



Annual Report

2022/23

Vote 2

PR 258/2023

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Table of contents

1.	Part One:	General Information.....	3
2.	Part two:	Performance Information.....	15
3.	Part Three:	Governance.....	80
4.	Part Four:	Human Resource Management.....	97
5.	Part Five:	Financial Information.....	126





PART ONE

GENERAL INFORMATION





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List of Acronyms

AC	Audit Committee
AG	Auditor-General
AGSA	Auditor-General of South Africa
APP	Annual Performance Plan
CMT	Committees
CO	Communications
COIDA	Compensation for Occupational Injuries and Diseases Act
COS	Chief of Staff
CRM	Customer Relationship Management
CS	Corporate Services
COVID-19	Coronavirus -19
DMS	Document Management System
EDMS	Electronic Document Management System
EWP	Employee Wellness Programme
FG	Financial Governance
FM	Financial Management
FMPPLA	Financial Management of Parliament & Provincial Legislatures Act
GRAP	Generally Recognised Accounting Practice
GSS	Governance Support Services
HCM	Human Capital Management
HR	Human Resource
HRM	Human Resource Management
Hon	Honourable
HPH	House Proceedings and Hansard
ICT	Information Communication Technology
ISS	Institutional Support Services



IT	Information Technology
IYM	In-Year-Monitoring
KM	Knowledge Management
LS	Legal Services
MAF	Members' Affairs
MGT	Management
MOV	Mode of Verification
MPL	Mpumalanga Provincial Legislature
MPLOM	Mpumalanga Provincial Legislature Oversight Model
NCOP	National Council of Provinces
OHS	Occupational Health and Safety
PB	Parliamentary Business
PP	Public Participation
PPM&E	Planning, Performance Monitoring & Evaluation
RDMS	Record and Document Management System
RS	Research Services
SCM	Supply Chain Management
SCOPA	Select Committee on Public Accounts
SEC	Secretary
SS	Secretariat Services
SLAs	Service Level Agreements
SOM	Sector Oversight Model
SOOGs	Strategic Outcome-oriented Goals
SOPA	State of the Province Address
TLP	Taking the Legislature to the People



Foreword by the Speaker

It is with great pleasure that we submit the Annual Report of the Mpumalanga Provincial Legislature, developed in line with the Five-Year Strategic Plan of the 6th Legislature for the period 2019 to 2024. This Annual Report covering the 2022/23 financial year was developed in line with institutional priorities to ensure that the Legislature follows up on commitments made to grow South Africa together towards a better life for all.

This Annual Report highlights and accounts for the steady progress made in articulating our priorities to achieve our planned targets as outlined in the Annual Performance Plan (APP). It further upholds the orthodox that a matured institution provides a professional administrative service that better delivers on the core mandate which entails inter alia: Oversight, Public Participation, and Law Making. This was necessitated by quality instruments to ensure that indicators were well crafted to better respond to the constitutional mandate of the Legislature by improving the material conditions of the people of the province. This report accounts for the overall achievements and further highlights the extent to which the Legislature remains committed to improving the livelihoods of the people of the Mpumalanga Province.

In this regard, we are pleased to report that the Legislature achieved all planned targets during the period under review. This was necessitated by a well-oiled professional and administrative system afforded to support the Members of the Provincial Legislature notwithstanding the ever-changing work environment driven by the Fourth Industrial Revolution (4IR) accompanied by the limited resources. It was during Covid-19 that the modus operandi and modus vivendi of the Legislature changed and the new normal was adopted without compromising the core business and the mandate given to the institution by the electorate in the advent of democracy.

As we submit this Annual Report for the 2022/23 financial year, we remain mindful of the fact that we are contending with the difficult socio-economic environment which is coercing us to redesign much of our activities to achieve more with less. To this end, we remain committed to spearheading our programmes to maximise the impact of the work we do to ensure constitutional mandate and legislative compliance through our tailor-made programmes.

Conversely, we extend our appreciation to all Management and Staff for a job well done considering the extent to which the Legislature performs. It is in this context that we make the clarion call for the final push towards the conclusion of the business of the Legislature in high note as the preparation for the handing over to the 7th Legislature is drawing closer. We further call on staff to play their part by encouraging the public, especially the youth to register and vote in the forthcoming General Elections in 2024 so that our hard-fought democracy is safeguarded and enhanced.



Ms MC Masilela

Speaker of the Legislature



Report of the Accounting Officer

Overview of the operations of the Legislature:

During the course of the 2022/2023 financial year, numerous targeted projects were undertaken as part of our efforts to fulfill and achieve the strategic objectives in providing effective support to the Legislature in fulfilling its constitutional mandate and achieving its vision. Some of the events that were arranged during the year under review were as follows:

- State of Province Address (SOPA);
- Two (2) "Taking Legislature to the People" (TLP);
- Embarking on Voter Education programme; and
- Sectoral Parliaments

During the year, computer equipment for some of our staff members was replaced with new computer equipment to enable the usage of updated software. Capital funding for the office partitioning of the other floors in the building still remained a constraint due to the non-availability of funds. A long-term sustainable solution for office space is, however, required and would be a priority for the Legislature during the medium term

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

During the 2022/2023 financial year, competent and skilled officials were recruited and appointed to fill the vacancies across the Sections and Divisions of the Legislature in order to enhance efficiency and effectiveness in the operations of the Institution.

Overview of the financial results of the Legislature:

As reflected in the table below, the revenue collected during the 2022/2023 financial year amounted to R1.831 million against a target of R1.683 million. This represents an over collection of under-collection of 1.08% mainly due to over collection in sale of capital assets.

	2022/2023			2021/2022		
	Estimate	Actual Amount Collected	Over/(Under) Collection	Estimate	Actual Amount Collected	Over/(Under) Collection
Legislature receipts	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	22	7	(15)	21	16	(5)
Transfers received (Donations)	0	0	0	0	0	0
Interest, dividends and rent on land	1 181	2 119	938	1 127	1 194	67
Sale of capital assets	424	131	(293)	405	1 344	939
Financial transactions in assets and liabilities	136	0	(136)	130	0	(130)
Total	1 763	2 257	494	1 683	2 554	871

Programme Expenditure

The Legislature has adopted a stance of fiscal responsibility by ensuring the alignment between objectives and resources. Programmes were required to cost their respective operational plans, taking into account the priority activities that supported the broader strategic goals of the institution. During the year under review an emphasis was placed on efficiency measures to ensure that the Legislature achieves more with limited resources. The focus during the 2022/2023 was on evaluating whether financial plans were consistent, realistic and affordable to ensure more efficient use of resources in order to maximise the achievement of strategic objectives. The Programmes' financial plans were consolidated to produce the overall institutional budget.

During the year under review, the Legislature received a total budget allocation of R412.760 million for implementing its annual performance plan. During the year, the projected expenditure to the end of the financial year identified the need for additional funding in respect of emerging priorities emanating from the sector and voter education funding. In order to meet the additional funding requirements, the Legislature first conducted a re-prioritisation exercise and identified potential savings within the allocated budget.

The Legislature spent an amount of R407.628 million of a total budget of R412.760 million during the 2022/2023 financial year. The amount spent represents 98.75% spending of the overall budget. The under-spending was as a result of the hosting of the TLP in the last week of the 2022/2023 financial year, the reprioritization of the Legislature programmes and the savings accruing from the cost containment measures that were implemented to fund budget pressures.

Retained income of R34.551 million from 2021/2022 financial year revenue generation and unspent funds was re-appropriated in the reporting period. The funds were utilised towards underfunded projects. The retained income raised from the reporting period, which amounts to R5. 132 million would be re-appropriated in the 2023/2024 financial year. The final budget allocation and actual expenditure for the 2022/2023 financial year is depicted in the table below:

Programme	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(over)/ Under expenditure	Final Appropriation	Actual Expenditure	(over)/ Under expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	207 176	212 128	(4 952)	204 243	184 352	19 891
Parliamentary Operations	205 584	195 500	10 084	206 509	192 287	14 222
Total	412 760	407 628	5 132	410 752	376 639	34 113

There was no unauthorised expenditure incurred during the reporting period.

Future plans of the Legislature

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

- Repartitioning of the 1st floor of Building Two to create more office space;
- Migrating to updated version of SAP i.e. S4/Hana; and
- Review the organisation structure to accommodate the new Programme structure of the Legislative Sector.
- Purchasing of computers for staff members

Public Private Partnerships

The Legislature does not have any Public Private Partnership agreements.

Discontinued activities / activities to be discontinued.

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

The Legislature does not have new or proposed activities.

New or proposed activities

The Legislature does not have new or proposed activities.

Supply chain management

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

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

Gifts and donations received in kind from non-related parties

None received.

Exemptions and deviations received from the National Treasury

There were no exemptions and deviations.

Events after the reporting date

none

Acknowledgement/s or Appreciation

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

Conclusion

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



Approval and sign off.

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

Mr MH Shabangu

Secretary to the Legislature

31 May 2023



Strategic Overview

Vision

A people-centred, African, world class Legislature

Mission

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

Values

We as Mpumalanga Provincial Legislature ascribe to the following values.

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

Strategic Outcome-oriented Goals

1. Improved strategic management, corporate and financial governance in the next five years.
2. Strengthened Oversight over the Executive and State Organs in respect of delivery against the seven (7) priorities of government in the next five years.
3. Improved Involvement of all the people of the province in the Legislature's processes in the next five years.
4. Improved Law-making and the effectiveness of legislation for the benefit of the people of the province in the next five years.
5. Improved Capacity of the Legislature to conduct oversight, public participation, and law-making functions in the next five years.
6. Increased promotion of nation-building and social cohesion in the next five years; and

- 
7. Strengthened participation in Inter-parliamentary bodies for enhancing institutional integrity and improving Participatory democracy in the next five years.

Legislative and Other Mandates

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

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

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

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

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

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

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

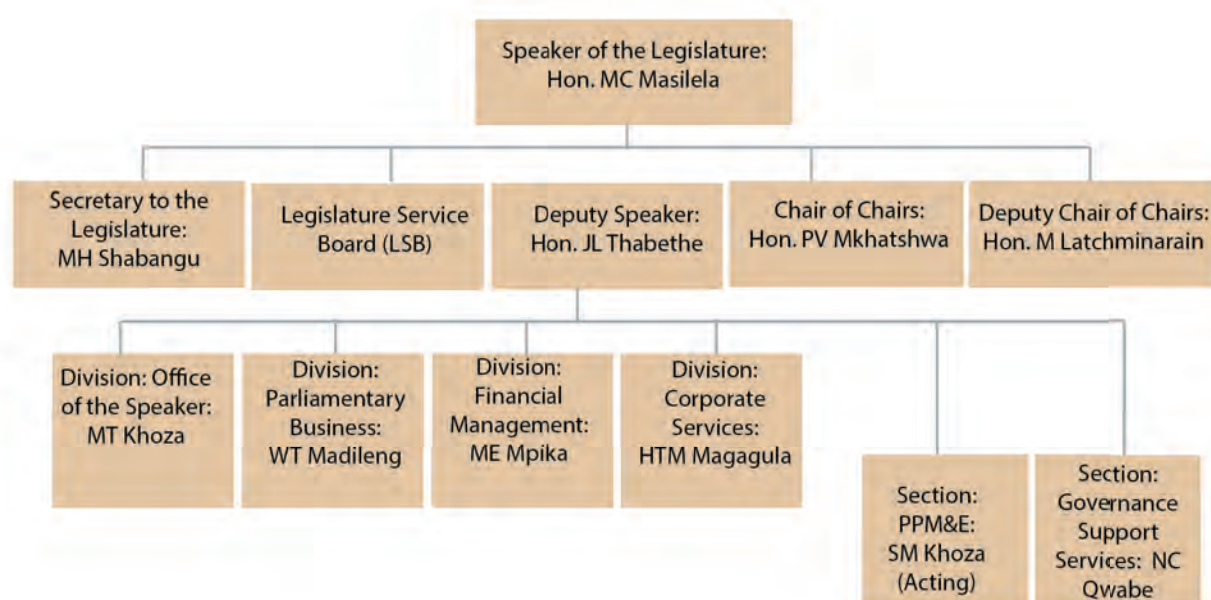
Employment Equity Act, 1998 (Act No. 55 of 1998) which seeks to provide for employment equity and to provide for matters incidental thereto. The Legislature has a responsibility to adhere to this Act as it performs its operations.

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

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

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

High Level Organisational Structure





PART TWO

PERFORMANCE INFORMATION



2.1 Accounting Officer's Statement of Responsibility for Performance Information

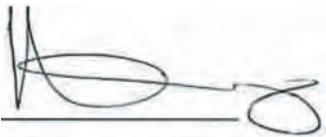
In terms of Sections 55 (1) and (2) of FMPPLA, the Accounting Officer is required to prepare an annual report for each financial year which:

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

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

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

In tandem with the above mentioned legislative requirements and as reflected in the details contained in this part two of the annual report, the Accounting Officer has performed his responsibilities for performance information.



Mr. MH Shabangu Secretary:

Mpumalanga Provincial Legislature

31 August 2023

2.2 Performance information

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

2.3 Performance information by programme

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

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

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

The Legislature has formulated the strategic outcome-oriented goals and strategic objectives as reflected in the 2022/2023 APP. In addition, the Legislature has also developed annual targets and indicators to ensure that the goals and objectives are achieved. During the period under review, the institution has achieved all its planned targets which have contributed towards the continued fulfilment of the constitutional mandate and the realisation of the vision of becoming a people-centred, African, world class Legislature.

PROGRAMME 1: ADMINISTRATION

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

List of strategic objectives for Programme 1: Administration

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

- Strengthen legal support for effective functioning of the Legislature by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

Office of the Speaker: 1.1

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

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

This programme is constituted by the following sub-programmes:

- Chief of Staff.
- Secretariat Services.
- Members' affairs; and
- Treasury.

List of strategic objectives under the Office of the Speaker

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

Sub-programme 1.1.1 Chief of Staff

Purpose

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

List of strategic objectives for the sub-programme

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

- Promote social cohesion and nation building through implementation of legacy projects by 2025; and
- Strengthen Treasury function for effective financial management oversight by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1 Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2023	None	None
COS1 Timeframe and frequency for reviewing, updating, and implementing an Integrated Divisional Business Process Manual	Integrated Divisional Business Process Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Integrated Divisional Business Process Manual, reviewed, updated, implemented and reports compiled and submitted by March 2023	Integrated Divisional Business Process Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None



2. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					





3. Strategic Objective: Strengthen Treasury function for effective financial management oversight by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
COS3	Analysis of the annual Legislature budget was conducted, and reports were compiled and submitted by April 2021	Analysis of the annual Legislature budget conducted, and reports compiled and submitted by April 2022	Analysis of the annual Legislature budget was conducted, and reports were compiled and submitted by April 2022	None	None
Timeframe for conducting annual Legislature budget analysis					
COS4	Twelve (12) in-year monitoring (IYM) analysis was conducted, reports were compiled and submitted by March 2022	Twelve (12) in-year monitoring (IYM) analysis conducted, reports compiled and submitted by March 2023	Twelve (12) in-year monitoring (IYM) analysis was conducted, reports were compiled and submitted by March 2023	None	None
Number and frequency for conducting in-year monitoring analysis					



3. Strategic Objective: Strengthen Treasury function for effective financial management oversight by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
COS5	One (1) Annual and one (1) half-yearly Financial Statements were analysed, and two (2) reports were compiled and submitted by December 2021	One (1) Annual and one (1) half-yearly Financial Statements analysed, and two (2) reports compiled and submitted by December 2022	One (1) Annual and one (1) half-yearly Financial Statements were analysed, and two (2) reports were compiled and submitted by December 2022	None	None
Number and frequency for analysing Financial Statements					
COS6	Funds allocated to political parties were monitored and four (4) reports were compiled and submitted by March 2022	Funds allocated to political parties monitored and four (4) reports compiled and submitted by March 2023	Funds allocated to political parties were monitored and four (4) reports were compiled and submitted by March 2023	None	None
Number and frequency for monitoring of funds allocated to political parties					

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 1.1.2 Secretariat Services

Purpose

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Promote social cohesion and nation building through implementation of legacy projects by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Number and frequency for monitoring of funds allocated to political parties					

2. Strategic Objective: Monitor the implementation of recommendations of the Legislature Governance Structures by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
SS1	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB were compiled and submitted by	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB compiled and submitted by March 2023	Four (4) quarterly monitoring reports on the implementation of resolutions of the Legislature Oversight Committee and LSB were compiled and submitted by March 2023	None	None
Number and frequency for monitoring the implementation of resolutions of the Legislature Oversight Committee and LSB					
SS2	N/A	Four (4) quarterly monitoring reports on the implementation of resolutions of the House compiled and submitted by March 2023	Four (4) quarterly monitoring reports on the implementation of resolutions of the House were compiled and submitted by March 2023	None	None
Number and frequency for monitoring the implementation of resolutions of the House					

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 1.1.3 Members' Affairs

Purpose

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

List of strategic objectives for the sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Number and frequency for monitoring of funds allocated to political parties					

2. Strategic Objective: Enhance management and administration of Members' Affairs for the execution of the mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MAF1	Four (4) reports on services provided to Members and reports were compiled and submitted by March 2022	Four (4) reports on services provided to Members and reports were compiled and submitted by March 2023	Four (4) reports on services provided to Members and reports were compiled and submitted by March 2023	None	None
Number and frequency of reports on services provided to Members					
MAF2	Members' Capacity Development Programme was implemented, and three (3) reports were compiled and submitted by March 2022	Members' Capacity Development Programme implemented, and three (3) reports compiled and submitted by March 2023	Members' Capacity Development Programme was implemented, and three (3) reports were compiled and submitted by March 2023	None	None
Number and frequency for implementing Members' Capacity Development Programme					
MAF3	Inter-parliamentary Relations Framework was reviewed, updated, and implemented, reports were compiled and submitted by March 2022	Inter-parliamentary Relations Framework reviewed, updated, and implemented, reports compiled and submitted by March 2023	Inter-parliamentary Relations Framework was reviewed, updated, and implemented, reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Inter-parliamentary Relations Framework					

Strategy to overcome areas of underperformance where applicable.

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

Office of the Secretary: 1.2

Purpose

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



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

The programme consists of the following sub-programmes:

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

List of strategic objectives under the Office of the Secretary

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



Sub-programme 1.2.1 Management

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

List of strategic objectives for sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan					
SEC1	Four (4) Legislature colloquium sessions were held, and reports compiled by March 2022	Four (4) Legislature colloquium sessions held, and reports compiled by March 2023	Four (4) Legislature colloquium sessions were held, and reports compiled by March 2023	None	None
Number and frequency for holding Legislature colloquium sessions					

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

Sub-programme 1.2.2 Planning, Performance Monitoring and Evaluation

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

List of strategic objectives for the sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Enhance organisational strategy development, implementation, and reporting by 2005		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
PPME1	Annual Performance Plan was developed by March 2022	Annual Performance Plan developed by March 2023	Annual Performance Plan was developed by March 2023	None	None
Timeframe and frequency for developing five-year Strategic Plan and Annual Performance Plans					
PPME2	Four (4) quarterly and one (1) annual report were developed and submitted by March 2022	Four (4) quarterly and one (1) annual reports developed and submitted by March 2023	Four (4) quarterly and one (1) annual reports were developed and submitted by March 2023	None	None
Number and frequency for developing and submitting annual and quarterly reports					
PPME3	Four (4) quarterly evaluation, and one (1) mid-year assessment reports developed and submitted by March 2022	Four (4) quarterly evaluation, one (1) mid-year assessment and one (1) mid-term assessment reports developed and submitted by March 2023	Four (4) quarterly evaluation, one (1) mid-year assessment and one (1) mid-term assessment reports developed and submitted by March 2023	None	None
Number and frequency for developing and submitting quarterly evaluation, mid-year, mid-term, and end-term assessment reports					





2. Strategic Objective: Enhance organisational strategy development, implementation, and reporting by 2005		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
PPM&E4 Number and frequency for conducting Strategic Awareness Sessions	Two (2) Strategy Awareness Sessions were conducted, and reports were compiled and submitted by December 2021	Three (3) Strategy Awareness Sessions conducted, and reports compiled and submitted by March 2023	Three (3) Strategy Awareness Sessions were conducted, and reports were compiled and submitted by March 2023	None	None
PPM&E5 Timeframe and frequency for monitoring implementation of Legislative Sector Strategies	Implementation of Legislative Sector Strategies were monitored, and reports were compiled and submitted by March 2022	Implementation of Legislative Sector Strategies monitored, and reports compiled and submitted by March 2023	Implementation of Legislative Sector Strategies were monitored, and reports were compiled and submitted by March 2023	None	None
PPM&E6 Timeframe and frequency for articulating, development, review, updating and implementation of institutional business model	N/A	Business Model articulated and developed by March 2023	Business Model was articulated and developed by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 1.2.3 Governance Support Services

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

List of strategic objectives for the sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
GSS1 Timeframe and frequency for reviewing, updating, and implementing the Internal Audit Strategy	Internal Audit Strategy was reviewed, updated, and implemented, reports were compiled and submitted by March 2022	Internal Audit Strategy implemented, and reports compiled and submitted by March 2023	Internal Audit Strategy was implemented, and reports were compiled and submitted by March 2023	None	None
GSS2 Timeframe and frequency for reviewing, updating, and implementing the Legislature Combined Assurance Model	Legislature Combined Assurance Model was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Legislature Combined Assurance Model implemented, and reports compiled and submitted by March 2023	Legislature Combined Assurance Model was implemented, and reports were compiled and submitted by March 2023	None	None
GSS3 Timeframe and frequency for reviewing, updating, and implementing the Legislature Governance Framework	Legislature Governance Framework Model was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Legislature Governance Framework Model implemented, and reports compiled and submitted by March 2023	Legislature Governance Framework Model was implemented, and reports were compiled and submitted by March 2023	None	None





1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
GSS4	Risk Management Policy, Strategy and Plan were reviewed, updated, implemented and reports were compiled and submitted by March 2022	Risk Management Policy, Strategy and Plan implemented, and reports compiled and submitted by March 2023	Risk Management Policy, Strategy and Plan were implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Risk Management Policy, Strategy and Plan					
GSS5	Business Continuity Management Strategy and Plan was developed and implemented, and reports were compiled and submitted by March 2022	Business Continuity Management Strategy and Plan reviewed, updated, and implemented and reports compiled and submitted by March 2023	Business Continuity Management Strategy and Plan was reviewed, updated, and implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, reviewing, updating, and implementing the Business Continuity Management Strategy and Plan					





1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
GSS6	N/A	Fraud Prevention and Whistle Blowing Policy, Strategy and Plan reviewed, updated, and implemented and reports compiled and submitted by March 2023	Fraud Prevention and Whistle Blowing Policy, Strategy and Plan was reviewed, updated, and implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing a Fraud Prevention and Whistle Blowing Policy, Strategy and Plan					

Strategy to overcome areas of underperformance where applicable.

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



Corporate Services: 1.3

Purpose

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

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

The programme consists of the following sub-programmes:

- Management.
- Human Capital Management.
- Information Technology.
- Communications.
- Institutional Support
- Knowledge Management and Policy Coordination; and
- Legal Services.

List of strategic objectives under Corporate Services Programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025.
- Attract, retain, and develop human resources for effective institutional performance by 2025.
- Provide effective and efficient electronic systems and ICT Infrastructure services in support of the legislature by 2025.

- Strengthen the profile of the Legislature to increase public awareness and confidence by 2025.
- Provide effective and efficient institutional support services to the Legislature by 2025.
- Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025; and
- Strengthen legal support for effective functioning of the Legislature by 2025.

Sub-programme 1.3.1 Management

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

List of strategic objectives for the sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan					



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
CS1	Divisional Standard Operating Manual reviewed, updated, and implemented for automation and reports compiled and submitted by March 2022	Divisional Standard Operating Manual implemented for automation and reports compiled and submitted by March 2023	Divisional Standard Operating Manual implemented for automation and reports compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing Divisional Standard Operating Manual for automation of business processes					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 1.3.2 Human Capital Management

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Attract, retain, and develop human resources for effective institutional performance by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Attract, retain, and develop human resources for effective institutional performance by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
HCM1 Timeframe and frequency for developing, reviewing, updating, and implementing the HR Strategy and HR Plan	HR Strategy and HR Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	HR Strategy and HR Plan developed, reviewed, updated implemented and reports compiled and submitted by March 2023	HR Strategy and HR Plan was developed, reviewed, updated implemented and reports were compiled and submitted by March 2023	None	None
HCM2 Timeframe and frequency for conducting institutional quarterly employee performance reviews and annual assessments	Institutional quarterly employee performance reviews and annual assessments were conducted, reports were compiled and submitted by March 2022	Institutional quarterly employee performance reviews and annual assessments conducted, reports compiled and submitted by March 2023	Institutional quarterly employee performance reviews and annual assessments were conducted, reports were compiled and submitted by March 2023	None	None
HCM3 Timeframe and frequency for compiling, developing, and implementing the ATR and annual WSP	ATR was compiled and annual WSP was developed implemented, and reports were compiled and submitted by March 2022	ATR compiled and annual WSP developed implemented, and reports compiled and submitted by March 2023	ATR was compiled and annual WSP was developed implemented, and reports were compiled and submitted by March 2023	None	None





2. Strategic Objective: Attract, retain, and develop human resources for effective institutional performance by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
HCM4 Timeframe and frequency for developing and implementing Annual Employee Wellness Programme	Annual EWP was developed and implemented, and reports were compiled and submitted by March 2022	Annual EWP developed and implemented, and reports compiled and submitted by March 2023	Annual EWP was developed and implemented, and reports were compiled and submitted by March 2023	None	None
HCM5 Number and frequency for attending to labour related matters	Labour related matters were attended to and four (4) reports were compiled and submitted by March 2022	Labour related matters attended to and four (4) reports compiled and submitted by March 2023	Labour related matters were attended to and four (4) reports were compiled and submitted by March 2023	None	None
HCM6 Timeframe and frequency for reviewing, updating, and implementing Occupational Health and Safety Plan	OHS Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	OHS Plan reviewed, updated, implemented and reports compiled and submitted by March 2023	OHS Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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



Sub-Programme 1.3.3 Information Technology

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Provide effective and efficient electronic systems and ICT Infrastructure services in support of the legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Provide effective and efficient electronic systems and ICT Infrastructure services in support of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
IT1 Timeframe and frequency for maintenance of IT application systems and infrastructure	IT application systems and Infrastructure were maintained, and reports were compiled and submitted by March 2022	IT application systems and Infrastructure maintained, and reports compiled and submitted by March 2023	IT application systems and Infrastructure were maintained, and reports were compiled and submitted by March 2023	None	None
IT2 Timeframe and frequency for enhancing Business IT Systems and Infrastructure	Business IT systems and Infrastructure were enhanced, and reports were compiled and submitted by March 2022	Business IT systems and Infrastructure enhanced and reports compiled and submitted by March 2023	Business IT systems and Infrastructure were enhanced, and reports were compiled and submitted by March 2023	None	None
IT3 Timeframe and frequency for maintaining of Disaster Recovery sites	DR sites were maintained, and reports were compiled and submitted by March 2022	DR sites maintained and reports compiled and submitted by March 2023	DR sites were maintained, and reports were compiled and submitted by March 2023	None	None
IT4 Timeframe and frequency for reviewing, updating, and implementing Business Intelligence for the Legislature	Business Intelligence for the Legislature was reviewed, updated, and implemented and reports were compiled and submitted by March 2022	IT application systems and Infrastructure maintained, and reports compiled and submitted by March 2023	Business Intelligence for the Legislature was reviewed, updated, and implemented and reports were compiled and submitted by March 2023	None	None



2. Strategic Objective: Provide effective and efficient electronic systems and ICT Infrastructure services in support of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
IT5	DMS and CRM were reviewed, updated, implemented and reports were compiled and submitted by March 2022	DMS and CRM reviewed, updated, implemented and reports compiled and submitted by March 2023	DMS and CRM were reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing DMS and CRM					
IT6	Intranet Hosting Platform was implemented, and reports were compiled and submitted by March 2022	Intranet Hosting Platform implemented, and reports compiled and submitted by March 2023	Intranet Hosting Platform was implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Intranet Hosting Platform					
IT7	ICT Strategy was reviewed, updated, Implemented and ICT Strategy Plan was developed for implementation and reports were compiled and submitted by March 2022	ICT Strategy reviewed, updated, Implemented and ICT Strategy Plan developed for implementation and reports compiled and submitted by March 2023	ICT Strategy was reviewed, updated, Implemented and ICT Strategy Plan was developed for implementation and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, reviewing, updating, and implementing ICT Strategy and ICT strategy plan					
IT8	E-Legislature Digital Plan was developed, reviewed, updated, implemented and reports were compiled and submitted by March 2022	ICT Strategy Implementation Plan reviewed, updated, implemented and reports compiled and submitted by March 2023	ICT Strategy Implementation Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, reviewing, updating, and implementing ICT Strategy Implementation Plan					

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 1.3.4 Communications

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen the profile of the Legislature to increase public awareness and confidence by 2025.

1. Strategic Objective: Provide effective and efficient electronic systems and ICT Infrastructure services in support of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Strengthen the profile of the Legislature to increase public awareness and confidence by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
CO1	Corporate Communication Strategy and Plan implemented, and reports compiled and submitted by March 2022	Corporate Communication Strategy and Plan implemented, and reports compiled and submitted by March 2022	Corporate Communication Strategy Plan reviewed, updated, implemented and reports compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Corporate Communication Strategy and Plan					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 1.3.5 Institutional Support

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Provide effective and efficient institutional support services to the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Provide effective and efficient institutional support services to the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
IS1	Building and Infrastructure Maintenance Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Building and Infrastructure Maintenance Plan reviewed, updated, implemented and reports compiled and submitted by March 2023	Building and Infrastructure Maintenance Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing building and Infrastructure Maintenance Plan					
IS2	Facilities Management and Household Services Plan was developed, implemented and reports were compiled and submitted by March 2022	Special Projects and Event Management Support Plan developed, implemented and reports complied and submitted by March 2023	Special Projects and Event Management Support Plan was developed, implemented and reports were complied and submitted by March 2023	None	None
Timeframe and frequency for developing and implementing Facilities Management and Household Services Plan					
IS3	Special Projects and Event Management Support Plan was developed, implemented and reports were complied and submitted by March 2022	Special Projects and Event Management Support Plan developed, implemented and reports complied and submitted by March 2023	Special Projects and Event Management Support Plan was developed, implemented and reports were complied and submitted by March 2023	None	None
Timeframe and frequency for developing and implementing Special Projects and Event Management Support Plan					





2. Strategic Objective: Provide effective and efficient institutional support services to the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
IS4	Document Production and Messenger Services Plan was developed, implemented and reports were compiled and submitted by March 2022	Document Production and Messenger Services Plan developed, implemented and reports compiled and submitted by March 2023	Document Production and Messenger Services Plan was developed, implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing and implementing Document Production and Messenger Services Plan					
IS5	Legislature Security Strategy was reviewed, updated, and implemented, and reports were compiled and submitted by March 2022	Legislature Security Strategy reviewed, updated, implemented, and reports compiled and submitted by March 2023	Legislature Security Strategy were reviewed, updated, implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Legislature Security Strategy					
IS6	Security and Inspections Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Security and Inspections Plan developed, reviewed, updated, implemented and reports compiled and submitted by March 2023	Security and Inspections Plan was developed, reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, reviewing, updating, and implementing Security and Inspections Plan					
IS7	Security Events Management Strategy was reviewed, updated, and implemented, and reports were compiled and submitted by March 2022	Security Events Management Strategy reviewed, updated, implemented, and reports compiled and submitted by March 2023	Security Events Management Strategy was reviewed, updated, implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the Security Events Management Strategy					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 1.3.6 Knowledge Management and Policy Coordination

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None



2. Strategic Objective: Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
KM1 Timeframe and frequency for developing, reviewing, updating, and implementing the Knowledge Management Strategy and Annual KM Plan	Knowledge Management Annual Plan was developed, implemented, and reports were compiled and submitted by March 2022	Knowledge Management Annual Plan developed, reviewed, updated, implemented, and reports compiled and submitted March 2023	Knowledge Management Annual Plan was developed, reviewed, updated, implemented, and reports were compiled and submitted March 2023	None	None
KM2 Timeframe and frequency for developing, reviewing, updating, and implementing the Library Strategy and Annual Plan	Library Strategy and Annual Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Library Strategy and Annual Plan, reviewed, updated, implemented and reports compiled and submitted March 2023	Library Strategy and Annual Plan was reviewed, updated, implemented and reports were compiled and submitted March 2023	None	None
KM3 Timeframe and frequency for developing, reviewing, updating, and implementing Records Management Strategy and Annual Plans	Records Management Plan was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Records Management Strategy and Annual Plan reviewed, updated, developed, implemented and reports compiled and submitted by March 2023	Records Management Strategy and Annual Plan was reviewed, updated, developed, implemented and reports were compiled and submitted by March 2023	None	None





2. Strategic Objective: Strengthen Knowledge Management and Policy Coordination for the effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
KM4	Policy Development Plan was reviewed, updated, implemented, and reports were compiled and submitted by March 2022	Policy Development Framework reviewed, updated Annual Plan developed, implemented, and reports compiled and submitted by March 2023	Policy Development Framework was reviewed, updated Annual Plan developed, implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for the developing, reviewing, updating, and implementing Policy Development framework and Annual Plan					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 1.3.7 Legal Services

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen legal support for effective functioning of the Legislature by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Strengthen legal support for effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
LS1 Number and timeframe for drafting and submitting requested Legal Opinions	Forty-four (44) requested Legal Opinions were drafted, and submitted each within seven (7) days of request by March 2022	Forty-four (44) requested Legal Opinions drafted, and submitted each within seven (7) days of request by March 2023	Forty-four (44) requested Legal Opinions were drafted, and submitted each within seven (7) days of request by March 2023	None	None
LS2 Number and frequency for facilitating the review of pieces of legislation	Six (6) pieces of legislation were facilitated for review and submitted by March 2022	Six (6) pieces of legislation facilitated for review and submitted by March 2023	Six (6) pieces of legislation were facilitated for review and submitted by March 2023	None	None
LS3 Timeframe and frequency for attending to litigation matters pertaining the Legislature	Litigation matters pertaining the Legislature were attended to and quarterly reports were compiled and submitted by March 2022	Litigation matters pertaining the Legislature attended to and quarterly reports compiled and submitted by March 2023	Litigation matters pertaining the Legislature were attended to and quarterly reports were compiled and submitted by March 2023	None	None
LS4 Timeframe and frequency for drafting and vetting of Legislature Contracts and SLAs	Legislature Contracts and SLAs were drafted, vetted and reports were compiled and submitted by March 2022	Legislature Contracts and SLAs drafted, vetted and reports compiled and submitted by March 2023	Legislature Contracts and SLAs were drafted, vetted and reports were compiled and submitted by March 2023	None	None





2. Strategic Objective: Strengthen legal support for effective functioning of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
LS5 Timeframe and frequency for developing, reviewing, updating, and implementing the Legislative Compliance Policy	Legislative Compliance Policy was implemented, and reports were compiled and submitted by March 2022	Legislative Compliance Policy reviewed, updated, and implemented and reports compiled and submitted by March 2023	Legislative Compliance Policy was reviewed, updated, and implemented and reports were compiled and submitted by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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



Financial Governance: 1.4

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

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

This programme is constituted by the following sub-programmes:

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

List of strategic objectives under Financial Governance

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

Sub-programme 1.4.1 Management

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports and consolidated were reports compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan					

2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achieve- ment 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
FG1	Financial Governance strategy was implemented, and reports were compiled and submitted by March 2022	Financial Governance strategy implemented, and reports compiled and submitted by March 2023	Financial Governance strategy was implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing financial					
FG2	Finance and SCM policies and procedures were reviewed and updated in line with FMPPLA and GRAP Standards and a report was compiled and submitted by September 2021	Finance and SCM policies and procedures reviewed and updated in line with FMPPLA and GRAP Standards and a report compiled and submitted by September 2022	Finance and SCM policies and procedures were reviewed and updated in line with FMPPLA and GRAP Standards and a report was compiled and submitted by September 2022	None	None
Timeframe and frequency for reviewing, updating finance SCM policies and procedures in line with FMPPLA and GRAP standards					

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 1.4.2 Financial Management

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					

2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
FM1 Timeframe and frequency for compiling and submitting Legislature Budget and holding budget consultation meetings	Legislature Budget for 2021/2022 compiled and submitted by March 2022 and Budget consultation meetings held and a report compiled and submitted by March 2022	Legislature budget for 2022/2023 compiled and submitted by March 2023, and budget consultation meetings held, and a report compiled and submitted by March 2023	Legislature budget for 2022/2023 compiled and submitted by March 2023, and budget consultation meetings held, and a report compiled and submitted by March 2023	None	None
FM2 Number and frequency for compiling and submitting expenditure reports and holding expenditure consultative meeting.	Twelve (12) monthly expenditure reports were compiled and submitted, four (4) expenditure consultative meetings were held, and four (4) reports were compiled and submitted by March 2022	Twelve (12) monthly expenditure reports compiled and submitted, four (4) expenditure consultative meetings held, and four (4) reports compiled and submitted by March 2023	Twelve (12) monthly expenditure reports were compiled and submitted, four (4) expenditure consultative meetings were held, and four (4) reports were compiled and submitted by March 2023	None	None
FM3 Timeframe and frequency for reviewing, updating, and implementing the Finance Service Stan- dards	Finance Ser- vice Standards were imple- mented, and reports were compiled and submitted by March 2022	Finance Service Standards im- plemented, and reports compiled and submitted by March 2023	Finance Service Standards were implemented, and reports were compiled and submitted by March 2023	None	None



2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
FM4	Four (4) Financial Statements were prepared and submitted by March 2022	Four (4) Financial Statements prepared and submitted by March 2023	Four (4) Financial Statements were prepared and submitted by March 2023	None	None
Number and frequency for preparing and submitting Financial Statements					
FM5	One (1) awareness workshop on financial regulations was conducted and two (2) reports were compiled and submitted by March 2022	One (1) awareness workshop on financial regulations conducted and One (1) report compiled and submitted by December 2022	One (1) awareness workshop on financial regulations was conducted and One (1) report were compiled and submitted by December 2022	None	None
Number and frequency for conducting awareness workshops on financial regulations					



2. Strategic Objective: Strengthen Financial Management and Supply Chain Management by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
FM6 Number and frequency for conducting asset verification and updating of records	Four (4) quarterly asset verification were conducted, and records were updated by March 2022	Four (4) quarterly asset verification conducted, and records updated by March 2023	Four (4) quarterly asset verification were conducted, and records were updated by March 2023	None	None
FM7 Number and frequency for conducting asset disposal	One (1) Asset disposal was conducted, and a report was compiled and submitted by September 2021	One (1) Asset disposal conducted, and a report compiled and submitted by September 2022	One (1) Asset disposal was conducted, and a report was compiled and submitted by September 2022	None	None
FM8 Timeframe and frequency for developing and imple- menting Fleet Management Plan	Fleet Management Plan was implemented, and reports were compiled and submitted by March 2022	Fleet Management Plan implemented, and reports compiled and submitted by March 2023	Fleet Management Plan was implemented, and reports were compiled and submitted by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 1.4.3 Supply Chain Management

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Financial Management and Supply Chain Management by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports and consolidated reports compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports and consolidated reports compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					

Strategy to overcome areas of underperformance where applicable.

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

PROGRAMME 2: PARLIAMENTARY BUSINESS

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

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

List of strategic objectives for the Programme

2: Parliamentary Business

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025.
- Improve proceedings and Hansard support for effective and efficient operations of the House by 2025.
- Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025.
- Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025; and
- Strengthen community involvement for effective public participation in Legislature processes by 2025.

Sub-programme 2.1 Law Making

This programme is constituted by the following sub-programmes:

- Management.
- House Proceedings and Hansard.
- Committees and NCOP Support Services.
- Research Services; and
- Public Participation and Petitions.

Sub-programme 2.1.1 Management

Purpose

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

List of strategic objectives for the sub-programme

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

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, reports, and consolidated reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, implementing, consolidating, and submitting an Operational Plan					



2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
PB1	Legislative Sector Initiatives relating to Core Business were co-ordinated and reports were compiled and submitted by March 2022	Legislative Sector Initiatives relating to Core Business co-ordinated, and reports compiled and submitted by March 2023	Legislative Sector Initiatives relating to Core Business were co-ordinated and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for co-ordinating the Legislative Sector Initiatives relating to Core Business					
PB2	MPLOM Implementation Framework was implemented, and reports were compiled and submitted by March 2022	MPLOM Implementation Framework implemented, and reports compiled and submitted by March 2023	MPLOM Implementation Framework was implemented, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for reviewing, updating, and implementing the MPLOM Implementation Framework					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 2.1.2 House Proceedings and Hansard

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Improve proceedings and Hansard support for effective and efficient operations of the House by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports was compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Improve proceedings and Hansard support for effective and efficient operations of the House		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
HPH1	House Resolutions Tracking Register was compiled, updated, and submitted by March 2022	House Resolutions Tracking Register compiled, updated, and submitted by March 2023	House Resolutions Tracking Register was compiled, updated, and submitted by March 2023	None	None
Timeframe and frequency for compiling and updating the House Resolutions Tracking Register					
HPH2	Fourteen (14) Hansard records were compiled and one (1) Hansard yearbooks and published and reports were compiled and submitted by March 2022	Fourteen (14) Hansard records compiled and one (1) Hansard yearbooks and published and reports compiled and submitted by March 2023	Twenty-one (21) Hansard records were compiled and one (1) Hansard yearbooks and published and reports were compiled and submitted by March 2023	There was an over-achievement of seven (7) Hansard records	More Hansard records were produced due to the number of Sittings that were co-ordinated because of reprioritisation of the Legislature programme
Number and frequency for compiling Hansard records and publishing Hansard year-book					





2. Strategic Objective: Improve proceedings and Hansard support for effective and efficient operations of the House by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
HPH3 Number and frequency for co-ordinating of Sittings and publishing of Annual Digest of Minutes of the House	Fourteen (14) Sittings were co-ordinated, 1 Annual Digest of Minutes of the House published, and reports were compiled and submitted by March 2022	Fourteen (14) Sittings co-ordinated, 1 Annual Digest of Minutes of the House published, and reports compiled and submitted by March 2023	Twenty-one (21) Sittings were co-ordinated, 1 Annual Digest of Minutes of the House published, and reports were compiled and submitted by March 2023	There was an over-achievement of seven (7) Sittings	Due to reprioritisation of the Legislature programme, more Sittings were co-ordinated than planned
HPH4 Number and frequency for producing and submitting Procedural Development Reports	Two (2) Procedural Development Reports were produced and submitted by March 2022	Two (2) Procedural Development Reports produced and submitted by March 2023	Two (2) Procedural Development Reports were produced and submitted by March 2023	None	None



2. Strategic Objective: Improve proceedings and Hansard support for effective and efficient operations of the House by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
HPH5 Timeframe and frequency for reviewing, updating, and implementing Presiding Officer's Manual	Presiding Officer's Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2022	Presiding Officer's Manual reviewed, updated, implemented and reports compiled and submitted by March 2023	Presiding Officer's Manual was reviewed, updated, implemented and reports were compiled and submitted by March 2023	None	None
HPH6 Number and Frequency for developing Terminology Reference Documents	N/A	One (1) Legal Terminology Reference Document developed by March 2023	One (1) Legal Terminology Reference Document was developed by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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

Oversight: 2.2

Sub-programme 2.2.1 Committees and NCOP Support Services

The purpose is to provide professional and administrative support to Committees, and liaison function between the Legislature and

the NCOP for the fulfilment of the constitutional mandate.

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025.

2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
CMT5	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2022	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2023	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2023	None	None
Timeframe and frequency for incorporating and updating NCOP activities in the Legislature Programme					
CMT6	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2022	Four (4) Parliamentary Committees Performance Reports produced and submitted to the Office of the Chair of Chairs by March 2023	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2023	None	None
Number and frequency for producing and submitting Parliamentary Committees' Performance Reports to the Chair of Chairs					



1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 202	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					





2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Annual Programme of Committees of the Legislature was developed, implemented, and updated fortnightly by March 2022 [when the Legislature is in session]	Annual Programme of Committees of the Legislature was developed, implemented, and updated fortnightly by March 2023 [when the Legislature is in session]	Annual Programme of Committees of the Legislature was developed, implemented, and updated fortnightly by March 2023 [when the Legislature is in session]	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					
CMT2	Ninety (90) Committee Reports were produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2022	One hundred and ten (110) Committee Reports produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2023	One hundred and sixty-three (163) Committee Reports were produced and submitted (to relevant Manager), each within four (4) days of the relevant committee deliberations March 2023	There was an over-achievement of fifty-three (53) Committee Reports	Due to reprioritisation of the Legislature programme, more Committee Reports were produced than planned
Number and timeframe for producing and submitting Committee Reports					





2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
CMT3	One hundred and twenty (120) sets of minutes were produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2022	One hundred and fifty (150) sets of minutes produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2023	Two hundred and thirty-two (232) sets of minutes were produced and submitted (to relevant Manager), each within two (2) days of a relevant Committee meeting by March 2023	There was an over-achievement of eighty-two (82) sets of minutes	More Committee meetings were held, hence more sets of minutes were produced than planned
CMT4	Ten (10) Mandates were compiled and submitted each within a day of relevant Committee deliberations by March 2022	Ten (10) Mandates compiled and submitted each within a day of relevant Committee deliberations by March 2023	Ten (10) Mandates were compiled and submitted each within a day of relevant Committee deliberations by March 2023	None	None





2. Strategic Objective: Strengthen Parliamentary Committee support for effective execution of the Constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
CMT5	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2022	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2023	NCOP activities incorporated and updated fortnightly in the Legislature Programme by March 2023	None	None
Timeframe and frequency for incorporating and updating NCOP activities in the Legislature Programme					
CMT6	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2022	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2023	Four (4) Parliamentary Committees Performance Reports were produced and submitted to the Office of the Chair of Chairs by March 2023	None	None
Number and frequency for producing and submitting Parliamentary Committees' Performance Reports to the Chair of Chairs					

Strategy to overcome areas of underperformance where applicable.

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



Sub-programme 2.2.2 Research Services

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025.

2. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
RS1	Seventeen (17) budget analysis reports and Seventeen (17) annual reports analysis for parliamentary committees were produced and submitted by December 2021	Seventeen (17) budget analysis reports and Seventeen (17) annual reports analysis for parliamentary committees produced and submitted by December 2022	Seventeen (17) budget analysis reports and Seventeen (17) annual reports analysis for parliamentary committees were produced and submitted by December 2022	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					
RS2	Seventeen (17) financial statement analysis on the annual reports were produced and submitted for SCOPA by December 2021	Seventeen (17) financial statement analysis on the annual reports produced and submitted for SCOPA by December 2022	Seventeen (17) financial statement analysis on the annual reports were produced and submitted for SCOPA by December 2022	None	None
Number and timeframe for producing financial statement analysis on the annual reports for SCOPA					



2. Strategic Objective: Strengthen research and analysis support for the effective execution of the constitutional mandate of the Legislature by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
RS3	Sixty-eight (68) analysis reports were produced and submitted for parliamentary committees by March 2022	Sixty-eight (68) analysis reports produced and submitted for parliamentary committees by March 2023	Seventy-two (72) analysis reports were produced and submitted for parliamentary committees by March 2023	There was an over-achievement of four (4) analysis reports for parliamentary committees	More analysis reports were produced for parliamentary committees than planned
RS4	Sixty-six (66) research reports were produced and submitted for parliamentary committees by March 2022	Sixty-six (66) research reports produced and submitted for parliamentary committees by March 2023	Sixty-six (66) research reports were produced and submitted for parliamentary committees by March 2023	None	None
Number and frequency for producing analysis reports for parliamentary committees					
Number and timeframe for producing research reports for parliamentary committees					

Strategy to overcome areas of underperformance where applicable.

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

Sub-programme 2.2.3 Public Participation and Petitions

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

List of strategic objectives for the sub-programme

- Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025; and
- Strengthen community involvement for effective public participation in Legislature processes by 2025.

1. Strategic Objective: Enhance leadership, management, governance and administration through institutional strategy, policies, and systems by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
MGT1	Operational Plan was developed, submitted, and implemented as per the approved 2021/22 Annual Performance Plan, monthly plans, and reports was compiled and submitted by March 2022	Operational Plan developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports compiled and submitted by March 2023	Operational Plan was developed, submitted, and implemented as per the approved 2022/23 Annual Performance Plan, monthly plans, and reports were compiled and submitted by March 2023	None	None
Timeframe and frequency for developing, submitting, and implementing an Operational Plan					



2. Strategic Objective: : Strengthen community involvement for effective public participation in Legislature processes by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
PP1 Number and timeframe for conducting Public Education Workshops	One hundred (100) Public Education Workshops were conducted, and reports were compiled and submitted by March 2022	One hundred and eighty (180) Public Education Workshops conducted, and reports compiled and submitted by March 2023	Two hundred and twenty-one (221) Public Education Workshops were conducted, and reports were compiled and submitted by March 2023	There was an over achievement of forty-one (41) Public Education Workshops	More Public Education Workshops were conducted than planned
PP2 Number and frequency for mobilising members of the public to attend the business of the Legislature	Two Thousand (2000) members of the public were mobilised to attend the business of the Legislature and reports were compiled and submitted by March 2022	Five Thousand (5000) members of the public mobilised to attend the business of the Legislature and reports compiled and submitted by March 2023	Nine Thousand and fifty-eight (9058) members of the public were mobilised to attend the business of the Legislature and reports were compiled and submitted by March 2023	There was an over-achievement of four thousand and fifty-eight (4058) members of the public mobilised to attend the business of the Legislature	More members of the public were mobilised due to reprioritisation of the programme of the Legislature
PP3 Number and frequency for holding feedback sessions with targeted groups on Sectoral Parliaments	Four (4) feedback sessions with targeted groups on Sectoral Parliaments were held and reports were compiled and submitted by March 2022	Seven (7) feedback sessions with targeted groups on Sectoral Parliaments held and reports compiled and submitted by March 2023	Seven (7) feedback sessions with targeted groups on Sectoral Parliaments were held and reports were compiled and submitted by March 2023	None	None
PP4 Number and frequency for processing of petitions	One Hundred (100) petitions were processed, and reports were compiled and submitted by March 2022	Two Hundred and fifty (250) petitions processed, and reports compiled and submitted by March 2023	Two Hundred and fifty-one (251) petitions were processed, and reports were compiled and submitted by March 2023	There was an over achievement of one (1) petition	An additional petition was processed than planned





2. Strategic Objective: Strengthen community involvement for effective public participation in Legislature processes by 2025		Actual performance against planned targets		Deviation from planned target to Actual Achievement 2022/23	Comment on deviations
Programme Performance Indicator	Actual achievement 2021/22	Planned Target 2022/23	Actual Achievement 2022/23		
PP5 Number and frequency for hosting Petitions' Clinics	Thirty (30) Petitions' Clinics were hosted, and reports were compiled and submitted by March 2022	Seventy (70) Petitions' Clinics hosted, and reports compiled and submitted by March 2023	Seventy (70) Petitions' Clinics were hosted, and reports were compiled and submitted by March 2023	None	None
PP6 Timeframe and frequency for implementing the Public Participation and Involvement Strategy	Public Participation and Involvement Strategy was implemented, and reports were compiled and submitted by March 2022	Public Participation and Involvement Strategy implemented, and reports compiled and submitted by March 2023	Public Participation and Involvement Strategy was implemented, and reports were compiled and submitted by March 2023	None	None

Strategy to overcome areas of underperformance where applicable.

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





PART THREE

GOVERNANCE



3.1 Introduction

The Mpumalanga Provincial Legislature has over the years embraced and advanced its capacity on Governance management. The Legislature had long established and continued to effectively execute their governance roles and responsibilities during the 2022/23 financial year. The below are governance structures: -

Oversight committees	Management Governance structures
➤ Legislature Service Board ➤ Legislature Oversight Committee ➤ SCOPA ➤ Audit Committee Sub committees of the AC ➤ Risk Management, Social Ethics, and Compliance Committee (RMSECC) ➤ ICT Governance Committee	➤ The Secretariat ➤ Management Committee

We are delighted as the Legislature that the governance structures continued to guide and assist in ensuring that the institution continue to strive towards effective, efficient, and economic utilisation of resources as envisaged by various pieces of applicable legislation and institutional policies. As part of our institutional efforts for ensuring good governance, the Legislature through the Governance Support Services Section introduced a management system for monitoring and evaluation of the implementation of action plans aimed at addressing findings arising from the internal auditors and the Auditor General. This has yielded the required positive results since the identified corrective measures were not only implemented, but also monitored and evaluated on a quarterly basis with evidence for work produced. We therefore believe that through the integrated and coordinated approach to combined assurance interventions and processes, the governance structures and auditors supported by Management, have immensely contributed to the provision of an optimised combined assurance within the Legislature. We have experienced towards the end of the financial year extensive electricity loadshedding which had a negative impact on the MPL functioning, the business continuity plans were activated to ensure a seamless functioning of the business, unfortunately the internet connectivity remained a challenge beyond what MPL can control.

3.2 Risk Management

The Legislature continued to have a functional Risk Management, Social Ethics and Compliance Committee (RMSECC) which is effective and functional, it also enjoyed the support of the Management and has met every quarter during this reporting period. The RMSECC Charter was reviewed in this financial year and its composition and membership has had a positive impact on its effectiveness. The Committee continues to be led by an independent Chairperson who is also a member of the Audit Committee.

The responsibilities of the RMSECC as established, among others is to: -

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

Furthermore, the primary objectives of RMSEC are to:

Conduct oversight on the implementation of the risk management strategy and plan.

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

Monitor the implementation of the Business Continuity Plans.

- To monitor the Legislature's activities regarding matters relating to:
 - social and ethics related matters, Codes of Good Practice, the Employment and Equity Act including the vision, mission, and values of the Legislature.
 - good corporate citizenship: including promotion of equality, prevention of unfair discrimination and unfair labour practice, reduction of corruption, contribution to the public of the province, legacy projects (donations and charitable giving).
 - health and public safety, including the impact of the Legislature's activities.
 - stakeholder engagement and/or relationships, including advertising, public participation, and involvement.
 - the Legislature's employment relationships and its contribution toward the training and capacity development of its employees.

During the Risk Assessment, management identified mitigation measures as outlined in the approved Risk Register for the financial year under review.

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

The RMSECC has provided advice to Management regarding the adequacy and effectiveness of the institution's overall system of risk management.

The RMSECC also compiled and submitted quarterly reports to the Audit Committee. As reflected in the table below, there has been improvement in the way the Legislature managed risks. The overall 2022/23 Risk Management annual performance summary is as follows: -

Quarter	Applicable Activities	Achieved	Not Achieved	Not Applicable	% Achieved	% NOT Achieved
Q1	175	163	12	0	93%	7%
Q2	139	128	11	3	92%	8%
Q3	133	119	14	3	89%	11%
Q4	129	121	8	1	94%	6%
Total					92%	8%

The Legislature has managed to implement most of the Control Improvement Plans (CIPs) for the financial year under review with an achievement of 92% of all the identified Risks and related activities that were applicable for the financial year. As part of the Legislature's on-going risk improvement drive, training on risk management was conducted for REMSECC members and risk awareness was undertaken for Management during the Risk Assessment sessions for the 2023/24 financial year. The Legislature will continue to ensure improvement in the implementation of the CIPs and those Risks that were not mitigated will be included in the Risk Register for the 2023/24 financial year.

3.3 Fraud and Corruption

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

3.4 Minimising Conflict of Interest

In tandem with the applicable legislation and institutional policies, the Members, and attendees of meetings of the governance structures of the Legislature completed and submitted declarations of interest forms at each meeting. The employees of the Legislature also completed and signed declarations of interest forms at the commencement of the 2022/23 financial year.

3.5 Code of Conduct

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

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

3.6. Occupational health, and safety (OHS)

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

- Monitored all Injury on duty cases to ensure that COID procedures are correctly implemented.
- Conducted monthly inspections in the entire building to establish what hazards to the health & safety of persons are attached to any work which is performed; and reports were compiled and forwarded to the relevant sections in order to take such steps as may be reasonably practicable to eliminate or mitigate any hazard or potential hazard to the safety or health of the employees, making arrangements for ensuring and establishing as far as is reasonably practicable, the safety and absence of risk to health.
- Coordinated the process of nominating the health and safety Representatives by employees and facilitated their written appointments by the employer; also coordinated training for the H&S Representatives.
- monitored the activities Health and Safety Representatives, and the Fire Marshals in their execution of health and safety functions.
- Planned and conducted Quarterly OHS Committee meetings as mandated by the provisions of the Act.
- A part of awareness to expedite emergency evacuation, conducted an emergency evacuation drill to test the level of response from the Legislature staff and the key stakeholders.
- Monitored the ongoing partitioning project within the building to ensure strict adherence to all safety measures relating to the requirements of the OHS Act and relevant regulations.
- Continuously monitoring the implementation of Occupational Health and Safety compliance for UNICS, company appointed for the installation of CCTV cameras. Rendering a continual advice to the Committee responsible for the project.

3.7. Select Committee on Legislature Oversight

Section 4 (1) of FMPPLA, (Act No.10 of 2009) obliges the Legislature to establish an oversight mechanism to maintain oversight of the institution. Consequently, the Select Committee on Legislature Oversight (the Committee) was established and necessarily held its meetings during the 2022/23 reporting period. As highlighted in the table below, in tandem with its purpose, the Committee took several resolutions and monitored progress that was made in the implementation of those resolutions.

Select Committee on Legislature Oversight Resolutions

No.	Resolution	Response	Status
1.1	The legislature must ensure that measures are put in place to sustain the clean audit going forward. However, the Committee was not pleased that the Legislature did not completed projects such as office partitioning on time.	□ The Legislature has, amongst others, implemented the following measures to ensure that the clean audit opinion is maintained in the 2022/23 financial year: □ Regular monitoring and reporting on the implementation of audit action plan. □ Training of SCM officials on SCM Regulations, Preferential Procurement Regulations and FMPPLA. □ There was an extension due to contractual disputes, but the issue has been resolved and it is anticipated that the project will be completed by the 31st of May 2023 Training of Finance Staff on the GRAP Standards and FMPPLA. Internal Audit processes for testing of controls, reported targets and adherence to applicable legislation and regulation	On-going
1.2	The legislature must ensure that the project of office partitioning is completed before the end of 2022/23 financial year.	□ There was an extension due to contractual disputes, but the issue has been resolved and it is anticipated that the project will be completed by the 31st of May 2023	On-going
1.3	The legislature must ensure that the process of filling the vacant critical funded positions is finalised before the end of 2022/23 financial year.	□ The Legislature is in the process of filling 3 outstanding critical funded positions. Two (2) Researchers and One (1) Language Practitioner (Xitsonga) the process is envisaged to be finalized by mid-June 2023	On-going
1.4	The legislature must provide the Committee with a copy of the new organizational structure which is implemented from the 01 April 2022.	□ The Organisational Structure was presented and noted by the Committee.	Closed

No.	Resolution	Response	Status
1.5	After conducting investigation on the variation order of office partitioning, the Legislature must provide the Committee with the report thereof.	☐ The Legislature is at the final stage of completing the investigation on the variation order for office partitioning. The process is now being finalized by Internal Audit.	On-going
1.6	The Accounting Officer must develop a plan that will ensure that the Mpumalanga Legislature maintains a clean audit opinion in the 2022/23 financial year.	☐ The Legislature has, amongst others, implemented the following measures to ensure that the clean audit opinion is maintained in the 2022/23 financial year: ☐ Regular monitoring and reporting on the implementation of audit action plan. ☐ Training of SCM officials on SCM Regulations, Preferential Procurement Regulations and FMPPLA. ☐ Training of Finance Staff on the GRAP Standards and FMPPLA. Internal Audit processes for testing of controls, reported targets and adherence to applicable legislation and regulation	On-going

3.8 SCOPA Resolutions

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

No.	Resolution	Response	Status
3.2.1			
(i)	The Committee recommended that the Accounting Officer must monitor and ensure that corresponding figures in the Annual Financial Statement are submitted as required and are free from errors.	The corresponding figures were presented and disclosed, in the 2021/22 Annual Financial Statements, according to GRAP statements hence the Legislature obtained a clean audit report.	Closed
(ii)	The Committee recommended that the Accounting Officer must ensure that the Legislature obtains the clean audit opinion in the 2021 financial year.	The Legislature has obtained a clean audit opinion.	Closed

3.9 Prior Modifications to Audit Reports

The Legislature received a clean audit opinion during the 2021/22 audit report was not modified.

3.10 Internal Control Unit

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

In terms of Section 50 of FMPPLA, (Act No.10 of 2009), the Legislature is required to establish an internal audit function to undertake internal audits in line with the applicable audit standards and practices. Consequently, during the period under review, the Legislature established within the Office of the Secretary, a Section that deals with Governance Support Services. The purpose of the Section as reflected in the 2022/23 Annual Performance Plan is to “provide governance support services to the Legislature in support of the fulfilment of the constitutional mandate”. The Section, which is supported by an outsourced internal audit service provider, is essentially responsible for the management of internal audit processes of the Legislature. It was in this context that a three-year risk-based audit plan and one-year operational plan were developed and implemented. The internal audit activities that were undertaken during the period under review were all informed by the reviewed and approved Internal Audit Charter. During the 2022/23 financial year, the following internal audits were conducted: -

- Performance Information review Quarter 4.
- Performance Information review Quarter 3.
- Performance Information review Quarter 2.
- Performance Information review Quarter 1.
- Annual Financial Statement Review.
- Interim Financial Statement Review.
- Payments Review.
- Supply Chain Management Review.

- Fleet Management Review.
- Governance Structure Resolution Review.
- Follow Up Review.
- Public Image Review.
- Litigation Review; and
- Facility Management Review.

In line with approved 2022/23 Annual Audit Plan, internal audit reports were compiled and submitted to the Accounting Officer and the Audit Committee (AC).

Section 47 (1) of FMPPLA, (Act No.10 of 2009) requires the Legislature to establish the Audit Committee (AC) with specific functions and responsibilities. Consequently, for a three-year period, the AC was re-appointed by the Executive Authority on the 1st of October 2017 till 30 September 2020, Extension from 1st of October 2020 till 31 March 2021. Appointment from 1st of April 2021 to 31 March 2024.

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

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

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



Table 3.11 a: Useful information on the Audit Committee Members

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



Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date Re-appointed	Date Resigned	No. of Meetings attended.
Mr F Docrat	Master of Business Administration Information Systems Audit and Control Association (ISACA): - Certified Information Security Manager (CISM - 2004) - Certified Information Systems Auditor (CISA - 2004) - Certified in the Governance of Enterprise Information Technology (CGEIT – 2009) Institute of Risk Management South Africa: - Certified Risk Management Practitioner (CRMprac - 2018) University of Witwatersrand – (1995) - Management Advancement Program (MAP34) Total Quality Management - Transnet (1995) Computer Users Council: (1985) – Total Quality Management - Transnet (1995) Computer Users Council: (1985) – Computer Operations Proficiency Examination Chartered Director (2019) – Institute of Directors South Africa: CD (SA) Information Systems Audit and Control Association (ISACA): - Certified Information Security Manager (CISM - 2004) - Certified Information Systems Auditor (CISA - 2004) - Certified in the Governance of Enterprise Information Technology (CGEIT - 2009)	External	N/A	01/04/2021 until 31/03/2024		N/A	5 of 5





Name	Qualifications and Membership	Internal or external member	If internal, position in the department	Initial Date of appointment	Date Re-appointed	Date Resigned	No. of Meetings attended.
	Accredited under ISO/IEC 17024 and American National Standards Institute (ANSI). Top Secret clearance from the Department of Defence, South Africa (awaiting clearance on newest application). Institute of Directors of South Africa (IoDSA) - Fellow Institute of Risk Management of South Africa (IRMSA) Information System Audit and Control Association (ISACA) Information Technology Governance Institute (ITGI)						
MS ML Maboea	Certificate in Total Quality Management BCom Honours (Business Management) BCom (Business Management)	External	N/A	01/04/2021 until 31/03/2024		N/A	5 of 5
Mr LC Mohalaba	LLB Degree Certificate in Legislative Drafting Post Graduate Diploma in Public Management Post Graduate Diploma in Corporate Law Executive Development Programme	External	N/A	01/04/2022 Until 31/03/2025			5 of 5

Table 3.11 b Useful information on the Audit Committee Members

Audit Committee Report

The Audit Committee herewith presents its report for the financial year ended 31 March 2023 as required by Section 48(1)(c) and S55(3)(f) of the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009) (the “Act”).

Members and Meeting Attendance

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

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

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

Audit Committee Responsibility

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

- The review of the draft 2022/23 annual report and the draft annual financial statements included in the Annual Report by Management.
- The evaluation of the draft 2022/23 financial statements and annual report of the Legislature for reasonability, completeness, and accuracy, as well as recommended these for approval by the Accounting Officer subject to the Audit Committee’s comments.
- The continuous review of changes in accounting policies and practices as part of an on-going improvement process; and
- The review of the final internal audit reports which had been discussed with Management.

The Effectiveness of Internal Control

The Audit Committee approved an Internal Audit Charter as well as an Internal Audit Operational Plan for the 2022/23 financial year.

The internal audit function of the Legislature currently operates on an outsourced basis and the Audit Committee acknowledges Management’s efforts to strengthen internal controls as recommended in the internal audit reports.



The Audit Committee continued to monitor and evaluate the improved control environment brought about by the implementation of the recommendations contained in the various internal audit reports.

Risk Management, Social Ethics and Compliance Committee

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

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

Significant improvement in risk management and the risk maturity of the Legislature was observed, although there is still room for improvement. Through the ongoing interventions of the Risk Management Committee, coupled with ongoing training in risk management, the Audit Committee is of the opinion that risk management will become further entrenched in the Legislature.

Covid-19 Oversight

Notwithstanding the termination of Disaster Management and scaling down of measures in place to curb the spread of Covid-19, we remain alert for any developments regards Covid-19 and any other pandemic in the country. The Mpumalanga Provincial Legislature remains ready to ensure a swift response should a need arise.

Business Continuity

The AC noted the development and mitigations management has employed for the consistent loadshedding experiences on ICT infrastructure support.

ICT Governance

The ICT Governance Committee held its quarterly meetings and assisted the Audit Committee in managing the risks associated with Information Technology ("IT"). The ICT Governance Committee has recommended for approval the reviewed ICT Governance Policy Framework and will be monitoring its implementation in the next financial year.

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

The Committee reviewed the quarterly Backup and IT Security Reports as well as the Disaster Recovery Testing and was satisfied that management have processes in place to ensure that backups are being done and that IT security controls are in place. The Committee also reviewed the IT Covid-19 status report in the last quarter of the financial year and was satisfied with the measures that IT Department had put in place to support the institution.



Quality of Financial Management and other reports

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

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

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

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

The Audit Committee discussed the unaudited annual financial statements for the 2022/23 financial year on 29 May 2023, considered follow-up amendments and thereafter approved on 31 May 2022 for submission to the Auditor-General South Africa.

The Audit Committee further reviewed the annual report including the report on performance information and their timely submission to the Auditor General by 31 May 2023.

Auditor's Report

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

Appreciation

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



Mr KM Ramukumba

Chairperson: Audit Committee

Date 31 August 2023



PART FOUR

HUMAN RESOURCE MANAGEMENT



4. Introduction and Overview of Human Resources Management

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

The Mpumalanga Provincial Legislature has appointed a Covid-19 Response Task Team led by the designated Compliance Officer to manage all matters related to the curbing of the spread of the virus, monitor related developments, ensure safety of employees, advise the Secretariat on the course of actions in each case, ensure compliance to the lockdown regulations including Directives by the Minister of Employment and Labour amongst others. On the 04th of April 2022, the President announced lifting of the disaster management and repealed the COVID-19 regulations, with some transitional processes for not more than 30 days from the day of announcement. Subsequently the legislature issued notice to staff to report on duty at the Legislature Building effective Monday the 11th of April 2022. Accordingly, the Legislature had to review all the measures put in place to curb the spread of COVID-19 and make gradual adjustment in managing return to work processes.

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

The Legislature appointed a total of nine (9) employees and terminated thirteen (13) employees due to retirement, contract expiry, death, and resignation during the period under review. During the period under review there were four (4) internal promotions. The vacancy rate at year end was 20% influenced by terminations that resulted from death, resignations, expiry of contract and retirements. The institution has undergone through Director General's review and after complying with all processes the institutional Employment Equity Plan has been approved for implementation.

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

The institution was able to incorporate and continued to implement new initiatives emanating from the legislative sector with a view of enhancing capacity development within the institution, including implementing the capacity development program, which was funded by Legislative Support Services, through European Union. As part of strengthening capacity development and enhancing research capability, the institution has reviewed MoU with University of Venda and will in the next financial year conclude another MoU with University of Mpumalanga.

4.1 Personnel related expenditure

The tables below indicate personnel related expenditure per programme, salary bands and benefits. The personnel costs for the Members of the Legislature are reflected under Programme 2 and statutory allocation. The number of employees on table 4.1.2 relates to all those paid from the payroll system during the 2022/2023 financial year which includes Members of the Legislature, Audit Committee members and terminated employees.

TABLE 4.1.1 Personnel costs by programme for the period 1 April 2022 to 31 March 2023

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Consulting and Professional Fees (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Programme 1: Administration	192 992	100 322				
Programme 2: Parliamentary Business	245 624	127 682	2 458	2 789	52	954
TOTAL	438 616	228 004	2 458	2 789	52	953

TABLE 4.1.2 – Personnel costs by salary level for the period 1 April 2022 to 31 March 2023

Salary Band	Personnel Expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R000)
Lower Skilled P15-16 / Contract (Intern)	2 852	1.15	18	158
Highly skilled production P10-P14	44 945	19.65	68	660
Highly skilled supervision P6 – 9	111 082	48.82	101	1 099
Senior and Top management P3 - 5	42 253	18.57	22	1 920
Statutory (MPLs)	26 553	11.67	25	1 062
Periodical	319	0.14	5	63
TOTAL	228 004	100.00	239	953

TABLE 4.1.3 Salaries, Overtime, Homeowners Allowance and Medical Assistance by programme for the period 1 April 2022 to 31 March 2023

Programme	Salaries		Overtime		Homeowners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
Programme 1: Administration	72 126	31.00	22	0.10	2 705	1.19	4 042	1.78
Programme 2: Parliamentary Business	91 796	40.00	49	0.01	3 441	1.51	5 145	2.26
TOTAL	163 922	71.00	277	0.11	6 146	2.70	9 187	4.04

TABLE 4.1.4 – Salaries, Overtime, Homeowners Allowance and Medical Assistance by salary levels for the period 1 April 2022 to 31 March 2023

Salary Levels	Salaries		Overtime		Homeowners Allowance		Medical Assistance	
	Amount (R'000)	Salaries as a % of personnel cost	Amount (R'000)	Overtime as a % of personnel cost	Amount (R'000)	HOA as a % of personnel cost	Amount (R'000)	Medical Assistance as a % of personnel cost
P15- P16 / Contract (intern)	1 913	0.83	0	0.00	228	0.10	159	0.10
P10 - P14	25 242	11.07	235	0.10	2 600	1.14	2 961	1.30
P8 – P9	45 061	19.76	42	0.01	3 318	1.46	3 080	1.35
P6 – P7	34 433	15.10	-	-	-	-	760	0.30
P3 - P5	29 948	13.13	-	-	-	-	458	0.20
Statutory (MPLs)	27 006	11.84	-	-	-	-	1 769	0.80
Periodical Remuneration	319	0.14	-	-	-	-	-	-
TOTAL	163 922	71.87	277	0.11	6 146	2.70	9 187	4.04

4.2 Employment and vacancies

The tables below indicate the number of posts in the institution including the positions filled and the vacancy rate. The vacancy rate at year end was 20% and was influenced by terminations that resulted from death, resignations, expiry of contract and retirements. The information below includes Members of the Legislature.

TABLE 4.2.1 – Employment and vacancies by programme for the period 1 April 2022 to 31 March 2023

Programme	Number of posts	Number of posts filled	Vacancy Rate %	Number of posts filled additional to the establishment
Statutory	19	19	0	0
Programme 1 Leadership & Governance, Strategic, Financial Governance and Corporate Services	154	118	23	0
Programme 2 Parliamentary Committees	88	71	19	0
TOTAL	261	208	20	0

TABLE 4.2.2 – Employment and vacancies by salary levels for the period 1 April 2022 to 31 March 2023

Salary band	Number of posts	Number of posts filled	Vacancy Rate %	Number of posts filled additional to the establishment
Lower skilled (P15-P16)	7	7	0	0
Skilled (P10-P14)	91	65	29	0
Highly skilled production (P8-P9)	82	64	22	0
Highly skilled supervision (P6-P7)	40	33	18	0
Senior management (P3-5)	22	20	9	0
Contract Permanent	0	0	0	0
Members	19	19	0	0
TOTAL	261	208	20	0

TABLE 4.2.3 – Employment and vacancies by critical occupation for the period 01 April 2022 to 31 March 2023

Critical occupations	Number of posts	Number of posts filled	Vacancy Rate in %	Number of posts filled additional to the establishment
Administrative Related	77	61	21	0
Cleaners in offices	7	7	0	0
Communications and information related	8	3	63	0
Financial clerks	16	14	13	0
Secretary to the Legislature	1	1	0	0
Human resources clerks	1	0	100	0
Human resources related	8	7	13	0
Librarians and related clerks	4	0	100	0
Light vehicle drivers	5	4	20	0
Messenger's porters and delivers	4	1	75	0
Other administrative (Managers)	41	33	20	0
Other administrative policy and related officers	15	9	40	0
Other occupations	19	19	0	0
Secretaries and other keyboard operating clerks	33	30	9	0
Senior management	22	19	14	0
Total	261	208	20	0

4.3.1 – Job Evaluation by salary band

The tables below indicate that there were five (5) positions that were evaluated during the year under review.

TABLE 4.3.1 – Employment and vacancies by salary levels for the period 1 April 2022 to 31 March 2023

Salary band	Number of posts on approved establishment	Number of jobs evaluated	% of post evaluated by salary bands	Post Upgraded		Post downgraded	
				Number	% of post evaluated	Number	% of post evaluated
Lower skilled (P15-P16)	7	0	0	0	0	0	0
Skilled (P10-P14)	91	4	4	3	3	0	0
Highly skilled production (P8-P9)	82	0	0	0	0	0	0
Highly skilled supervision (P6-P7)	40	1	3	0	0	0	0
Senior management (P3-5)	22	0	0	0	0	0	0
Total	242	5	2	3	1	0	0

TABLE 4.3.2 – SMS post information as on 31 March 2023

SMS Level	Total number of funded SMS post	Total number of SMS post filled	% of SMS post filled	Total Number of SMS post vacant	% of SMS post Vacant
Secretary to the Legislature (P3)	1	1	100	0	0
Executive Management (P4)	4	4	100	0	0
Senior Management (P5)	17	15	88	2	12
Total	22	20	91	2	9

TABLE 4.3.3 – SMS post information as of April 2022 to 31 March 2023

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

4.4 Annual turnover

The tables below indicate that the annual turnover for the year under review was 6%

TABLE 4.4.1 – Annual turnover rates by salary level for the period 01 April 2022 to 31 March 2023

Salary Level	Number of employees per band at 31 March 2022	Appoint-ments and transfers into the legis-lature	Terminations and transfers out of the legis-lature	Number of employees per band at 31 March 2023	Turnover rate %
Unskilled (P15-P16)	6	2	1	7	14
Skilled (P10-P14)	66	4	4	65	6
Highly skilled production (P8-P9)	65	2	3	64	5
Highly skilled supervision (P6-P7)	33	1	3	33	9
Senior Management (P3-P5)	22	0	2	20	10
Members	19	0	0	19	0
Total	211	9	13	208	6

Note: there are two promotions to P6-P7 and one promotion from P11 to P9 which affects the total number of employees per salary level.

TABLE 4.4.2 – Annual turnover rates by critical occupation for the period 01 April 2022 to 31 March 2023

Occupation:	Number of employees per occupation	Appointments and transfers into the legislature	Terminations and transfers out of the legislature	Turnover rate %
Administrative Related	61	1	2	3
Cleaners in offices	7	2	1	14
Client inform clerks (switchboard operator)	0	0	0	0
Communications and information related	3	0	1	33
Financial clerks	14	0	0	0
Secretary to the Legislature	1	0	0	0
Human resources clerks	0	0	0	0
Human resources related	7	0	0	0
Librarians and related clerks	0	0	0	0
Light vehicle drivers	4	2	2	50
Messenger's porters and delivers	1	0	0	0
Other administrative (Managers)	33	1	3	9
Other administrative policy and related officers	9	0	0	0
Other occupations (Members)	19	0	0	0
Secretaries and other keyboard operating clerks	30	1	2	7
Senior managers	19	2	2	11
Total	208	9	13	6

Note: there are two promotions to P6-P7 and one promotion from P11 to P9 which affects the total number of employees per salary level.

TABLE 4.4.3 – Reasons why personnel are leaving the Legislature for the period 1 April 2022 to 31 March 2023

Termination Type	Number	% of total employees
Death	2	1
Resignation	3	2
Expiry of contract	3	2
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	1	1
Discharged due to ill-health	0	0
Retirement	4	2
Transfers to Public Service Departments / Parliament	0	0
Total	13	7
Total number of personnel who left the Institution as a percentage (excluding the nineteen Members of the Legislature) is 7%		

TABLE 4.4.4 – Promotions by critical occupation for the period 1 April 2022 to 31 March 2023

Occupation	Employees as at 31 March 2023	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progressions as a % of employees by occupation
Administrative Related	61	2	3	60	98
Cleaners in offices	7	0	0	5	71
Client inform clerks (switchboard operator)	0	0	0	0	0
Communications and information related	3	0	0	3	100
Financial clerks	14	0	0	14	100
Secretary to the Legislature	1	0	0	1	100
Human resources clerks	0	0	0	0	0
Human resources related	7	0	0	7	100
Librarians and related clerks	0	0	0	0	0
Light vehicle drivers	4	0	0	1	25
Messenger's porters and delivers	1	0	0	1	100
Other administrative (Managers)	33	2	6	32	97
Other administrative policy and related officers	9	0	0	9	100
Other occupations (Members)	19	0	0	0	0
Secretaries and other keyboard operating clerks	30	0	0	30	100
Senior managers	19	0	0	15	79
Total	208	4	2	178	86

TABLE 4.4.5 – Promotions by salary band from the period 01 April 2022 to 31 March 2023

Occupation	Employees as at 31 March 2022	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progressions as a % of employees by occupation
Unskilled (P15-P16)	7	0	0	5	71
Skilled (P10-P14)	65	0	0	63	97
Highly skilled production(P8-P9)	64	2	3	62	97
Highly skilled supervision(P6-P7)	33	2	6	32	97
Senior Management (P3-P5)	20	0	0	16	71
Members	19	0	0	0	0
TOTAL	208	4	2	178	86

4.5 Employment Equity

4.5.1 – Total number of employees (including employees with disabilities excluding Members of the Legislature) in each of the following occupational categories *for the period 1 April 2022 to 31 March 2023*

Occupational categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management (P3-P7)	34	1	0	0	17	1	0	0	53
Professionals (P8-P11)	39	0	0	1	75	2	1	0	118
Skilled technicians and associates professionals (P12-P13)	5	0	0	0	3	0	0	0	8
Clerks (P14)	3	0	0	0	0	0	0	0	3
Elementary Occupations (P15-P16)	0	0	0	0	7	0	0	0	7
Total	81	1	0	1	102	3	1	0	189

4.5.2 – Total number of employees (including employees with disabilities excluding Members of the Legislature) in each of the following occupational Levels as on 31 March 2023

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	4	0	0	0	1	0	0	0	5
Senior Management (P5)	8	1	0	0	6	0	0	0	15
Professionally qualified and experienced specialists and mid-management (P6-P7)	22	0	0	0	10	1	0	0	33
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	26	0	0	1	35	1	1	0	64
Semi-skilled and discretionary decision making (P10-P14)	21	0	0		43	1	0	0	65
Unskilled and defined decision making (P15-P16)	0	0	0	0	7	0	0	0	7
Total	81	1	0	1	102	3	1	0	189

4.5.3 – Recruitment

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	0	0	0	0	0	0	0	0	0
Senior Management (P5)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management (P6-P7)	1	0	0	0	0	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	0	0	0	0	2	0	0	0	2
Semi-skilled and discretionary decision making (P10-P14)	3	0	0	0	1	0	0	0	4
Unskilled and defined decision making (P15-P16)	0	0	0	0	2	0	0	0	2
Total	4	0	0	0	5	0	0	0	9
Employees with disabilities	0	0	0	0	0	0	0	0	0

4.5.4 – Promotions

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

4.5.5 – Terminations

Occupational Levels	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (P3-P4)	0	0	0	0	0	0	0	0	0
Senior Management (P5)	2	0	0	0	0	0	0	0	2
Professionally qualified and experienced specialists and mid-management (P6-P7)	1	0	0	0	1	0	0	1	3
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (P8-P9)	1	0	0	0	2	0	0	0	3
Semi-skilled and discretionary decision making (P10-P14)	3	0	0	0	1	0	0	0	4
Unskilled and defined decision making (P15-P16)	0	0	0	0	1	0	0	0	1
Total	7	0	0	0	5	0	0	1	13
Employees with disabilities	0	0	0	0	0	0	0	0	0

4.5.6 – Disciplinary action

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

4.5.7 – Signing of Performance Agreements by SMS Members

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Secretary to the Legislature (P3)	1	1	1	100
Executive Managers (P4)	4	4	4	100
Senior Managers(P5)	17	14	14	82
Total	22	19	19	86

4.6 – Performance Rewards

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

Table 4.6.1 Performance Rewards by race, gender, and disability

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost (R'000)	Average Cost per employee (R'000)
African, Female	90	102	88	2623	29
African, Male	74	80	93	2547	34
Indian Female	1	1	100	27	27
Coloured Female	3	3	100	104	35
Coloured Male	1	1	100	64	64
White Female	1	1	100	53	53
White Male	1	1	100	31	31
Total, Blacks, Female	90	102	88	2623	29
Total Blacks, Male	74	80	93	2547	34
Total White Female	1	1	100	27	27
Total Indian Female	3	3	100	104	35
Total Coloured Female	1	1	100	64	64
Total Coloured Male	1	1	100	53	53
Total White Male	1	1	100	31	31

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Total number of employees in group	% of total within group	Cost (R'000)	Average Cost per employee (R'000)
Total	171	189	90	5 412	32
Employees with a disability	2	2	100	65	33

TABLE 4.6.2 – Performance Rewards by salary Levels for the period 1 April 2022 to 31 March 2023

Salary Levels	Beneficiary Profile			Cost			Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary Levels	Total Cost (R'000)	Average cost per employee (R'000)	Personnel Expenditure (R'000)	
Contract (intern)	0	0	0	0	0	0	0
Lower skilled (P15 –P16)	5	5	100	44	9	2 572	1.71
Semi-Skilled (P10-P14)	56	68	82	1060	19	43 955	2.41
Skilled production (P6-P9)	94	97	96	3228	34	109 213	2.96
Senior and Top Management (P3-P5)	16	19	84	1080	68	41 534	2.60
Total	171	189	90	5412	32	197274	2.74

Table 4.6.3– Performance Rewards by critical occupations for the period 1 April 2021 to 31 March 2022

Critical Occupations	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee (R'000)
Administrative Related	49	59	83	1078	23
General Assistants	5	5	100	44	9
Client inform clerks (switchboard operator)	0	0	0	0	0
Communications and information related	4	4	100	117	29
Financial clerks	12	12	100	282	23
Secretary to the Legislature	1	1	100	97	97
Human resources clerks	0	0	0	0	0
Human resources related	7	7	100	263	29
Librarians and related clerks	0	0	0	0	0
Light vehicle drivers	3	3	100	41	14
Messenger's porters and delivers	0	1	0	0	0
Other administrative (Managers)	33	36	92	1482	45
Other administrative policy and related officers	12	12	100	390	32
Secretaries and other keyboard operating clerks	29	30	97	538	19
Senior managers	16	19	84	1080	68
Total	171	189	90	5412	32

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

Salary Level	Beneficiary Profile		
	Number of beneficiaries	Number of employees	% of total within level
Senior Management P3-P5	16	19	84
Management P6-P7	33	36	92
Total	49	55	89

4.7 Foreign Workers

4.7.1 – Foreign Workers by salary band

None

4.7.2 – Foreign Worker by major occupation

None

4.8 Leave utilization

The table below indicate that on average 16 employees are using sick leave and the average sick leave per employee was 16 days per annum, whilst two disabilities leave that was granted in the same period. An average of 6.5 annual leave days were taken per employee in the period under review and this includes terminated employees. Furthermore, the Legislature has no capped leave due to payments done on the previous financial year.

TABLE 4.8.1 – Sick leave

Salary Band	Total days	% days with medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee
Skilled (P10-P16) (72)	476	90	30	42	16
Highly skilled production (P8-P9) (64)	463	89	51	80	9
Highly skilled supervision (P6-P7) (33)	161	84	25	76	6
Senior management (P3-P5) (20)	171	89	18	90	9.5
Total	1271	89	124	66	10

4.8.2 – Disability leave (temporary and permanent)

No employee was granted temporary disability leave and another one was granted permanent disability leave.

TABLE 4.8.3 – Annual Leave

Salary Levels	Total days taken	Average per employee
Skilled ((P10-P16) (72)	989	14
Highly skilled production (P8-P9) (64)	877	14
Highly skilled supervision P6-P7) (33)	501	15
Senior management (P3-P5) (20)	283	14
Total (189 employees)	2650	14

TABLE 4.8.4 – Capped leave

No Capped Leave for the period under review.

TABLE 4.8.5 – Leave pay-outs.

REASON	Total Amount (R'000)	Number of Employees	Average payment per employee (R'000)
Leave pay out for 2022/23 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave pay out on termination of service for 2022/23	0	0	0
Current leave pay out on termination of service for 2022/23	1,169,764	10	116 976
Total	1,169,764	10	116 976

Note: Thirteen employees were terminated, only 10(Ten) employees were paid leave encashment on termination of service.

1 (one)employee did not have leave days and 2(two) deceased employees were not paid due to letter of authority still outstanding from the families.

4.9 HIV/AIDS & Health Promotion Programmes

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

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any) Accidents	Key steps taken to reduce the risk
Drivers and Parliamentary Operations officials due to their prolonged travelling	Approved policy in place
	Continuous replenishing of condom canister in all toilets

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

Question	Yes	No	Details, if yes
1. Has the legislature designated a Senior Manager to implement health promotion and HIV and Aids programmes? If so, provide her/his name and position.	√		Mr JB Silinda- Senior Manager
2. Does the legislature have a dedicated unit, or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	√		One wellness coordinator 12 (twelve) wellness champions There is no specific budget for wellness
3. Has the legislature introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	√		Education Counselling Professional referrals



Question	Yes	No	Details, if yes
4. Has the legislature established a wellness committee(s)? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	√		Mr JB Silinda – Chairperson Mr P Thwala – Senior Management Mr JM Mayenjane – Alternate member Mr Z Yende – Union Rep Ms KE Mputle- Facilitator Mr R Masilela -Middle Management Mr M Nkosi – Middle Management Ms S Khoza-Administrator
5. Has the legislature reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees based on their HIV status? If so, list the employment policies/practices so reviewed.	√		Employee Assistance Program Sexual harassment policy HIV/Aids policy Employee wellness policy
6. Has the legislature introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	√		The measures are stipulated on the HIV/AIDS policy. • Voluntary disclosure • None discrimination clauses • Provide disability policies through a service provider. • Educational/awareness programmes • Counselling
7. Does the legislature encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	√		- There is an embedded culture of voluntary testing - Health Screenings



Question	Yes	No	Details, if yes
8. Has the legislature developed measures/ indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/ indicators.	√		Monitoring of sick leave Scheduled counselling services

4.10 Labour Relations

TABLE 4.10.1– Collective agreements

Subject Matter	Date
Salary Agreement	01 December 2022
Job evaluation agreement (Collective bargaining scope)	Was extended to 2022/23
Recognition agreement	05 September 2016 (Still in place)

TABLE 4.10.2 – Misconduct and disciplinary hearings finalised.

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

TABLE 4.10.3 – Types of misconduct addressed at disciplinary hearings.

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

TABLE 4.10.4 – Grievances lodged for the period 01 April 2022 to 31 March 2023

	Number	% of Total
Number of grievances resolved	2	0.5
Number of grievances not resolved	2	0.5
Total number of grievances lodged	4	1

TABLE 4.10.5 – Disputes lodged for the period 01 April 2022 to 31 March 2023

	Number	% of Total
Number of disputes in progress	1	33.3
Number of disputes dismissed	0	0
Number of disputes settled (agreement by both parties)	2	66.7
Total number of disputes lodged	3	100

4.10.6 – Strike actions

There was no strike action during the year under review.

TABLE 4.10.7– Precautionary suspensions

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

4.11 Skills Development

4.11.1 – Training needs identified for 01 April 2022 to 31 March 2023

Occupation	Gender		Number of employees	Learnership / Internship	Skills programme & other courses (workshop/ seminars)	Other forms of training	Total
	Male	Female					
Senior Officials and Managers	12	9	22	0	55	1	56
Professionals	21	16	37	0	34	1	35
Technicians and associate professionals	38	55	93	8	67	0	67
Clerks	11	33	44	6	5	0	5
Service and sales Workers	0	0	0	0	0	0	0
Skills Agriculture and fishery workers	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0
Plant and machine operators & assemblers	0	0	0	0	0	0	0
Elementary occupation	2	6	8	0	8	0	8
TOTAL	84	119	196	14	169	2	171

4.11.2 – Training provided 1 April 2022 to 31 March 2023

Occupation	Gender		Number of employees	Internship	Skills programme & other courses (workshop/seminars)	Other forms of training	Total
	Male	Female					
Senior Officials and Managers	15	9	24	0	48	1	49
Professionals	25	14	39	0	36	1	37
Technicians and associate professionals	33	48	81	8	65	0	65
Clerks	11	28	39	6	5	0	5
Service and sales Workers	0	0	0	0	0	0	0
Skills Agriculture and fishery workers	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0
Plant and machine operators & assemblers	0	0	0	0	0	0	0
Elementary occupation	2	6	8	0	8	0	8
TOTAL	86	105	191	14	162	2	164

Note: The report is based on training interventions attended.

4.12 – Injury on duty

	Number	% of Total
Required basic medical attention only	3	3
Temporary total disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total number of disputes lodged	3	1



4.13 Utilisation of Consultants

Project title	Total number of consultants that worked on project	Duration	Contract value in rand (000)
IOD cases	0	30	1 223
Disciplinary processes	0	0	0
Job Evaluation	1	30	26 824
Management Retreat Session	0	0	0
Total	0	0	1 223





PART FIVE

FINANCIAL INFORMATION





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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Mpumalanga Provincial Legislature set out on pages 133 to 188, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Mpumalanga Provincial Legislature as at 31 March 2023, and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

Basis for opinion

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

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

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

As disclosed in note 38 to the financial statements, the corresponding figures as at 31 March 2022 were restated as a result of an error in the financial statements of the legislature, and for the year ended, 31 March 2023.

Responsibilities of the accounting officer for the financial statements

7. 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 is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

9. 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.

10. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the audit of the annual performance report

11. 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 selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

12. I selected the following programme presented in the annual performance report for the year ended 31 March 2023 for auditing. I selected a programme that measures the provincial legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme: Parliamentary Business	64 – 81	The purpose is to provide strategic management and support in relation to parliamentary services to ensure institutional effectiveness in the fulfilment of the constitutional mandate of the Legislature.

13. 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 the users with useful and reliable information and insights on the provincial legislature's planning and delivery on its mandate and objectives.

14. I performed procedures to test whether:

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

15. I performed the procedures for the purpose of reporting material findings only, and not to express an assurance opinion.

16. I did not raise any material findings on the reported performance information of the selected programme.

Report on compliance with legislation

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

18. 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.

19. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the provincial legislature, clear to allow for 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.

Other information in the annual report

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

21. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.

22. My opinion on the financial statements, the report on the audit of the annual performance report and the report on 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.

23. 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 programmes presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

24. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.

25. I have nothing to report in this regard.

Internal control deficiencies

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

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

Auditor - General

Mbombela

25 July 2023



Annexure to the auditor's report

The annexure includes:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the provincial 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 provincial legislature's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the provincial legislature to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a provincial legislature to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Finance Management of Parliament and Provincial Legislature Act 10 of 2009	Section 7(a); 7(b); 7(e) Section 20(5); 21(2) 22(2) Section 33(2)(a); 33(2)(b); 33(2)(e) Section 35(1)(a); 35(1)(b) Section 36(a) Section 41(b) Section 44 Section 46 Section 56(1) Section 57(a) Section 67(2)(a); 67(2)(b) Section 68(2)(a); 68(2)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)
Financial Management of Parliament Act – SCM Regulations	Regulations 4(2)(b); 4(3)(a); 4(3)(b); 4(3)(c); 5(2) Regulations 6(1)(c); 6(2); 6(3)e; 6(6)(a)(i) &(ii); 6(6)(a)(v); 6(7)(a)(i) &(ii)&(iii); 6(7)(b)(iii); 6(7)(c)(v); 6(8)(a)(i-ii); 6(8)(b)(ii) & (iii); 6(8)(a)(ix); 6(11)(b); 6(8)(f)(iv); 6(9)(a)(i) to (iv); 6(11)(i),(ii)&(iii); 6(11)(d) (i) to (vii) Regulations 7(3) and 7(4) Regulations 7(7)(a)(i); 7(7)(a)(ii); 7(7)(a)(ix); 7(7) (d) and (e); 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i) Regulations 8; 8(1), 8(2) Regulation 9 Regulation 11(1)(b); 11(2); 11(3)
PPPFA	Section 1(i); 2.1(a); 2.1(f)
PPR 2017	Paragraphs 4.1; 4.2 Paragraphs 5.1; 5.3; 5.6; 5.7 Paragraphs 6.2; 6.3; 6.5; 6.6; 6.8 Paragraphs 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Paragraphs 8.2; 8.5 Paragraphs 9.1; 9.2 Paragraphs 10.1; 10.2 Paragraph 11.2



Legislation	Sections or regulations
PPR 2022	Paragraph 3.1 Paragraphs 4.1; 4.2; 4.3; 4.4 Paragraphs 5.1; 5.2; 5.3; 5.4



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Cash Flow Statement for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

		31 March 2023	31 March 2022 Restated*
	Note(s)	R	R
Assets			
Current Assets			
Inventories	2	209 168	403 648
Receivables from exchange transactions	3	940 391	1 513 710
Receivables from non-exchange transactions	4	142 478	20 411
Prepayments	5	1 747 677	1 744 998
Cash and cash equivalents	6	6 250 055	36 422 443
		9 289 769	40 105 210
Non-Current Assets			
Property, plant and equipment	7	31 834 789	25 995 670
Intangible assets	8	15 940 609	15 886 674
Heritage assets	9	1 388 050	1 388 050
Prepayments	5	415 394	-
		49 578 842	43 270 394
Total Assets		58 868 611	83 375 604
Liabilities			
Current Liabilities			
Provisions	10	6 367 046	6 488 737
Payables from exchange transactions	11	27 076 131	24 876 860
Operating lease liability	12	15 665	37 200
Finance lease obligation	13	142 061	844 869
		33 600 903	32 247 666
Non-Current Liabilities			
Finance lease obligation	13	382 870	49 376
Provisions	10	22 684 000	21 726 000
		23 066 870	21 775 376
Total Liabilities		56 667 773	54 023 042
Net Assets		2 200 838	29 352 562
Accumulated surplus	14	2 200 838	29 352 562
Total Net Assets		2 200 838	29 352 562

Mpumalanga Provincial Legislature

Annual Financial Statements for the year ended 31 March 2023

Statement of Financial Performance for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

		31 March 2023	31 March 2022
	Note(s)	R	Restated* R
Revenue			
Revenue from exchange transactions			
Sundry revenue	15	7 200	16 300
Interest earned	16	2 118 694	1 193 828
Total revenue from exchange transactions		2 125 894	1 210 128
Revenue from non-exchange transactions			
Annual appropriations	17	349 217 000	349 431 000
Statutory appropriations	18	27 121 000	27 382 000
Sundry revenue	15	-	187
In - kind revenue received	19	33 184 430	31 066 084
Total revenue from non-exchange transactions		409 522 430	407 879 271
Total revenue		411 648 324	409 089 399
Expenditure			
Employee related costs	21	(227 995 331)	(256 058 702)
Depreciation and amortisation	22	(7 399 230)	(7 343 992)
Finance costs	24	(2 469 095)	(278 061)
Repairs and maintenance	23	(439 128)	(217 299)
Contracted services	26	(65 603 913)	(60 063 657)
Transfers and Subsidies	25	(55 486 000)	(64 162 000)
General Expenses	27	(80 555 385)	(58 816 779)
Total expenditure		(439 948 082)	(446 940 490)
Operating deficit		(28 299 758)	(37 851 091)
Loss on disposal of assets		(1 061 966)	(539 491)
Actuarial loss /gains	35	2 210 000	377 500
		1 148 034	(161 991)
(Deficit) surplus for the year		(27 151 724)	(38 013 082)



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Statement of Change in Net Assets for the year ended 31 March 2023

	31 March 2023	31 March 2022
	R	R

	Accumulated surplus	Total netassets
	R	R
Balance at 01 April 2021	67 365 644	67 365 644
Changes in net assets Deficit for the year	(38 013 082)	(38 013 082)
Total changes	(38 013 082)	(38 013 082)
Opening balance as previously reported	30 474 480	30 474 480
Adjustments Correction of errors	(1 121 918)	(1 121 918)
Balance at 01 April 2022 as restated*	29 352 562	29 352 562
Changes in net assets Deficit for the year	(27 151 724)	(27 151 724)
Total changes	(27 151 724)	(27 151 724)
Balance at 31 March 2023	2 200 838	2 200 838



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Cash Flow Statement for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

Cash Flow Statement for the year ended 31 March 2023

		31 March 2023	31 March 2022 Restated*
	Note(s)	R	R
Cash flows from operating activities			
Receipts			
Appropriations and other receipts		376 378 379	376 969 520
Interest income		2 118 694	1 193 828
Other receipts		120 000	-
		378 617 073	378 163 348
Payments			
Employee related costs		(232 301 614)	(218 655 899)
Suppliers		(106 181 188)	(88 702 156)
Finance costs		(97 095)	(60 061)
Transfer payments		(55 486 000)	(64 162 000)
		(394 065 897)	(371 580 116)
Net cash flows from operating activities	28	(15 448 824)	6 583 232
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(12 813 443)	(4 467 617)
Proceeds from sale of property, plant and equipment		131 215	1 344 388
Purchase of other intangible assets	8	(541 733)	(376 440)
Net cash flows from investing activities		(13 223 961)	(3 499 669)
Cash flows from financing activities			
Movement in finance lease payments		(1 499 603)	(599 748)
Net cash flows from financing activities		(1 499 603)	(599 748)
Net increase/(decrease) in cash and cash equivalents		(30 172 388)	2 483 815
Cash and cash equivalents at the beginning of the year		36 422 443	33 938 628
Cash and cash equivalents at the end of the year	6	6 250 055	36 422 443

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2023

		31 March 2023				31 March 2022			
		R				R			
Budget on Cash Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances percentage	Actual amounts on cash basis	Variances between cash and comparable basis	
	R	R	R	R	R	R	R	R	
Statement of Financial Performance									
Revenue									
Revenue from exchange transactions									
Sundry revenue	-	-	-	7 200	7 200	- %	7 200	-	
Interest earned	-	-	-	2 118 694	2 118 694	- %	2 118 694	-	
Total revenue from exchange transactions	-	-	-	2 125 894	2 125 894	- %	2 125 894	-	
Revenue from non-exchange transactions									
Annual appropriation	344 717 000	40 922 000	385 639 000	349 217 000	(36 422 000)	(9)%	385 639 000	(36 422 000)	
In - kind revenue received	-	-	-	33 184 430	33 184 430	- %	-	33 184 430	
Statutory appropriations	27 121 000	-	27 121 000	27 121 000	-	- %	27 121 000	-	
Total revenue from non-exchange transactions	371 838 000	40 922 000	412 760 000	409 522 430	(3 237 570)	- %	412 760 000	(3 237 570)	
Total revenue	371 838 000	40 922 000	412 760 000	411 648 324	(1 111 676)	- %	414 885 894	(3 237 570)	
Expenditure									
Personnel	(250 520 000)	14 470 000	(236 050 000)	(227 995 331)	8 054 669	(3)%	(232 301 614)	4 306 283	
Depreciation and amortisation	-	-	-	(7 399 230)	(7 399 230)	- %	-	(7 399 230)	
Finance costs	-	-	-	(2 469 095)	(2 469 095)	- %	(97 095)	(2 372 000)	
Repairs and maintenance	(450 000)	-	(450 000)	(439 128)	10 872	(2)%	(450 728)	11 600	
Contracted Services	(34 185 000)	(12 200 000)	(46 385 000)	(65 603 913)	(19 218 913)	41 %	(59 677 187)	(5 926 726)	
Transfers and Subsidies	(55 486 000)	-	(55 486 000)	(55 486 000)	-	- %	(55 486 000)	-	
General Expenses	(30 282 000)	(16 222 000)	(46 504 000)	(80 555 385)	(34 051 385)	73 %	(46 504 000)	(34 051 385)	
Total expenditure	(370 923 000)	(13 952 000)	(384 875 000)	(439 948 082)	(55 073 082)	14 %	(394 516 624)	(45 431 458)	
Operating deficit	915 000	26 970 000	27 885 000	(28 299 758)	(56 184 786)	(201)%	20 369 270	-	
Loss on disposal of assets and liabilities	-	-	-	(1 061 966)	(1 061 966)	- %	-	(1 061 966)	
Actuarial gains/losses	-	-	-	2 210 000	2 210 000	- %	-	2 210 000	

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2023

Budget on Cash Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances percentage	Actual amounts on cash basis	Variances between cash and comparable basis
	R	R	R	R	R	R	R	R
	-	-	-	1 148 034	1 148 034	- %	-	1 148 034
Deficit before taxation	915 000	26 970 000	27 885 000	(27 151 724)	(55 036 350)	(197)%	-	-
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	915 000	26 970 000	27 885 000	(27 151 724)	(55 036 350)	(197)%	-	-
Statement of Financial Position								
Assets								
Current Assets								
Inventories	-	-	-	209 168	209 168	- %	-	209 168
Receivables from exchange transactions	-	-	-	940 391	940 391	- %	-	940 391
Receivables from non-exchange transactions	-	-	-	142 478	142 478	- %	-	142 478
Prepayments	-	-	-	1 747 677	1 747 677	- %	-	1 747 677
Cash and cash equivalents	-	-	-	6 250 055	6 250 055	- %	-	6 250 055
Non-Current Assets	-	-	-	9 289 769	9 289 769	- %	-	9 289 769
Property, plant and equipment								
Intangible assets	(537 000)	(12 500 000)	(13 037 000)	31 834 789	18 797 789	(144)%	12 813 442	19 021 347
Heritage assets	(378 000)	-	(378 000)	15 940 609	15 562 609	(4 117)%	541 733	15 398 876
Prepayments	-	-	-	1 388 050	1 388 050	- %	-	1 388 050
	-	-	-	415 394	415 394	- %	-	415 394
	(915 000)	(12 500 000)	(13 415 000)	49 578 842	36 163 842	(270)%	13 355 175	36 223 667
Total Assets	(915 000)	(12 500 000)	(13 415 000)	58 868 611	45 453 611	(339)%	-	-
Liabilities								
Current Liabilities								
Finance lease obligation	-	-	-	(142 061)	(142 061)	- %	-	(142 061)

Mpumalanga Provincial Legislature

Annual Financial Statements for the year ended 31 March 2023

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2023

		31 March 2023		31 March 2022				
		R		R				
Budget on Cash Basis	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Variances percentage	Actual amounts on cash basis	Variances between cash and comparable basis
	R	R	R	R	R	R	R	R
Operating lease liability	-	-	-	(15 665)	(15 665)	- %	-	(15 665)
Payables from exchange transactions	-	-	-	(26 956 133)	(26 956 133)	- %	-	(26 956 133)
Provisions	-	-	-	(6 367 046)	(6 367 046)	- %	-	(6 367 046)
Income received in advance	-	-	-	(120 000)	(120 000)	- %	(120 000)	-
Non-Current Liabilities	-	-	-	(33 600 905)	(33 600 905)	- %	(120 000)	(33 480 905)
Finance lease obligation	-	-	-	(382 870)	(382 870)	- %	-	(382 870)
Provisions	-	-	-	(22 684 000)	(22 684 000)	- %	-	(22 684 000)
	-	-	-	(23 066 870)	(23 066 870)	- %	-	(23 066 870)
Total Liabilities	-	-	-	(56 667 775)	(56 667 775)	- %	-	(56 667 775)
Net Assets	(915 000)	(12 500 000)	(13 415 000)	2 200 836	(11 214 164)	84 %	-	-
Net Assets								
Accumulated surplus	(915 000)	(12 500 000)	(13 415 000)	2 200 836	(11 214 164)	84 %	-	2 200 836

31 March 2023
R31 March 2022
R**Explanation of variances between cash approved budget and actuals on accrual basis**

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

1. Revenue**Annual appropriations**

Amount of R 36 422 000, own revenue previously received and recorded as revenue was re-appropriated this financial year under review.

2. Assets**Property, plant and equipment**

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

3. Expenditure Employee costs

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

Contracted Services

The high spending was mainly due to payments made towards some of the budget pressures that were not funded, the overspending will be offset by the savings from the 2022/2023 financial year.

General Expenses

The high spending was mainly due to payments made towards some of the budget pressures that were not funded, the overspending will be offset by the savings from the 2022/2023 financial year.

Explanation of variances between actual amounts on accrual basis and cash basis**1. Employee related costs**

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

2. Expenditure**Depreciation and amortisation**

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

General expenses

The variance is as a result of 2021/22 accruals, prepayments and lease liability payments among others reported in the accrual basis of accounting and were as on a cash basis of accounting only expenditure paid within the financial year is reported.



Mpumalanga Provincial Legislature

Annual Financial Statements for the year ended 31 March 2023

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

Contracted services

The variance is as follows:

Accruals of 2020/21 paid in the reporting year and the expenditure was reversed against accrual liability whereas on a cash basis of accounting expenditure is reported in the financial year it was paid.

3. Assets

Property, plant and equipment

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

Intangible assets

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

Inventories

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

Receivables from non-exchange transactions

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

Prepayments

The variance is because on cash basis of accounting the expenditure for acquisition of asset is only reported in the Statement of Financial Performance, whereas on the accrual basis of accounting is reported in both Statement of

Financial Performance and Statement of Position. Heritage assets

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

4. Revenue

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

5. Liabilities

Operating lease liability

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





Mpumalanga Provincial Legislature

Annual Financial Statements for the year ended 31 March 2023

Statement of Comparison of Budget and Actual Amounts for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

Budget on Payables from exchange transactions

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

Payables from non-exchange transactions

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

Provisions

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



1. Presentation of Annual Financial Statements

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

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

Changes in Accounting Policy and Comparability

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

For the periods ended 31 March 2022 and 31 March 2023, the Legislature has adopted the accounting framework as set out in point 1 above. The information for prior year ended 31 March 2022 is for a period of 12 months. The details of any resulting accounting policy and comparative figures are set out below.

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

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

Critical Judgments, Estimates and Assumptions

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

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

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

Revenue Recognition

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

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

31 March 2023
R

31 March 2022
R

Financial Assets and Liabilities

The classification of financial assets and liabilities into categories is based on judgment by management.
Accounting Policy

1.5 on Financial assets and liabilities classification describes the factors and criteria considered by management of the Legislature in the classification of financial assets and liabilities.

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

Impairment of Financial Assets

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

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

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

Useful lives of Property, Plant and Equipment and Intangible Assets

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

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

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

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

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

31 March 2023
R

31 March 2022
R

Budget Information

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

Presentation Currency

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

Going Concern Assumption

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

Offsetting

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

1.1 Property, plant and equipment Initial Recognition

1.1 Property, plant and equipment (continued)

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

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

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

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

Subsequent Measurement

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

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

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

Depreciation

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

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

Item	Depreciation method	Average useful life
Furniture and fitting	Straight-line	4-7
Motor vehicles	Straight-line	7-15
Office equipment	Straight-line	4-7

1.1 Property, plant and equipment (continued)

Item	Depreciation method	Average useful life
IT equipmen	Straight-line	4-7
Other property, plant and equipmen	Straight-line	10
Finance lease	Straight-line	2

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

31 March 2023
R

31 March 2022
R

Reviewing the useful life of an asset on an annual basis does not require the Legislature to amend the previous estimate unless expectations differ from the previous estimate.

Derecognition of Property, Plant and Equipment

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

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

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

1.2 Intangible assets Initial Recognition

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

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

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

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

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

Subsequent Measurement, Amortisation and Impairment

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

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

31 March 2023
R

31 March 2022
R

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

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

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

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

Derecognition

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

1.3 Heritage assets

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

Recognition

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

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

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

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

31 March 2023
R

31 March 2022
R

Subsequent measurement

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

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

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

Derecognition

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

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

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

1.4 Impairment of assets

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

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

External Sources of Information:

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

Internal Sources of Information:

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

31 March 2023
R

31 March 2022
R

Impairment of Non-Cash Generating Assets:

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

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

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

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

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

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

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

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

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

1.5 Financial instruments

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

Initial Recognition

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

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

31 March 2023
R

31 March 2022
R

The Effective Interest Rate Method

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

Amortised Cost

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

Financial Assets - Classification

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

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

(i) Financial assets at amortised cost

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

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

(ii) Financial assets at fair value

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

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

(iii) Financial assets at cost

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

31 March 2023
R

31 March 2022
R

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

Types of Financial Assets Classification in terms of GRAP 104

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

Financial Liabilities - Classification

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

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

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

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

Types of Financial Liabilities Classification in terms of GRAP 104

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

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

Initial and Subsequent Measurement Financial Assets:

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

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

31 March 2023
R

31 March 2022
R

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

Financial Liabilities:

Financial liabilities measured at fair value

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

Financial Liabilities measured at amortised cost

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

Impairment of Financial Assets

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

Financial assets carried at amortised cost

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

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

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

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

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

Impairment of financial assets measured at cost

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

31 March 2023
R

31 March 2022
R

Derecognition Financial Assets

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

Financial Liabilities

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

1.6 Inventories Initial Recognition

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

Subsequent Measurement

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

Redundant and slow-moving inventories

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

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

1.7 Revenue General

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

31 March 2023
R

31 March 2022
R

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

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

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

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

Revenue from Exchange Transactions Finance income

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

Sale of Goods

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

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

Revenue from Non-exchange Transactions

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

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

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

31 March 2023
R

31 March 2022
R

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

Public Contributions and Donations

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

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

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

Appropriated Funds

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

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

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

1.8 Prepayment

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

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

31 March 2023
R

31 March 2022
R

1.9 Provisions

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

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

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

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

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

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

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

1.10 Employee benefits

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

Short-term employee benefits

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

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;

	31 March 2023	31 March 2022
	R	R

- bonus, incentive and performance related payments payable within twelve 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 cellphones) for current employees.

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

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

Post-employment benefits

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

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

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

1.10 Employee benefits (continued) Defined contribution plans

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

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

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

Defined benefit plans

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

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

31 March 2023
R

31 March 2022
R

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

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

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

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

1.11 Leases

Lease Classification

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

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

The Legislature as Lessee

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

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

Determining whether an arrangement contains a lease

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

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

31 March 2023
R

31 March 2022
R

of the underlying asset. Subsequently the liability is reduced as payments are made and an imputed finance charge on the liability is recognised.

Finance leases - lessee

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

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

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

1.12 Construction contracts and receivables

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

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

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

1.13 Unauthorised expenditure

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

1.14 Fruitless and wasteful expenditure

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

1.15 Irregular expenditure

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

31 March 2023
R

31 March 2022
R

1.16 Comparative figures Prior year comparatives

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

1.17 Compound instruments

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

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

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

1.18 Budget information

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

The approved budget covers the period from 1 April 2022 to 31 March 2023. The budget is approved on a cash basis by programme and item classification whereas the actual amounts are reported on accrual basis of accounting. Therefore the Statement of Comparison of Budget and Actual Amounts have not been prepared on the comparable basis of accounting.

1.19 Related parties

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

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

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

31 March 2023
R

31 March 2022
R

1.20 Contingent asset and contingent liabilities

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

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

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

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

1.21 Capital commitments

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

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

1.22 Events after reporting date

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

	31 March 2023 R	31 March 2022 R
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2. Inventories

Consumable stores	209 168	403 648
	<u>209 168</u>	<u>403 648</u>

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

The cost of inventory recognised as an expense at the reporting period R1 722 524 (2022: R 1 068 425).

Inventory pledged as security

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

3. Receivables from exchange transactions

Trade receivables	940 391	1 513 710
	<u>940 391</u>	<u>1 513 710</u>

Trade receivables are in respect of amounts outstanding at 31 March 2023 which resulted from overpayments and bank accrued interest.

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

4. Receivables from non-exchange transactions

Sundry debtors	142 478	20 411
Total receivables from non-exchange transactions	<u>142 478</u>	<u>20 411</u>

Sundry debtors are in respect of amounts outstanding at 31 March 2023 on staff and other debtors.

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

Ageing of receivable from exchange and non - exchange transactions

As at 31 March 2023 Sundry debtors	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	Total
Gross balance	67 524	-	1 227	1 130 095	1 198 846
Less provision for impairment	-	-	-	(115 977)	(115 977)
	67 524	-	1 227	1 014 118	1 082 869
	<u>68 673</u>	<u>29 448</u>		<u>14 493</u>	<u>112 614</u>

31 March 2023
R31 March 2022
R

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

As at 31 March 2022 Sundry debtors	0 - 30 days	31 - 60 days	61 - 90 days	91 - 120 days	Total
Gross balance	1 502 037	-	-	273 709	1 775 746
Less provision for impairment	-	-	-	(241 625)	(241 625)
	1 502 037	-	-	32 084	1 534 121
	421 814	8 552		90 872	521 238

5. Receivables from non-exchange transactions (continued)

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

Opening balance	241 625	252 160
Amounts written off as uncollectible	(63 000)	(10 535)
Unused amounts reversed	(62 648)	-
	115 977	241 625
	241 625	199 711

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

6. Prepayments

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

Payments made in advance		
Current Prepayment	1 747 677	1 744 998
Non-current Prepayment	415 394	-
	2 163 071	1 744 998

31 March 2023
R31 March 2022
R**7. Cash and cash equivalents**

Cash and cash equivalents consist of:

Bank balances	6 250 055	36 422 443
Total cash and cash equivalents	6 250 055	36 422 443

Bank accounts

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

Credit rating		
FNB Main Account	4 301 141	34 552 026
FNB CPA Account	1 948 914	1 870 417-
Total bank accounts	6 250 055	36 422 443

Primary bank account

Cash book balance at the beginning of year	36 422 443	33 938 628
Cash book at the end of the year	6 250 055	36 422 443
Bank balance at the beginning of the year	36 422 443	33 938 628
Bank balance at the end of the year	6 250 055	36 422 443

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

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

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

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Notes to the Annual Financial Statements for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

8. Property, plant and equipment

	2023			2022		
	Cost / Valuation	Accumulated Carrying value depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fittings	9 926 222	(7 753 643)	2 172 579	9 438 211	(7 411 026)	2 027 185
Motor vehicles	18 671 252	(7 595 888)	11 075 364	15 858 571	(6 833 734)	9 024 837
Office equipment	26 952 619	(14 278 265)	12 674 354	19 776 316	(12 569 319)	7 206 997
Computer equipment	15 751 277	(10 253 523)	5 497 754	15 129 878	(8 209 424)	6 920 454
Library books	918 577	(879 100)	39 477	918 577	(869 227)	49 350
Communication equipment	1 774 302	(1 399 041)	375 261	1 432 339	(665 492)	766 847
Total	73 994 249	(42 159 460)	31 834 789	62 553 892	(36 558 222)	25 995 670

Reconciliation of property, plant and equipment - 31 March 2023

	Opening balance	Additions	Disposals	Depreciation	Impairment loss	Total
Furniture and fittings	2 027 185	742 354	(8 376)	(588 584)	2 172 579	1 863 935
Motor vehicles	9 024 837	3 290 525	(299 905)	(940 093)	11 075 364	11 639 782
Office equipment	7 206 997	7 514 441	(10 818)	(2 036 266)	12 674 354	7 644 746
Computer equipment	6 920 454	1 266 122	(85 753)	(2 603 069)	5 497 754	7 778 505
Library books	49 350	-	-	(9 869)	39 477	95 438
Communication equipment	766 847	341 964	-	(733 550)	375 261	88 552
	25 995 670	13 155 406	(404 852)	(6 911 431)	31 834 789	29 110 958

31 March 2023
R

31 March 2022
R

Reconciliation of property, plant and equipment - 31 March 2023

	Opening balance	Additions	Additions through transfer	Disposals	Depreciation	Total
Furniture and fittings	1 863 935	828 092	(5 466)	(659 376)	2 027 185	1 744 866
Motor vehicles	11 639 782	800 168	(1 814 194)	(1 600 919)	9 024 837	13 815 295
Office equipment	7 644 746	1 240 997	(1 498)	(1 677 248)	7 206 997	8 856 720
Computer equipment	7 778 505	1 598 360	(62 721)	(2 393 690)	6 920 454	2 924 163
Library books	95 438	-	-	(46 088)	49 350	141 527
Communication equipment	88 552	1 343 788	-	(665 493)	766 847	-
Communication equipment	29 110 958	5 811 405	(1 883 879)	(7 042 814)	25 995 670	771 368
	28 019 413	7 871 854	(737 600)	(385 887)	(6 513 841)	28 253 939

The assets of the Legislature are acquired through procurement.

Pledged as security

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

Expenditure incurred to repair and maintain property, plant and equipment

An expenditure of R 450 728 was incurred for maintenance of property plant and equipment as at the 31 March 2023 and is included in the statement of financial performance.

Impairment of property, plant and equipment

No property, plant and equipment were impaired at the reporting period

8. Property, plant and equipment (continued)

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

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

Effect of change of accounting estimates (decrease in depreciation) is R 608 806. Effect for the future values is minimal.

Property, plant and equipment is depreciated over its useful life taking into account residual values for motor vehicle category. Effect of residual value change (decrease in depreciation) is R 660 825.

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Notes to the Annual Financial Statements for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

9. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software	2 094 040	(1 051 431)	1 042 609	2 776 751	(1 788 077)	988 674
Financial Management System	14 898 000	-	14 898 000	14 898 000	-	14 898 000
Total	16 992 040	(1 051 431)	15 940 609	17 674 751	(1 788 077)	15 886 674

Reconciliation of intangible assets - 31 March 2023

	Opening balance	Additions	Amortisation	Total
Computer software	988 674	541 733	(487 798)	1 042 609
Financial Management System	14 898 000	-	-	14 898 000
	15 886 674	541 733	(487 798)	15 940 609

Reconciliation of intangible assets - 31 March 2022

	Opening balance	Additions	Amortisation	Total
Computer software	913 414	376 440	(301 180)	988 674
Financial Management System	14 898 000	-	-	14 898 000
	15 811 414	376 440	(301 180)	15 886 674

The intangible assets of the Legislature are acquired through procurement.

The amortisation expenses have been included in the line item "depreciation and amortisation" in the Statement of Financial Performance (note 21). Amortisation is charged on a straight-line basis over the intangible assets' useful lives.

Pledged as security

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

Restricted title

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

31 March 2023
R31 March 2022
R**Intangible assets with indefinite useful lives**

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

Cost and carrying value of software: Financial management system 14 898 000 14 898 000

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

Impairment of intangible assets

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

10. Heritage assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation and accumulated impairmentt	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Art Collections, anti- quities and exhibits	1 388 050	-	1 388 050	1 388 050	-	1 388 050
Total	1 388 050	-	1 388 050	1 388 050	-	1 388 050

Reconciliation of heritage assets - 31 March 2023

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

Reconciliation of heritage assets - 31 March 2022

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

Pledged as security

No heritage assets are pledged as security.

Impairment of heritage assets

No heritage assets were impaired as at 31 March 2023.

11. Provisions

31 March 2023
R31 March 2022
R

Reconciliation of provisions - 31 March 2023

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for performance bonuses	5 448 737	5 653 046	(5 412 054)	(36 683)	5 653 046
Provision for long service	2 712 000	277 000	(690 000)	-	2 299 000
Post - retirement medical cost	20 054 000	1 335 000	(290 000)	-	21 099 000
	5 014 704	8 372 476	(3 252 436)	(1 901 694)	8 233 050

Reconciliation of provisions - 31 March 2022

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for performance bonuses	5 256 050	5 448 737	(5 122 444)	(133 606)	5 448 737
Provision for long service	2 977 000	111 500	(376 500)	-	2 712 000
Post - retirement medical cost	-	20 054 000	-	-	20 054 000
	8 233 050	25 614 237	(5 498 944)	(133 606)	28 214 737

Non-current liabilities

22 684 000 21 726 000

Current liabilities

6 367 046 6 488 737

29 051 046 28 214 737

The performance bonus provision represents the liability in respect of performance bonuses to be paid to employees dependent on the outcomes of their performance assessments for the 2021/2022 financial year. The provision is expected to be utilised within the next 12 months and the amount is thus dependent on the performance outcomes.

Long service benefits are awarded by the Legislature to staff in the form of fixed cash amounts (after 5, 10, 15, 20, 25, 30, 35 and 40 years of continuous service).

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

In estimating the liability for long service a number of assumptions are required. GRAP 25 and IAS 19 places the responsibility on management to set these assumptions, as guided by the principles set out in GRAP 25.

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

31 March 2023
R31 March 2022
R**Financial variables**

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

Financial variable LSA	Assumed Value at 31-03-2022	Assumed Value at 31-03-2023
Discount rate	9.86%	9.25%
CPI	N/A	N/A
Normal Salary Increase Rate	CPI + 1%	CPI + 1%
Net discount rate (CPI)	9.86%	9.25%

Financial variable LSA	Assumed Value at 31-03-2022	Assumed Value at 31-03-2023
Discount rate	11,84%	10,82%
Health care cost inflation rate	7.85%	7,43%
Net-of-health-care-cost-inflation discount rate	3.70%	3.16%
Maximum subsidy inflation rate	7.35%	6.93%
Net-of-maximum-subsidy-inflation discount rate	4.18%	3.64%

Discount rate

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

Consequently, discount rates of 9.68% per annum have respectively been used for the LSA liability. This yield was obtained by calculating the duration of the liability and then taking the yield from the yield curve at that duration using an iterative process (because the yield depends on the duration, which in turn depends on the liability). This rate does not reflect any adjustment for taxation, and was deduced from the interest rate data obtained from the JSE after the market close on 31 March 2023. The duration of the total liability was estimated to be 6.5 years.

Consequently, a discount rate of 11.84% per annum has been used for post - retirement medical liability. The corresponding index-linked yield at this term is 4.69%. These rates do not reflect any adjustment for taxation. These rates were deduced from the interest rate data obtained from the Johannesburg Stock Exchange after the market close on 31 March 2023.

31 March 2023
R31 March 2022
R**Average retirement age**

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

Mortality rates

Mortality before retirement has been changed SA85-90 to SA85-90 -2 which is based on the SA mortality table.

Post-Employment Mortality

PA(90) ultimate table, adjusted down by one year of age, and a 1% annual compound mortality improvement from 2010. This means that we expect 1% fewer people to die next year. In the year thereafter, we expect 1.99% fewer people to die, i.e. 1.99% is derived from $[1 - (1 - 1\%)^2]$, and so on.

Withdrawal decrements

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

Age Band	Withdrawal rate Male	Withdrawal rate Female
20	9%	9%
30	6%	6%
40	5%	5%
50	3%	3%
55+	0%	0%

Health Care Cost Inflation Rate

This assumption is required to reflect estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs (for example, due to technological advances or changes in utilisation patterns). Any assumption regarding future medical scheme contribution increases is therefore subjective.

A health care cost inflation rate of 7.85% has been assumed. This is 1.50% in excess of expected CPI inflation over the expected term of the liability, namely 6.35%. A larger differential would be unsustainable, eventually forcing members to less expensive options. This implies a net discount rate of 3.70% which derives from $((1+11.84\%)/(1+7.85\%))-1$.

Maximum Subsidy Inflation Rate

This assumption is required to reflect estimated future changes in the maximum amount to which subsidies are limited. This maximum amount is set at R 4 090.68 per family per month for the year ending 31 March 2023.

31 March 2023
R31 March 2022
R

The maximum subsidy amount has been assumed to increase in line with Consumer Price Index (CPI) inflation plus 1%. Thus a maximum subsidy inflation assumption of 7.35% per annum was used. The next increase to the maximum subsidy was assumed to occur with effect from 1 April 2023.

Continuation of Membership

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

12. Payables from exchange transactions

Trade payables	8 982 191	1 931 928
Staff leave accrual	11 932 733	16 894 126
Income received in advance	120 000	-
Service bonus	6 041 207	6 050 806
	27 076 131	24 876 860

No credit period exists for payables from exchange transactions, neither has any credit period been arranged. No interest is charged on outstanding amounts.

13. Operating lease liability

Current liabilities	(15 665)	(37 200)
	(15 665)	(37 200)

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

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

Amounts payable under operating leases

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

Up to 1 year	4 125 113	4 282 249
From 1 to 5 years	1 980 934	6 106 047
	6 106 047	10 388 296

31 March 2023
R31 March 2022
R

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

The following payments have been recognised

Operating lease: Office Equipment	(2 745 649)	(2 225 418)
Operating lease: Building	(640 729)	(650 083)
	(3 386 378)	(2 875 501)

14. Finance lease obligation

Minimum lease payments due

within one year	142 061	844 869
in second to fifth year inclusive	382 870	49 376
Present value of minimum lease payments	524 931	894 245
Non-current liabilities	382 870	49 376
Current liabilities	142 061	844 869
	524 931	894 245

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

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

15. Accumulated surplus

The Accumulated surplus consists of the following:

Accumulated surplus due to the results of operations	2 200 838	29 352 562
	2 200 838	29 352 562

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

16. Sundry revenue

Revenue from exchanges transactions:

Sundry revenue	7 200	16 300
Revenue from non-exchange transactions:		
Interest earned - debtors	-	187
	7 200	16 487

The amounts disclosed above for other revenue are in respect of, amongst other, sales of tender and interest received.

31 March 2023
R31 March 2022
R**17. Interest earned**

Interest revenue

Bank	2 118 694	1 193 828
	<u>2 118 694</u>	<u>1 193 828</u>

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

18. Annual appropriation**Operating grants**

Administration	175 876 000	181 393 000
Parliamentary business	173 341 000	168 038 000
	<u>349 217 000</u>	<u>349 431 000</u>

19. Statutory appropriation

Members salary	27 121 000	27 382 000
	<u>27 121 000</u>	<u>27 382 000</u>

20. In - kind revenue received

Services in - kind received	33 184 430	31 066 084
	<u>33 184 430</u>	<u>31 066 084</u>

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

(i) The Legislature occupies a building that belongs to the Department of Public Works, Roads and Transport. The Legislature has use of the property at no consideration (i.e. rental at market related prices). The fair value rental of R 33 184 430 for building no.1 property was determined from market-based evidence determined by a qualified independent appraisal.

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

21. Public contributions and donations

No donation in cash was received at the reporting date.

31 March 2023
R31 March 2022
R**22. Employee related costs**

Basic	163 922 724	155 073 519
Bonus	4 938 332	5 315 130
Medical aid - company contributions	8 897 308	8 834 027
UIF	410 907	397 590
Leave pay reversal	(3 808 757)	17 364 738
Pension contribution	20 379 404	19 106 150
Overtime payments	277 358	75 219
Current - service costs	1 450 000	271 000
13th Cheques	9 585 258	8 882 378
Housing benefits and allowances	6 146 464	5 759 432
Allowances	15 796 333	14 925 519
Post - retirement medical aid cost	-	20 054 000
Total	227 995 331	256 058 702

Remuneration of management personnel

Remuneration of the Senior Management and Members of the Legislature for the year is **R67 948 489** (2022: R 59 977 349).

Remuneration of the Speaker

Annual Remuneration	1 657 765	1 609 329
Contributions to UIF, Medical and Pension Funds	379 364	368 466
	2 037 129	1 977 795

Remuneration of the deputy Speaker

Annual Remuneration	1 317 876	276 600
Car Allowance	11 818	-
Contributions to UIF, Medical and Pension Funds	292 998	59 194
	1 622 692	335 794

Remuneration of the 17 Public Office Bearers

Annual Remuneration	16 402 304	15 331 508
Car Allowance	1 349 683	1 355 826
Contributions to UIF, Medical and Pension Funds	4 527 222	4 332 179
	22 279 209	21 019 513

31 March 2023
R

31 March 2022
R

Remuneration of Secretary

Annual Remuneration	2 583 106	2 438 857
Car Allowance	120 000	120 000
Performance Bonuses	96 661	-
Contributions to UIF, Medical and Pension Funds	254 265	232 600
	3 054 032	2 791 457

Remuneration of the Executive Manager: Financial Governance

Annual Remuneration	1 917 351	1 601 805
Car Allowance	60 000	60 000
Performance Bonuses	73 090	98 536
Contributions to UIF, Medical and Pension Funds	200 096	190 431
	2 250 537	1 950 772

Remuneration of the Executive Manager: Corporate Services

Annual Remuneration	1 597 296	1 532 340
Car Allowance	180 000	100 000
Performance Bonuses	-	58 248
Contributions to UIF, Medical and Pension Funds	150 547	159 357
	1 927 843	1 849 945

Remuneration of the Executive Manager: Parliamentary Operations)

Annual Remuneration	1 496 574	990 093
Car Allowance	276 000	180 486
Performance Bonuses	-	79 617
Contributions to UIF, Medical and Pension Funds	182 774	129 643
	1 955 348	1 379 839

Remuneration of Chief of Staff

Annual Remuneration	1 800 684	1 657 985
Car Allowance	60 000	-
Contributions to UIF, Medical and Pension Funds	190 385	181 275
	2 051 069	1 839 260

31 March 2023
R31 March 2022
R**Remuneration of Senior Managers**

Annual Remuneration	25 883 723	21 891 362
Car Allowance	1 376 676	1 302 604
Performance Bonuses	910 656	959 372
Contributions to UIF, Medical and Pension Funds	2 599 575	2 679 636
	30 770 630	26 832 974

23. Depreciation and amortisation

Property, plant and equipment	6 911 431	7 042 813
Intangible assets	487 799	301 179
	7 399 230	7 343 992

24. Repairs and Maintenance

Repairs and maintenance	439 128	217 299
	439 128	217 299

25. Finance costs

Interest cost - actuaries	2 372 000	218 000
Finance leases	97 095	60 061
	2 469 095	278 061

26. Transfer and subsidies

Caucus funds	25 990 000	26 300 999
Constituency funds	29 496 000	29 861 000
Democracy Funds	-	8 000 001
	55 486 000	64 162 000

27. Contracted services

Information Technology Services	6 946 332	7 735 932
Professional fees	7 583 256	7 370 759
Operating Leases	ç	33 941 585
Internal audit	775 563	795 544
Other Contractors	13 727 954	10 219 837
	65 603 913	60 063 657

31 March 2023
R31 March 2022
R**28. General expenses**

Advertising	8 210 204	10 339 317
Audit fees	6 971 190	5 676 591
Bank charges	168 423	155 484
Cleaning	88 029	45 791
Consulting and professional fees	2 940 476	1 629 701
Entertainment	1 417 708	894 589
Hire of equipment, venue and facilities	7 683 497	1 341 248
Medical expenses	15 400	-
Postage and courier	759	535
Printing and stationery	1 577 149	1 514 425
Subscriptions and membership fees	612 550	1 389 027
Communications	6 178 622	5 117 505
Transport cost	3 305 467	1 223 455
Training	2 468 078	1 458 274
Travel and subsistence - domestic	18 034 726	12 151 914
Travel and subsistence - overseas	3 113 039	18 224
Electricity	8 665 425	8 633 885
Uniforms	-	75 353
Catering services	6 923 266	4 401 589
Other expenses	2 181 377	2 749 872
Total	80 555 385	58 816 779

29. Net cash flows from operating activities

Deficit	(27 151 724)	(38 013 082)
Adjustments for:		7 051 367
Depreciation and amortisation	7 399 230	
Loss on sale of assets	7 343 992	211 800
Movements in operating lease liabilities	1 061 966	539 491
Movements in provisions	(21 535)	15 824
Changes in working capital:	836 309	19 981 687
Inventories		351 716
Receivables from exchange transactions	194 480	
Other receivables from non-exchange transactions	(51 954)	(39 064)
Prepayments	573 319	560 307
Payables from exchange transactions	(122 067)	68 475
Prepayments	(418 073)	(488 750)
Payables from exchange transactions	2 199 271	16 627 242
	(15 448 824)	6 583 232

31 March 2023
R31 March 2022
R**30. Unauthorised expenditure**

No unauthorised expenditure was identified at the reporting date.

31. Fruitless and wasteful expenditure

No show at the hotel	1 250	1 250
Closing balance	1 250	1 250

32. Irregular expenditure**Irregular expenditure**

No irregular expenditure was identified at the reporting date.

33. Financial instruments disclosure**Categories of financial instruments**

In accordance with GRAP 104.13 the financial assets of the Legislature are classified as follows:

Financial assets

	At amortized Cost	Total
Trade and other receivables from exchange transactions	940 391	940 391
Other receivables from non-exchange transactions	142 478	142 478
Cash and cash equivalents	6 250 055	6 250 055
	7 332 924	7 332 924

In accordance with GRAP 104.13 the financial liabilities of the Legislature are classified as follows:

	At amortized Cost	Total
Trade and other payables from exchange transactions	8 982 191	8 982 191
Income received in advance	120 000	120 000
	9 102 191	9 102 191

Financial income earned

	At amortized Cost	Total
Financial assets	2 118 694	2 118 694
	2 118 694	2 118 694

31 March 2023
R31 March 2022
R

31 March 2022

In accordance with GRAP 104.13 the financial assets of the Legislature are classified as follows:

Financial assets

	At amortized Cost	Total
Trade and other receivables from exchange transactions	1 513 710	1 513 710
Other receivables from non-exchange transactions	20 411	20 411
Cash and cash equivalents	36 422 443	36 422 443
	37 956 564	37 956 564

In accordance with GRAP 104.13 the financial liabilities of the Legislature are classified as follows:

Financial liabilities

	At amortized Cost	Total
Trade and other payables from exchange transactions	1 931 928	1 931 928
	1 931 928	1 931 928

Finance income earned

	At amortized Cost	Total
Financial assets	1 193 828	1 193 828
	1 193 828	1 193 828

34. Risk management

Financial risk management

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

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

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



Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Notes to the Annual Financial Statements for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

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

Liquidity risk

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

Credit risk

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

Market risk

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

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

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

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

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



31 March 2023
R

31 March 2022
R

Interest rate risk sensitivity analysis

Effect of 1% change in the interest rate	Current interest rate	Value as at 31 March 2023	Discounted value at current rate	Discounted value at current rate (+1%)	Discounted value at current rate (-1%)
Trade and other receivables - normal credit terms	10,00 %	1 082 870	1 196 571	1 208 537	1 184 605

Foreign currency risk management

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

Cash and cash equivalents

Receivable from - exchange transactions	940 391	1 513 710
Receivable from non-exchange transactions	142 478	20 411
Cash and cash equivalents	6 250 055	36 422 443
	7 332 924	37 956 564

35. Related parties

Related party balances

The Legislature paid for services from the following entities, which are considered to be related parties:

Related party transactions

Purchases from related parties		
Department of Community safety and security	60 637	53 061
Department of Public work, road and transport	12 343 862	5 933 868
	12 404 499	5 986 929
Revenue recived from Provincial Treasury		
Voted funds	349 217 000	349 431 000
Direct charge	27 121 000	27 382 000
	12 404 499	5 986 929

31 March 2023
R31 March 2022
R

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

There is an outstanding amount of R 0 due to the Department of Public Works, Roads and Transport as at the **31 March 2023**.

Other related party transactions

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

Transactions with government departments of Mpumalanga Province are related parties.
Key management information

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

36. Employee benefit obligations

Defined benefit plan

Net expense recognised in the statement of financial performance - LSA

Current service cost	232 000	271 000
Past service cost	217 000	218 000
Interest cost	(172 000)	(377 500)
Actuarial (gains) losses	(690 000)	(376 500)
Settlement	(413 000)	(265 000)
	2 866 426	7 703

Net expense recognised in the statement of financial performance - PEMA

Current service cost	1 218 000	-
Past service cost	-	20 054 000
Interest cost	2 155 000	-
Actuarial (gains) losses	(2 038 000)	-
Settlement	(290 000)	-
	1 045 000	20 054 000

31 March 2023
R31 March 2022
R**Defined contribution plan**

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

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

Pension benefits

Contributions to the pension funds for period ended 31 March 2023	31 509 782	29 297 007
	31 509 782	29 297 007

These contributions are included in the surplus or deficit for the reporting period. The total amount disclosed consist of employer contribution of R 20 379 404 and employee contribution of R11 130 378 included in the basic salary.

37. Contingencies**Contingent liabilities**

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

Civil Claims**Nature of contingent liabilities:**

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

Contingent assets

No contingent asset was reported as at the 31 March 2023.

38. GRAP Standards approved but not yet effective

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

- (i) GRAP 25 Employee benefits (revised)
- (ii) GRAP 104 Financial Instruments (revised)

31 March 2023
R31 March 2022
R

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

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

39. Prior-year errors adjustments

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

- (i) Employee related cost increased due to salary adjustment of Members and as such payables increased as well.
- (i) Depreciations increased due to adjustment of finance leases previously erroneously omitted.
- (iii) General expenditure increased due to adjustment of finance leases.
- (iv) Finance leases previously erroneously omitted as a result the lease payment were recorded under general expenditure the effect is the increase PPE, decrease in General expenditure, increase in finance cost, increase in lease payment, increase in depreciation and increase in accumulated depreciation.
- (v) Impairment loss was reversed as it was previously erroneously recognised, the effect is the decrease in impairment loss and decrease in accumulated depreciation and such increases accumulated surplus.
- (vi) Loss on disposal decreases due to adjustment of accumulated depreciation previously erroneously omitted and the effect decreases accumulated depreciation as well.
- (vii) Correction of financial instruments disclosure note previously erroneously recognised.

These corrections increased the opening balance of the accumulated surplus.

The correction of the error(s) results in adjustments as follows:

Statement of financial position

31 March 2022

	As previously reported	Restated amount	Restatement
Property plant and equipment	25 680 407	(25 995 670)	(315 263)
Payables from exchange transactions	(23 627 792)	24 876 860	1 249 068
Finance lease obligation	(656 756)	844 869	188 113
Accumulated surplus at March 2022	(30 474 480)	29 352 562	(1 121 918)
	(29 078 621)	29 078 621	-

Mpumalanga Provincial Legislature
Annual Financial Statements for the year ended 31 March 2023
Notes to the Annual Financial Statements for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

Statement of financial performance

31 March 2022

	As previously reported	Restated amount	Restatement
Employee related cost	25 680 407	(25 995 670)	(315 263)
Depreciations	(23 627 792)	24 876 860	1 249 068
General expenses	(656 756)	844 869	188 113
Finance costs			
Deficit for the year			
Loss on disposal			
Impairment loss	(30 474 480)	29 352 562	(1 121 918)
Balances	(29 078 621)	29 078 621	-

Cash flow statement

	As previously reported	Restated amount	Restatement
Appropriations and other receipts	376 703 270	(376 969 520)	(266 250)
Employee related cost	(217 406 832)	218 655 899	1 249 067
Suppliers	(89 754 538)	88 702 155	(1 052 383)
Net cash flow from operating activities	(6 573 728)	6 583 233	9 505
Finance cost	-	60 061	60 061
	62 968 172	(62 968 172)	-

Cash flow from financing activities

	As previously reported	Restated amount	Restatement
Finance lease payment	590 245	(599 749)	(9 504)
Net cash flow from financing activities	(590 245)	599 749	9 504
Other 3	-	-	-
	-	-	-

Financial instruments disclosure

	As previously reported	Restated amount	Restatement
Financial liabilities:			
Staff leave	16 894 126	-	16 894 126
Staff bonus	6 050 806	-	6 050 806
	22 944 932	-	22 944 932



Mpumalanga Provincial Legislature

Annual Financial Statements for the year ended 31 March 2023

Notes to the Annual Financial Statements for the year ended 31 March 2023

31 March 2023
R

31 March 2022
R

39. Covid expenditure

During the current financial year the Legislature incurred R 0 on COVID-19 related expenditures.





