Provincial Legislature as well as the administrative support.

On behalf of the Northern Cape Provincial Legislature and its Presiding Officers, I hereby table the Legislature’s Annual Performance Report for the 2024/25 financial year and confirm that it represents the views of an institution, committed to achieving our Constitutional mandate, that of Lawmaking, Oversight and Public Participation.

A handwritten signature in black ink, appearing to be 'N. Klaaste', written over a horizontal line.

HON. N KLAASTE
SPEAKER- NORTHERN CAPE PROVINCIAL LEGISLATURE

I am honoured to put forward my maiden statement as the Deputy Speaker of the Northern Cape Provincial Legislature - an institution embedded in ensuring the voice of the people are amplified, lives are changed, and laws represent the views and perspectives of our people in the Northern Cape.



As a Presiding Officer, one is compelled to applaud the work done, targets achieved and milestones reached by the administration and political leaders of the institution. This report is a reflection of the tireless efforts of all role-players in ensuring the success of the Legislature in achieving its constitutional mandate.

The Annual Report of 2024/2025 is a culmination of the trials, lessons and wins of a newly established 7th Legislature with a set vision of being a people-centred, modern and effective Legislature representing the people of the Northern Cape.

I wish to echo the sentiments expressed by the Honourable Speaker, Ms Newrene Klaaste, and also extend my gratitude to the administration of the Legislature who continue to provide strategic support and guidance. To the Secretary, Mr Moopelwa, the Management and Extended Management as well as the entire staffing complement - thank you for your hard work. The outcomes of the 2024/2025 financial year would not be possible without you.

To all political leadership and colleagues, we remain a formidable force and we will continue to positively progress the Legislature as the custodian of public participation, law making and oversight.

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

HON. S. Ferris
DEPUTY SPEAKER- NORTHERN CAPE PROVINCIAL LEGISLATURE

Northern Cape
Provincial Legislature

REPORT OF THE ACCOUNTING OFFICER

Mr PB Moopelwa- SECRETARY TO THE LEGISLATURE

Secretary's Report

The 2024/25 financial year was a significant and transitional period for the Northern Cape Provincial Legislature (NCPL). It marked the conclusion of the 6th Legislature and the establishment of the 7th, bringing both opportunities and challenges as the institution sought to consolidate its constitutional mandate of law-making, oversight, public participation, and institutional governance.



Performance Against Annual Performance Plan 2024/25 Targets

The NCPL generally performed well against its approved Annual Performance Plan (APP) for the year under review.

Programme 1: Governance and Administration

Programme 1 registered strong achievements in governance and administrative support. The Legislature exceeded its targets for Presiding Officers' meetings and Programme Technical Committee engagements, reflecting the need for intensified planning and oversight during the establishment of the 7th Legislature. Key statutory and compliance reports, including bi-annual coordination of events and annual committee schedules, were completed as planned.

The Financial Management and ICT units overachieved on the review of Standard Operating Procedures, and the full implementation of the ICT Governance Framework was realised by year-end despite earlier delays. Corporate Services successfully delivered on accredited learning and wellness programmes, ensuring both skills development and employee wellbeing.

However, challenges were encountered. The planned consultation with the MEC for Finance could not be secured despite repeated efforts, and only three of four planned Audit Committee meetings were held due to budget limitations. The review of institutional policies was underachieved, with only three policies finalised. The ICT Steering Committee could not review the draft ICT Framework due to quorum challenges, while the development of a new demand management template was deferred due to competing priorities.

Financial Performance Overview

The NCPL maintained a strong record of fiscal prudence and accountability. Total revenue amounted to R5.443 million, derived mainly from interest, dividends, and PSETA funding for internships. The institution received R277.229 million in government grants and subsidies, following adjustments, and expended R259.179 million during the year. This resulted in an underspending of R18.050 million (7%), mainly due to savings in Compensation of Employees and capital expenditure.

Transfers of R66.101 million were made to political parties, in line with Section 116 of the Constitution, ensuring equitable support across the Legislature's political spectrum. Budget utilisation was tightly monitored, with controls in place to ensure compliance with the PFMA and internal financial policies.

Corporate Services and Institutional Support

Corporate Services delivered 100% on its planned outputs for the second consecutive year. This included employee wellness initiatives, bursaries, and accredited training programmes. Seven critical positions were successfully filled, demonstrating improved recruitment turnaround times. Diversity and awareness programmes, such as Africa Day, Women's Month, Deaf Awareness, and Men's Dialogue, strengthened organisational culture.

Challenges included delays in qualification verifications, limited financial resources for bursaries, and underrepresentation of lower-level employees in training programmes. Employee wellness uptake continues to face stigma, while performance management compliance remains uneven across units.

Occupational Health and Safety (OHS)

An independent OHS audit conducted in June 2025 identified a range of high, medium, and low risks. Key achievements included clearing overgrown vegetation to improve security, repairing electrical infrastructure, and restoring the precinct's sub-station.

High-risk issues remain, including structural weaknesses in Members' building, underground water damage, generator diesel leaks, and overloaded electrical infrastructure. Addressing these requires dedicated funding and collaboration with the Department of Roads and Public Works.

Members' Capacity Building

The NCPL advanced its commitment to professionalizing Members through partnerships with the Universities of Johannesburg and the Witwatersrand. Several Members completed postgraduate diplomas, while others registered for certificate and master's programmes. A financial directive allocated R300,000 for study assistance, with four Members benefiting in the year under review.

Future programmes for newly elected Members of the 7th Legislature are scheduled to commence in July 2025, ensuring continuity in skills development and legislative expertise.

Programme 2: Political Party Support and Members' Affairs

Programme 2 ensured that Members and political parties were adequately supported to perform their constitutional roles. The NCPL exceeded its target for payments to political parties, making 22 lawful payments against a target of 19, largely driven by election-related support. Reports on Members' capacity-building initiatives were delivered as planned.

Nonetheless, the late submission of one political party's Annual Financial Statement highlighted ongoing challenges of compliance, which the NCPL is addressing through strengthened communication with party leaders and proactive engagements to enforce accountability.

Programme 3: Parliamentary Business

Programme 3, covering oversight, public participation, and law-making, was a key driver of the Legislature's constitutional mandate.

Oversight functions were strengthened, with 24 committee oversight reports produced, double the annual target, and SCOPA convened 23 meetings to consider Auditor-General reports. While House Resolutions were communicated to the Executive at a rate of 97.4%, this narrowly missed the 100% target due to delays in transmitting consolidated oversight resolutions.

Public participation initiatives exceeded expectations, with 67 public education programmes and 30 educational tours conducted, surpassing annual targets. Petitions were processed within target. However, the production of educational products and pre-public hearings on Section 76 Bills fell short due to resource and procedural challenges.

Law-making targets were largely achieved. Provincial and Section 76 mandates were processed, legal opinions were delivered within stipulated timeframes, and sittings were conducted as planned. Yet, vacancies within Legal Services created capacity pressures, delaying the review of key Standard Operating Procedures and limiting timely delivery of Hansard transcripts.

Across all three programmes, performance underscored the institution's ability to adapt under pressure, though systemic issues such as resource limitations, quorum challenges, and capacity constraints require ongoing attention.

Committees, Research, Information Services, and Public Education

The transition to the 7th Legislature shaped much of the committees' work. Fifteen Section 76 mandates were prioritised before the 2024 elections, while orientation and establishment processes temporarily slowed committee functions. Achievements included successful committee inductions, joint oversight with the NCOP, and strengthened participation in international parliamentary associations.

The Future Leaders Service Learning Initiative, engaging over 130 students, stood out as a flagship innovation in civic education. However, resource constraints, digital infrastructure limitations, and delays in automating committee systems remained notable challenges.

Law-making, House Business, and Hansard

The Law-making and House Business Division ensured compliance with constitutional requirements during the transition between Legislatures. Several provincial laws were passed, and Section 76 mandates processed. Legal Services continued to provide critical advice, particularly in high-profile litigation, mitigating institutional risks.

House sittings proceeded effectively, with debates, oversight engagements, and adoption of new rules, including provisions on subordinate legislation. Hansard Services modernised operations with the introduction of a digital audio and video system, enabling hybrid sittings and multilingual services.

Conclusion and Outlook

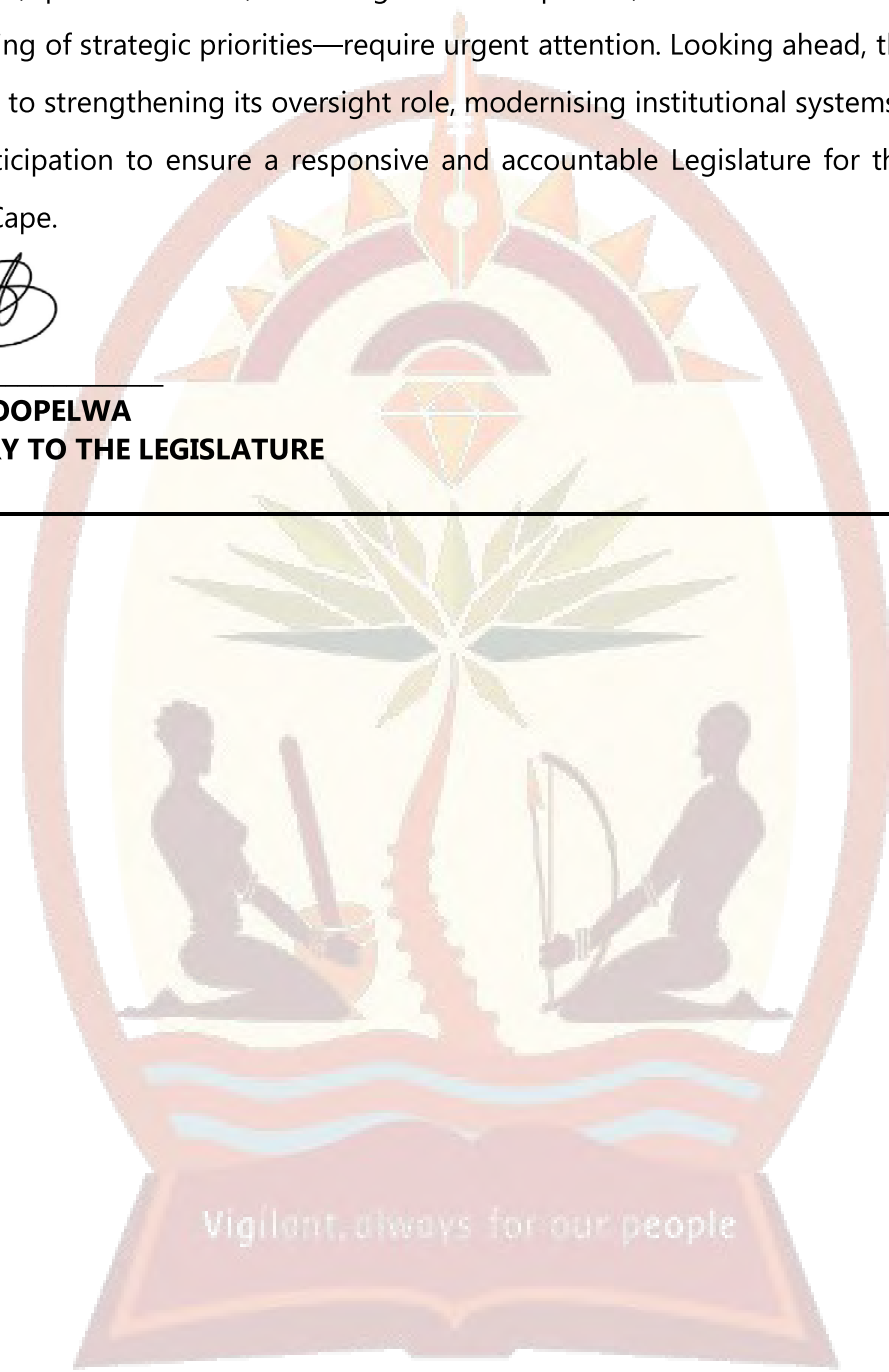
The 2024/25 year reflected the NCPL's resilience and ability to balance constitutional obligations, financial prudence, and organisational transformation amidst an election cycle. Performance against APP targets was largely positive, with significant achievements in governance, oversight,

and public participation. Financial management remained disciplined, while corporate services and capacity-building initiatives reinforced institutional sustainability.

Nonetheless, persistent risks, including OHS compliance, human resource constraints, and underfunding of strategic priorities—require urgent attention. Looking ahead, the NCPL remains committed to strengthening its oversight role, modernising institutional systems, and deepening public participation to ensure a responsive and accountable Legislature for the people of the Northern Cape.



MR PB MOOPELWA
SECRETARY TO THE LEGISLATURE



Northern Cape
Provincial Legislature

1. OVERVIEW OF THE FINANCIAL RESULTS OF THE LEGISLATURE

This financial year was marked by prudent financial management and adherence to budgetary allocations. During the fiscal year, the Provincial Legislature received total own revenues amounting to R5.443 million, comprising primarily of interest on positive bank balance, dividends, and other revenue. Other revenue is made up of an amount paid by the PSETA, which was used to facilitate an internship programme.

The Provincial Legislature also received Government grants and Subsidies from Provincial Revenue Fund amounting to R277.229 million after the passing of adjustment appropriation bill. Expenditure, on the cash (budget) basis for the year totalled R259.179 million, allocated across various operational, administrative and constitutional responsibilities. Provincial Legislature underspent total appropriation with R18.050 million or 7 %. The saving was primarily as a result of saving under the economic classifications of Compensation of Employees and Capital.

An amount of R66.101 million was allocated and transferred to political parties. This reflects our continued commitment to Section 116 of the Constitution of the Republic of South Africa, which obliges the Legislature to provide equitable financial and administrative support to all parties represented in the Legislature.

Vigilant, always for our people

Budget Utilization and Control

Our institution adhered rigorously to budgetary allocations, ensuring that funds were utilized efficiently and in accordance with legislative mandates and financial regulations. We maintained stringent controls to ensure that expenditure was in line with approved budgets to promote fiscal discipline and transparency. Regular monitoring and reporting mechanisms were employed to track budget performance and identify any variances promptly.

1.1. DEPARTMENTAL RECEIPTS

	2024/25			2023/24		
Departmental Receipts	Estimates	Actual Amount Collected	(Over)/Under Collection	Estimates	Actual Amount Collected	Over/Under Collection
	R'000			R'000		
Sales of goods and services other than capital assets	284	2 778	(2 486)	281	-	281
Interest, dividends and rent on land	3930	2 665	1 265	3 757	1 743	2 014
Sales of capital assets					-	
Transactions in financial assets and liabilities		-	-		-	
Departmental revenue collected	4224	5 444	1 265	4 038	1 743	2 295

1.2. PROGRAMME EXPENDITURE (Post External Audit)

	2024/25			2023/24		
	Final Budget	Actual Expenditure	Variance	Final Budget	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Programme						
ADMINISTRATION	98 287	88 335	9 952	91 818	74 008	17 810
FACILITIES FOR MEMBERS AND POLITICAL PARTIES	83 752	83 749	3	88 771	87 921	850
PARLIAMENTARY BUSINESS	63 901	51 849	12 052	62 955	46 452	16 503
STATUTORY APPROPRIATION	31 309	36 243	(3 934)	33 334	24 906	8 428
	-	-	-	-	-	-
TOTAL	277 229	259 178	18 053	276 878	233 287	43 591

APPROVAL AND SIGN OFF



MR PB MOOPELWA
SECRETARY TO THE LEGISLATURE
DATE: 31 MAY 2025

Northern Cape
Provincial Legislature

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The Annual Financial Statements (Part E) have been prepared in accordance with GRAP and the applicable frameworks and guidelines.

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Northern Cape Provincial Legislature for the financial year ended 31 March 2025.

Yours faithfully



MR PB MOOPELWA
SECRETARY TO THE LEGISLATURE
DATE: 31 MAY 2025

STRATEGIC OVERVIEW

VISION

"A modern, inspirational, responsive, proactive and activist Legislature advancing the aspirations of the people of the Northern Cape".

MISSION

"To serve the people of the Northern Cape by building a modern, developmental institution for effective law making, accountability, public participation, and oversight over the executive and municipalities, whilst partaking in international engagement and co-operative government".

MOTTO

"Vigilant always for our people"

VALUES

VALUE	VALUE DEFINITION
Selflessness	We are people-centered in all our intentions and actions.
Integrity	We are truthful, ethical, open, honest and transparent in all we do.
Accountability	We are responsible, reliable and answerable for our actions.
Professionalism	Consistent service excellence in performance delivery and execution of our mandate/ roles both of support and oversight.
Transparency	We are always open to scrutiny.
Responsiveness	We value our stakeholders and are considerate, caring and timely.
Innovation	We promote and embrace change and new ideas.

Northern Cape
Provincial Legislature

2. LEGISLATIVE AND OTHER MANDATES

2.1. The Northern Cape Provincial Legislature derives its mandate from the following Legislation:

- 2.1.1. The Constitution of the Republic of South Africa;
- 2.1.2. Northern Cape Provincial Legislature Service Act, No.2 of 2011;
- 2.1.3. Powers, Privileges and Immunities of Parliaments and Provincial Legislatures Act, No.4 of 2004;
- 2.1.4. Northern Cape Petitions Act, No. 8 of 2009;
- 2.1.5. Northern Cape Party Political Fund Act, No 7 of 2009;
- 2.1.6. Northern Cape Legislature Witness Act, No 3 of 2013.
- 2.1.7. Financial Management of Parliament Act, No. 10 of 2009 as amended by Act 34 of 2014.
- 2.1.8. Labour Relations Act, No. 66 of 1995 and other related labour legislation;
- 2.1.9. Remuneration of Public Office Bearers Act, No. 92 of 1997;

2.2. Legislature's Mandate in terms of the Supreme Law of the Country: Constitution of the Republic of South Africa

The Constitution of the Republic of South Africa - 1996, Chapter 6 section 114 (1) and (2) which states that:

In exercising its legislative power, a Provincial Legislature may-

- a) Consider, pass, amend or reject any Bill before the Legislature; and
- b) Initiate or prepare legislation, except a money Bill.

A Provincial Legislature must provide for mechanisms-

- a) To ensure that all Provincial Executive organs of State in the province are accountable to it;
- b) To maintain oversight over-
 - i. The exercise of Provincial Executive Authority of the Province, including the implementation of Legislation; and
 - ii. Any Provincial Organ of State.

Section 118(1) and (2) mandates the legislature to ensure public access to and involvement in all processes of the legislature.

2.3. Rules, Codes and Manuals of the Northern Cape Provincial Legislature:

The Legislature also abides by the following:

- 2.3.1 Standing Rules;
- 2.3.2 Code for Financial Administration;
- 2.3.3 Northern Cape Provincial Legislature: Performance Information Policy 2016; and
- 2.3.4 Policies of the Legislature.

2.4. New policy mandates during the 6th term:

- 2.4.1 Supply Chain Management regulations promulgated in terms of the Financial Management of Parliament and Provincial Legislatures Act, Act No 10 of 2009.
- 2.4.2 The Preferential Procurement Regulations, 2022 promulgated in terms of section 5, read with section 2(1)(b)(i) and (ii) and 2(1)(c), of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000), and with effect from 16 January 2023.

2.5. Relevant court rulings in the 6th term:

- 2.5.1 Preferential procurement policy
- 2.5.2 Poverty Alleviation Network and Others v President of the Republic of South Africa and Others. CCT/86/08 - Decided 24 February 2010;
- 2.5.3 Doctors for Life International vs The Speaker of the National Assembly and Others. CCT/12/05 – Decided 17 August 2006; and
- 2.5.4 Land Access Movement of South Africa v The Chairperson of the National Council of Provinces and Others. CCT/40/15 – Decided 27 July 2016

2.6. Policy initiatives:

The review of institutional policies remained a priority during the 2024/25 financial year. The APP 2024/25 sought to ensure congruence between legislation and the institutions outdated policies in order to align it with new legislation and best practices. Under normal circumstance and in line with best practice, policies are reviewed following a three-year implementation period or as and when the need arise. For the period under review the Office of the Secretary had a target of

reviewing and recommending four (4) institutional policies for approval by the Executive Authority. Several policies have been under review, while three reviewed policies were approved.

3. ORGANISATIONAL STRUCTURE

During the 2024/25 financial year, the Legislature operated as per the organisational structure approved in the 2016/2017 financial year (see Fig. 1 below).

Fig. 1 – NCPL APPROVED ORGANISATIONAL STRUCTURE



PART B



PERFORMANCE INFORMATION

1. OVERVIEW OF LEGISLATURE PERFORMANCE

Service Delivery Environment

1.1 Situational Analysis

The 2024/25 financial year was marked by a transitional phase for the Northern Cape Provincial Legislature (NCPL), concluding the 6th Legislature and inaugurating the 7th. This occurred within a challenging fiscal climate, with budget reductions requiring the institution to operate under constrained resources while still delivering on its constitutional mandate of law-making, oversight, and public participation. The socio-economic environment of the Northern Cape, characterised by high unemployment, poverty, and service delivery backlogs in municipalities, placed added pressure on the Legislature to intensify its oversight role and ensure that provincial departments and municipalities remained accountable to the public.

Geographically, the Northern Cape is vast and sparsely populated, with service delivery challenges compounded by distance and infrastructure deficits. To mitigate these challenges, the Legislature strengthened its five regional offices in Frances Baard, ZF Mgcawu, Pixley Ka Seme, John Taolo Gaetsewe, and Namakwa districts, ensuring citizens across the province had access to public participation initiatives and civic education.

1.2 Performance Environment

Despite financial constraints, the Legislature demonstrated resilience in achieving most of its Annual Performance Plan (APP) targets. Oversight was enhanced, as committees met and, in some instances, exceeded their annual oversight targets. SCOPA in turn, intensified its scrutiny of Auditor-General findings. The Legislature maintained its record of financial prudence, securing another clean audit opinion, which reinforced its credibility as a custodian of good governance.

Modernisation initiatives, such as the introduction of digital house recording systems and hybrid sittings, improved operational efficiency and accessibility, particularly during the election transition. Public participation efforts were broadened through programmes such

as the Future Leaders Service-Learning Initiative, which engaged youth in governance and civic education.

Challenges remained. Fiscal constraints limited the scope of committee oversight visits, while delays in automating committee and resolution-tracking systems reduced efficiency. Legal Services faced pressure in managing high-profile litigation, including constitutional challenges to provincial and national legislation, underscoring the importance of rigorous legislative drafting and legal review. Persistent OHS risks, including infrastructure weaknesses as well as maintenance challenges, were identified through audits, requiring additional investment and collaboration with the Department of Roads and Public Works.

1.3 Organisational Environment

Internally, the NCPL focused on strengthening governance, human capital, and institutional capacity. The Legislature continued to implement its organisational structure approved in 2016/17, while addressing capacity gaps through targeted recruitment and skills development. Employee wellness and diversity programmes were implemented, though limited budgets constrained their reach. Members' capacity building was prioritised, with the assistance of partnerships established with academic institutions assisted MPLs in participating in programmes and qualifications ranging from certificates to postgraduate diplomas.

The institution continued embedding a culture of accountability, supported by its Performance Management and Development System, although compliance remained uneven across units. The Internal Audit and Risk Management units reinforced governance standards, while the Audit Committee confirmed the adequacy of the Legislature's internal controls.

Overall, the organisational environment reflected a balance between stability and reform: maintaining clean governance and sound financial management, while adapting to fiscal pressures, new political leadership, and the ongoing demand for an activist, modern, and people-centred Legislature.

PORTFOLIO COMMITTEES

PC: AGRICULTURE, LAND REFORM, RURAL DEVELOPMENT, ENVIRONMENT AND CONSERVATION

1. Hon R. Jaffer (Chairperson), PA
2. Hon L. Motlhaping, ANC
3. Hon. L. Koloi, ANC
4. Hon D. De Huis, ANC
5. Hon M. Kibi, ANC
6. Hon M. Matika, ANC
7. Hon F. Rhoda, DA
8. Hon R. Liebenberg, DA
9. Hon S. Tlhaole, EFF
10. Hon TE Joubert, VF+

PC: EDUCATION, SPORT, ARTS AND CULTURE

1. Hon D. De Huis (Chairperson), ANC
2. Hon M. Kibi, ANC
3. Hon L. Motlhaping, ANC
4. Hon M. Matika, ANC
5. Hon N. Shushu, ANC
6. Hon P. Isaacs, DA
7. Hon R. Liebenberg, DA
8. Hon. S. Letebele, EFF
9. Hon D. Davids, PA
10. Hon T E Joubert, VF+

PC: HEALTH AND SOCIAL DEVELOPMENT

1. Hon L Koloi (Chairperson), ANC
2. Hon L. Motlhaping, ANC
3. Hon N. Shushu, ANC
4. Hon D. De Huis, ANC
5. Hon M. Kibi, ANC
6. Hon I. Fritz, DA
7. Hon K. Jooste, DA
8. Hon M. Konote, EFF
9. Hon S. Ferris, PA
10. Hon T E Joubert, VF+

PC: FINANCE, ECONOMIC DEVELOPMENT AND TOURISM

1. Hon D. Davids (Chairperson), PA
2. Hon N. Shushu, ANC
3. Hon M. Kibi, ANC
4. Hon L. Koloi, ANC
5. Hon M. Matika, ANC
6. Hon L. Motlhaping, ANC
7. Hon F. Rhoda, DA
8. Hon K. Jooste, DA
9. Hon S. Tlhaole, EFF
10. Hon T E Joubert, VF+

PC: COOPERATIVE GOVERNANCE, HUMAN SETTLEMENTS AND TRADITIONAL AFFAIRS

1. Hon TE Joubert (Chairperson), VF+
2. Hon L. Koloi, ANC
3. Hon N. Shushu, ANC
4. Hon L. Motlhaping, ANC
5. Hon M. Matika, ANC
6. Hon D. De Huis, ANC
7. Hon G. Opperman, DA
8. Hon F. Rhoda, DA
9. Hon A. Kwinana, EFF
10. Hon R. Jaffer, PA

PC: SAFETY, TRANSPORT AND PUBLIC WORKS

1. Hon S. Ferris (Chairperson), PA
2. Hon M. Kibi, ANC
3. Hon L. Koloi, ANC
4. Hon L. Motlhaping, ANC
5. Hon D. De Huis, ANC
6. Hon M. Matika, ANC
7. Hon R. Liebenberg, DA
8. Hon G. Opperman, DA
9. Hon A. Kwinana, EFF
10. Hon T E Joubert, VF+

STANDING COMMITTEES

SC: RULES

1. Hon N Klaaste (Chairperson), ANC
2. Hon O. Matika, ANC
3. Hon M. Kibi, ANC
4. Hon D. De Huis, ANC
5. Hon L. Motlhaping, ANC
6. Hon H. McGluwa, DA
7. Hon I. Fritz, DA
8. Hon S. Tlhaole, EFF
9. Hon S. Ferris, PA
10. Hon TE Joubert, VF+
11. Hon B. Vass, ANC

SC: GENDER, WOMEN, CHILDREN AND PERSONS WITH DISABILITIES

1. Hon M. Kibi (Chairperson), ANC
2. Hon L. Motlhaping, ANC
3. Hon L. Koloi, ANC
4. Hon D. De Huis, ANC
5. Hon M. Matika, ANC
6. Hon P. Isaacs, DA
7. Hon K. Jooste, DA
8. Hon S. Letebele, EFF
9. Hon S. Ferris, PA
10. Hon T E Joubert, VF+

SC: PREMIER & LEGISLATURE

1. Hon N Shushu (Chairperson), ANC
2. Hon M. Kibi, ANC
3. Hon D. De Huis, ANC
4. Hon L. Motlhaping, ANC
5. Hon L. Koloi, ANC
6. Hon H. McGluwa, DA
7. Hon I. Fritz, DA
8. Hon A. Kwinana, EFF
9. Hon S. Ferris, PA
10. Hon T E Joubert,

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SC: CONSTITUTIONAL AFFAIRS, PETITIONS & PUBLIC PARTICIPATION

1. Hon L. Motlhaping (Chairperson), ANC
2. Hon N. Shushu, ANC
3. Hon M. Kibi, ANC
4. Hon D. De Huis, ANC
5. Hon M. Matika, ANC
6. Hon L. Liebenberg, DA
7. Hon F. Rhoda, DA+
8. Hon S. Tlhaole, EFF
9. Hon R. Jaffer, PA
10. Hon T E Joubert, VF+

SC: PROGRAMME

1. Hon M Matika (Chairperson), ANC
2. Hon L.Koloi, ANC
3. Hon N.Shushu, ANC
4. Hon L.Motlhaping, ANC
5. Hon D. De Huis, ANC
6. Hon I. Fritz, DA
7. Hon K. Jooste, DA
8. Hon A. Kwinana, EFF
9. Hon D. Davids, PA
10. Hon T E Joubert, VF+

SC: ETHICS AND CONDUCT

1. Hon M Matika (Chairperson), ANC
2. Hon N.Shushu, ANC
3. Hon I Fritz, DA
4. Hon S. Tlhaole, EFF
5. Hon D. Davids, PA
6. Hon T E Joubert, VF+
7. MEC M. Lekwene, ANC

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SC: PUBLIC ACCOUNTS

1. Hon L. Motlhaping (Chairperson), ANC
2. Hon M. Kibi, ANC
3. Hon N. Shushu, ANC
4. Hon L. Koloi, ANC
5. Hon M. Matika, ANC
6. Hon P. Isaacs, DA
7. Hon G. Opperman, DA
8. Hon S. Tlhaole, EFF
9. Hon S Ferris, PA
10. Hon T E Joubert, VF+

SUB-COMMITTEES

SUB-COM: INTERNAL ARRANGEMENTS

1. Hon M. Matika (Chairperson), ANC
2. Hon L. Motlhaping, ANC
3. Hon D. De Huis, ANC
4. Hon M. Kibi, ANC
5. Hon L. Koloi, ANC
6. Hon H. McGluwa, DA
7. Hon I. Fritz, DA
8. Hon A. Kwinana, EFF
9. Hon R. Jaffer, PA
10. Hon T E Joubert, VF+

SUB-COM: LEGISLATURE BUDGET

1. Hon N Klaaste (Chairperson), ANC
2. Hon N. Shushu, ANC
3. Hon L. Motlhaping, ANC
4. Hon M. Matika, ANC
5. Hon D. De Huis, ANC
6. Hon H. McGluwa, DA
7. Hon I. Fritz, DA
8. Hon M. Konote, EFF
9. Hon R. Jaffer, PA
10. Hon T E Joubert, VF+

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SUB-COM: REVIEW OF RULES AND PARLIAMENTARY PRACTICE

1. Hon N. Klaaste (Chairperson), ANC
2. Hon L. Motlhaping, ANC
3. Hon N. Shushu, ANC
4. Hon D. De Huis, ANC
5. Hon M. Kibi, ANC
6. Hon H. McGluwa, DA
7. Hon I. Fritz, DA
8. Hon S. Tlhaole, EFF
9. Hon D. Davids, PA
10. Hon T. E. Joubert, VF+

SUB-COM: STANDING COMMITTEE ON CHAIRPERSONS

1. Hon M. Kibi (Chairperson), ANC
2. Hon N. Klaaste, ANC
3. Hon M. Matika, ANC
4. Hon L. Koloi, ANC
5. Hon D. De Huis, ANC
6. Hon L. Motlhaping, ANC
7. Hon N. Shushu, ANC
8. Hon S. Ferris, PA
9. Hon R. Jaffer, PA
10. Hon D. Davids, PA
11. Hon TE Joubert, VF+

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1.4 During the period under review, the Northern Cape Provincial Legislature continued to function with the programme structure indicated below. Key personnel are indicated per programme:

Programme (Appropriation Level)	Sub-programme and Key Employees	Sub-Sub-Programme (Administrative Level)
Programme 1: Administration	Office of the Speaker Head Of Staff	Office of the Speaker
		Office of the Deputy Speaker
		Office of the Chair of Chairs
	Office of the Secretary - Secretary to the Legislature - Manager: Risk, Monitoring and Evaluation	Office of the Secretary
		Strategic Planning & Risk Management
		Internal Audit
	Corporate Services - Executive Manager: Corporate Services - Manager: Human Capital - Manager: Security, Records and Facilities	Executive Manager Support
		Human Capital
		Security and Records Management
	Financial Management & ITC - Chief Financial Officer - Manager: Finance - Manager: SCM - Manager: IT	CFO Support
		Financial Management
		Supply Chain Management
		Information Technology
Programme 2: Political Party Support and Members Affairs	Members Affairs and Political Parties Support - Executive Manager: Corporate Services - Manager: Members Affairs	Members Affairs
Programme 3: Parliamentary Business	Law making & House Business - Executive Manager: Law Making and House Business - Senior Legal Advisor (Manager) - Manager: NCOP & Proceedings - Manager: Hansard Services	Executive Manager Support
		Legal Services
		House Proceedings & NCOP
		Hansard Services
	Public Participation & Oversight - Executive Manager: CRISPEC - Manager: Committees	Executive Manager Support
		Committee Support Services

	• Manager: Public Education and Communications • Manager: Research & Information Services	Public Participation & Communication Research and Information Services
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Northern Cape Provincial Legislature

2. POLICY PRIORITIES OF THE 6TH LEGISLATURE

2.1 Enhance public involvement to deepen and entrench people centred democracy;

Informed by the necessity to not just involve 'the public' but to ensure participants can make maximum use of the opportunities provided (including through empowerment) and that Committees take views on board in their deliberations, with proof thereof reflected in the oversight and allied reports. (Process informed by the public participation spectrum of the www.iap2.org).

2.2 Enhance the impact of laws passed to improve the achievement of state policy outcomes;

This policy priority ensures that the outcomes and impact of laws, in the service of policy priorities, is determined and adjustments made, going forward. This shifts the focus from output (e.g. number of laws) to their driving societal change.

2.3 Strengthen the oversight role of the Legislature over the executive to ensure implementation of the NDP, radical economic transformation and improved service delivery;

This policy priority is premised on the SOM and internal efficacy indicators (see Technical Indicator Description – TID in the APP), in order to strengthen oversight deliberations and report recommendations in a manner that will secure accountability for NDP aligned service delivery outcomes and impacts.

2.4 Modernize and enhance the effectiveness and efficiency of frameworks, systems, mechanisms, policies, processes and services for optimal functional of the Legislature;

Policy priority informed by the 4th industrial revolution (digitization across the entire value change) so as to improve the effectiveness and efficiency of systems in pursuit of the Legislature's business and societal changes.

2.5 Deepen international engagement (national);

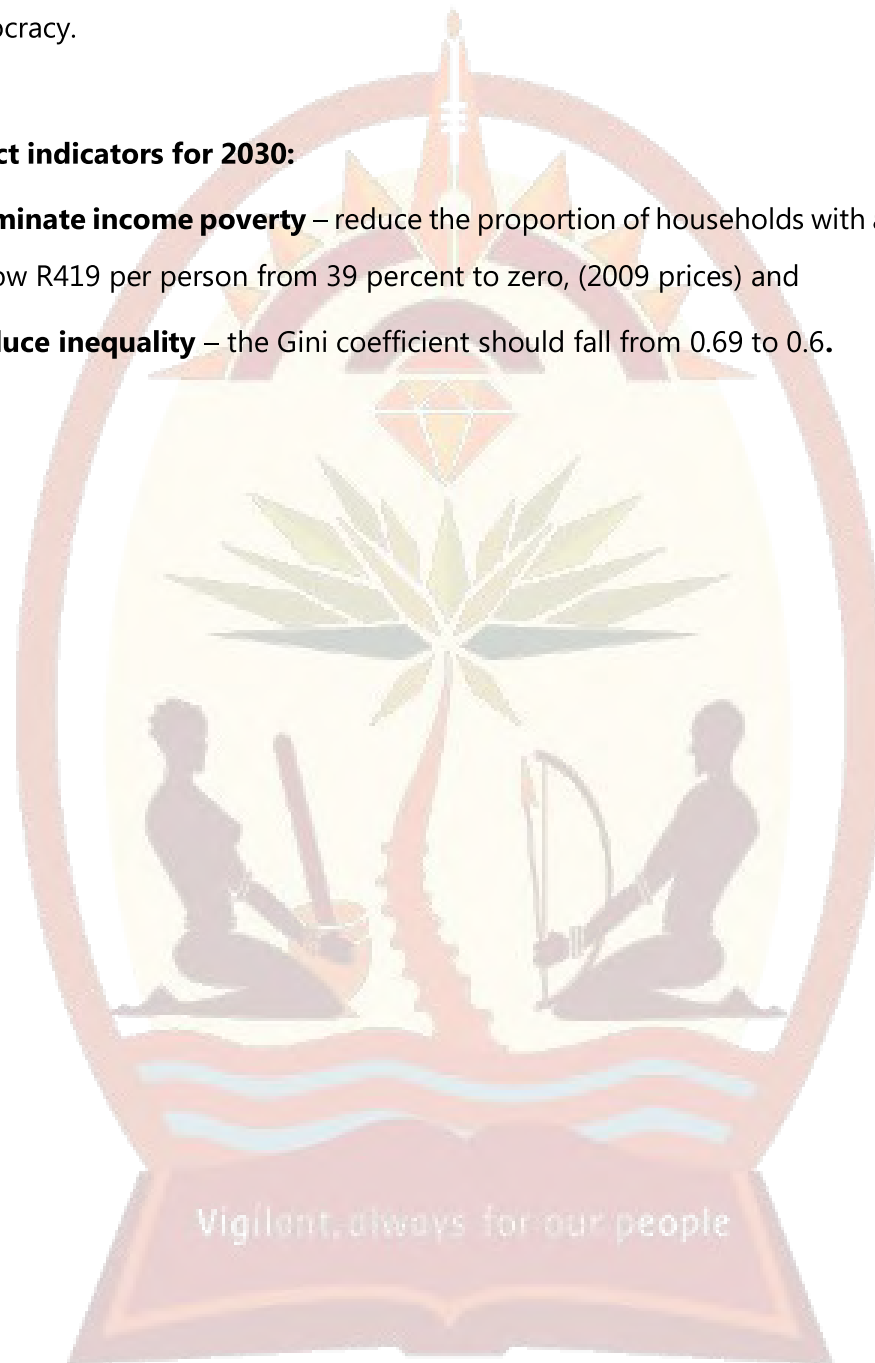
Policy priority serves to ensure facilitation by the NCPL of national initiatives in pursuit of international engagement.

2.6 Strengthen co-operative government

The NCPLs efficacy is linked to that of the Sector in accordance with the Sector Strategic Macro Framework. The NCPL also pursued cooperation with institutions supporting democracy.

NDP impact indicators for 2030:

- **Eliminate income poverty** – reduce the proportion of households with a monthly income below R419 per person from 39 percent to zero, (2009 prices) and
- **Reduce inequality** – the Gini coefficient should fall from 0.69 to 0.6.



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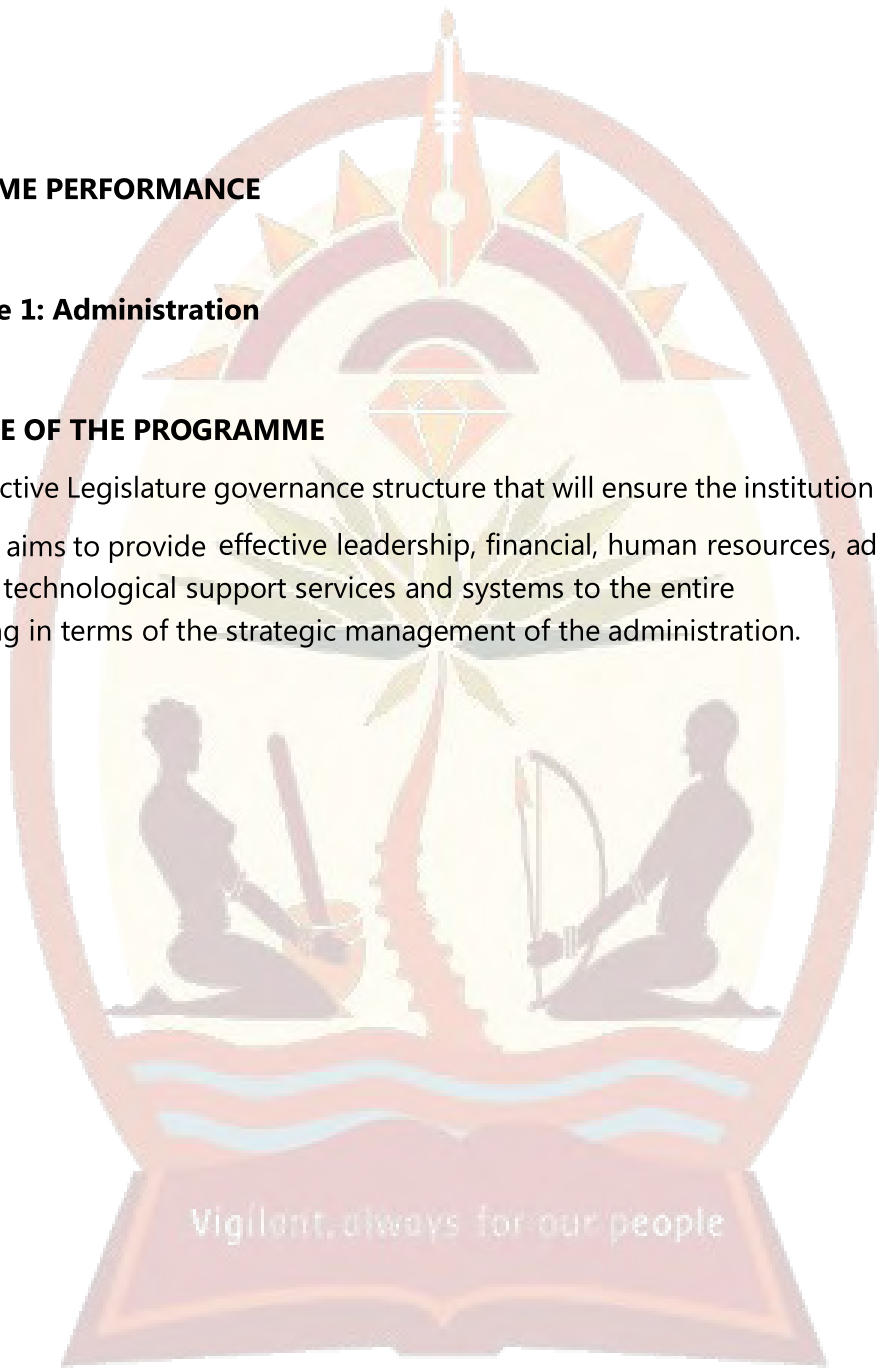
3. PROGRAMME PERFORMANCE

3.1. Programme 1: Administration

3.1.1. PURPOSE OF THE PROGRAMME

To establish effective Legislature governance structure that will ensure the institution operates optimally.

The programme aims to provide effective leadership, financial, human resources, administrative Legislature and technological support services and systems to the entire as well as leading in terms of the strategic management of the administration.

The logo of the Northern Cape Provincial Legislature is a large, stylized emblem. It features a central sun with rays, a diamond-shaped gem in the center, and two silhouetted figures of people, one on the left holding a staff and one on the right holding a bow. Below the figures are wavy lines representing water. The entire emblem is enclosed in a circular border. At the bottom of the emblem, a banner reads "Vigilant, always for our people".

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3.1.2. Strategic Objectives:

OUTCOME ORIENTATED GOAL 1.1: A modernized administration, which provides professional, ethical, economical, efficient and effective support services to MPLs underpinned by good governance, compliance with laws, regulations and being exemplary to the other arms of state.	
STRATEGIC OUTCOMES GOAL STATEMENT 1.1: Governance (Leadership) and Administration, To ensure that the administration of the Legislature is capacitated in order to provide support services to MPLs to optimally execute the institution's constitutional mandate in a modernized, economical, efficient and effective manner. This will be achieved through the advancement of professionalism, ethical conduct across the institution and compliance with relevant laws and regulations governing the sector. The Legislature's systems of operation must be digitally enhanced through the development of knowledge management systems and core business workflow system for better planning and execution, commencing in April 2020. To this end, automated institutional operating procedures must be developed and maintained.	
STRATEGIC OBJECTIVE STATEMENT 1.1.1	To achieve a high level of professionalism in the workforce of the Legislature and ensuring that the support services offered to MPLs by the administration are efficient, effective and economical. This will be achieved through an employer-driven targeted skills development approach towards capacity building to fill the skills gaps identified and boost employee morale in order to achieve the strategic goals of the Legislature.
STRATEGIC OBJECTIVE 1.1.2	To provide effective, progressive, innovative support services and systems enhanced through modern advanced technology to both MPLs and the administration of the Legislature.
STRATEGIC OBJECTIVE 1.1.3	To create effective management systems (SCM, PMS) and governance structures that will ensure that the Legislature is accountable through effective leadership, financial and

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	administrative policies. Efficiency in spending and promoting financial responsibility across the legislature are resultant outcomes.
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OUTCOME ORIENTATED GOAL TITLE 1.2	Building strong links of co-operative governance to contribute to parliamentary development at local, continental and global level.
STRATEGIC OUTCOMES GOAL STATEMENT 1.2:	To ensure that the Legislature executes its constitutional mandate in collaboration with Chapter 9 and 10 institutions as well as other institutions supporting democracy at the local, continental and global level. The Legislature will work closely with other spheres of government to promote democracy and the rule of law. It will furthermore seek representation and meaningful participation in international engagements in support of parliamentary efforts against measurable outcomes and impacts that strengthens the attainment of the sector agenda.
STRATEGIC OBJECTIVE 1.2.1 STATEMENT	<i>International/continental:</i> Representation and meaningful participation in international engagements in support of Parliamentary efforts against measurable outcomes and impacts that strengthens the attainment of the sector agenda.
STRATEGIC OBJECTIVE 1.2.2 STATEMENT (SMART) (WRITTEN AS OUTPUT)	<i>Local:</i> To promote co-operative relations between government in all spheres and traditional authorities and its leadership, including in relation to economic development and land use management, against measurable outcomes and impacts.

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3.1.3 PERFORMANCE AGAINST ANNUAL PERFORMANCE PLAN 2024/25 TARGETS: PROGRAMME 1

No.	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance 2024/25 and Variance	Reason for deviation
P1.1	Number of Quarterly Presiding Officers meetings held to establish effective governance systems and structures.	Quarter 1, 4	4 Quarterly Presiding Officers meetings	2 Quarterly Presiding Officers meetings	-	1	1	1	1	1	1	3	Five (5) Quarterly Presiding Officers meetings held. Variance: Target exceeded by 3	Due to the need to undertake various planning engagements and the need to finalise the Strategic Plan for the 7th Legislature, the Presiding Officers met more frequently
P1.2	Number of Bi-annual reports on the coordination of Legislature events, campaigns, benchmarking and all other protocol activities.	Bi-Annually	2 Bi-annual reports on the coordination of Legislature events, campaigns, benchmarking and all other protocol activities.	2 Bi-annual reports on the coordination of Legislature events, campaigns, benchmarking and all other protocol activities.	-	-	1	1	-	-	1	1	Two (2) Bi-annual reports prepared and submitted Variance: None	
P1.3	Number of Quarterly Expenditure reports considered by the Rules Committee	Quarter 1,3,4	4 Quarterly Expenditure reports considered by the Rules Committee	3 Quarterly Expenditure reports considered by the Rules Committee	-	-	1	1	1	1	1	1	Three (3) Quarterly Expenditure reports considered by the Rules Committee Variance: None	

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No.	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance 2024/25 and Variance	Reason for deviation
P1.4	Facilitate treasury consultation meetings with the MEC for Finance	Quarter 3	2 Facilitated treasury consultation meeting with the MEC for Finance	1 Facilitated treasury consultation meetings with the MEC for Finance	-	-	-	-	1	-	-	-	No consultation meeting took place Target not met	Despite numerous attempts to secure a meeting with the MEC, the meeting did not materialise
P1.5	Number of Programme Technical Committee meetings held to prepare for the Programme Committee of the NCPL.	Quarterly	14 Programme Technical Committee meetings held to prepare for the Programme Committee of the NCPL.	6 Programme Technical Committee meetings held to prepare for the Programme Committee of the NCPL.	-	1	2	4	2	2	2	2	Nine (9) Programme Technical Committee meetings held Variance: Target exceeded by 3	More meetings were required during the second quarter to ensure Committee establishment in order for oversight operations to commence.
P1.6	Number of meetings of the committee on programme to consider Legislature programme Number of Standing Committee on Programme meetings held to finalise the programme of the NCPL.	Quarterly	14 Standing Committee meetings on programme to develop a Legislature programme in order to schedule the committee activities	6 Standing Committee meetings on programme to develop a Legislature programme in order to schedule the committee activities	-	1	2	4	2	2	2	2	Nine (9) Programme Committee meetings held Variance: Target exceeded by 3	The establishment of Committees required the convening of more Programme Technical Committee meetings.
P1.7	An annual committee schedule developed	Annual	1 annual committee schedule developed	1 annual committee schedule developed	-	1	1	0	-	-	-	-	1 annual committee schedule developed Variance: None	

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No.	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance 2024/25 and Variance	Reason for deviation
P1.8	Number of quarterly meetings of the Standing Committee on Chairpersons to consider the Quarterly Programme Schedules.	Quarterly	4 Quarterly meetings of the Chairpersons Committee 4 Quarterly programme schedules developed	3 Quarterly meetings with 3 Quarterly Programme Schedules considered.	-	-	1	1	1	1	1	1	3 Quarterly meetings with 3 Quarterly Programme Schedules considered Variance: None	
P1.9	Number of Quarterly performance reports on Committees.	Quarterly	4 Quarterly performance reports on Committees	3 Quarterly performance reports on Committees	-	-	1	1	1	1	1	1	3 Quarterly performance reports on Committees Variance: None	
P1.10	Annual reports on the Implementation of SOM Contracts	Quarter 3,4	2 reports on the Implementation of SOM Contracts	1 report on the Implementation of SOM Contracts	-	-	-	-	-	-	1	1	1 report on the Implementation of SOM Contracts Variance: None	
P1.11	Annual assessment and evaluation reports on the implementation of current House Resolutions (Target was changed during)	Quarter 3,4	2 reports on the assessment and evaluation of House Resolutions	1 report on the assessment and evaluation of House Resolutions	-	-	-	-	-	-	1	1	1 report on the assessment and evaluation of House Resolutions Variance: None	

Selected targets and TIDs for Speakers Office were changed during the Mid-Year Review process - See attached annexure to the APP

The APP 2024/25 does not contain targets with numbers P1.12 or P1.13

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P1.14	Number of institutional policies reviewed and recommended for approval to the Executive Authority	Quarterly	4 policies reviewed and recommended for approval to the Executive Authority	4 policies reviewed and recommended for approval to the Executive Authority	1	1	1	1	1	1	1	0	3 policies reviewed and recommended for approval to the Executive Authority. Variance: under achieved by 1	Due to the unavailability of stakeholders to participate in the policy consultation process.
P1.15	Number of Audit Committees meetings held	Quarterly	4 Audit Committees meetings held	4 Audit Committees meetings held	1	1	1	1	1	1	1	0	3 Audit Committees meetings held Variance: under achieved by 1	Due to budget constraints, the NCPL could not have an audit committee during the fourth quarter.
P1.16	Number of audits completed by internal audit	Quarterly	2 audits completed by internal audit	4 audits completed by internal audit	1	1	1	1	1	1	1	1	4 audits completed by internal audit No Variance:	
P1.17	Compilation and submission of Annual Performance Plan and Annual Report in line with the legislation.	Annually	1 Annual Performance Plan and 1 Annual Report	1 Annual Performance Plan 1 Annual Performance Report 1 Annual Report	1	1	1	1	-	-	1	1	1 Annual Performance Report submitted to AGSA in Q1; 1 (Complete) APR published in Q2; 1 APP submitted in Q4 Variance: None	
P1.18	Number of risk management reports	Quarterly	4 risk management reports	4 risk management reports	1	1	1	1	1	1	1	1	4 risk management reports Variance: None	

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OFFICE OF THE SECRETARY														
P1.19	Number of quarterly performance reports to the Speaker in line with the legislation.	Quarterly	4 quarterly performance reports to the Speaker in line with the legislation.	4 quarterly performance reports to the Speaker in line with the legislation.	1	1	1	1	1	1	1	1	4 quarterly performance reports to the Speaker in line with the legislation. Variance: None	
FINANCIAL MANAGEMENT AND ICT														
P1.20	Number of Reviewed Standard Operating Procedures on key functions	Bi-Annually	3 Reviewed Standard Operating Procedure on key functions.	3 Reviewed Standard Operating Procedure on key functions.	-	-	-	-	1	1	2	4	5 Reviewed Standard Operating Procedures prepared on key functions Variance: overachieved by 2	
P.1.21	Percentage implementation of the ICT Governance Framework	Quarterly	0% implementation of the ICT Governance Framework	100% implementation of the ICT Governance Framework	25%	25%	50%	25%	75%	75%	100%	100%	The target in Q2 was not met At year end the Framework was fully implemented	Due to capacity constraints and the strenuous operational schedule the target in Q2 was not met
P1.22	Number of Reviewed ICT Framework by ICT Steering Committee	Bi-Annual	1 Review of ICT Framework by ICT Steering Committee	1 Review of ICT Framework by ICT Steering Committee	-	-	-	-	-	-	1	0	The draft ICT Framework was not reviewed by the ICT Steering Committee.	The meeting to discuss and approve the ICT Framework did not quorate due to unavailability of committee members.
P1.23	Number of reports on the development and implementation of the Audit Action Plan.	Quarterly	3 reports on the implementation of the Audit Action Plan.	Q2 – draft Audit Action Plan Q3-4 Implementation reports	-	-	1	1	1	1	1	1	All targets met No Variance	

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P1.24	Number of Quarterly financial reports presented to the Office of the Secretary (PPI changed in the Mid-year review)	Quarterly	4 Quarterly financial reports presented to the Office of the Secretary	4 Quarterly financial reports presented to the Office of the Secretary	1	1	1	1	1	1	1	1	4 Quarterly financial reports presented to the Office of the Secretary	No Variance
P1.25	Number of GRAP compliant Asset register submitted	Annually	1 GRAP compliant Asset register submitted	Q 1 - 1 GRAP compliant Asset register submitted Q3 - Interim asset register	1	1	-	-	1	1	-	-	1 GRAP compliant Asset register submitted in Q1 and 1 Interim asset register submitted in Q3	No Variance
P1.26	Number of reports on the establishment of a demand management system.	Annually	2 Consolidated demand management plans submitted to the Executive Management	Q2 – Roll-out of the approved demand plan template Q3 - First consolidated demand plan 4 Q4 - Consolidated demand plan for 2025/2026 financial year	-	-	1	0	1	0	1	1	1 – report on the 2025/2026 consolidated demand plan achieved	Due to the finalization of the audit and the Legislature's congested program of activities, the development of the new template did not receive the necessary attention in Q2 & Q3. The target was deferred.
P1.27	Number of reports on the maintenance and update of the NCPL Suppliers Database	Annually	1 reports on the maintenance and update of the NCPL Suppliers Database	1 reports on the maintenance and update of the NCPL Suppliers Database	1	1	-	-	-	-	-	-	1 report submitted on the maintenance and update of the NCPL Suppliers Database	Variance: None

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FINANCIAL MANAGEMENT AND ICT															
P.1.28	Number of reports on the maintenance and update of the NCPL Contracts Register.	Annually	1 report on the maintenance and update of the NCPL Contracts Register.	4 reports on the maintenance and update of the NCPL Contracts Register.	1	1	1	1	1	1	1	1	1	4 reports on the maintenance and update of the NCPL Contracts Register.	Variance: None

Selected targets and TIDs for Financial Services and ICT were changed during the Mid-Year Review process - See attached annexure to the APP

CORPORATE SERVICES															
P1.29	Number of Accredited Learning & Development Programmes implemented.	Quarterly	4 Accredited Learning & Development Programmes implemented.	4 Accredited Learning & Development Programmes implemented.	1	1	1	1	1	1	1	1	1	4 Accredited Learning & Development Programmes implemented.	Variance: None
P1.30	Number of Employee Wellness Programmes held.	Quarterly	2 Employee Wellness Programmes held	4 Employee Wellness Programmes held	1	1	1	3	1	1	1	1	1	4 Employee Wellness Programmes held	Variance: None
P1.31	Number of plans and reports on the implementation of the Security Joint Planning Committee (JPC) resolutions relating to the Critical Infrastructure Protection Act (8 of 2019) and the Critical Infrastructure audit report	Quarterly 2-4	2 Implementation Plans	3 Implementation Plans on the implementation of JPC resolutions and NKP audit	-	-	1	1	1	1	1	1	1	3 Implementation Plans on the implementation of JPC resolutions and NKP audit	Variance: None

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CORPORATE SERVICES

P1.32	Number of status reports on the infrastructure and maintenance of the Legislature Facilities	Quarterly	2 NCPL Precinct Maintenance reports	Q1 – Inspection report, Implementation Plan Q2-4 – Implementation Reports	1	1	1	1	1	1	1	1	1	Inspection report & Implementation Plan in Q1 Implementation Reports in all other quarters. Variance: None	
P1.33	Compliance report on the implementation of the Registry Manual	Quarterly	4 quarterly reports on the implementation of the registry Manual	Q1 – Signed Registry Manual distributed to all employees Q2 – Workshop of the 2024/25 File Plan Q3-4 – Implementation report on the approved registry manual	1	1	1	1	1	1	1	1	1	Signed Registry Manual distributed to all employees in Q1, Workshop of the 2024/25 File Plan in Q2, and Implementation report on the approved registry manual in Q3&4 Variance: None	
P1.34	Number of Occupational Health and Safety (OHS) reports	Quarterly	2 Occupational Health and Safety (OHS) reports	Q1 - OHS Audit Assessment Report, Consultation meeting with OHS Committee, Implementation Plan Q2-3 – Implementation Report Q4 – Implementation Report, Corporate OHS Video	1	0	1	2	1	1	1	1	1	4 OHS Reports produced Variance: None	

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CORPORATE SERVICES													
P1.35	Number of Reports on empowerment forums held on Labor Legislations, OHS, Finance, SCM and related matters.	Quarterly	4 Employee Empowerment Forums held on Labor Legislations, OHS, Finance, SCM and related matters held.	4 Employee Empowerment Forums held on Labor Legislations, OHS, Finance, SCM and related matters held.	1	1	1	1	1	1	1	1	4 Employee Empowerment Forums held Variance: None

Selected targets and TIDs for Corporate Services were changed during the Mid-Year Review process - See attached annexure to the APP

Strategies to overcome poor performance and recommendations for improvement - Programme One:

- Enhance Policy Review Processes: Implement a structured schedule and assign responsibilities to ensure timely review and recommendation of institutional policies.
- Strengthen Audit Committee Functionality and Engagement: Schedule regular meetings timeously and establish clear agendas to ensure audit oversight functions are fulfilled. Ensure that sufficient funding is allocated to sustain the operations of the Audit Committee.
- Focus on ICT Framework Reviews: Prioritize the review of ICT frameworks by the Steering Committee to align with governance standards.
- Maintain Achieved Standards: Continue the effective practices to sustain high performance levels.

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3.1.4 PERFORMANCE NARRATIVE: Programme 1: Governance and Institutional Support

Performance in Programme 1 demonstrates a generally strong alignment with institutional governance priorities, with several indicators exceeding planned targets. The Presiding Officers convened more frequently than anticipated, holding five meetings against the target of two. This overachievement was driven by the strategic necessity to finalise the 7th Legislature's Strategic Plan and to manage heightened planning demands. Similarly, both the Programme Technical Committee and the Programme Committee held nine meetings each, surpassing the six originally planned, reflecting the operational need to accelerate committee establishment in support of oversight functions.

Other areas of governance were implemented as scheduled, with bi-annual reports on Legislature events, quarterly expenditure reports, committee performance reports, and the annual committee schedule all achieved. However, the planned consultation meeting with the MEC for Finance did not materialise despite repeated efforts, resulting in one unmet target.

Within the Office of the Secretary, performance was mixed. Although annual performance reporting and risk management were delivered successfully, the review of institutional policies fell short by one, as stakeholder consultations could not be concluded in time. Audit Committee activities were similarly underachieved, with three meetings held instead of four, primarily due to budget constraints that hindered the convening of a final session. In contrast, internal audit functions were fully executed, ensuring effective assurance processes remained intact.

Financial Management and ICT operations reflect both innovation and challenges. The ICT Governance Framework was fully implemented by year-end, though quarterly milestones were not consistently met due to capacity limitations. The planned review of the ICT Framework was not achieved because the Steering Committee failed to reach a quorum. Conversely, strong performance was recorded in financial reporting, contract management, and asset register maintenance, with all submissions completed in line with compliance requirements. The review of Standard Operating Procedures exceeded expectations, with five produced against the target of three, underscoring a commitment to strengthening operational controls.

Corporate Services achieved consistently, delivering on accredited learning and development programmes, wellness initiatives, empowerment forums, and infrastructure maintenance. Notably, four occupational health and safety reports were produced, demonstrating commitment to workplace safety. The registry manual was successfully implemented, and resolutions from the Security Joint Planning Committee were acted upon as scheduled.

Overall, Programme 1 reflects robust governance performance, characterised by strategic overachievement in committee work, while also highlighting capacity and resource challenges in policy reviews, audit oversight, and ICT framework governance.

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3.1.5 Programme 1 – Linking Performance with the Budget

Programme 1. Administration	Exp Q1	Exp Q2	Exp Q3	Exp Q4	Exp YTD	Budget Full Year	Available Budget (Full)	% Exp on Full Budget
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Office of the Speaker	4 141	3 943	4 171	4 433	16 688	14 774	-1 914	113
Office of the Secretary	2 249	2 695	2 673	3 024	10 641	11 231	590	95
Corporate Services	6 617	9 356	8 161	6 400	30 534	37 144	6 610	82
Financial Management	6 182	6 850	8 177	5 707	26 916	35 118	8 202	77
TOTALS	19 189	22 844	23 182	19 564	84 779	98 267	13 488	86

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3.2. Programme 2: Political Party Support and Members Affairs

3.2.1 PURPOSE OF THE PROGRAMME

To provide financial support to Members of the Provincial Legislature in order to perform their constitutional obligations/mandate.

3.2.2 Strategic Objective:

OUTCOME ORIENTATED GOAL TITLE 2			A Legislature that financially and administratively supports members and all political parties represented at the Northern Cape Provincial Legislature in line with the provisions of the Constitution of South Africa 1996 and other applicable legislation.
GOAL STATEMENT 2.1:			Financial and administrative support to political parties to ascertain the achievement of relevant strategic goals related to the mandate of the NCPL.
STRATEGIC OBJECTIVE 2.1.1 TITLE			To provide financial support in terms of political party funding and members facilities to represented political parties.
STRATEGIC STATEMENT	OBJECTIVE	2.1.2	To ensure financial and administrative support to all political parties through the Party Political Funding, Members facilities, and administration of capacity building initiatives and programmes in order to attain the constitutional mandate of the Northern Cape Provincial Legislature.

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3.2.3 PERFORMANCE AGAINST ANNUAL PERFORMANCE PLAN 2024/25 TARGETS: PROGRAMME TWO

PROGRAMME 2: POLITICAL PARTY SUPPORT AND MEMBERS AFFAIRS

No.	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P2.1	Number of Reviewed Standard Operating Procedure on key functions	Annually	New indicator	1 Reviewed Standard Operating Procedures on key functions	-	-	1	1	-	-	-	-	1 Reviewed Standard Operating Procedures on key functions No Variance	
P2.2	Number of payments made in line with the law, policy and regulations	Quarterly	16 payments made in line with the law, policy and regulations	19 payments made in line with the law, policy and regulations * Target changed in the Mid-year Review	4	5	5	5	5	6	5	5	22 payments made in line with the law, policy and regulations Variance: 3 additional payments made	Political parties were allocated additional budget to assist with election preparations. Additional funds were paid to the DA, EFF and FF+ with their normal fund allocation for Q1 as one payment. Finance however had the make the payment for the ANC in two-part payments given the allocated amount and the cash flow ability of the Legislature.

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No.	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P2.3	Number of Annual Financial Statement by Political Parties	Annually	New Indicator	4 AFS Submitted	4	3	-	-	-	-	-	-	Only 3 AFS submitted in Q1. One of the parties submitted their financial payments in Q3. No Variance	The late submission of Annual financial statements was due to a protracted audit process.
P2.4	Number of Reports on Coordination of Members Capacity Building Programme	Bi-Annually	New Indicator	2 Reports on Coordination of Members Capacity Building Programme	-	-	1	1	-	-	1	1	2 Reports on Coordination of Members Capacity No Variance	

Selected targets and TIDs for Programme Two were changed during the Mid-Year Review process - See attached annexure to the APP

Strategies to overcome poor performance and recommendations for Improvement - Programme Two:

To address underperformance in the timely submission of AFS by political parties, the NCPL Administration have and will continue to implement the following strategic actions:

- **Proactive Communication:** Issue formal reminder letters to the Leaders of political parties well in advance of the 30 June submission deadline to reinforce the importance of timely compliance.
- **Targeted Engagement:** Conduct one-on-one meetings with Party Leaders to discuss their specific responsibilities under the Financial Assistance to Political Parties Policy.
- **Awareness and Accountability:** Use these engagements to highlight the key provisions of the policy and clearly outline the consequences of non-compliance, including potential impacts on future financial assistance.

This multi-pronged approach aims to strengthen accountability, enhance compliance, and improve overall performance in the submission of financial reports.

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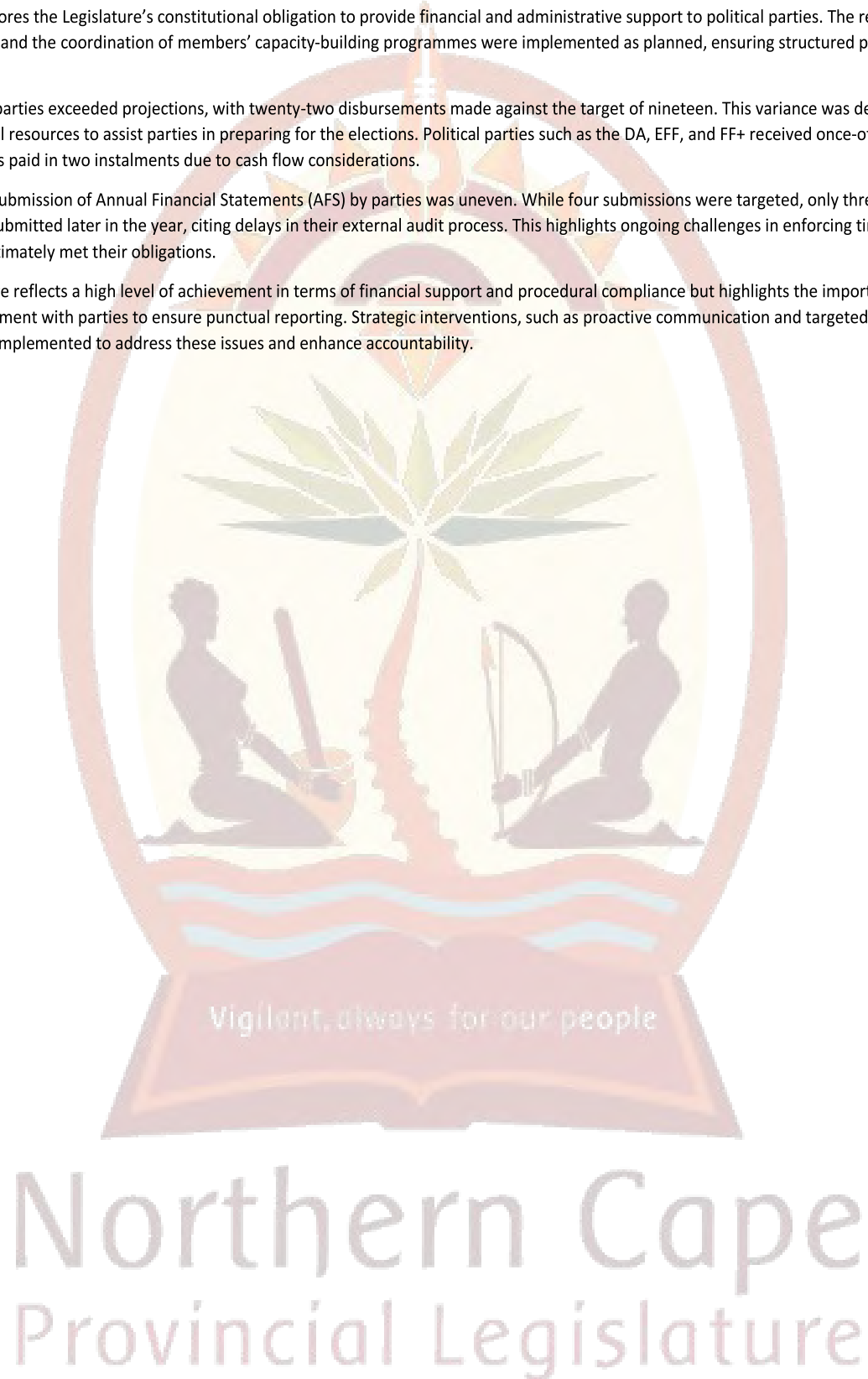
3.2.4 PERFORMANCE NARRATIVE: Programme 2: Political Party Support and Members' Affairs

Programme 2 underscores the Legislature's constitutional obligation to provide financial and administrative support to political parties. The review of Standard Operating Procedures and the coordination of members' capacity-building programmes were implemented as planned, ensuring structured processes for party and member support.

Payments to political parties exceeded projections, with twenty-two disbursements made against the target of nineteen. This variance was deliberate, arising from the allocation of additional resources to assist parties in preparing for the elections. Political parties such as the DA, EFF, and FF+ received once-off disbursements, while the ANC allocation was paid in two instalments due to cash flow considerations.

Compliance with the submission of Annual Financial Statements (AFS) by parties was uneven. While four submissions were targeted, only three were received on time. The remaining party submitted later in the year, citing delays in their external audit process. This highlights ongoing challenges in enforcing timely compliance, although all parties ultimately met their obligations.

Programme 2 therefore reflects a high level of achievement in terms of financial support and procedural compliance but highlights the importance of continued administrative engagement with parties to ensure punctual reporting. Strategic interventions, such as proactive communication and targeted engagement with party leadership, are being implemented to address these issues and enhance accountability.



3.2.5 Linking performance with budget – Programme 2

Programme 2. Members Facilities	Exp Q1	Exp Q2	Exp Q3	Exp Q4	Exp YTD	Budget Full Year	Available Budget (Full)	% Exp on Full Budget
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Members Facilities	1 722	1 796	2 104	1 656	7 278	6 249	-1 029	116
Political Parties Support	36 620	17 861	13 907	8 086	76 474	75 915	-559	101
TOTALS	38 342	19 657	16 011	9 742	83 752	82 164	-1 588	102

Programme two: Members Facilities	Exp Q1	Exp Q2	Exp Q3	Exp Q4	Exp YTD	Budget Full Year	Available Budget (Full)	% Exp on Full Budget
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	R'000	
Compensation of Employees	2 724	2 772	2 344	2 250	10 090	10 251	161	98
Goods & Services	1 722	1 796	2 104	1 659	7 281	6 249	-1 032	117
Tranfers & Subsidies	33 896	15 089	11 563	5 833	66 381	65 664	-717	101
	38 342	19 657	16 011	9 742	83 752	82 164	-1 588	102

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Programme 3: Parliamentary Business

3.3.1 **Purpose:** To provide the House, Committees and Members with Procedural, Research, Information and Hansard Services in the execution of their Constitutional mandate as well as other functions delegated by the House.

3.3.2 **Strategic Objectives:**

• OVERSIGHT	
OUTCOME ORIENTATED GOAL 3.1 TITLE	Strengthened oversight and accountability
GOAL STATEMENT 3.1:	Measurably effective oversight, against international efficacy indicators, that secures accountability in a way that attains NDP, GDS, SDG, PGDP, High level panel report and Agenda 2063 outcomes and impacts, nationally and in the Northern Cape.
STRATEGIC OBJECTIVE 3.1.1 TITLE	Effective oversight that secures accountability for service delivery.
STRATEGIC OBJECTIVE STATEMENT	Effective, efficient and impactful oversight that meets the NCPL Oversight Model and SOM requirements across the budget cycle and in accordance with the Public Service Oversight Model (PSOM) and that would measurably have secured effective executive accountability and the resultant attainment of the NDP, GDS, SDG, High level panel report, PGDP and Agenda 2063 outcomes and impacts.

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• PUBLIC PARTICIPATION			
OUTCOME ORIENTATED TITLE		GOAL 3.2	Meaningful involvement of the public in the work of the Legislature.
GOAL STATEMENT 3.2:			Meaningful and impactful involvement of communities, civil society and stakeholders in the decision-making of the NCPL that reflects the highest tiers of international and sector benchmarks.
STRATEGIC OBJECTIVE 3.2.1. TITLE			Targeted, enhanced, meaningful and impactful involvement and empowerment of the public.
STRATEGIC STATEMENT	OBJECTIVE	3.2.1	Enhanced involvement and empowerment (social, educational, psychological, political and economical) by the public and stakeholders in the decision-making of the legislature in respect of oversight across the budget cycle, and in law making that is verifiable against international and sector best practice (www.iap2.org spectrum).

• LAW-MAKING			
OUTCOME ORIENTATED TITLE	GOAL	3.3	Laws that are processed and passed to drive the agenda of the developmental state.
GOAL STATEMENT 3.3:			Impactful laws that are drafted, implemented, amended and assessed to have driven the agenda of the developmental state.
STRATEGIC OBJECTIVE 3.3.1 TITLE			Draft, implement, amend and assess laws.
STRATEGIC STATEMENT	OBJECTIVE	3.3.1	Compliance to all legal process before passing of legislation.
STRATEGIC STATEMENT	OBJECTIVE	3.3.2	Develop process for Legislature’s scrutiny of subordinate legislation.

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ANNUAL, QUARTERLY AND MTEF TARGETS OVERSIGHT

STRATEGIC OUTCOMES GOAL STATEMENT: Measurably Effective Oversight, against international efficacy indicators, that secures accountability in a way that attains NDP, GDS, SDG, PGDP, High level panel report and Agenda 2063 outcomes and impacts, nationally and in the Northern Cape.

STRATEGIC OBJECTIVE: Effective, efficient and impactful oversight that meets the NCPL Oversight Model & SOM requirements across the budget cycle and in accordance with the Public Service Oversight Model (PSOM) and that would measurably have secured effective executive accountability and resultant attainment of NDP, GDS, SDG, High level panel report, PGDP and Agenda 2063 outcomes and impacts.

3.3.2. PERFORMANCE AGAINST ANNUAL PERFORMANCE PLAN 2024/25 TARGETS: PROGRAMME THREE

PROGRAMME 3: CORE BUSINESS: OVERSIGHT, PUBLIC PARTICIPATION AND LAW-MAKING

No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.1.1	Oversee Dept. APP and Budget	1 Oversight Report per Committee (incl. Entities where relevant) per Budget Vote and tabled for adoption by the House.	Annually (Q1)	12 oversight reports on the APP/Budget quantity (Indicator)	12 oversight reports on the APP/Budget quantity (Indicator)	12	-	-	12					12 oversight reports on the APP/Budget quantity (Indicator) No Variance	
P3.1.2	1 Contract per budget Vote signed and adopted in the House	Number of draft SOM contracts developed and presented to the relevant Committees.	Annually (Q1)	12 SOM contracts	12 SOM Contracts developed and presented to the committee and signed between Legislature and Executive	12	-	-	8	-	4	-	-	12 SOM Contracts developed and presented to the committee and signed between Legislature and Executive No Variance	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.1.3	Oversee Dept. Quarterly Reports	Number of Quarterly Reports produced by all oversight Committees on all Votes on QPR submitted	Annually (Q4)	24 Quarterly reports produced by all oversight committees on all votes on QPR submitted to the NCPL	12 Quarterly reports produced by all oversight committees on all votes on QPR submitted to the NCPL	-	-	-	-	-	-	12	-	No Quarterly reports were produced by oversight committees on the QPRs of the 12 votes submitted to the NCPL Variance: Under performance of 12 reports	During Q4 the NCPL did not schedule Oversight meetings to deliberate on the QPRs of Departments. This was due to the congested NCPL programme and the late occurrence of the State of the Province Address.
P3.1.4	Conduct oversight visits	Number of oversight visit reports produced per Committee following oversight visit(s) and tabled for adoption by the House	Annually (Q4)	2 Oversight report	1 Oversight report	-	-	-	-	-	1	1	-	1 Oversight report produced and tabled in the House No Variance	
P3.1.5	Oversee Departments Performance and Budget, Annual Reports.	Number of Committee Oversight Reports per Committee per Dept.	Annually (Q3)	12 Committee Oversight Reports per Committee per Dept. (incl. Entities, where relevant).	12 Committee Oversight Reports per Committee per Dept.	-	-	-	-	12	24	-	-	24 Committee Oversight Reports plus 12 SCOPA Reports per Committee per Dept. Target Exceeded	
P3.1.6	Oversee municipalities as	Number of committee reports indicating that the	Annually (Q1)	One committee report of the PC of COGSHTA that considered	One committee report of the PC of COGSHTA that considered	-	-	-	-	-	-	1	1	One committee report of the PC of	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
	provided for in section 47 of the Local Government : Municipal Systems Act 32 of 2000.	relevant Portfolio Committee considered the annual section 47 report tabled and presented by the responsible MEC.		the annual section 47 report tabled and presented by the MEC tabled to the House within 7 days after being adopted by the Portfolio Committee.	the annual section 47 report tabled and presented by the MEC tabled to the House within 7 days after being adopted by the Portfolio Committee.									COGSHTA overseen No Variance	
P3.1.7	Enhance accountability of all organs of the state e.g. departments entities and municipalities by the Standing Committee of Public Accounts (SCOPA)	Number of SCOPA meetings held that considered AG reports.	Annually (Q3)	16 SCOPA meetings held.	12 SCOPA meetings held.	-	-	-	-	12	23	-	-	23 SCOPA meetings held that considered AG reports. Variance: exceeded the target by 11	The process included briefing meetings and joint meetings, where AG Reports were considered
P3.1.8	Improve the efficacy and accountability of NCPL by holding regular and timely Standing Committee meetings	Number of Standing Committee on Rules meetings that considered sub-committee's minutes as well as matters presented to the Committee	Quarterly & Annually (aggregated)	4 Standing Committee on Rules meetings held.	3 Standing Committee on Rules meetings held.	-	1	1	1	1	2	1	2	5 Standing Committee on Rules meetings held Variance: exceeded the target by 2	More meetings required due to consultation on the 7 th Legislature Strategic plan and Annual Performance Plan

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.1.9	Improve the functionality of the core activities of NCPL by regular and timely Standing Committee meetings	Number of Standing Committee on Constitutional Affairs, Petitions and Public Participation meetings that considered the quarterly petitions report.	Quarterly & Annually (aggregated)	4 Standing Committee on Constitutional Affairs, Petitions and Public Participation meetings	2 Standing Committee on Constitutional Affairs, Petitions and Public Participation meetings	-	-	-	-	1	1	1	0	1 Standing Committee on Constitutional Affairs, Petitions and Public Held Variance: under performed by 1	Due to lack of a quorum, one meeting could not take place. Due to the congested NCPL programme, the meeting could not be rescheduled.
P3.1.10	House Resolutions communicated to the Executive and the Legislature	Percentage of House Resolutions communicated to the executive and the Legislature within 7 days after being tabled and adopted at a House Sitting.	Quarterly & Annually (aggregated)	100% of House Resolutions communicated to the Executive and the Legislature within 7 days after the House Sitting	100% of House Resolutions communicated to the Executive and the Legislature within 7 working days after the House Sitting	-	-	100%	100%	100%	100%	100%	97.4%	97.4% of House Resolutions communicated to the Executive	Resolutions on the overall Oversight report was not timely communicated. A different approach is required for the processing of Oversight report recommendations. The approach will be discussed and documented.

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.1.11	Promote efficiency and effectiveness of the research support offered to members through submission against the standard	Percentage of Research Reports (Analyses) produced as tabled in the Legislature (within due date) and submitted to immediate line manager	Quarterly & Annually (aggregated) and mid-term (aggregation of aggregation)	54 reports of Research Reports (Analyses) produced and submitted to immediate line manager	100% of Research Reports (Analyses) produced as tabled in the Legislature (within due date) and submitted to immediate line manager	-	-	100%	100%	100%	100%	100%	0%	100%	No oversight meetings on Quarterly Reports were Programmed on the NCPL Programme in Q4, thus no analyses were required
P3.1.12	Promote efficiency and effectiveness of the research support offered to members through submission against standard	Percentage of produced Research Reports (Analyses) made available 2 days prior to the committee meeting as scheduled	Quarterly & Annually (aggregated)	100% Research Reports (Analyses) made available 2 days prior to the committee meeting as scheduled (foot note)	100% of produced Research Reports (Analyses) made available 2 days prior to the committee meeting as scheduled	-	-	100%	100%	100%	91%	100%	0%	91% of produced Research Reports (Analyses) made available 2 days prior to the committee meeting as scheduled	Vote 4 and Vote 7 APR analyses was not timeously submitted. This was an oversight by researcher concerned due to his severe workload.

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PUBLIC PARTICIPATION

STRATEGIC OUTCOMES GOAL STATEMENT: Meaningful and impactful involvement of communities, civil society and stakeholders in the decision-making of the NCPL that reflects the highest tiers of international and sector benchmarks.

STRATEGIC OBJECTIVES:

1: Enhanced involvement and empowerment (social, educational, psychological, political and economical) of members of the public and stakeholders so that they can make maximum use of the opportunities created for involvement.

2: Enhanced involvement and empowerment (social, educational, psychological, political and economical) by the public and stakeholders in the decision-making of the legislature in respect of oversight across the budget cycle, and in law making that is verifiable against international and sector best practice (www.iap2.org spectrum).

No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.2.1	Implementation of the approved customised sector public participation (PP) framework	Number of implementation reports on the approved customised public participation framework. (NCPL Public Participation Framework)	Quarterly & Annually (aggregated)	New indicator	Quarter 1: Implementation Plan Quarter 2-4: 3 Quarterly Implementation Reports on the customized sector public participation framework. (NCPL Public Participation Framework)	1	0	1	2	1	1	1	1	Q1: Implementation Plan Q2-4: 3 Quarterly Implementation Reports on the customized sector public participation framework No Variance	
P3.2.2	Implementation of the approved customised	Number of implementation reports developed on the	Quarterly & Annually	New indicator	Quarter 1: Developed and approved	1	0	1	2	1	1	1	1	Quarter 1: Developed and approved Implementation Plan.	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
	sector communication framework	implementation of the approved customized sector communication framework. (NCPL communication Framework)	(aggregated)		Implementation Plan. Quarter 2-4: Quarterly Reports on Implementation of the approved customized sector communication framework (NCPL communication Framework).									Quarter 2-4: Quarterly Reports on Implementation of the approved customized sector communication framework No variance	
P3.2.3	Conduct Valuable and informative public education programmes in all 5 districts.	Number of public education programmes held in all the districts	Quarterly & Annually (aggregated)	60 Public Education programmes held.	60 Public Education programmes held in all the districts.	15	16	15	23	15	5	15	23	67 Public Education programmes held in all the districts Variance: Target exceeded by 7	
P3.2.4	Meaningful public participation in the constitutional mandate of the Legislative Sector and History of the Country	Number of public educational tours to the NCPL building	Quarterly & Annually (aggregated)	2 educational tours to the NCPL building.	12 educational tours to the NCPL building.	3	6	3	17	3	5	3	2	30 educational tours to the NCPL building. Variance: Target exceeded by 18	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P 3.2.5	Implementation of communication and educational products as set out in sector framework	Number of educational Products produced in line with the communication framework	Quarterly & Annually (aggregated)	20 communication products	12 Educational products	3	0	3	0	3	4	3	0	4 Number of educational Products produced in line with the communication framework Variance: Underachieved by 8	Educational products developed was not compliant to the Technical Indicator Description (TID) due to interpretation disagreement but was subsequently resolved in quarter 3. Extended leave and delayed SoPA impacted attainment in quarter 4.
P 3.2.6	Processing of petitions through Standing Committee on Constitutional Affairs, Public Participation and Petitions on petitions and public participation held.	Number of reports submitted on petitions received during the quarter under review that reports on qualification of petitions and whether the Petitions may be heard by the Committee	Quarterly & Annually (aggregated) and mid-term (aggregation of aggregation).	Number of reports submitted on progress of petitions	4 reports submitted on petitions received during the quarter under review that reports on qualification of petitions and whether the Petitions may be heard by the Committee .	-	-	1	0	1	2	1	1	3 petitions reports submitted No variance	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P3.2.7	Conduct pre-public hearings in all 5 districts to enable the citizens to actively participate in the law-making process (Sec 76 bills referred to the Legislature).	% of pre-public hearings conducted in all 5 districts on Sec 76 bills referred to the legislature.	Quarterly & Annually (aggregated)	New indicator	100% of pre-public hearings conducted in all 5 districts on Sec 76 bills referred to the Legislature.	-	-	100%	-	100%	80%	100%	-	80% of pre-public hearings conducted in all 5 districts on Sec 76 bills referred to the Legislature. Target not achieved	Due to the absence of clear procedural guidelines for Public Education during the law making process and staff leave schedules which was conflicted with timelines for public hearing as well as absence for replacement staff to fulfil this role.

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LAW-MAKING

STRATEGIC OUTCOMES GOAL STATEMENT:

Laws that are processed and passed to drive the agenda of the developmental state.

STRATEGIC OBJECTIVES:

1. Compliance to all legal process before passing of legislation.
2. Develop process for Legislature's scrutiny of subordinate legislation

No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P 3.3.1	N/A	Number of Reviewed Standard Operating Procedure on key functions	Bi-Annually	2 Reviewed Standard Operating Procedures on key functions	1 Reviewed Standard Operating Procedures on key functions (Legal Services, NCOP & Proceedings and Hansard)	-	-	-	-	-	-	1	0	Not achieved	Due to critical vacancies (Legal Advisor and Snr Legal Advisor) in the legal department the target could not be achieved.
P 3.3.3	To provide legal advice to the members and the administration	Percentage of legal advice and opinion provided within 14 working days.	Quarterly & Annual (latter: aggregate)	100% of legal advice and opinion provided within 14 working days	100% of legal advice and opinion provided within 21 working days for core business related matters	100%	100%	100%	100%	100%	100%	100 %	100%	100% of legal advice and opinion provided within 21 working days No variance	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P 3.3.6	Taking legislature to the people. Output: No. of sittings	Number of House sittings held outside the Legislature precinct (Legislature Complex).	Quarterly	2 House sittings held outside the Legislature precinct (Legislature Complex)	1 House sitting held outside the Legislature precinct (Legislature Complex)	-	-	-	-	-	-	1	1	1 House sitting held outside the Legislature precinct No variance	
P 3.3.7	Mandates on all s.76 bills processed be transmitted to NCOP	Percentage of Mandates submitted on national legislation (sec 76) NCOP	Quarterly	100% of mandates submitted on national legislation (sec 76) NCOP	100% of Mandates submitted on national legislation (sec 76) NCOP	-	-	100%	-	100%	100%	100%	100%	100% No Variance	
P 3.3.8	Creating opportunities for Members to pose questions in line with Rules of the Legislature.	Number of House sittings held where opportunities to pose questions to the Premier and Executive by MPLs are created (PPI was changed in the Mid-year review)	Quarterly	A minimum of 4 opportunities are created to pose questions to the Executive.	A minimum of 2 opportunities created to pose questions to the Executive. Target was changed in the mid-year review	-	-	-	-	1	1	1	1	2 opportunities created to pose questions to the Executive No variance	

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No.	Stat. Sub Objective	Programme Performance Indicator	Reporting period	Baseline 2023/2024 (Estimate)	Target 2024/ 2025	Q1 Target	Q1 Achieved	Q2 Target	Q2 Achieved	Q3 Target	Q3 Achieved	Q4 Target	Q4 Achieved	Performance and Variance	Reason for deviation
P 3.3.9	Electronic transcripts of House debates made available to Members	Percentage of electronic transcripts of House Sitings available within 7 working days after the House Debate	Quarterly	75% of electronic transcripts of House Sitings available within 5 working days after the House Debate	100% of electronic transcripts of House Sitings available within 7 working days after the House Debate	-	-	100%	67%	100%	100%	100%	100%	89% of electronic transcripts available within 7 working days after the House Debate Target not met	Due to capacity constraints
P 3.3.10	Multilingual documents produced. (Compliance to constitutional obligation to facilitate public participation)	Percentage of documents translated into prevalent languages to enhance/ support public participation.	Quarterly	20 Documents produced	100% of documents translated into prevalent languages to enhance/ support public participation.	-	-	100%	-	100%	-	100%	100%	100% of documents translated No Variance	

Selected targets and TIDs for Law Making and House Business were changed during the Mid-Year Review process - See attached annexure to the APP

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3.4 Linking performance with budget

Programme Three: Parliamentary Services	Exp Q1	Exp Q2	Exp Q3	Exp Q4	Exp YTD	Budget Full Year	Available Budget (Full)	% Exp on Full Budget
ECONOMIC CLASSIFICATION	R'000	R'000	R'000	R'000	R'000	R'000	R'000	Budget
Compensation of Employees	9 721	9 640	10 093	9 347	38 801	48 288	9 487	80
Goods & Services	1 199	3 601	2 209	4 680	11 689	16 305	4 616	72
Transfers & Subsidies	121	-	-	-	121	122	1	99
Payments for Capital Assets	-	704	375	160	1 239	1 095	-144	113
	11 041	13 945	12 677	14 187	51 850	65 810	13 960	79

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The logo of the Northern Cape Provincial Legislature is a large, stylized emblem. It features a central sun with rays, a rainbow arching over it, and a diamond-shaped gem. Below the sun is a large, green, leafy plant. The entire emblem is enclosed within a circular border. At the bottom of the emblem, there is a banner with the motto "Vigilant, always for our people".

Strategies to overcome poor performance and recommendations for Improvement - Programme Three:

- Greater coordination between administrative units and scheduling authorities could mitigate disruptions that lead to missed targets (especially in Committees and Research).
- Addressing human resource constraints in Legal Services and Public Participation would likely improve delivery.
- Revising indicators where attainment is contingent on external dependencies beyond the unit's control.
- Improve Public Engagement: Develop strategies to increase public participation in educational tours and pre-public hearings, ensuring broader community involvement.
- For communication activities where proof of publication was an issue, a need exist to establish clearer processes and responsibilities for documenting and verifying public dissemination.
- Strengthen Legislative Processes: Prioritize the review and processing of legislation to meet set targets and enhance legislative efficiency.

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3.4.1 PERFORMANCE NARRATIVE - Programme 3: Parliamentary Business (Oversight, Public Participation and Law-Making)

Programme 3 represents the Legislature's core mandate and reflects a mixed but largely positive performance profile. Oversight activities were particularly strong. All twelve oversight reports on departmental APPs and budgets were delivered, and the Legislature exceeded expectations by producing twenty-four committee oversight reports and twelve SCOPA reports. Similarly, SCOPA meetings far surpassed the target, with twenty-three held instead of twelve, underscoring the Legislature's commitment to strengthening accountability through in-depth engagement with Auditor-General reports. Rules Committee meetings also exceeded expectations, necessitated by the development of the 7th Legislature Strategic Plan and APP.

Despite these successes, notable gaps emerged. No quarterly oversight reports on departmental performance were produced due to scheduling constraints, including the timing of the State of the Province Address and a congested legislative programme. The Standing Committee on Constitutional Affairs, Petitions and Public Participation underperformed, convening only one of its planned two meetings due to quorum challenges that could not be resolved within the available programme window. Communication of House Resolutions achieved a 97.4 percent compliance rate, with delays arising in the processing of recommendations from oversight reports.

Research support to committees generally met expectations but was affected by capacity challenges. While most research reports were submitted on time, analyses for certain votes were delayed, and no outputs were required in the fourth quarter due to the absence of oversight meetings.

Public participation activities recorded significant achievements. Education programmes exceeded their target, with sixty-seven held across the five districts instead of the planned sixty. Educational tours were especially successful, with thirty conducted compared to the twelve anticipated, demonstrating strong public interest in engaging with the Legislature. However, the production of educational products underperformed, with only four produced against a target of twelve. This was linked to technical disagreements on indicator definitions and disruptions caused by leave schedules and SoPA delays. Pre-public hearings on Section 76 bills achieved only 80 percent of the planned coverage, with procedural ambiguities and staff shortages contributing to the shortfall.

In law-making, performance was steady but constrained in specific areas. While mandates on Section 76 bills were submitted on time, and legal advice was consistently provided within prescribed timelines, the review of Standard Operating Procedures in the legal unit was not achieved due to critical vacancies. House sittings outside the precinct were successfully conducted, and opportunities for members to pose questions to the Executive were created as planned. Multilingual translations of documents supported public participation objectives, but transcripts of House debates achieved only 89 percent compliance with timelines due to limited staff capacity.

Overall, Programme 3 demonstrates strong delivery in oversight and public engagement, with significant overachievement in committee reporting, SCOPA activities, and public education initiatives. Shortfalls were mainly attributable to structural capacity constraints, procedural ambiguities, and the pressures of a congested legislative calendar. Addressing these systemic challenges will be central to improving performance sustainability going forward.

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3.5 Institutional Performance Overview per Programme and Sub-Programme [Post Audit]

PROGRAMME	SUB-PROGRAMME	TOTAL INDICATORS SET FOR THE YEAR	TOTAL NUMBER OF INDICATORS ACHIEVED FOR THE YEAR	TOTAL NUMBER OF INDICATORS NOT ACHIEVED FOR THE YEAR	% ACHIEVED FOR THE Q4 OF 2022/2023
PROGRAMME ONE	Office of the Speaker	11	10	1	91%
	Office of the Secretary	7	5	2	71%
	Financial Management and ICT	9	7	2	78%
	Corporate Services	7	7	0	100%
TOTAL FOR THE PROGRAMME		34	29	5	85%
PROGRAMME TWO	MPL and Party Support	4	3	1	75%
TOTAL FOR THE PROGRAMME		4	3	1	75%
PROGRAMME THREE	Oversight	12	9	3	75%
	Public Participation	7	5	2	71%
	Law Making and House Business	7	5	2	71%
TOTAL FOR THE PROGRAMME		26	19	7	73%
Overall Institutional Performance Targets and Achievement for the 2024/2025 FY					80%

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3.6 Comprehensive integrated Performance Narrative and Review

This section of the Annual Report provides a consolidated account of the Legislature's overall performance during the 2024/25 financial year. It draws together the achievements and challenges across the core mandate areas of oversight, law-making, and public participation, as well as the enabling functions that support institutional effectiveness. The narrative highlights how the Legislature managed its programme performance in line with the Annual Performance Plan, reflects on the contributions of divisions and support units, and considers the broader organisational, legal, and operational issues that shaped outcomes. In doing so, it provides a comprehensive picture of how the institution delivered on its mandate while navigating the realities of resource constraints, institutional transition, and infrastructure demands.

Corporate Services, Human Capital and Organisational Wellness

Corporate Services once again achieved 100% performance, consolidating gains made in workforce development, diversity, and wellness. Seven critical posts were filled, easing institutional capacity constraints, while bursaries and accredited programmes supported staff development. Diversity events—including Africa Day, Women's Day, Deaf Awareness Month, Heritage Day, and a Men's Dialogue—strengthened workplace inclusivity.

Despite these achievements, challenges remained. Limited funding restricted the reach of bursary programmes, with uptake skewed towards higher-level qualifications rather than those at lower NQF levels. The Employee Wellness Programme continued to grow, though stigma prevented universal utilisation. Implementation of the Performance Management Policy was inconsistent, pointing to the need for stronger institutional accountability in this area.

An independent OHS audit conducted in June 2025 revealed urgent risks, including structural weaknesses in the Members' building, diesel leakage from the generator, poor lighting, mould growth, and electrical overloads. While vegetation clearance, electrical repairs, and the restoration of the sub-station represented progress, the majority of identified high- and medium-risk issues require substantial funding and closer collaboration with the Department of Roads and Public Works.

Members Capacity Building

Capacity-building initiatives for Members of the Legislature remained a key institutional focus. In partnership with the Universities of the Witwatersrand and Johannesburg, Members successfully completed postgraduate diplomas and advanced leadership programmes, while others registered for new programmes aligned to the needs of the 7th Legislature.

A budget of R300,000 was allocated for Member study assistance beyond sector-led programmes, with several Members accessing this support to pursue further academic qualifications. These investments underscore the Legislature's commitment to developing well-informed, skilled public representatives capable of fulfilling their oversight, law-making, and constituency roles.

Service Delivery and Oversight in a Complex Environment

Operating within a socio-economic landscape marked by high unemployment, service delivery backlogs, and fiscal austerity, the NCPL had to ensure that its constitutional mandate of oversight, law-making, and public participation was realised under testing conditions. Oversight committees intensified their work, producing double their targeted number of reports, scrutinising annual performance plans, departmental annual reports, and statutory submissions such as the Section 47 and PSC reports.

A major highlight was the joint oversight visit conducted with the National Council of Provinces in September 2024, which assessed stalled and incomplete infrastructure projects in Frances Baard and John Taolo Gaetsewe districts. This intervention underscored the Legislature's critical role in safeguarding service delivery to communities and reinforced its responsiveness to public concerns about infrastructure delays and quality of work.

The NCPL also maintained its record of fiscal prudence, receiving yet another clean audit opinion. This achievement confirmed the institution's strong internal controls and sound financial governance, even as operational demands increased.

Strengthening Committees, Research and Public Participation

The 2024 elections significantly shaped the performance environment of committees. The urgency of finalising fifteen Section 76 mandates ahead of the elections coincided with the orientation of new Members, temporarily slowing committee operations. Nonetheless, committees were successfully

reconstituted in line with the Standing Rules, ensuring equitable representation for minority parties and enhancing the multiparty character of oversight.

To support Members in their constitutional role, the Research and Information Services (RIS) unit adopted a new service standard to ensure the reliability and validity of its research outputs. Public participation was expanded through innovative initiatives such as the Future Leaders Service Learning Initiative, which exposed 130 young people from TVET colleges and Sol Plaatje University to legislative processes through practical mock sessions and mentorship by Members and researchers.

Challenges persisted, particularly fiscal constraints that curtailed the extent of committee oversight visits, and delays in implementing automated committee and resolution-tracking systems. These limitations were compounded by ongoing litigation in which the NCPL was a party, further highlighting the importance of legal due diligence and institutional agility.

Law-Making, Legal Services and House Business

The Law-Making and House Business Division delivered a strong performance, ensuring compliance with legislative procedures and supporting a smooth transition between Legislatures. The division facilitated eight House sittings, which included the Premier's State of the Province Address and the consideration of departmental reports.

Provincial law-making advanced with the passage of several key Acts, including the Appropriation and Adjustments Acts, the Consumer Protection Amendment Act, the Gambling and Liquor Act, and amendments to economic development legislation. Section 76 Bills were also processed, though several lapsed with the conclusion of the 6th Legislature. Importantly, the House adopted new Standing Rules enhancing scrutiny of subordinate legislation and ensuring procedural integrity.

Legal Services provided high-quality advisory support, proactively addressing potential risks and strengthening legislative compliance. However, the division also managed several high-profile court challenges to provincial and national legislation—including cases on the Gambling and Liquor Act, the Expropriation Bill, and the Public Procurement Bill. These matters highlighted the complex and often contested nature of law-making, underscoring the NCPL's role in defending legislative integrity.

Hansard Services advanced institutional modernisation by digitising its audio and video systems. The new digital platform, launched in March 2025, enabled hybrid sittings and multilingual interpretation, significantly enhancing accessibility and efficiency.

Overall Performance Assessment

The overall performance of the NCPL during 2024/25 reflects a balance between achievements and persistent challenges. The institution excelled in oversight, law-making, and capacity-building, while sustaining a clean audit outcome and modernising its systems. It demonstrated responsiveness to public concerns through joint oversight visits and innovative youth-focused programmes.

At the same time, fiscal constraints, infrastructure risks, delayed system upgrades, and the pressures of litigation tested institutional resilience. Addressing these areas will require dedicated funding, stronger intergovernmental partnerships, and continued modernisation.

In sum, the 2024/25 performance year affirmed the NCPL's identity as a modern, responsive, and people-centred Legislature—anchored in governance excellence, committed to inclusive participation, and resilient in the face of complexity. With the 7th Legislature now in place, the institution is well-positioned to deepen its constitutional mandate and to strengthen public confidence in the democratic process across the Northern Cape.

Conclusion

The 2024/25 performance year affirmed the Legislature's ability to integrate its constitutional responsibilities with the operational support required to deliver them. Each unit contributed to sustaining institutional stability, strengthening oversight, modernising systems, and advancing capacity-building for both Members and staff. At the same time, the year's challenges — from financial pressures to infrastructure risks — highlighted the importance of continued innovation, stronger intergovernmental partnerships, and prudent resource management.

As the NCPL transitions into the 7th Legislature, this foundation provides both lessons learned and opportunities to refine its approach to service delivery, governance, and citizen participation. The overall performance narrative thus not only reflects achievements and constraints during the year under review but also points towards the Legislature's commitment to deepening accountability, responsiveness, and relevance in the years ahead.

PART C

CORPORATE GOVERNANCE

4. CORPORATE GOVERNANCE REPORT

4.1 INTRODUCTION

In this chapter, the Northern Cape Provincial Legislature provides a brief overview of the mechanisms in place to foster good governance at the institution.

4.2 RISK MANAGEMENT

The Financial Management of Parliament and Provincial Legislature Act, Act 10 of 2009 (FMPPLA), in terms of Section 7(c) provides a basis for a function of risk management at the Legislature. The Accounting Officer (Secretary to the Legislature) is expected to ensure that the institution has and maintains effective, efficient and transparent systems of financial management, risk management and internal control and Internal Audit.

In 2016 with approval of the new organizational structure, the Risk Management Unit resides in the office of the Accounting Officer. As per the organisational structure, the Unit comprises of Manager and a Risk Specialist.

4.3 CONFLICT OF INTEREST

In line with the best practices and the policy provisions of the Legislature, all employees are compelled to make declaration of interest on an annual basis. The Office of the Secretary facilitates these declarations of interest made and maintain the records of the entire institution. The declaration of interest by individual NCPL employees is made in accordance with the Declaration of Interest Policy. The objective of the Declaration of Interest Policy is to minimise any potential conflict of interest that may arise.

Conflict of interest for Members of the Legislature is regulated by the Code of Ethics for Members. The Code provides a framework of ethical standards that must be upheld by Members. The Committee on Ethics and Conduct is supported administratively by the Registrar for Members Interest to ensure implementation and adherence to the code. The Registrar for Members Interest annually compiles and maintains a Register of Members Interest as required by the Code

4.4 CODE OF CONDUCT

The Northern Cape Provincial Legislature adheres to the Northern Cape Provincial Legislature Service Act, Act no 2 of 2011, the Conditions of Employment of the Northern Cape Provincial Legislature and the

Disciplinary Policy and Procedures of the Northern Cape Provincial Legislature in addressing matters of Conduct and Ethics.

4.5 HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The effective management and implementation of health and safety fosters a culture of trust to protect both employees and the NCPL community at large. The Health and Safety Committee was established and OHS members attended accredited Occupational Health and Safety training during 11 – 14 July 2022.

In order to comply with section 7 of the Occupational Health and Safety Act, the NCPL drafted the Occupational Health and Safety policy, which must still be subjected to consultation and recommendation for approval by the Executive Authority.

The Legislature ensures the servicing of the firefighting equipment to handle an unlikely event of the fire at the facility external stakeholders form part of an integrated plan to deal with similar eventuality, in line with the Standard Operating Procedure.

4.6 OVERSIGHT COMMITTEES

The Legislature Committee system is the key mechanism used to oversee the work of the Provincial Executive. The NCPL has designated Portfolio Committees and Standing Committee to function in accordance with the NCPL Oversight Model, Annual Committee Cycle and the Chairpersons Framework. In a spirit of demonstrating full accountability, the management of the Legislature continually appeared before different oversight committees. This included the Standing Committee on Premier and Legislature Affairs, Standing Committees on Public Accounts, Standing Committee on Rules and its sub-committees as well as the audit committee.



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5. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the NCPL	Resolved (Yes/No)
1.	Audit Outcome	Maintain the unqualified audit opinion with no findings (clean audit) going forward and monitor resolutions, including infrastructure projects in oversight visits, and assisting underperforming municipalities in the Province.	The Legislature acknowledged the recommendation and displayed commitment to maintaining a clean audit in the future. The administration to continue to work with the Auditor-General and internal stakeholders to ensure compliance with all regulations and standards. The Audit and Risk Committee, along with management, is dedicated to monitoring and addressing any risks that could affect future clean audits. In response to the part of the recommendation to monitor resolutions and enhance oversight functions, the Northern Cape Provincial Legislature's administration acknowledges the importance of these activities, including the oversight of infrastructure projects and assisting under-performing municipalities. However, the administration's role was highlighted as providing administrative support to the Oversight Committees, as outlined in the NCPL Oversight Model. The Oversight Committees, not the administration, are responsible for setting their own priorities based on stakeholder engagement and the needs of their constituents. To address the recommendation, the administration has facilitated engagements in conjunction with the Office of the Chair of Chairs soon after the establishment of the seventh legislature - to set oversight priorities. The committee report and recommendation was also shared with the Chairperson of Chairpersons for discussion with the various Chairpersons. The administration also advised the Chairperson of Chairpersons to include these oversight and accountability roles in the development of the committees' annual and quarterly frameworks. To further clarify the roles and responsibilities, the Secretary to the Legislature has requested a meeting with the SCOPA Chairperson to discuss the supporting role of the Legislature's administration.	Yes The NCPL obtained a consecutive clean audit No – Oversight committees to set oversight priorities for the 2025/26 financial for the 2025/26 financial year.

Resolution No.	Subject	Details	Response by the NCPL	Resolved (Yes/No)
2.	Institutional performance	Develop performance information targets in alignment with requisite expected outcomes not influenced by external determinants.	The Legislature has implemented the recommendation by ensuring that the development of performance targets is guided by substantive consultation and supported by carefully constructed Technical Indicator Descriptions (TIDs). These measures strengthen alignment with expected outcomes and place targets as far as possible within the control of the administration. While it is acknowledged that full control cannot be guaranteed due to external risks and dependencies, the Legislature has embedded risk assessment and mitigation into its planning processes to minimise such influences.	Yes

6. INTERNAL AUDIT REPORT

6.1 Role of Internal Audit

The requirement for the Internal Audit function at the Provincial Legislature is detailed within the Internal Audit Charter, which states that a relevant organization must: Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account international internal auditing standards and guidance,

The role of internal audit is best summarized through its definition within the Standards, as an **“Independent, objective assurance and consulting activity designed to add value and improve an organizations operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”**.

The accounting officer is responsible for establishing and maintaining appropriate risk management processes, control system, accounting records and governance arrangements. Internal audit plays a vital role in advising the provincial legislature that these arrangements are in place and operating effectively. The management response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organization’s objectives.

6.2 Internal Audit Approach

To enable effective outcomes, internal audit provides a combination of assurance and consulting activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help improve those system and processes where necessary.

A full range of internal audit services is provided in forming the annual opinion. The approach to each review is determined by the internal auditor and will depend on the:

- Level of assurance required;
- Significance of the objective under review to the organization's success;
- Risk inherent in the achievement of objectives; and
- Level of confidence required that controls are well designed and operating as intended.

All formal internal audit assignments will result in a published report. The primary purpose of the audit report is to provide an independent and objective opinion to the Audit Committee on the framework of internal control, risk management and governance in operation and to stimulate improvement.

6.3 Internal Audit Opinion

The Internal Auditor with its co-source partner Price Waterhouse Coopers (PWC), is responsible for the delivery of an annual audit opinion and report that can be used by the audit committee to inform its governance statement. The annual opinion concludes on the overall adequacy and effectiveness of the organization's framework of governance, risk management and control.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance to be given, I have based my opinion on:

- Written reports on all internal audit work completed during the course of the year (assurance & consultancy)
- Results of any follow-up exercises undertaken in respect of previous years' internal audit work;
- The results of work of other review bodies where appropriate;
- The extent of resources available to deliver the internal audit work;
- The quality and performance of the internal audit services and extent of compliance with the Standards.

Opinion:

A number of audit work was performed during the period under review, as stated above, based on overall assessment and review of other assurance providers, this allows me to form a reasonable conclusion on the adequacy and effectiveness of the Northern Cape Provincial Legislature's internal control environment.

In my Opinion the Legislature's framework of governance, risk management and management control is 'Adequate'.

Where weakness have been identified we have worked with management to agree on appropriate corrective actions and timelines for improvement.

6.4 Internal Audit Coverage and Output

The annual internal audit plan was prepared to take account of the characteristics and relative risks of the Provincial Legislature's activities and to support the preparation of the Audit Committee Report. Work has been planned and performed so as to obtain sufficient information and explanation considered necessary in order to provide evidence to give reasonable assurance that the control system is operating effectively. The 2024-25 Internal audit plan, approved by the Audit Committee, was informed by the inhouse internal auditor and the co-source partner's own assessment of risk and materiality in addition to consultation with management to ensure it aligned to key risks facing the organization.

6.5 Anti-Fraud/Corruption

The Provincial Legislature is committed to the highest possible standards of openness, probity and accountability and recognizes that the electorate needs to have confidence in those that are responsible for the delivery of services. A fraudulent or corrupt act can impact public confidence in the organization and damages both its reputation and image. Policies and strategies are in place setting out the approach and commitment to the prevention and detection of fraud or corruption. In addition, we have assessed and where appropriate, advised, investigated or supported the investigation of any allegation of fraud, corruption or improper practice.

6.6 Disclosure of Non-Conformance

Whilst the IIA Standards only require non-conformance to be disclosed when it impacts the overall scope or operation of the internal audit activity, the additional requirements for the public sector state “that all instances of non-conformance and progress against improvement plans must be reported in the annual report”.

6.7 Quality Control

Our aim is to provide a service that remains responsive to the needs of the provincial legislature and maintains consistently high standards. In complementing the quality control this was achieved in 2024-25 through the following internal processes:

- On-going liaison with management to ascertain the risk management, control and governance arrangements, key to organization success;
- On-going development of a constructive working relationship with the external Auditors to maintain a cooperative assurance approach;
- A tailored audit approach using a defined methodology and assignment control documentation; and
- Review and quality control of all internal audit work by professionally qualified senior staff members.

6.8 Acknowledgement

I would like to take this opportunity to thank the Co-source Internal Audit partner, Price Waterhouse Coopers, all staff and management throughout the Northern Cape Provincial Legislature with whom we have made contact in the year. Our relationship has been positive, and management was responsive to the comments we made both informally and through our formal reporting.

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7. REPORT OF THE AUDIT COMMITTEE

The Audit Committee is pleased to present its report for the financial year ended 31 March 2025 to the stakeholders of the Northern Cape Provincial Legislature. This report is in compliance with the requirements of the Financial Management of Parliament and Provincial Legislature Act, Act 10 of 2009 and the King Code of Governance for South Africa 2016 (King IV).

Audit Committee Members and Attendance

The Audit Committee consists of the members listed hereunder and should meet at least four times per annum as per its approved terms of reference. During the current year, three meetings were held which is in non-compliance to FMPPLA, the attendance was as tabled below:

Name of Member	Number of Meeting Attendance
Dr. T. Sethibe (Appointed 01 November 2021) Chairperson	3
Mrs. S. Mzizi (Appointed 01 November 2021)	3
Ms M. Hlalele (Appointed 01 July 2024)	2
Adv N. Litabe (Appointed 01 July 2024)	2
Mr T. Tegedi (Appointed 01 July 2024)	2

Audit Committee Responsibility

We report that we have adopted appropriate formal terms of reference in our charter in line with the requirements of Section 48 (1) of the Financial Management of Parliament and Provincial Legislature Act, Act 10 of 2009 (FMPPLA). We have conducted our affairs in compliance with this charter.

Internal Audit

The accounting officer is obliged, in terms of section 50 (1) of the FMPPLA, to ensure that the entity has a system of internal audit under the control and direction of the audit committee.

During the year under review, the Northern Cape Provincial Legislature through recommendation from the Audit Committee, appointed a co-source internal audit service provider – Price Water House Coopers, to assist with capacity constraints, and for the function to operate effectively to complete audits as per the operational plan to address the risks pertinent to the Provincial Legislature in its audits.

The internal audit function should be capacitated with additional personnel with an intensive training program and IT software, the Legislature should consider continuing in the new financial year – 2025/26, with the internal audit co-sourcing model while Legislature continue with process of capacitating the unit with additional personnel. The audit committee expects these initiatives to contribute to the internal audit function becoming more efficient, more responsive to challenges, and better able to provide audit reports of a high quality to management and the committee on a timely basis.

The quality of management and quality reports submitted in terms of FMPPLA

We reviewed the quarterly reports submitted together with internal audit comments thereon. We noted improvement in the content and quality of reports prepared and submitted by management.

The effectiveness of Internal controls

The entity's system of internal control for financial and risk management is effective, efficient, and transparent.

In line with the FMPPLA and the recommendations from the King IV Report on Corporate Governance requirements, Internal Audit provides the Audit committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested to the controls and processes. From the various reports of the Internal Auditors, the Audit report on Annual Financial Statements and the management letter of the Auditor General South Africa, it was noted that there were no indicated material deficiencies in the system of internal controls or deviations there from. Accordingly, we can report that the system of internal control over the financial reporting period under review was efficient and effective.

Evaluation of Financial Statements

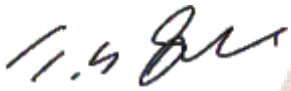
We have:

- Reviewed and discussed the audited annual financial statements to be included in the annual report, with the Auditor-General South Africa; Internal auditors, management and the Secretary to the Legislature.
- Reviewed changes in the accounting policies and practices;
- Reviewed the entity 's compliance with Legal and regulatory provisions; and

- Reviewed significant adjustments and noted some resulting from the audit.

APPROVAL OF THE REPORT

We concur with and accept the Auditor-General South Africa's report on the annual financial statements, and are of the opinion that the audited financial statements should be accepted and read together with the report of the Auditor-General of South Africa.



Dr. T. Sethibe

Chairman of the Audit Committee



Northern Cape
Provincial Legislature

PART D

A large, gnarled tree with a thick trunk and many branches, some of which are bare and others have small green leaves. The tree is set in a desert landscape with low-lying green and yellow shrubs. In the background, there are more trees and a clear blue sky. The overall scene is a natural, arid environment.

Human Resource Management

8. HUMAN RESOURCES REPORT

INTRODUCTION

Progress on the filling of vacant funded positions during the 2024/25 financial year:

The following positions were advertised and filled during this financial period to address the capacity challenges within the Institution.

Position	Date filled
1. Security Official	01 May 2024
2. Registry Officer	01 August 2024
3. Network Administrator	01 November 2024
4. Employee Relations Officer	01 November 2024
5. Executive Secretary	01 December 2024
6. Internal Auditor	01 January 2024
7. Researcher	06 January 2025

The primary focus during the reporting period was on addressing critical vacancies within the institution, leading to a focused and accelerated recruitment drive. Notably, the average time taken to fill these positions was significantly reduced compared to previous periods, reflecting streamlined recruitment processes, better planning and improved coordination between departments. This achievement demonstrates the institution's commitment to strengthening its workforce efficiently and effectively.

The Corporate Services Department remains dedicated to delivering high-quality services to Members and employees of the Legislature. It will continue to evolve and modernize human capital practices in alignment with the Legislature's strategic direction.

BUILDING A LEARNING CULTURE THROUGH APPROVED BURSARY APPLICATIONS

The Legislature is committed to the development and retention of skilled human capital through its bursary scheme. This initiative primarily targets employees at the lower NQF levels, in alignment with the objectives of the National Skills Development Strategy.

For the 2024/2025 financial year which covers bursaries awarded during the second semester of the 2024 academic year and the first semester of 2025 the Bursary Committee granted bursaries to employees across the following fields:

- Masters Degree in Business Administration
- Hons Degree in Management
- Post Grade Diploma: Human Resources management
- Post Grade Diploma in Business Administration
- Post Grade Diploma Strategic Brand Communication

- Masters of Commerce in Human Resources Management
- BA Degree in applied Psychology in the work context
- BA Degree in Communications Science
- Diploma in Management
- Masters Degree in Public Administration
- Post Grade Diploma in Supply Chain Management
- Bachelor of Arts in Government Administration
- Post Grade Diploma in Labour Relations
- LLB

The following accredited training interventions took place during financial year:

- Performance Management
- Gender and Diversity Management
- Monitoring and Evaluation
- First Aider Training

The Northern Cape Provincial Legislature will continue to support the development of its employees in specific and related fields of study by offering bursaries and short terms training to employees. Offering of bursaries to employees further supports the Legislatures objective to ascertain that employees are trained, developed and skilled in various related areas.

INTERNSHIP PROGRAMME

As the Northern Cape Provincial Legislature, we believe in continuous development of people for future appointment in the labour market by providing interns with practical experience and exposure to the workplace. The Northern Cape Provincial Legislature participated in the placement of 25 interns across the various units within the institution during the 6th & 7th Administration. This initiative is informed by the National Human Resources Development Strategy which aims at alleviating unemployment amongst the youth, bridging the gap between academic studies and competent performance as well as to address the skills shortages experienced in the country.

A total of six (6) Interns have successfully secured employment across various sectors, highlighting the positive impact and relevance of the work experience they gained during their internship period. This outcome demonstrates how the practical exposure and skills acquired have significantly enhanced their employability and long-term career prospects.

Interns assigned to the Finance, Human Capital and Member Affairs Sections underwent training on the PERSAL system which is essential for personnel and salary management in the Public Sector. Additionally, Human Capital interns received training on Gender and Diversity Management, further broadening their understanding of inclusive workplace practices and strengthening their professional development.

DIVERSITY PROGRAMMES

May 2024: Africa Day

On 23 May 2024, NCPL celebrated Africa Day themed "Weaving the Threads of Our Vibrant Cultures" to honour Africa's heritage. Employees, grouped by four African regions, presented historical narratives, traditional attire and cultural performances judged by an expert. The event concluded with shared African cuisine, encouraging interaction.

A survey revealed increased cultural awareness and inclusion, confirming the event's success in fostering respect and collaboration. A report summarising these outcomes and recommendations was submitted, highlighting the importance of such celebrations in advancing NCPL's diversity goals.

August 2024: Women's Day Celebrations

The session provided employees with a creative outlet to explore emotions and enhance understanding of how feelings influence workplace behaviour.

Employees showcased their artwork, which boosted self-esteem and fostered appreciation. A follow-up survey indicated increased awareness and commitment to inclusion.

September 2024: Deaf Awareness Month

A Deaf Awareness session was held on 09 September 2024, to promote inclusivity and recognize South African Sign Language (SASL). The history of sign language and the challenges faced by the deaf community, particularly in the Northern Cape was presented. Practical sign language exercises were conducted to encourage active learning and connection with deaf culture.

Participants gained valuable insights into deaf culture and communication, promoting greater workplace inclusivity. The session served as a crucial platform for raising awareness and advocating for the social inclusion and support of deaf individuals in all aspects of life.

September 2024: Heritage Day

On 27 September 2024, Diversity proudly celebrated Heritage Day, honouring South Africa's rich cultural diversity. The event brought together employees, including Members of the Provincial Legislature, political staff, and interns, who embraced the occasion by wearing traditional heritage attire. The celebration featured storytelling sessions where employees shared historical narratives from their cultures, deepening connections to their ancestral roots and reinforcing a strong sense of cultural identity and belonging.

The event also showcased a diverse buffet of traditional South African cuisines, contributed by employees, highlighting the important role of food in cultural expression. Organised entirely through employee collaboration and contributions without financial cost to the employer, the Heritage Day celebration was a meaningful and successful occasion.

March 2025: Men's Dialogue

On 28 March 2025, the Diversity desk held a Men's Dialogue Session on "Men as Primary Caregivers: Cultural and Personal Impacts. The discussion focused on changing family roles, mental health stigma and toxic masculinity. Participants shared

personal experiences and called for regular sessions to foster safe spaces for men to express vulnerability and support their roles as caregivers within the NCPL community.

Inter-Faith Sessions

Interfaith sessions are held every Monday from 08:30 to 09:00, featuring Pastors from diverse religions and denominations. These gatherings offered a space for spiritual reflection, promoting mutual respect, unity and appreciation of South Africa's religious diversity within the workplace.

EMPLOYEE WELLNESS

Employees and Members of the Northern Cape Provincial Legislature have shown growing confidence and comfort in accessing Employee Wellness Programme (EWP) services to address personal and work related challenges. It is encouraging to observe an upward trend in EWP utilisation, reflecting a positive shift in how employees prioritize their well-being.

This increase can be attributed to ongoing awareness efforts, including consistent promotion of the EWP during workshops, wellness events, meetings and the induction of new employees. During these sessions, comprehensive information is shared about the wide range of support services offered by the EWP, such as counselling, financial advice and work life balance support. These proactive initiatives continue to foster a culture where seeking help is normalised and employee wellness is valued.

A workshop focusing on Financial Wellness and Relationships at Work was conducted during May 2024. The session aimed to enhance employees' understanding of personal financial management and its impact on professional relationships and overall workplace well-being. Key topics included budgeting, financial planning, debt management and how financial stress can influence communication, collaboration, and productivity at work.

On 28 October 2024, a Mental Health Session was hosted with five healthcare professionals from Kimberley Mental Health Hospital. The session emphasized the importance of mental health at work and home, with experts sharing practical strategies on stress management, work-life balance, nutrition, exercise and communication to enhance well-being and resilience.

Employee engagement was strong, with many eager to apply the strategies shared. Kimberley Mental Health Hospital provided helpful resources on communication, workspace setup, productivity, relaxation, and time management. Positive feedback and attendance highlight the need for regular sessions to support mental health and boost workplace well-being and productivity.

During the last quarter, Life Health Solutions conducted an informative workshop for employees of the Northern Cape Provincial Legislature. The session aimed to raise awareness about the range of services they offer through the Employee Wellness Programme (EWP). In addition to highlighting available support services, the workshop focused on important health topics, including endometriosis awareness a condition that significantly affects many women and men's health, emphasising the importance of early detection, regular health checks and lifestyle management.

The workshop played a vital role in educating employees about managing their health proactively and encouraged the utilization of available wellness resources to support both physical and mental well-being.

SUMMARY REPORT AS AT 31 MARCH 2025: MEMBERS CAPACITY BUILDING PROGRAMMES

1. The Legislative Sector under the leadership of the Speakers Forum developed customized academic programmes aligned to the roles and responsibilities of Members from the 3rd to 6th term of Legislatures. The programmes also allow participants to progress to higher levels of qualification through the learning pathways which have a built-in recognition of prior learning with the University of the Witwatersrand and University of Johannesburg.
2. The purpose of this report is intended to provide an update on the progress in terms of delivery and outcomes for Members of the Northern Cape Provincial Legislature who were duly enrolled and accepted into the existing capacity building programmes offered by the Universities of Witwatersrand and Johannesburg for the 2024/2025 performance year. The report further reflects on the additional financial assistance for Members of the 7th Legislature set aside for academic studies outside of the scope of the Legislature Sector Members Capacity Building Programmes.
3. One Hon Member who were registered for the **Postgraduate Diploma in Public Policy and African Studies** with UJ University, successfully completed the 1st and 2nd year of study and graduated on 19 April 2024.
4. Subsequent to the general elections in May 2024, two members (both Members from the Executive Council) successfully registered for the 2024 cohort, continued with the remaining modules of the **Postgraduate Diploma in Governance and Public Leadership** programme with the University of Witwatersrand. The learning programme for the 2024 academic year was facilitated via the blended learning mode. Both Hon Members successfully completed the 1st and 2nd year of study and graduated on 10 December 2024.
5. In addition to the above, the Northern Cape Provincial Legislature believes in developing its members academically to make them better legislators and leaders in society. The Secretary of the Legislature issued a financial directive on the study assistance programme for Members of the Legislature for the 2024/25 financial year. An amount of **R300,000.00** was set aside to make provision for financial study assistance for Members. As at 31 March 2025, four members have officially applied for financial assistance for their registered academic programmes which will take place during the 1st semester of the 2025/26 academic year.
6. The Legislature Sector Support (LSS) issued a directive to Parliament and Provincial Legislatures on 25 April 2025 to confirm the commencement of the Capacity Building Programmes for the newly elected members of the 7th Legislature who meets the entry requirements. The Programmes with WITS and UJ will commence in July 2025.

7. Hon Members of the Legislature and Members of the Executive Council continue to portray a keen interest in the available capacity-building initiatives and in furthering their academic studies and professional capacity.

1. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 *Personnel related expenditure*

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.
-

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2024 and 31 March 2025

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	No. of e'e	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	53 530	53 530	67	300		47.28%	799
Members Facilities	25 768	25 768	31			22.76%	831
Parliamentary Services	33 922	33 922	39	300		29,96%	870
Total	113 220	113 220	137	600	0	100%	826

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Table 3.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower Skilled (Grade A1–A3)	2 645	2.34%	7	378
Skilled (Grade B1–B5)	18 305	16.17%	35	523
Highly skilled production (Grade C1–C5)	40 730	35.97%	46	885
Senior Management and Top Management (Grade D2–E2)	25 772	22.76%	18	1 432
Members Facilities	25 768	22.76%	31	831
Parliamentary Services	0	0.00%	0	-
Total	113 220	100.00%	137	826

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2024 and 31 March 2025

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	49 696	43.89%	-	-	3 198	2.82%	636	0.56%
Members Facilities	21 935	19.37%	-	-	0	0.00%	2 119	1.87%
Parliamentary services	30 089	26.58%	-	-	1 649	1.46%	1 196	1.06%
Total	101 720	89.84%	-	-	4 847	4.28%	3 950	3.49%

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower Skilled (Grade A1-A3)	2 447	2.16%	-	-	198	0.17%	0	0,00%
Skilled (Grade B1-B5)	18 305	16.17%	-	-	1 307	1.15%	416	0.37
Highly skilled production (Grade C1-C5)	40 730	35.97%	-	-	2 172	1.92%	1 070	0.95%
Senior Management (Grade D2-E2)	25 772	22.76%	-	-	1 171	1.03%	286	0.25%
Members Facilities	25 768	22.76%	-	-	0	0.00%	2 119	1.87%
Parliamentary Services	0	0.00%	-	-	0	0.00%	0	0.00%
Total	87 254	77.07%	-	-	4 847	4.28%	1 772	1.57%

Table 3.1 5

Beneficiary Profile	No. of EE	Personnel Cost by Race	% of Total Personnel Costs
African	88	67 715 810	60.09%
Coloured	40	37 834 014	33.57%
White	8	7 143 296	6.34%
Indian	1	526 467	0.47%
Total	137	112 693 120	100.00%

Table 3.1.6

Beneficiary Profile	No of EE	Personnel Cost by Gender	% of Total Personnel Costs
Male	61	53 927	47.63%
Female	76	59 293	52.37%
Total	137	113 220	100.00%

3.2 Employment and Vacancies

Table 3.2.1 Employment and vacancies by programme as on 31 March 2025

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	94	62	34%	-
Members Facilities	-	-	-	-
Parliamentary Service	64	37	42%	-
Total	158	99	37%	-

<i>Table 3.2.2 Employment and vacancies by salary band as on 31 March 2025</i> Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower Skilled (Grade A1-A3)	10	6	40%	-
Skilled (Grade B1-B5)	51	34	33.3%	-
Highly skilled production (Grade C1-C5)	76	44	42.1%	-
Professionally Qualified(Grade D1-D3)	15	11	27%	-
Executive Managers (D4 – E1)	5	3	40%	-
Secretary to the Legislature	1	1	-	-
Other (Public Party Support Services)	-	-	-	-
Total	158	99	37%	-

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Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2025

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Manager: Finance	1	0	100%	-
Data Technologist	1	0	100%	-
Security Official	8	4	50%	-
Network Administrator	3	2	33.3%	-
Interpreter	2	0	100%	-
Senior Committee Coordinator	2	1	50%	-
Committee Coordinator	7	6	14.3%	-
Manager: Risk, Monitoring & Evaluation	1	0	100%	-
Senior Legal Advisor	1	0	100%	-
Legal Advisor	2	0	100%	-
Executive Secretary	4	3	25%	-
Manager: Hansard	1	0	100%	-
Petitions Officer	2	1	50%	-
Internal Auditor	2	1	50%	-
Researcher	7	5	29%	-
Registry Officer	1	1	-	-
Registry Clerk	3	1	66.66%	-
Total	48	24	50%	-

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3.3 Filling of SMS Posts

Table 3.3.1 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Secretary to the Legislature (E4)	1	1	100%	0	0%
Executive Managers (D4 - E2)	5	3	60%	2	40%
Managers (D1 – D3)	15	11	73%	4	27%
Total	21	15	71%	6	29%

Table 3.3.2 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Secretary to the Legislature (E4)	1	1	100%	0	0%
Executive Managers (D4 - E2)	5	3	60%	2	40%
Managers (D1 – D3)	15	11	73%	4	27%
Total	21	15	71%	6	29%

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Secretary to the Legislature (E4)	-	-	-	-	-
Executive Manager s (D4 - E2)	-	-	-	-	-
Managers (D1 – D3)	-	-	-	-	-
Total	-	-	-	-	-

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 and 31 March 2025

Reasons for vacancies not advertised within six months
n/a

Reasons for vacancies not filled within six months
n/a

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025

Reasons for vacancies not advertised within six months
n/a

Reasons for vacancies not filled within six months
n/a

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Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.2, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A (1) or (2) of the Public Service Act.

3.4 Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2024 and 31 March 2025

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Grade A1-A3)	10	-	-	-	-	-	-
Skilled (Grade B1-B5)	51	-	-	-	-	-	-
Highly skilled production (Grade C1-C5)	76	-	-	-	-	-	-
Highly skilled supervision (Grade D1-D3)	15	-	-	-	-	-	-
Managers (D4 – E1)	5	-	-	-	-	-	-
Secretary to the Legislature (E4)	1	-	-	-	-	-	-
Total	158	-	-	-	-	-	-

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 01 April 2024 and 31 March 2025

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-
Employees with a disability					-

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 01 April 2024 and 31 March 2025

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
-	-	-	-	-
Total number of employees whose salaries exceeded the level determined by job evaluation				-
Percentage of total employed				-

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 01 April 2024 and 31 March 2025

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	-	-	-	-	-
Total	-	-	-	-	-

Employees with a disability	-	-	-	-	-
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	None
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3.5 Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

Table 3.5.1 Annual turnover rates by salary band for the period 01 April 2024 and 31 March 2025

Salary band	Number of employees at beginning of period - 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Grade A1-A3)	5	1	-	-
Skilled (Grade B1-B5)	36	2	4	11%
Highly skilled production (Grade C1-C5)	41	4	2	4.4%
Managers (Grade D1-D3)	13	-	-	-
Exec Management (Grade D4-E1)	3	-	-	-
Secretary to the Legislature	1	-	-	-
Contracts	3	-	1	33.3%
Total	102	7	7	6.4%

Table 3.5.2 Annual turnover rates by critical occupation for the period 01 April 2024 and 31 March 2025

Critical Occupation	Number of employees at beginning of period- 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Manager: Finance	0	-	-	-
Internal Auditor	0	1	-	-
Researcher	4	1	-	-
Data Technologist	1	-	-	-
Senior Committee Coordinator	1	-	-	-
Interpreter	1	-	1	100%
Manager: Risk, Monitoring & Evaluation	1	-	-	-
Committee Coordinator	6	-	1	-
Executive Secretary	2	1	-	-
Manager: Hansard	1	-	-	-
Senior Legal Advisor	1	-	-	-

Legal Advisor	1	-	1	100%
Registry Officer	0	1	-	-
Registry Clerk	2	-	2	100%
Network Administrator	1	1	-	-
Security Official	3	1	-	-
Petitions Officer	2	-	1	50%
Total	27	6	6	18%

Table 3.5.3 Reasons why staff left the department for the period 01 April 2024 and 31 March 2025

Termination Type	Number	% of Total Resignations
Death	1	14.3%
Resignation	5	71.4%
Expiry of contract	-	-
Dismissal – operational changes	-	-
Dismissal – misconduct	-	-
Dismissal – inefficiency	-	-
Discharged due to ill-health	1	14.3%
Retirement	-	-
Transfer to other Public Service Departments	-	-
Other	-	-
Total	7	100%
Total number of employees who left as a % of total employment		7%

Table 3.5.4 Promotions by critical occupation for the period 01 April 2024 and 31 March 2025

Occupation	Employees 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
	-	-	-	-	-
	-	-	-	-	-
TOTAL	-	-	-	-	-

Table 3.5.5 Promotions by salary band for the period 01 April 2024 and 31 March 2025

Salary Band	Employees 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower Skilled (A1 – A3)	-	-	-	-	-
Skilled (A3 – B5)	-	-	-	-	-
Highly skilled production (C1-C5)	-	-	-	-	-
Managers (D1 – D3)	-	-	-	-	-
Executive Managers (D4-E1)	-	-	-	-	-
Secretary (E4)	-	-	-	-	-
Total	-	-	-	-	-

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3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E2 – E4)	1	0	0	0	0	0	0	0	1
Senior Management (D4 – E1)	1	1	0	0	0	0	0	1	3
Professionally qualified & experienced specialists and mid-management (D1 – D3)	0	4	0	0	1	4	0	1	10
Skilled technical & academically qualified workers, junior manag, supervisors, foreman & superintendents (C1 – C5)	15	4	0	0	18	6	0	1	44
Semi-skilled & discretionary decision making (B1 – B5)	10	2	0	0	18	5	1	0	36
Unskilled & defined decision making (A2 – A3)	0	1	0	0	4	0	0	0	5
Contracts	3	0	0	0	0	0	0	0	3
Total	27	12	0	0	41	15	1	3	102
Employees with disabilities	-	-	-	-	-	-	-	-	-

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Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E2 – E4)	1	0	0	0	0	0	0	0	1
Senior Management (D4 – E1)	1	1	0	0	0	0	0	1	3
Professionally qualified & experienced specialists and mid-management (D1 – D3)	0	4	0	0	2	4	0	1	11
Skilled technical & academically qualified workers, junior manag, supervisors, foreman & superintendents (C1 – C5)	15	4	0	0	17	6	0	1	43
Semi-skilled & discretionary decision making (B1 – B5)	10	2	0	0	18	5	1	0	36
Unskilled & defined decision making (A2 – A3)	0	1	0	0	4	0	0	0	5
Contracts	3	0	0	0	0	0	0	0	3
Total	30	12	0	0	41	15	1	3	102
Employees with disabilities	-	-	-	-	-	-	-	-	-

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Table 3.6.3 Recruitment for the period 1 April 2025 to 31 March 202

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E2 – E3)	0	0	0	0	0	0	0	0	0
Snr Management (D4-E1)	0	0	0	0	0	0	0	0	0
Professionally qualified & experienced specialists and mid-management (D1 – D3)	0	0	0	0	0	0	0	0	0
Skilled technical & academically qualified workers, Junior management, supervisors, foreman & superintendents (C1 – C5)	2	1	0	0	0	0	0	1	4
Semi-skilled & discretionary decision making (B1 – B5)	1	0	0	0	1	0	0	0	2
Unskilled & defined decision making (A2–A3)	0	0	0	0	1	0	0	0	1
Temporary employees									
Total	3	1	0	0	2	0	0	1	7
Employees with disabilities	-	-	-	-	-	-	-	-	-

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Table 3.6.4 Promotions for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	-	-	-	-	-	-	-	-	-
Senior Management	-	-	-	-	-	-	-	-	-
Professionally qualified and experienced specialists and mid-management	-	-	-	-	-	-	-	-	-
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	-	-	-	-	-	-	-
Semi-skilled and discretionary decision making	-	-	-	-	-	-	-	-	-
Unskilled and defined decision making	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
Employees with disabilities	-	-	-	-	-	-	-	-	-

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Table 3.6.5 Terminations for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E2-E4)	-	-	-	-	-	-	-	-	-
Senior Management (D4-E1)	-	-	-	-	-	-	-	-	-
Professionally qualified & experienced specialists and mid-management (D1-D3)	-	-	-	-	-	-	-	-	-
Skilled technical & academically qualified workers, junior management, supervisors, foreman & superintendents (C1-C5)	-	-	-	-	-	1	-	-	1
Semi-skilled & discretionary decision making (B1-B5)	-	-	-	-	1	-	-	-	1
Unskilled & defined decision making (A2-A3)	-	1	-	-	1	-	-	-	2
Contracts	-	-	-	-	-	-	-	-	-
Total	-	1	-	-	2	1	-	-	4
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.6 Disciplinary action for the period 1 April 2024 and 31 March 2025

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Dismissal	-	-	-	-	-	-	-	-	-
Demotion	-	-	-	-	-	-	-	-	-
Final written warning	1	-	-	-	-	-	-	-	-
Suspension without pay	-	-	-	-	-	-	-	-	-
Total	1	-	-	-	-	-	-	-	-

Table 3.6.7 Skills development for the period 1 April 2024 and 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E2-E4)									
Senior managers (D4-E1)	-	-	-	-	-	-	-	-	-
Professionally Qualified, Experienced Specialist and Mid Management (D1-D3)	1	-	-	-	-	1	-	-	2
Skilled Tech & Academically Qualified Junior Management (C1-C5)	9	2	-	-	12	4	-	-	27
Semi Skilled and Discretionary Decision Making (B1-B5)	3	1	-	-	3	1	-	-	8
Service and sales workers									
Unskilled and Defined Decision Making A2-A3)	-	1	-	-	-	-	-	-	1
Unemployed	-	-	-	-	-	-	-	-	-
Total	13	4	-	-	15	6	-	-	38
Employees with disabilities									

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3.7 Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 March 2025

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 (E4)	1	1	1	100%
Chief Financial Officer (E1)	1	1	1	100%
Senior Managers (D4-D5)	4	4	4	100%
Total	6	6	6	100%

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example if elections took place in April, the reporting date in the heading of the table above should change to 31 July 2020.

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
n/a
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Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025

Reasons
n/a

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

3.8 Performance Rewards

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations.

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2024 and 31 March 2025

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Asian	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Coloured	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
White	-	-	-	-	-
Male	-	-	-	-	-
Female	-	-	-	-	-
Total	-	-	-	-	-

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2024 and 31 March 2025

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels A1-A2)	-	-	-	-	-	-
Skilled (level A3-B2)	-	-	-	-	-	-
Highly skilled production (level B3-C1)	-	-	-	-	-	-
Highly skilled supervision (level C2-D2)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2024 and 31 March 2025

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
Total	-	-	-	-	-

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2024 and 31 March 2025

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	-	-	-	-	-	-
Band B	-	-	-	-	-	-
Band C	-	-	-	-	-	-
Band D	-	-	-	-	-	-
Total	-	-	-	-	-	-

3.9 Foreign Workers

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 3.9.1 Foreign workers by salary band for the period 1 April 2024 and 31 March 2025

Salary band	01 April 2022		30 June 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	-	-	-	-	-	-
Highly skilled production (Lev. 6-8)	-	-	-	-	-	-
Highly skilled supervision (Lev. 9-12)	-	-	-	-	-	-
Contract (level 9-12)	-	-	-	-	-	-
Contract (level 13-16)	-	-	-	-	-	-
Total	-	-	-	-	-	-

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2024 and 31 March 2025

Major occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
-	-	-	-	-	-	-
-	-	-	-	-	-	-

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3.10 Leave utilisation

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 April 2024 to 31 March 2025

Salary band	Total days	No Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Unskilled & defined decision making (A1-A3)	13	03	04	66.67%	3.25	20 877.52
Semi-Skilled and Discretionary Decision Making (B1-B5)	96	72	22	61.11%	4.36	236 110.52
Skilled Tech & academically qualified Junior Man (Grade C1 - C5)	240	189	30	65.22%	8	975 251.49
Professionally qualified, experienced specialists and mid management (D1 to D3)	46	34	8	61.54%	5.75	291 425.49
Executive Management (D4 to E1)	10	4	3	100.00%	3.33	77 512.52
Top Management (E2 –E4)	0	0	0	0	0	0
Total	405	302	67	70.90.%	6.04	1 601 177.54

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2023 and 31 March 2024	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Salary band						
Unskilled & defined decision making (A1-A3)	0	0	0	0	0	0
Semi-Skilled and Discretionary Decision Making (B1-B5)	92	92	1	2.70%	92	207 352.36
Skilled Tech & academically qualified Junior Man (Grade C1 - C5)						

Professionally qualified, experienced specialists and mid management (D1 to D3)	148	148	2	15.38%	74	811 480.27
Executive Management (D4 to E1)						
Top Management (E2 –E4)						
Total	240	240	3	2.94%	80	1 018 832.63

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 3.10.4 Annual Leave for the period 1 April 2024 to 31 March 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Unskilled & defined decision making (A1-A3)	118	6	19.66
Semi-Skilled and Discretionary Decision Making (B1-B5)	942	35	26.91
Skilled Tech & academically qualified Junior Man (Grade C1 -C5)	1193	45	26.51
Professionally qualified, experienced specialists and mid management (D1 to D3)	353	11	32.09
Executive Management (D4 to E1)	120	3	40.00
Top Management (E2 –E4)	46	1	46.00
Total	2772	101	27.44

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Table 3.10.4 Capped Leave for the period 1 April 2024 to 31 March 2025

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2023
Unskilled & defined decision making (A1-A3)				
Semi-Skilled and Discretionary Decision Making (B1-B5)				

Skilled Tech & academically qualified Junior Man (Grade C1 -C5)				
Professionally qualified, experienced specialists and mid management (D1 to D3)				
Executive Management (D4 to E1)				
Top Management (E2 –E4)				
Total				

Table 3.10.5 Unpaid Leave for the period 1 April 2024 to 31 March 2025

Salary band	Total days of Taken	No of Employees using Annual Leave	Average per employee
Unskilled & defined decision making (A1-A3)	0	0	0
Semi-Skilled and Discretionary Decision Making (B1-B5)	0	0	0
Skilled Tech & academically qualified Junior Man (Grade C1 -C5)	0	0	0
Professionally qualified, experienced specialists and mid management (D1 to D3)	0	0	0
Executive Management (D4 to E1)	0	0	0
Top Management (E2 –E4)	0	0	0
Total	0	0	0

Table 3.10.6 Annual Leave for the period 1 April 2024 to 31 March 2025

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave payouts on termination of service	-	-	-
Current leave payout on termination of service			
Total			

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 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)	Key steps taken to reduce the risk
-	-
-	-

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Have the Legislature designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and positions.		x	Not applicable
2. Does the Legislature have a dedicated unit or have you 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.	x		Executive Manager: Corporate Services & Manager: Human Capital Management
3. Have the Legislature introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme		x	As and when required Counselling Rehabilitation Wellness Days
4. Have the Legislature established (a) committee(s) as contemplated in Part VI E5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder (s) that they represent.		x	Not applicable
5. Have the Legislature reviewed the employment policies and practices of the Legislature to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/procedures so reviewed.	x		Code of Good Practice for HIV/AIDS Incapacity due to Ill Health Policy
6. Have 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.	x		Included Code of Good Practice for HIV/AIDS
7. Do the Legislature encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.		x	No voluntary Counselling and Testing for this reporting period
8. Have the Legislature developed measures/indicators to monitor & evaluate the impact of your health promotion programme? If so, list these measures/indicators.		x	The Legislature receives quarterly reports from Life Health Solution which outlines the Problem profile, utilisation, referrals, service accessed and demographics

3.12. Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2024 and 31 March 2025

Subject matter	Date
Collective Agreement signed for the period 1 April 2024 – 31 March 2025	-

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	-	-
Verbal warning	-	-
Written warning	1	100%
Final written warning		
Suspended without pay		
Fine	-	-
Demotion	-	-
Dismissal	-	-
Not guilty	-	-
Case withdrawn	-	-
Total	1	100%

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 and 31 March 2025

Type of misconduct	Number	% of total
Gross insubordination		
Displayed disrespect		
Sexual Harassment		
Negligence in performance of duties		
Improper disgraceful and unacceptable manner	1	100%
Unauthorised removal of Legislature property		
Total	1	100%

Table 3.12.4 Grievances logged for the period 1 April 2024 and 31 March 2025

Grievances	Number	% of Total
Number of grievances resolved	4	66.66%
Number of grievances not resolved	2	33.33%
Total number of grievances lodged	6	100%

Table 3.12.5 Disputes lodged with Councils for the period 1 April 2024 and 31 March 2025

Disputes	Number	% of Total
Number of disputes upheld	-	-
Number of disputes dismissed	1	100%
Number of disputes settled	-	-
Number of disputes in progress		
Total number of disputes lodged	1	100%

Table 3.12.6 Strike actions for the period 1 April 2024 and 31 March 2025

Total number of persons working days lost	-
Total costs working days lost	-
Amount recovered as a result of no work no pay (R'000)	-

Table 3.12.7 Precautionary suspensions for the period 1 April 2024 and 31 March 2025

Number of people suspended	2
Number of people who's suspension exceeded 30 days	2
Average number of days suspended	40
Cost of suspension(R'000)	191 746.83

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3.13 Skills development

This section highlights the efforts of the department with regard to skills development.

Table 3.13.1 Training needs identified for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management	Female	-	-	-	-	-
	Male	1	-	-	-	-
Senior Management	Female	1	-	1	-	1
	Male	2	-	-	-	-
Professionally Qualified, Experienced Specialists and Mid Management	Female	7	-	4	-	4
	Male	4	-	1	-	1
Skilled Tech & Academically qualified	Female	24	-	19	-	19
	Male	19	-	26	-	26
Semi – Skilled and Discretionary Decision Making	Female	23	-	7	-	7
	Male	12	-	2	-	2
Unskilled & Defined Decision Making	Female	4	-	2	-	2
	Male	1	-	1	-	1
Temporary/Contract Employees	Female	1	-	-	-	-
	Male	3	-	-	-	-
Sub Total	Female	60	-	33	-	33
	Male	42	-	30	-	30
Additional to the Establishment	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-
	-	102	-	63	-	63

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Table 3.13.2 Training needs identified for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Top Management	Female	-	-	-	-	-
	Male	1	-	-	-	-
Senior Management	Female	1	-	1	-	1
	Male	2	-	-	-	-
Professionally Qualified, Experienced Specialists and Mid Management	Female	7	-	4	-	4
	Male	4	-	1	-	1
Skilled Tech & Academically qualified	Female	24	-	19	-	19
	Male	19	-	26	-	26
Semi – Skilled and Discretionary Decision Making	Female	23	-	7	-	7
	Male	12	-	2	-	2
Unskilled & Defined Decision Making	Female	4	-	2	-	2
	Male	1	-	1	-	1
Temporary/Contract Employees	Female	1	-	-	-	-
	Male	3	-	-	-	-
Sub Total	Female	60	-	33	-	33
	Male	42	-	30	-	30
Additional to the Establishment	Female	-	-	-	-	-
	Male	-	-	-	-	-
Total			-	-	-	-
		102	-	63	-	63

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The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2024 and 31 March 2025

Nature of injury on duty	Number	% of total
Required basic medical attention only	0	0%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	0	0%

3.14 Utilisation of Consultants

The following tables relate information on the utilisation of consultants in the department. In terms of the Public Service Regulations “consultant” means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice;
- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Life Health Solutions	1	365	54 563.13
MIE	1	365	109,903.85
			164 466.98

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
n/a			

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Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDI) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
n/a			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
-	-	-	-
-	-	-	-

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
-	-	-	-
-	-	-	-

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDI) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
-	-	-	-
-	-	-	-

3.16 Severance Packages

Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2024 and 31 March 2025

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	-	-	-	-
Skilled Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision(Levels 9-12)	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-
Total	-	-	-	-

PART E

INFORMATION



Report of the auditor-general to Northern Cape Provincial Legislature on Vote no. 2: Northern Cape Provincial Legislature

Report on the audit of the financial statements

Unqualified opinion

1. I have audited the financial statements of the Northern Cape Provincial Legislature set out on pages xx to xx, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, the 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 Northern Cape Provincial Legislature as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with 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 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 GRAP and the requirements of the FMPPLA; and for such internal control, as the accounting officer determines that 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 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 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 at page xx, 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 legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Core business: Oversight, public participation and law-making	XX	Strengthen oversight and accountability, meaningful involvement of the public in the work of the legislature, laws that are processed and passed to drive the agenda of the developmental state.

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 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- or under achievements.

18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages **xx to xx**.

Core Business: Oversight, public participation and law-making

Targets achieved: 69% Budget spent: 79%		
Key indicator not achieved	Planned target	Reported achievement
P3.1.3 Number of quarterly reports produced by all oversight committees on all votes on QPR submitted	12	0
P3.1.9 Number of Standing Committee on Constitutional Affairs, Petitions and Public Participation meetings that considered the quarterly petitions report.	2	1
P3.2.5 Number of educational products produced in line with the communication framework	12	4
P3.2.7 Percentage of pre-public hearings conducted in all five districts on Sec 76 bills referred to the legislature.	100%	80%

Report on compliance with legislation

19. 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 legislature's compliance with legislation.
20. 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.
21. 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 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.
22. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

23. 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 have been specifically reported on in this auditor's report.
24. My opinion on the financial statements and my reports 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.
25. 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.

26. I did not receive the 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

27. 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.

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

Other reports

29. I draw attention to the following engagements conducted by various parties. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.

30. The Directorate for Priority Crime Investigations (Hawks) were investigating allegations of possible irregularities within the provincial legislature. The investigations were ongoing at the time of this audit report.

Kimberley

31 July 2025



AUDITOR-GENERAL
SOUTH AFRICA

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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 the selected programme and on the legislature'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 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 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 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.

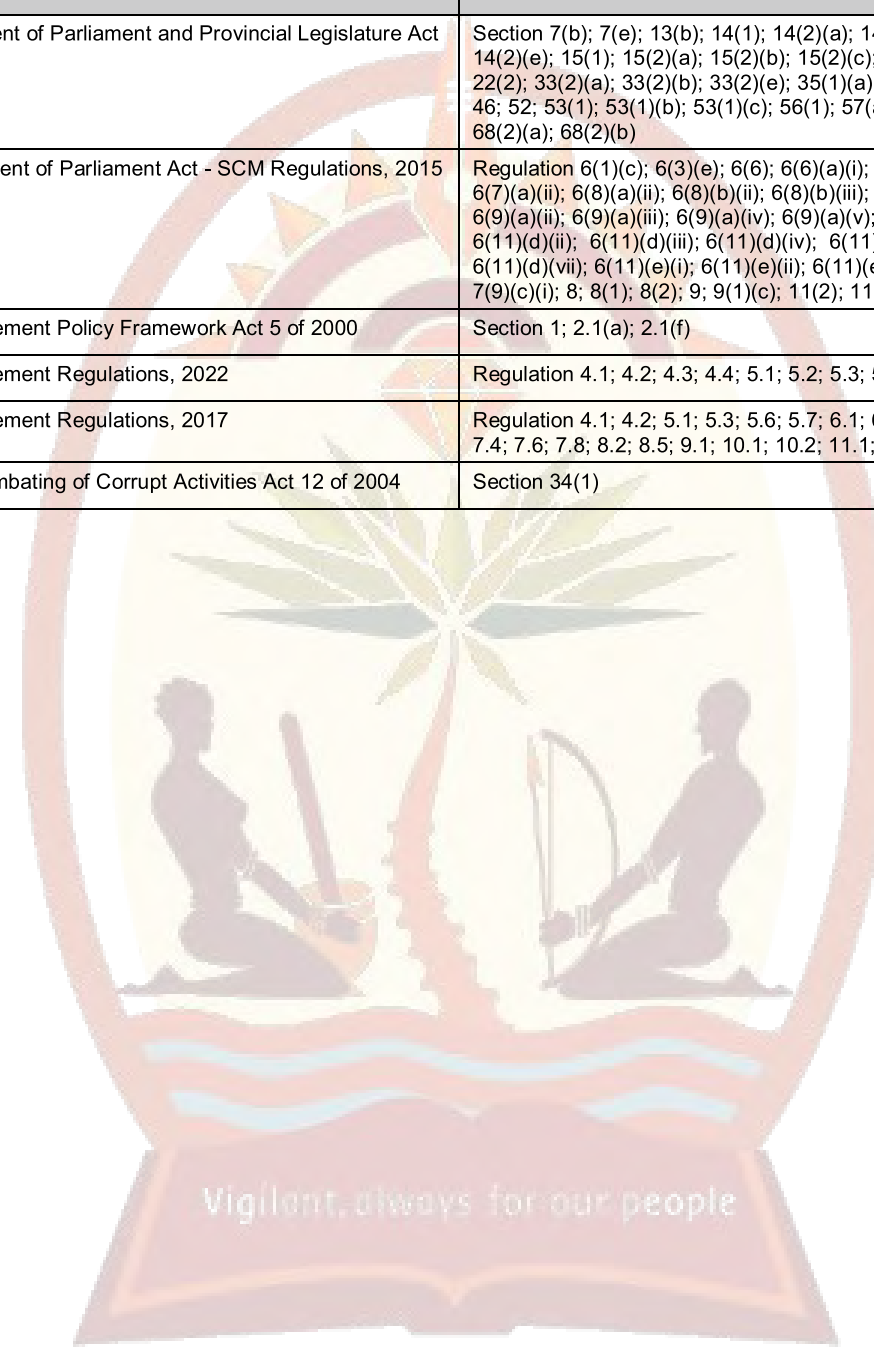


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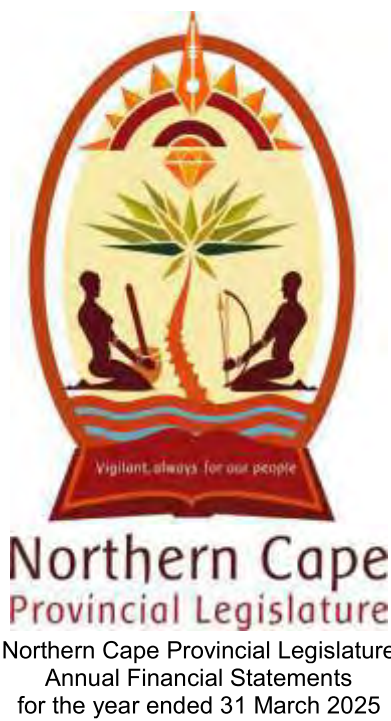
Compliance with legislation – selected legislative requirements

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); 13(b); 14(1); 14(2)(a); 14(2)(b); 14(2)(c); 14(2)(d); 14(2)(e); 15(1); 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); 20(5); 21(2); 22(2); 33(2)(a); 33(2)(b); 33(2)(e); 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; 52; 53(1); 53(1)(b); 53(1)(c); 56(1); 57(a); 67(2)(a); 67(2)(b); 68(2)(a); 68(2)(b)
Financial Management of Parliament Act - SCM Regulations, 2015	Regulation 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); 6(6)(a)(v); 6.7; 6(7)(a)(i); 6(7)(a)(ii); 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); 6(8)(f)(iv); 6(9)(a)(i); 6(9)(a)(ii); 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); 6(11)(d)(vi); 6(11)(d)(vii); 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii); 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9; 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; 6.4; 6.6; 6.8; 7.1; 7.2; 7.4; 7.6; 7.8; 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)



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Annual Financial Statements for the year ended 31 March 2025

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Abbreviations used:

AFS	Annual Financial Statements
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act 10 of 2009
GRAP	Generally Recognised Accounting Practice
IPSAS	International Public Sector Accounting Standards
LSS	Legislative Sector Support
NCPL	Northern Cape Provincial Legislature
SITA	South African State Information Technology Agency
SARS	South African Revenue Service
SAPS	South African Police Service
NCDRPW	Northern Cape Department of Roads and Public Works
PFMA	Public Finance Management Act. 1999

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Annual Financial Statements for the year ended 31 March 2025

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Financial Management of Parliament and Provincial Legislatures Act, 2009, to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the annual financial statements fairly present the state of affairs of the Legislature as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board.

The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Accounting Officer acknowledges that he is ultimately responsible for the system of internal financial control established by the Legislature and place considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Legislature and all employees are required to maintain the highest ethical standards in ensuring the Legislature's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Legislature is on identifying, assessing, managing and monitoring all known forms of risk across the Legislature. While operating risk cannot be fully eliminated, the Legislature endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The Accounting Officer has reviewed the Legislature's cash flow forecast for the year to 31 March 2025 and, in the light of this review and the current financial position, he is satisfied that the Legislature has or has access to adequate resources to continue in operational existence for the foreseeable future.

The annual financial statements set out on page 1- 52, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2025 and were signed on its behalf by:



Mr. P.B. Moopelwa
Accounting Officer (Secretary to the Legislature)

Kimberley

31 May 2025

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Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Operating lease assets	3	112 932	75 408
Receivables from exchange transactions	4	1 184 992	2 198 990
Prepayments and advances	5	5 724 986	3 574 876
Other receivables from exchange transactions	6	1 874	30 192
Cash and cash equivalents	7	23 760 261	31 397 616
		30 785 045	37 277 082
Non-Current Assets			
Property, plant and equipment	8	13 415 877	13 850 816
Intangible assets	9	197 479	383 386
Heritage assets	10	39 000	39 000
Investments	11	434 520	364 367
		14 086 876	14 637 569
Total Assets		44 871 921	51 914 651
Liabilities			
Current Liabilities			
Payables from exchange transactions	12	13 705 539	14 798 024
Other payables from exchange transactions	13	532 736	759 967
Finance lease obligation	14	475 154	694 387
		14 713 429	16 252 378
Non-Current Liabilities			
Finance lease obligation	14	150 025	231 052
Total Liabilities		14 863 454	16 483 430
Net Assets		30 008 467	35 431 221
Reserves			
Funds unutilised		43 527 745	55 901 497
Accrued revenue		20 199 058	17 534 527
Accumulated surplus		(33 718 336)	(38 004 803)
Total Net Assets		30 008 467	35 431 221

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* See Note

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Sale of goods	16	-	614 003
Other revenue	17	2 778 750	1 200 000
Interest and dividends	18	2 664 531	1 743 428
Total revenue from exchange transactions		5 443 281	3 557 431
Revenue from non-exchange transactions			
Taxation revenue			
Service in kind income	19	12 213 430	11 649 590
Transfer revenue			
Government grants & subsidies	20	277 229 000	276 878 000
Total revenue from non-exchange transactions		289 442 430	288 527 590
Total revenue		294 885 711	292 085 021
Expenditure			
Employee related costs	21	(138 094 949)	(121 248 158)
Transfers and subsidies	22	(76 125 918)	(79 027 836)
Depreciation and amortisation	23	(4 525 719)	(4 259 163)
Payment for financial assets	24	(42 552)	(69 985)
Transfer to net assets		-	-
Goods and services	25	(52 368 442)	(50 358 463)
Total expenditure		(271 157 580)	(254 963 605)
Operating (deficit) surplus		23 728 131	37 121 416
Gain or loss on disposal of assets and liabilities		3 760	(3 371 428)
Fair value adjustments		70 153	68 368
Surrender of surpluses - relating to current year		(18 053 248)	(43 249 000)
Surrender of surpluses - relating to prior year(s)		(2 664 531)	(2 357 431)
Surplus (deficit) for the year		3 084 265	(11 788 075)

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* See Note

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Statement of Changes in Net Assets

Figures in Rand	Total reserves	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2023	42 889 593	(23 999 112)	18 890 481
Changes in net assets			
Surplus for the year	-	(11 788 075)	(11 788 075)
Transfer from accumulated surplus	45 606 431	-	45 606 431
Amount paid back	(15 060 000)	-	(15 060 000)
Total changes	30 546 431	(11 788 075)	18 758 356
Opening balance as previously reported	73 436 024	(35 787 187)	37 648 837
Adjustments			
Correction of errors 45	-	(1 015 414)	(1 015 414)
Restated* Balance at 01 April 2024 as restated*	73 436 024	(36 802 601)	36 633 423
Changes in net assets			
Surplus for the year	-	3 084 265	3 084 265
Transfer from accumulated surplus	20 717 779	-	20 717 779
Amount paid back	(30 427 000)	-	(30 427 000)
Total changes	(9 709 221)	3 084 265	(6 624 956)
Balance at 31 March 2025	63 726 803	(33 718 336)	30 008 467

Note(s)

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* See Note

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Cash Flow Statement

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Appropriation		277 229 000	276 878 000
Interest income		2 647 728	1 728 306
Other revenue		2 778 750	-
Receivables		(339 268)	2 008 093
		282 316 210	280 614 399
Payments			
Employee costs		(137 894 671)	(123 749 817)
Suppliers		(41 730 405)	(38 563 790)
Interest paid		(67 356)	(89 768)
Grants and subsidies paid		(76 125 918)	(79 027 836)
		(255 818 350)	(241 431 211)
Net cash flows from operating activities	31	26 497 860	39 183 188
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(3 424 758)	(7 465 457)
Purchase of other intangible assets	9	-	(274 335)
Dividends or similar distributions received		16 803	15 123
Net cash flows from investing activities		(3 407 955)	(7 724 669)
Cash flows from financing activities			
Finance lease payments		(300 260)	(665 480)
Amount paid back		(30 427 000)	(15 060 000)
Net cash flows from financing activities		(30 727 260)	(15 725 480)
Net increase/(decrease) in cash and cash equivalents		(7 637 355)	15 733 039
Cash and cash equivalents at the beginning of the year		31 397 616	15 664 577
Cash and cash equivalents at the end of the year	7	23 760 261	31 397 616

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* See Note

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Annual Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Sale of goods	294 000	-	294 000	-	(294 000)	
Interest received	3 930 000	-	3 930 000	2 647 728	(1 282 272)	
Dividends received	-	-	-	16 803	16 803	
Other revenue	-	-	-	2 778 750	2 778 750	
Total revenue from exchange transactions	4 224 000	-	4 224 000	5 443 281	1 219 281	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	223 310 000	53 919 000	277 229 000	277 229 000	-	
Total revenue	227 534 000	53 919 000	281 453 000	282 672 281	1 219 281	
Expenditure						
Compensation of employees	(153 928 000)	2 233 000	(151 695 000)	(137 894 671)	13 800 329	
Transfers and subsidies	(33 380 000)	(35 705 000)	(69 085 000)	(76 125 918)	(7 040 918)	
Payment for capital assets	-	(7 570 000)	(7 570 000)	(3 424 758)	4 145 242	
Goods and services	(36 002 000)	(12 877 000)	(48 879 000)	(41 730 405)	7 148 595	
Total expenditure	(223 310 000)	(53 919 000)	(277 229 000)	(259 175 752)	18 053 248	
Surplus before taxation	4 224 000	-	4 224 000	23 496 529	19 272 529	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	4 224 000	-	4 224 000	23 496 529	19 272 529	

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Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

Figures in Rand	Note(s)	2025	2024
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1. Significant account policies

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

1.1 Basis of preparation

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with section 56 of the Financial Management of Parliament and Provincial Legislatures Act, 2009.

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand. All figures are rounded to the nearest Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.2 Going concern assumption

These annual financial statements have been prepared based on the expectation that the Legislature will continue to operate as a going concern for at least the next 12 months.

1.3 Materiality

Material omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

The entity does not retrospectively adjust the accounting of past items (or group of items) that were previously assessed as immaterial, unless an error occurred.

1.4 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

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Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Receivables

The Legislature assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the Legislature makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

On and receivables, an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the receivable's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition (if practically determinable). Where the effective interest rate at initial recognition is not practically determinable, the government bond rate is used as the risk-free rate and adjusted for any risks specific to the loans and receivables.

Fair value estimation

The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Legislature is the current bid price.

Impairment testing

The recoverable amounts of cash-generating units and individual assets have been determined based on the higher of value-in-use calculations and fair values less costs to sell. These calculations require the use of estimates and assumptions. It is reasonably possible that the [name a key assumption] assumption may change which may then impact our estimations and may then require a material adjustment to the carrying value of goodwill and tangible assets.

Value in use of cash-generating assets.

The Legislature reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors, together with economic factors such as exchange rates inflation interest.

Value in use of non-cash-generating assets

The Legislature reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment.

Useful lives of property, plant and equipment and other assets

The Legislature's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives

The useful lives of assets are based on management's estimation. Management annually considered whether there are any indicators that the useful lives and residual values may need to be changed. Management has considered the impact of technology, availability of capital funding and the asset's service requirements in order to determine the optimum useful life expectation where appropriate.

Effective interest rate

The Legislature used the incremental borrowing interest rate to discount future cash flows.

Significant Accounting Policies

1.4 Significant judgements and sources of estimation uncertainty (continued)

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the Legislature measures and impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, are reduced, either directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

In estimating the future cash flows, the Legislature considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the Legislature discounts the estimated future cash flows using a rate that reflects the current risk free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

1.5 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the Legislature; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment 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 management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

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.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the entity is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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1.5 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Other machinery and equipment	Straight-line	5 - 10 years
Furniture and office equipment	Straight-line	5 - 10 years
Transport assets	Straight-line	5 years
Computer equipment	Straight-line	3 - 7 years
Library book	Straight-line	20 years
Leased Assets	Straight-line	2 - 3 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

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 is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the Legislature. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The Legislature assesses at each reporting date whether there is any indication that the Legislature expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the Legislature revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

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. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the Legislature or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the Legislature; and
- the cost or fair value of the asset can be measured reliably.

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

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

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1.6 Intangible assets (continued)

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Internally generated goodwill is not recognised as an intangible asset.

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

Item	Depreciation method	Average useful life
Computer software, other	Straight-line	2 years

Intangible assets are 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 intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.7 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. The legislature has classified art collections, antiquities and exhibits as heritage assets

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.

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Significant Accounting Policies

1.7 Heritage assets (continued)

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Where a heritage asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired or provided item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Subsequent measurement

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

Impairment

The Legislature assesses at each reporting date whether there is an indication that it 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 Legislature derecognises heritage asset 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 a heritage asset is included in surplus or deficit when the item is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one Legislature and a financial liability or a residual interest of another Legislature.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Derecognition is the removal of a previously recognised financial asset or financial liability from an Legislature's statement of financial position.

A financial asset is:

- cash;
- a residual interest of another Legislature; or
- a contractual right to:
 - receive cash or another financial asset from another Legislature; or
 - exchange financial assets or financial liabilities with another Legislature under conditions that are potentially favourable to the Legislature.

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another Legislature; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the Legislature.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an Legislature in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

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Significant Accounting Policies

1.8 Financial instruments (continued)

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of an Legislature after deducting all of its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of an Legislature's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of an Legislature.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the Legislature had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the Legislature designates at fair value at initial recognition; or
- are held for trading.

Financial instruments 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.

Financial instruments at fair value comprise financial assets or financial liabilities that are:

- derivatives;
- contingent consideration of an acquirer in a transfer of functions between entities not under common control to which the Standard of GRAP on Transfer of Functions Between Entities Not Under Common Control (GRAP 106) applies
- combined instruments that are designated at fair value;
- instruments held for trading. A financial instrument is held for trading if:
 - it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
 - on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
 - non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
 - financial instruments that do not meet the definition of financial instruments at amortised cost or financial instruments at cost.

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1.8 Financial instruments (continued)

Classification

The Legislature has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Cash and Cash equivalent
Investment
Receivables from exchange transactions
Other receivables from exchange transactions
Prepayments and advances
Operating lease asset

Category

Financial asset measured at amortised cost
Financial asset measured at fair value
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at fair value

The Legislature has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Finance lease obligation
Operating lease liability
Payables from exchange transactions
Other payables from exchange transactions

Category

Financial liability measured at amortised cost
Financial liability measured at amortised cost
Financial liability measured at amortised cost
Financial liability measured at amortised cost

1.9 Statutory receivables

Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

Recognition

The Legislature recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

Initial measurement

The Legislature initially measures statutory receivables at their transaction amount.

Subsequent measurement

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Significant Accounting Policies

1.9 Statutory receivables (continued)

The Legislature measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

Accrued interest

Where the Legislature levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers), whichever is applicable.

Other charges

Where the Legislature is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the entity applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from exchange transactions or the policy on Revenue from non-exchange transactions (Taxes and transfers).

Impairment losses

The Legislature assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the Legislature considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or other financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the Legislature measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced, either directly or through the use of an allowance account. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, an Legislature considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the entity discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted either directly or by adjusting the allowance account. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable(s) would have been had the impairment loss not been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

1.10 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

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Significant Accounting Policies

1.10 Leases (continued)

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 entity's incremental borrowing rate.

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.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis.

Income for leases is disclosed under revenue in statement of financial performance.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight line basis over the lease term. Any contingent rents are expensed in the period in which they are incurred..

1.11 Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

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Significant Accounting Policies

1.11 Impairment of cash-generating assets (continued)

Useful life is either:

- the period of time over which an asset is expected to be used by the Legislature; or
- the number of production or similar units expected to be obtained from the asset by the Legislature.

Designation

At initial recognition, the entity designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a Legislature's objective of using the asset.

The Legislature designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the Legislature expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate commercial return, the Legislature designates the asset as a non-cash-generating asset and applies the accounting policy on Impairment of Non-cash-generating assets, rather than this accounting policy.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

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

Irrespective of whether there is any indication of impairment, the Legislature also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the Legislature estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the Legislature applies the appropriate discount rate to those future cash flows.

1.12 Impairment of non-cash-generating assets *always for our people*

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets managed with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

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1.12 Impairment of non-cash-generating assets (continued)

Depreciation (Amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful life is either:

- the period of time over which an asset is expected to be used by the Legislature; or
- the number of production or similar units expected to be obtained from the asset by the Legislature.

Designation

At initial recognition, the Legislature designates an asset as non-cash-generating, or an asset or cash-generating unit as cash-generating. The designation is made on the basis of a Legislature's objective of using the asset.

The Legislature designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

The Legislature designates an asset as non-cash-generating when its objective is not to use the asset to generate a commercial return but to deliver services.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the Legislature expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate a commercial return, the Legislature designates the asset as a non-cash-generating asset and applies this accounting policy, rather than the accounting policy on Impairment of Non-cash-generating assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

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

Irrespective of whether there is any indication of impairment, the entity also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

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Significant Accounting Policies

1.12 Impairment of non-cash-generating assets (continued)

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating assets is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the Legislature would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an oversized or overcapacity asset. Oversized assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The Legislature assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the Legislature estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. 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 (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

1.13 Reserves

Reserves consist of the unspent portion of annual appropriation and accrued revenue. These reserves can be surrendered funds which can be appropriated again in future periods. This accounting treatment is done in compliance with section 23(1) of the FMPLA.

Significant Accounting Policies

1.14 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within 12 months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such:

- Short-term employee benefits include items such as:
- 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 employees render the related employee service;
- bonus, incentive and performance related payments payable within 12 months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cell phones) for current employees.

When an employee has rendered service to the Legislature during a reporting period, the Legislature recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the 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 a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

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 Legislature 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 Legislature has no realistic alternative but to make the payments.

Recognition and measurement

Post-employment benefits: Defined contribution plans

Recognition and measurement

Defined contribution plans are post-employment benefit plans under which the entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

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

- (a) as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the end of the reporting period, the entity 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 a cash refund; and
- (b) 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 12 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 are consistent with the currency and estimated term of the obligation.

Northern Cape Provincial Legislature

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Significant Accounting Policies

1.15 Provisions and contingencies

Provisions are recognised when:

- the Legislature has a present obligation as a result of a past event;
- 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 amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the Legislature settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an Legislature:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of an activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the Legislature

No obligation arises as a consequence of the sale or transfer of an operation until the Legislature is committed to the sale or transfer, that is, there is a binding arrangement.

After their initial recognition contingent liabilities recognised in entity combinations that are recognised separately are subsequently measured at the higher of:

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 34.

Northern Cape Provincial Legislature

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Significant Accounting Policies

1.15 Provisions and contingencies (continued)

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions.

The Legislature recognises a provision for financial guarantees and loan commitments when it is probable that an outflow of resources embodying economic benefits and service potential will be required to settle the obligation and a reliable estimate of the obligation can be made.

Determining whether an outflow of resources is probable in relation to financial guarantees requires judgement. Indications that an outflow of resources may be probable are:

- financial difficulty of the debtor;
- defaults or delinquencies in interest and capital repayments by the debtor;
- breaches of the terms of the debt instrument that result in it being payable earlier than the agreed term and the ability of the debtor to settle its obligation on the amended terms; and
- a decline in prevailing economic circumstances (e.g. high interest rates, inflation and unemployment) that impact on the ability of entities to repay their obligations.

Where a fee is received by the Legislature for issuing a financial guarantee and/or where a fee is charged on loan commitments, it is considered in determining the best estimate of the amount required to settle the obligation at reporting date. Where a fee is charged and the Legislature considers that an outflow of economic resources is probable, an Legislature recognises the obligation at the higher of:

- the amount determined using in the Standard of GRAP on Provisions, Contingent Liabilities and Contingent Assets; and
- the amount of the fee initially recognised less, where appropriate, cumulative amortisation recognised in accordance with the Standard of GRAP on Revenue from Exchange Transactions.

1.16 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash.

Disclosures are made in respect of unrecognised contractual commitments which include future capital commitments relating to property, plant and equipment, investment property, intangible assets and heritage assets, as applicable, operational commitments, as well as future commitments relating to operating leases. Refer to note 33- Commitments..

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

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Significant Accounting Policies

1.17 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the Legislature receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

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

- the Legislature has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the Legislature retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the Legislature;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by surveys of work performed.

Interest, royalties and dividends

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the Legislature, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

Dividends or similar distributions are recognised, in surplus or deficit, when the Legislature's right to receive payment has been established.

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.17 Revenue from exchange transactions (continued)

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

1.18 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by a Legislature, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arises when the Legislature can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, a Legislature either receives value from another Legislature without directly giving approximately equal value in exchange, or gives value to another Legislature without directly receiving approximately equal value in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Measurement

Revenue from a non-exchange transaction 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 assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The entity applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

1.19 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.20 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of Parliament's approved budget or a main division within that budget
- any expenditure from Parliament's approved budget or a main division within that budget for a purpose unrelated to the approved budget or main division, subject to section 22 of the FMPPLA, and.
- any expenditure of donor funds for a purpose not specified in the agreement with the donor.

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.20 Unauthorised expenditure (continued)

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 and classified in accordance with the nature of the expense. Upon investigation, if a person was found to be liable in law for the unauthorised expenditure that occurred, a receivable is recognised for the recovery of the monies, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

For details on unauthorised expenditure, refer to note 39&40 - Unauthorised expenditure.

1.21 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which 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 and classified in accordance with the nature of the expense. Upon investigation, if a person was found to be liable in law for the fruitless and wasteful expenditure that occurred, a receivable is recognised for the recovery of the monies, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

For details on fruitless and wasteful expenditure, refer to note 41 - Fruitless and wasteful expenditure.

1.22 Irregular expenditure

Irregular expenditure as defined in section 1 of the FMPPLA is expenditure, other than unauthorised expenditure, incurred in contravention of this Act or any other application legislation.

For details on irregular expenditure, refer to note 42- Irregular expenditure.

1.23 Segment information

A segment is an activity of an entity:

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

Measurement

The amount of each segment item reported is the measure reported to management for the purposes of making decisions about allocating resources to the segment and assessing its performance. Adjustments and eliminations made in preparing the entity's financial statements and allocations of revenues and expenses are included in determining reported segment surplus or deficit only if they are included in the measure of the segment's surplus or deficit that is used by management. Similarly, only those assets and liabilities that are included in the measures of the segment's assets and segment's liabilities that are used by management are reported for that segment. If amounts are allocated to reported segment surplus or deficit, assets or liabilities, those amounts are allocated on a reasonable basis.

If management uses only one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities in assessing segment performance and deciding how to allocate resources, segment surplus or deficit, assets and liabilities are reported in terms of that measure. If management uses more than one measure of a segment's surplus or deficit, the segment's assets or the segment's liabilities, the reported measures are those that management believes are determined in accordance with the measurement principles most consistent with those used in measuring the corresponding amounts in the entity's financial statements.

1.24 Budget information

The approved budget is prepared on an cash basis and presented by economic classification linked to performance outcome objectives.

Northern Cape Provincial Legislature

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.24 Budget information (continued)

The approved budget covers the fiscal period from 2024/04/01 to 2025/03/31.

The annual financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget has been included in the annual financial statements.

1.25 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.

Control is the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Joint control is the agreed sharing of control over an activity by a binding arrangement, and exists only when the strategic financial and operating decisions relating to the activity require the unanimous consent of the parties sharing control (the venturers).

Related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party, regardless of whether a price is charged.

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Management are those persons responsible for planning, directing and controlling the activities of the Legislature, including those charged with the governance of the Legislature in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the Legislature.

The Legislature is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the Legislature to have adopted if dealing with that individual entity or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting Legislature's legal mandate.

1.26 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The Legislature will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The Legislature will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

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Notes to the Annual Financial Statements

Figures in Rand 2025 2024

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
Improvement of the Standards of GRAP 2023	01 April 2024	Not material
GRAP 1: Presentation of Financial Statements (Going Concern)	01 April 2024	Not material
GRAP 103: Heritage Asstes	01 April 2024	Not material

3. Operating lease asset

Current assets	112 932	75 408
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4. Receivables from exchange transactions

Recoverable expenditure	606 825	598 751
Staff debt	45 050	480 138
Claims recoverable	764 455	746 685
Less: Allowance for impairment	(654 574)	(654 574)
Unallocated payments	423 236	413 987
Revenue accrued	-	614 003
	1 184 992	2 198 990

Trade and other receivables pledged as security

No receivables from exchange transactions were pledged as security

Credit quality of trade and other receivables

None of the financial assets that have been fully performing have been re-negotiated in the current year:

Fair value of trade receivables

Receivables from exchange transactions	1 184 992	2 198 990
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The carrying value, less impairment allowance of receivables, is assumed to approximate their fair values due to their short term nature

Reconciliation of provision for impairment of trade and other receivables

Opening balance	(654 574)	(654 574)
Provision for impairment	(654 574)	(654 574)
Unused amounts reversed	654 574	654 574
	(654 574)	(654 574)

The long outstanding receivables from exchange transactions, where all possible means to recover were exhausted and there was no arrangement for payment. Awaiting for write-off.

Northern Cape Provincial Legislature

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
5. Prepayments and advances		
Travel and Subsistence	450 884	375 082
Staff allowance	481 996	57 856
Political party advance	4 100 000	2 850 000
Prepaid expense	692 106	291 938
	5 724 986	3 574 876

Travel and subsistence relates to portion of the advance payments made relating to traveling that has not been recovered at year end. Staff allowance relates to portion of the advance payments made relating to 13th cheque that has not been recovered at year end. Political party advance relates to portion of the payments/transfer made relating to the period in the next financial year. Prepaid expense relates to expenditure that has been paid beyond end of reporting period.

6. Other receivables from exchange transactions

Salary control	-	29 580
Garnish orders	452	452
Official unions	160	160
UIF	1 262	-
	1 874	30 192

Salary control accounts with debit balance at the end of the year

7. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	23 760 261	31 397 616
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Cash and cash equivalents are placed with high credit quality rated financial institution, therefore the carrying values were not impaired.

The entity had the following bank accounts

Account number / description	Bank statement balances				Cash book balances	
	31 March 2025	31 March 2024	31 March 2023	31 March 2025	31 March 2024	31 March 2023
ABSA Bank - Cheque Account 9-4000-0440	23 760 261	31 397 616	15 664 470	23 760 261	31 397 616	15 664 470

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Figures in Rand

8. Property, plant and equipment

	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer equipment	11 027 569	(8 235 591)	2 791 978	9 956 508	(7 337 817)	2 618 691
Furniture and office equipment	10 935 792	(7 719 522)	3 216 270	9 800 467	(7 041 895)	2 758 572
Leased assets	1 541 116	(888 518)	652 598	1 587 862	(637 285)	950 577
Library books	1 015 561	(736 162)	279 399	957 491	(495 755)	461 736
Other machinery and equipment	9 441 270	(6 141 902)	3 299 368	8 360 385	(5 120 704)	3 239 681
Transport assets	5 580 850	(2 404 586)	3 176 264	5 580 850	(1 759 291)	3 821 559
Total	39 542 158	(26 126 281)	13 415 877	36 243 563	(22 392 747)	13 850 816

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8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Computer equipment	2 618 691	1 470 354	(156 748)	(1 140 319)	2 791 978
Furniture and office equipment	2 758 572	1 135 325	-	(677 627)	3 216 270
Leased Assets	950 577	499 779	(182 792)	(614 966)	652 598
Library books	461 736	58 070	-	(240 407)	279 399
Other Machinery and equipment	3 239 681	1 080 885	-	(1 021 198)	3 299 368
Transport assets	3 821 559	-	-	(645 295)	3 176 264
	13 850 816	4 244 413	(339 540)	(4 339 812)	13 415 877

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Notes to the Annual Financial Statements

Figures in Rand

8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Other changes, movements	Depreciation	Total
Computer equipment	3 060 460	944 493	(135 437)	-	(1 250 825)	2 618 691
Furniture and office equipment	2 713 547	822 728	(170 922)	3 645	(610 426)	2 758 572
Leased Assets	520 470	1 041 337	(64 416)	-	(546 814)	950 577
Library books	478 001	30 336	-	18	(46 619)	461 736
Other machinery and equipment	2 806 032	1 426 563	(61 781)	(5 907)	(925 226)	3 239 681
Transport assets	4 219 055	3 200 000	(2 938 871)	-	(658 625)	3 821 559
	13 797 565	7 465 457	(3 371 427)	(2 244)	(4 038 535)	13 850 816

Pledged as security

None of the items of property, plant and equipment have been pledged as security:

Assets subject to finance lease (Net carrying amount)

Leased Assets	652 598	950 577
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Change in Accounting Estimate

The Legislature assesses useful lives of all assets at the reporting date to identify any assets where the useful lives were not in line with management expectation. As a result the useful lives of certain assets has been revised. The effect of this revision has decrease the depreciation charge in the current year.

	Effect	Depreciation before	Depreciation after
Movable assets	234 197	1 772 756	1 538 559

A register containing the information required by section 30 of the Financial Management of Parliament and Provincial Legislature Act 10 of 2009 is available for inspection at the registered office of the Legislature.

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9. 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	1 848 860	(1 651 381)	197 479	1 848 860	(1 465 474)	383 386

Reconciliation of intangible assets - 2025

	Opening balance	Amortisation	Total
Computer software, other	383 386	(185 907)	197 479

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Amortisation	Total
Computer software, other	329 679	274 335	(220 628)	383 386

Pledged as security

None of the intangible assets pledged as security:

Notes to the Annual Financial Statements

Figures in Rand

10. Heritage assets

	2025			2024		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	39 000	-	39 000	39 000	-	39 000

Reconciliation of heritage assets 2025

	Opening balance	Total
Art Collections, antiquities and exhibits	39 000	39 000

Reconciliation of heritage assets 2024

	Opening balance	Total
Art Collections, antiquities and exhibits	39 000	39 000

Pledged as security

None of the heritage assets have been pledged as security:

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
11. Investments		
Sanlam shares		
Listed Shares		
The Legislature holds 5 251 shares in Sanlam which have an active market value	434 520	364 367
Impairment		
At fair value	434 520	364 367

The carrying amounts of controlled entities are shown net of impairment losses.

Financial Assets at fair value

Fair value hierarchy of financial assets at fair value

For financial assets recognised at fair value, disclosure is required of a fair value hierarchy which reflects the significance of the inputs used to make the measurements. The fair value hierarchy have the following levels: Level 1 represents those assets which are measured using unadjusted quoted prices in active markets for identical assets.

Level 2 applies inputs other than quoted prices that are observable for the assets either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 applies inputs which are not based on observable market data.

Level 1

Sanlam shares	434 520	364 367
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The Legislature holds 5 251 shares in Sanlam which have an active market value of R 82.75 per share on 31 March 2025 (2024:R 69.39).

The shares are not pledged as security for any borrowings.

Vigilant, always for our people

Northern Cape Provincial Legislature

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024
12. Payables from exchange transactions		
Trade payables	1 855 787	3 236 825
Bonus accrual	2 393 024	2 400 120
Leave accrual	8 635 210	8 339 561
Creditors retentions	821 518	821 518
	13 705 539	14 798 024

The fair value of trade payables from exchange transactions approximates their carrying amounts.

This amount is owed to creditors for goods delivered/ services rendered as at end of the financial year. The standard credit terms of 30 days from invoice/statement receipt apply.

Creditors retentions are money held back and are to be paid to the creditor upon completion of certificate provided that there are no legal rights and responsibilities exist between NCPL and the creditor. The structural defects project has been completed but not yet closed pending on the investigation to determine whether the retention fees will be paid out to the contractor or net off against recovery where the contractor is liable. The investigation is intended to be completed within 12 months

Fair value of trade and other payables

Payables from exchange transactions	13 705 539	14 798 024
-------------------------------------	------------	------------

The carrying value of the trade payables is assumed to approximate their fair values due to their short term nature

13. Other payables from exchange transactions

Salary control	92 953	-
Salary tax debt	7 665	8 770
Rental housing	23 667	23 667
UIF	-	1 302
Medical aid	12 990	12 990
Pension	325 044	642 821
SARS	70 417	70 417
	532 736	759 967

Salary control account with credit balance at the end of the year

Fair value of taxes and transfers payable (non-exchange)

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14. Finance lease obligation		
Minimum lease payments due		
- within one year	475 154	755 403
- in second to fifth year inclusive	150 025	240 021
	625 179	995 424
less: future finance charges	(42 552)	(69 985)
Present value of minimum lease payments	582 627	925 439
Present value of minimum lease payments due		
- within one year	438 743	694 387
- in second to fifth year inclusive	143 884	231 052
	582 627	925 439
Non-current liabilities	150 025	231 052
Current liabilities	475 154	694 387
	625 179	925 439

The average lease term is 2 years for cell phones, modems and tablets. Leases have fixed monthly payments. However, lease payments vary due to contingent rentals (airtime, data packages, etc). Transfer of ownership and risk takes place at the end of the lease term.

15. Aid assistance

The aid assistance agreement states that funds which are not used should be paid back to LSS, therefore it is disclosed as a payable.

Opening balance	-	107
Aid expenditure	-	(107)
	-	-
	-	-

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16. Sale of assets

Sale of goods

	2025	2024
Sale of assets	-	614 003

Proceeds on sale of Legislature's tangible assets during 2024

17. Other revenue

	2025	2024
Deemed revenue - Trade in	-	1 200 000
Other revenue - PSETA	2 778 750	-
	2 778 750	1 200 000

Monies received from PSETA in exchange for NCPL to implement internship programme. NCPL must recruit Interns to participate in the internship programme and must conduct comprehensive induction for each Intern. NCPL must monitor and evaluate the performance of Interns and also ensure each Intern is paid allowance or stipend. PSETA shall continue to award the monies to NCPL through out the period of intership programme. NCPL is benefiting from this agreement by means of additional resources through Interns. Legislature is currently facing a challenge of vacancies in its organogram, therefore this agreement provide additional resources which assist legislature with its human resource capacity issues. This programme enhance work flow and performance whereby the operation of legislature can be carried out in absence of fully capacitated organisational structure.

18. Interest and dividends

Interest revenue

	2025	2024
Interest received - Financial institutions	2 647 727	1 728 306
Dividend - Investment in Sanlam shares	16 803	15 123
	2 664 530	1 743 429

Interest earned on monies at the bank for a period not more than 12 months

Dividends received on investment of Sanlam shares during the financial year

19. Service in kind

	2025	2024
Rental income	12 213 430	11 649 590

The South African Police Services (SAPS) provides National Key Point Access control services to the NCPL at no cost to the Legislature. These services were provided for the entire reporting period. The service in kind amount can not be quantified

The NCPL occupies complexes which are owned by the Northern Cape Department of Roads and Public Works (NCDRPW). The Legislature occupied these complexes for free and did not pay any cost to NCDRPW. Management determined a market-related rental for the office accommodation similar to the office space provided by the NCDRPW Refer to Note 25

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20. Government grants & subsidies

Operating grants

Appropriation	277 229 000	276 878 000
---------------	-------------	-------------

Appropriation

Included in above are the following grants and subsidies received:

Annual appropriation	246 241 000	243 544 000
Statutory appropriation	30 988 000	33 334 000
	277 229 000	276 878 000

Government grants and subsidies

The following reconciliation for government grants and subsidies:

Balance unspent at beginning of year	55 901 497	27 712 497
Current year receipts	277 229 000	276 878 000
Conditions met	(259 175 752)	(233 629 000)
Paid during the year	(30 427 000)	(15 060 000)
	43 527 745	55 901 497

The balance is the total of the funds unutilised that form part of the Legislature's reserves.

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21. Employee related costs		
Basic	74 217 412	68 515 589
Bonus provision charge	(95 370)	(125 345)
Compensative/circumstantial	10 546 604	6 311 304
Leave pay provision charge	295 648	(1 456 313)
Medical aid - company contributions	4 146 937	3 948 884
Non - pensionable allowances	25 769 676	23 967 361
Pension	14 900 473	13 993 006
Salary accrual adjustment	-	(966 646)
Service based other expense	3 265 698	2 438 734
Service bonus	4 812 968	4 395 022
UIF	234 903	226 562
	138 094 949	121 248 158
Remuneration of NC Klaaste - Speaker		
Annual Remuneration	1 161 801	1 175 614
Public Office Bearers Allowance	119 032	120 000
Housing Allowance	290 483	290 483
Contributions to UIF, Medical and Pension Funds	323 710	314 652
Other	265 832	274 247
	2 160 858	2 174 996
Remuneration of M Matika - Deputy Speaker		
Annual Remuneration	763 849	928 433
Public Office Bearers Allowance	99 032	120 000
Contributions to UIF, Medical and Pension Funds	234 596	273 813
Other	366 099	438 939
	1 463 576	1 761 185
Remuneration of PB Moopelwa - Secretary		
Annual Remuneration	1 409 843	1 355 618
Car Allowance	522 179	502 095
Housing Allowance	415 123	399 156
Contributions to UIF, Medical and Pension Funds	2 125	2 125
Other	84 238	23 277
	2 433 508	2 282 271
Remuneration of HJ Botha - Executive Manager: Law making and House business		
Annual Remuneration	1 148 487	1 089 044
Car Allowance	45 956	43 577
Housing Allowance	15 990	15 163
Contributions to UIF, Medical and Pension Funds	413 835	380 806
Other	358 457	301 392
	1 982 725	1 829 982
Remuneration of GR Botha - Chief Financial Officer		
Annual Remuneration	1 211 600	1 108 622
Car Allowance	529 510	393 534
Housing Allowance	-	90 817
Contributions to UIF, Medical and Pension Funds	278 128	254 669

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Figures in Rand	2025	2024
21. Employee related costs (continued)		
Other	61 204	15 174
	2 080 442	1 862 816
Remuneration of NH Borchard - Acting Executive Manager: Committees, Research and Information Services, Public Education and Communication		
Annual Remuneration	878 953	833 460
Car Allowance	75 842	71 917
Acting Allowance	194 401	184 339
Contributions to UIF, Medical and Pension Funds	202 351	191 988
Housing allowance	50 725	48 100
Other	302 112	266 544
	1 704 384	1 596 348
Remuneration of P Ntsiko - Acting Executive Manager: Corporate Services		
Annual Remuneration	976 154	925 630
Acting Allowance	97 200	92 169
Housing Allowance	93 652	88 805
Contributions to UIF, Medical and Pension Funds	278 805	262 544
Other	336 585	265 645
	1 782 396	1 634 793
Remuneration of Members		
Annual Remuneration	16 062 065	13 111 042
Public Office Bearers Allowance	2 400 000	2 258 624
Housing allowance	1 017 863	1 230 803
Contributions to UIF, Medical, Pension Funds, Disability Income benefit, Funeral Insurance and Life Insurance	3 912 937	3 875 968
Other	5 591 852	5 376 540
	28 984 717	25 852 977
Average number of employees and Members		
Average number of employees	104	102
Average number of Members	22	19
	126	121
22. Transfers and subsidies		
Non - profit institutions	75 381 520	78 056 451
Departmental agencies	744 398	971 385
	76 125 918	79 027 836

These transfers were made to political parties represented in Legislature in terms of section 34 of the FMPPLA.

Caucus Funds and Constituency Allowance are transferred to political parties represented in Legislature in terms of section 34 of the FMPPLA.

The non profit institution consist of the following.

Constituency allowance R18 360 177

Caucus fund R57 021 343

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22. Transfers and subsidies (continued)		
Departmental agencies are discretionary funds allocated to Speaker and Deputy Speaker to donate and issue funds as part of social responsibility		
23. Depreciation and amortisation		
Property, plant and equipment	4 339 812	4 038 535
Amortisation	185 907	220 628
	4 525 719	4 259 163
24. Payment for financial assets		
Interest on finance leases	42 552	69 985
25. General expenses		
Administrative fees	475 423	458 231
Advertising	1 236 684	763 804
Auditors remuneration	3 380 752	2 678 338
Bursaries	432 791	291 182
Capital Expenditure	397 258	154 512
Catering	1 096 528	1 669 598
Communication	2 906 777	2 585 800
Computer Expenditure	2 520 041	1 747 625
Consulting and professional fees	1 316 692	1 073 130
Consumables	1 699 833	2 000 730
Contractors	2 887 063	2 003 981
Entertainment	3 681	8 496
Fleet	739 819	614 313
Interest paid	24 804	19 783
Operating leases	1 477 264	2 061 296
Other expenses	2 015 997	1 286 820
Property payments	2 391 534	4 526 779
Rental expense- service in kind	12 213 430	11 649 590
Security	-	16 560
Training	247 562	488 286
Travel - local	11 423 832	12 875 007
Travel - overseas	3 017 785	1 220 072
Venue expenses	156 853	184 313
Rental and hiring	306 039	-
	52 368 442	50 378 246
26. Auditors' remuneration		
Fees	3 380 752	2 678 338
27. Operating lease expenses		
Buildings	1 322 501	1 806 008
Equipment and machinery	154 763	255 288
	1 477 264	2 061 296

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Figures in Rand	2025	2024
28. Travel costs		
Travel - local	11 423 832	12 875 007
Travel - overseas	3 017 785	1 220 072
	14 441 617	14 095 079
29. Operating surplus		
Operating surplus for the year is stated after accounting for the following:		
Gain (loss) on sale of property, plant and equipment	3 760	(3 371 428)
Amortisation on intangible assets	185 907	220 628
Depreciation on property, plant and equipment	4 339 812	4 038 535
Employee costs	138 094 949	121 248 158
30. Fair value adjustments		
Other financial assets		
• Sanlam investment	70 153	68 368
31. Cash generated from operations		
Surplus (deficit)	3 084 265	(11 788 075)
Adjustments for:		
Depreciation and amortisation	4 525 719	4 259 163
Loss on sale of assets	(3 760)	3 371 428
Revenue transferred to net assets	(12 373 752)	28 189 000
Fair value adjustments	(70 153)	(68 368)
Finance costs - Finance leases	42 552	69 985
Amount paid back	30 427 000	15 060 000
Dividends or similar distributions received	(16 803)	(15 123)
Movements in operating lease assets and accruals	(37 524)	(71 055)
Service in kind income	12 213 430	11 649 590
Rental expense service in kind	(12 213 430)	(11 649 590)
Interest received	2 647 728	1 728 306
Other revenue	-	(1 200 000)
Changes in working capital:		
Receivables from exchange transactions	1 013 998	(560 087)
Statutory receivables	122 533	113 039
Prepayments and advances	(2 150 110)	2 525 865
Payables from exchange transactions	(1 092 485)	(1 859 706)
Other payables from exchange transactions	(321 446)	552 585
	26 497 860	39 183 188
32. Financial instruments disclosure		
Categories of financial instruments		
2025		
Financial assets		

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32. Financial instruments disclosure (continued)

	At fair value	At amortised cost	Total
Receivables from exchange transactions	-	1 192 037	1 192 037
Other receivables from exchange transactions	-	1 874	1 874
Investment	434 520	-	434 520
Cash and cash equivalents	-	23 760 261	23 760 261
	434 520	24 954 172	25 388 692

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	2 677 305	2 677 305
Other payables from exchange transactions	532 736	532 736
Finance lease obligation	625 179	625 179
	3 835 220	3 835 220

2024

Financial assets

	At fair value	At amortised cost	Total
Receivables from exchange transactions	-	2 198 990	2 198 990
Other receivables from exchange transactions	-	30 192	30 192
Investment	364 367	-	364 367
Cash and cash equivalents	-	31 397 616	31 397 616
	364 367	33 626 798	33 991 165

Financial liabilities

	At amortised cost	Total
Payables from exchange transactions	4 058 343	4 058 343
Other payables from exchange transactions	759 967	759 967
Finance lease obligation	925 439	925 439
	5 743 749	5 743 749

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Figures in Rand	2025	2024
33. Commitments		
Authorised operational expenditure		
Already contracted for but not provided for		
• Operational Commitments	4 495 949	998 962
Total operational commitments	4 495 949	998 962
Total commitments		
Total commitments		
Authorised capital expenditure	-	-
Authorised operational expenditure	4 495 949	998 962
	4 495 949	998 962
Operating leases - as lessee (expense)		
Minimum lease payments due		
- within one year	1 428 039	1 287 308
- in second to fifth year inclusive	642 516	2 016 134
	2 070 555	3 303 442

The operating lease disclosure is based on the contracted amounts, i.e.: payments.

Operating lease payments represent rentals payable by the Legislature for certain of its office properties. Leases are negotiated for an average term of three years and rentals are fixed for an average of three years. No contingent rent is payable. The average escalation rate is 8% and instalments are made on a monthly basis. The last termination date of the lease is 30 September 2026. Some leases have the option to renew on either newly agreed upon terms or continuing with the current terms in place and other leases do not include a renewal clause.

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34. Contingencies

Contingent liabilities

Name of the entity/subsidiary

Thulare Rabotapi vs NCPL	-	30 606
FS Fernandes vs NCPL	-	54 139
SAPS vs NCPL	707 159	507 232
	707 159	591 977

Dispute in process pertaining SAPS claiming protectors claims against Legislature. National SAPS claims that Legislatue owe amount of R707 159, meanwhile Provincial SAPS confirmed that Legislature does not owe

Contingent assets

Name of the entity/subsidiary

NCPL vs SJ Davids	38 703	38 703
NCPL vs BPP Kola	12 655	12 655
	51 358	51 358

Litigation is in process against Davids for the recovery of monies as a result of theft. The claim is in favour of the NCPL (matter pending)

Litigation is in process against Kola for the recovery of taxes paid in advance by NCPL on behalf of the former employee. The claim is in favour of the NCPL (Matter ongoing)

35. Related parties

Relationships
Service in kind

Members of key management

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed. Refer to note 19

Refer to note 21

NC Klaaste (Speaker)

M Matika (Deputy Speaker)

P.B. Moopelwa (Secretary)

H.J. Botha (Executive Manager: Law Making and House Business)

G.R. Botha (Chief Financial Officer)

N.H. Borchard (Acting Executive Manager: Committees, Research and Information Services, Public Education and Communication)

P. Ntsiko (Acting Executive Manager: Corporate Services)

36. Risk management

Financial risk management

The Legislature's exposure to financial risk is minimal due to its nature of activities which are wholly funded from the provincial budget. The Legislature is not allowed to borrow funds and issue guarantees.

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36. Risk management (continued)

Liquidity risk

The Legislature's risk to liquidity is a result of the funds available to cover future commitments. The Legislature manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

At 31 March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Finance Lease obligation	475 154	150 025	-	-
Payables from exchange transactions	2 677 305	-	-	-
Other payables from exchange transactions	532 736	-	-	-
	3 685 195	150 025	-	-
At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Finance Lease obligation	694 387	231 052	-	-
Payables from exchange transactions	4 058 343	-	-	-
Other payables from exchange transactions	759 967	-	-	-
	5 512 697	231 052	-	-

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The Legislature only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2025	2024
Cash and cash equivalent	23 760 261	31 397 616
Other receivables from exchange transactions	1 874	30 192
Investments	434 520	364 367
Receivables from exchange transactions	1 192 037	2 198 660

Market risk

Interest rate 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. The Legislature's exposures to interest rates on financial assets and financial liabilities are detailed below:

At year-end, financial instruments exposed to interest rate risk due to being linked to prime interest rate were as follows:

- Cash and cash equivalents
- Finance Lease Obligation

The Legislature's interest rate risk arises from the above financial instruments being linked to the prime interest rate. The prime interest rate is used as a factor in calculating the interest received or interest charged on these financial instruments. Fluctuations in the prime interest rate during the year give rise to a possible interest rate risk affecting the Legislature.

Foreign exchange risk

The Legislature does not enter into significant foreign currency transactions and has had very limited exposure to foreign currency risk.

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37. Going concern

We draw attention to the fact that at 31 March 2025, the Legislature had an accumulated surplus (deficit) of (33 718 336) and that the Legislature's total assets exceed its total liabilities by 30 008 467.

NCPL also have Retained funds reserves amounting of R 43 527 745 and Accrued revenue reserve of R20 199 058.

NCPL mainly depends on funds from Revenue Fund which is a reliable source of income. NCPL received equitable shares amounting to R277 229 000 for current year and NCPL is also entitled to following equitable share in the next three year - 2025/26 R222 825 000; 2026/27 R245 516 000; 2027/29 R256 573 000. NCPL retain unspent equitable shares and does not surrender unspent portion to Revenue Fund as per Section section 23 of FMPPLA..

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

38. Events after the reporting date

No events after the reporting date incurred

39. Unauthorised, Irregular and Fruitless and Wasteful Expenditure

***Refer to reconciling notes in the annual report**

40. Unauthorised expenditure

Opening balance as previously reported

1 811 000

1 811 000

Unauthorised expenditure relates to amount that were overspent in previous years and related cashflow funded from accumulated surplus. It will disclosed as a current receivable as soon as approval is granted by the Legislature and Treasury to funds such expenditure. There was no unauthorised expenditure incurred in the year under review.

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Figures in Rand	2025	2024
41. Fruitless and wasteful expenditure		
Opening balance as previously reported	5 288 654	5 299 026
Add: Fruitless and wasteful expenditure identified - current	44 004	19 783
Add: Fruitless and wasteful expenditure adjustment - prior period	-	16 021
Less: Fruitless and wasteful expenditure error - prior period	-	(46 176)
Closing balance	5 332 658	5 288 654

Fruitless and wasteful expenditure is presented inclusive of VAT

The initial listing included 91 entries that was duplicated out of 320 entries to an amount of R46 176

Adjustment of R16 021 to the note was necessary to align it to the listing amount

Details of fruitless and wasteful expenditure

	Disciplinary steps taken/criminal proceedings		
Interest charged	None	24 804	19 783
Catering expenditure	Corrective action taken	19 200	-
		44 004	19 783

42. Irregular expenditure

Opening balance as previously reported	16 198 589	16 218 605
Opening balance as restated	16 198 589	16 218 605
Add: Irregular Expenditure - current	-	5 400
Less: Irregular expenditure error - prior period	-	(25 416)
Closing balance	16 198 589	16 198 589

Irregular expenditure is presented inclusive of VAT

Irregular expenditure amount of R500 for transport services incurred in the prior year for not following procurement processes.

Irregular expenditure amount of R4 900 for venues and facilities services incurred in the prior year for not following procurement processes.

The initial listing included duplicated entries to an amount of R25 416

43. Segment information

General information

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43. Segment information (continued)

Identification of segments

The Legislature has considered the implication of GRAP 18:Segment Reporting in their 2023/24 Annual Financial Statement. The objective of the segment reporting is to provide information about the specific operational objectives and major activities of an entity as well as the resources devoted to and costs of these objectives and activities.

A segment is an activity of an entity

- that generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity)
- Whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- for which separate financial information is available.

In the management assessment to consider the GRAP requirement, information reported internally by the Legislature was assessed and considered if they are not administrative in nature or functional units which do not themselves generate economic benefit, location or regions which the Legislature operates is reported separately or not.

Management deems all operations/activities by the Legislature to be administrative and all operations not to be geographically independent, they take place in one location, managed, reported and reviewed from the Legislature building. All services provided by the Legislature emanate from one location with no alternative reporting information.

44. Budget differences

Differences between budget and actual amounts basis of preparation and presentation

The budget and the accounting bases differ. The annual financial statements for the whole-of-government are prepared on the accrual basis using a classification based on the nature of expenses in the statement of financial performance. The annual financial statements are consolidated statements that include all controlled entities, including government business enterprises for the fiscal period from 2024/04/01 to 2025/03/31. The annual financial statements differ from the budget, which is approved on the cash basis and which deals only with the general government sector that excludes government business enterprises and certain other non-market government entities and activities.

The amounts in the annual financial statements were recast from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget.

- NCPL collected its own revenue of 108% or R5.4 million, this over collection can be associated with monies received from PSETA for internship program carried out by Legislature
- Compensation of employees were underspent by 9% or R13.8 million. This is mainly due to Political Party Staff salaries expenditure allocated to transfers and subsidies although initially budgeted under the line item of compensation of employees. The underspending is also associated with vacancy of funded post that was not filled during the year.
- Transfers and subsidies overspent with 10% or R7 million as a result of Political Party Staff salaries expenditure transferred to transfers and subsidies which was initially budgeted under compensation of employees. The transfers and subsidies budget was also augmented by Revenue Fund for amount of R3.6 million as a result of loss of office gratuity expenditure borne by NCPL.
- Payment for financial assets was as a result of interest on finance lease and interest paid on late payment.
- Payment for capital assets was unspent by 54% or R4.1 million as a result of earmarked projects that was not completed during the current year and were rolled over to the next financial year.
- Goods and service underspent with 15% or R7.1 million particularly due to low spending on Travel and subsistence on comparison basis. The underspending is also associated with once off allocation that does not have carry through cost.

45. Corrections of errors

Presented below are correction of casting errors on accumulated surplus:

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Figures in Rand	2025	2024	
45. Corrections of errors (continued)			
	As previously reported	Correction of error	Restated
Error 1	-	-	-
Trade payables	2 167 587	1 069 238	3 236 825
Correcting 2024 accruals not accounted for	-	-	-
	-	-	-
Error 2	-	-	-
Property, plant and equipment	13 853 060	(2 244)	13 850 816
Correcting 2024 PPE balance	-	-	-
	-	-	-
Error 3	-	-	-
Capital expenditure	154 512	532 781	687 293
Accumulated surplus	(154 512)	(532 781)	(687 293)
Capital expenditure was incorrectly mapped under accumulated surplus	-	-	-
	-	1 066 994	-

46. Comparatives figures

Certain comparative figures have been restated due to prior year adjustments. Refer to note 45 for the details.

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