NORTH WEST PROVINCIAL LEGISLATURE

2022/23 ANNUAL REPORT

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GENERAL INFORMATION

PART A

1. NWPL GENERAL INFORMATION

NORTH WEST PROVINCIAL LEGISLATURE

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2. LIST OF ABBREVIATIONS / ACRONYMS

ABBREVIATION / ACRONYM	MEANING
AC	*Audit Committee*
AEPRE	*Adjusted Estimates of Provincial Revenue and Expenditure*
AFS	*Annual Financial Statements*
AGSA	*Auditor-General of South Africa*
ANC	*African National Congress*
AO	*Accounting Officer*
APP	*Annual Performance Plan*
AR	*Annual Report*
B. Com	*Bachelor of Commerce*
CA	*Chartered Accountant*
CA (SA)	*Chartered Accountant South Africa*
CD (SA)IoDS	*Chartered Director South Africa*
CFO	*Chief Financial Officer*
CISA	*Certified Information Security Auditor*
CISM	*Certified Information Security Management*
CGEIT	*Certified in Governance of Enterprise Information Technology*
CMAC	*Consequence Management Advisory Committee*
CoE	*Compensation of Employees*
COVID-19	*Coronavirus Disease 2019*
CRM-Prac	*Certified Risk Management Practitioner*
DA	*Democratic Alliance*
EE	*Employment Equity*
EU	*European Union*
EFF	*Economic Freedom Fighters*
FMPPLA	*Financial Management of Parliament and Provincial Legislatures Act 2009, (Act No. 10 of 2009)*
GL	*General Ledger*
GRAP	*Generally Recognised Accounting Practices*
HOA	*Home Owners Allowance*
Hon.	*Honourable*
HR	*Human Resource*
IAA	*Internal Audit Activity*
ICT	*Information and Communication Technology*
IEHW	*Integrated Employment Health and Wellness*
IFW	*Irregular, Fruitless and Wasteful*

2. LIST OF ABBREVIATIONS / ACRONYMS

ABBREVIATION / ACRONYM	MEANING
IRMSA	*Institute of Risk Management of South Africa*
IT	*Information Technology*
M.Com	*Master of Commerce*
MBA	*Master of Business Administration*
MEC	*Member of Executive Council*
MPL	*Member of Provincial Legislature*
N/A	*Not Applicable*
NA	*National Assembly*
NCOP	*National Council of Provinces*
NDP	*National Development Plan*
No.	*Number*
NWPL	*North West Provincial Legislature*
PAAP	*Post Audit Action Plan*
PFC	*Policy Formulation Committee*
PFMA	*Public Finance Management Act*
PPAC	*Provincial Public Accounts Committee*
PI	*Performance Information*
PSETA	*Public Service Sector Education and Training Authority*
R	*Rand*
RMC	*Risk Management Committee*
SA	*South Africa*
SAPS	*South African Police Services*
SCM	*Supply Chain Management*
SCOPA	*Standing Committee on Public Accounts Committee*
SDIP	*Service Delivery Improvement Plan*
SMS	*Senior Management Service*
SOM	*Sector Oversight Model*
SOPA	*State of the Province Address*
TIDs	*Technical Indicator Descriptions*
VF+	*Vryheids Front Plus*

2. LIST OF ABBREVIATIONS / ACRONYMS

DEFINITION	MEANING
INSTITUTION	*The North West Provincial Legislature*
ACCOUNTING OFFICER	*Secretary to the NWPL*
EXECUTIVE AUTHORITY	*Speaker of the NWPL*


MEMBERS OF THE NWPL
2030
NDP

3. FOREWORD BY THE HON SPEAKER

HON BASETSANA R.S. DANTJIE
SPEAKER OF THE NORTH WEST PROVINCIAL LEGISLATURE

I have the honour to present the Annual Report for the North West Provincial Legislature 2022/23 as required by the Financial Management of Parliament and Provincial Legislatures Act (Act No. 10 of 2009) (FMPPLA) as amended. This annual report provides an overview of achievements on the commitments made at the beginning of the financial year.

The President declared the period under review, a year of "Following up on our commitments: making your future work better". We have indeed followed-up on the commitments made at the beginning of this administration to ensure that all outstanding major projects are implemented. I am pleased to report that one of our major commitments for this 6th Administration, was launching the "Taking Legislature to the People" programme which was achieved in this reporting period. This programme was launched in the Ngaka Modiri Molema District, where all Local Municipalities from this District participated. It was encouraging to witness citizens participating in the business of the Legislature. This programme was aimed at strengthening public involvement in the business of the Legislature, enhancing oversight and holding the Executive accountable.

We further wish to commend all Standing and Portfolio Committees of the Legislature for being the engines that drive public participation processes of the Legislature, especially in law-making. Our Committees continue to hold the Executive accountable without fear or favour to ensure that, as public representatives, we remain the voice of the people. We will continue exploring different platforms to ensure optimal public engagement through public education and modernising our systems to ensure we are up to date with technological development.

We played an important role in encouraging transparency in the affairs of government, thereby achieving our constitutional mandate of oversight. In line with the Sector Oversight Model, we continuously engaged provincial departments on their annual performance plans and issued recommendations in terms of issues and concerns raised by communities.

We hosted a number of Sectoral Parliaments, public hearings and other public functions as means for our people to engage public representatives. These engagements continue to give effect to our constitutional requirement of ensuring public involvement in the business of the Legislature.

We remained flexible and adaptive in terms of improving work of the Sector. We must never rest when the majority of Africans, in particular women, are victims of poverty, unemployment and inequality. Our achievements for the period under review continued to be inspired by the teachings and resilience of our fallen heroes and heroines of the struggle for freedom.

I am pleased to report that the Legislature drastically improved in terms of the Auditor-General South Africa (AGSA) audit outcomes. We had very robust engagements with the AGSA during the audit on the 2022/23 financial year. We appreciate all the inputs and recommendations made by the Office of the AGSA and remain committed to address the two findings identified during the audit. On the same note, we must commend the administration team who worked tirelessly to ensure all the required information was provided for the audit timeously.

We remained accountable to the Oversight Committee on the Affairs of the Legislature in accordance with the provision of the FMPPLA. We honoured all their invitations and responded to issues and recommendations made by the Committee during the period under review. Without your support we would not have recorded such improvement in the work of the Legislature.
We wish to thank all Members of the Committee led by

Hon. Theologo for their constructive engagement during this reporting period.

In conclusion, I wish to express my appreciation to the NWPL Management led by the Secretary to the Legislature, Adv Netshitumbu, for their tireless effort and administrative support provided to the Members of the Legislature and the community of the North West. I also wish to acknowledge and appreciate our governance structures which include the Audit Committee, the Risk Management Committee and the Consequence Management Advisory Committee for their sterling work, support, professional advice and constructive criticism towards improving the work of the Legislature. My gratitude also goes to the Office of the Auditor-General for their support and professionalism at all times while maintaining their independence and objectivity.

I thank you

____

Hon. Basetsana R.S. Dantjie
Speaker: North West Provincial Legislature

"We must never rest when the majority of Africans, in particular women, are victims of poverty, unemployment and inequality."

ABOUT **US**

OUR MANDATE

Law-Making, Oversight and to promote public participation.

OUR VISION

Building a united, prosperous society in the North West Province.

OUR MISSION

The North West Provincial Legislature aims to provide services to the people of the North West Province by ensuring:

- A vibrant Legislature that is responsive to the challenges of development facing our people;
- An accountable Executive and other Organs of the State by strengthening oversight on the promises made to our people by Government;
- Promotion of efficient and healthy inter-governmental relations between the three spheres of government; and
- A creative, effective, efficient and transformative administration that helps the Members of the Legislature to fulfil their constitutional mandate.

ORGANISATIONAL VALUES

Integrity; Responsiveness; Transparency; Trustworthy; Professionalism and Teamwork

4. REPORT OF THE ACCOUNTING OFFICER

ADV. L.I. NETSHITUMBU
SECRETARY TO THE
NORTH WEST PROVINCIAL LEGISLATURE

It is my pleasure to present to the people of Bokone Bophirima the 2022/23 annual report of the North West Provincial Legislature in terms of Section 55(1)(2) and (3), of the Financial Management of Parliament and Provincial Legislature Act, 2009 (Act No 10 of 2009). This annual report provides an account of the work that has been done by the Legislature.

In terms of Section 57(a) of the Financial Management of Parliament and Provincial Legislatures Act, the Accounting Officer is required to prepare an annual report on the Institution's administration in terms of its performance and the financial information and submit such to the Auditor-General of South Africa (AGSA) for auditing purposes. I am pleased to announce that the Institution has continued with its tradition in obtaining an unqualified audit opinion.

I must pause at this stage and give my appreciation to the Management and staff of the Legislature for working tirelessly to ensure that we present a financially viable and stable Legislature and such has been confirmed by the AGSA.
Our continued economic viability is by no means a fluke, but was as a result of the systems we put in place and the governance structures that continue to guide us all the way. In July 2022, we introduced internal control processes, through the newly established Internal Control unit, that ensures all our transactions are subjected to both pre- and post-audit scrutiny. In this manner, irregularities were attended to and eliminated. As a result of these efforts, a decline in fruitless, wasteful and irregular expenditure has been noted. I therefore take this opportunity to urge all to continue within this trajectory.

In the same breath, irregular expenditure incurred in the past is under investigation to ensure such can be cleared from our books. We are ecstatic to report that irregular expenditure totalling R226 862,686 was investigated and condoned during the financial year. In this regard we want to thank the Consequences Management and Advisory Committee for the guidance provided regarding the condonation procedures and processes in terms of irregular expenditure. The thoroughness of the work done is evident in the fact that all the condoned irregular expenditure was subjected to scrutiny by the AGSA and consequently approved.

We will, without much ado, roll up our sleeves and ensure that areas that require attention are attended to without delay. We are currently in the process of developing the outcome-orientated Post Audit Action Plan (PAAP). The PAAP will be continuously monitored through our management meetings.
The Legislature has been steadfast in the execution of its mandate of law-making, oversight and public participation. This is evidenced by the fact that all the statutory reports tabled at the Legislature were considered and reported upon to the House. House Resolutions emanating from these Committee reports were adopted and reported to the Legislature for implementation.

We continued participating in the national law-making processes and are pleased to report that for the period under review, all the mandates that were required from the NWPL, in terms of the Mandating Procedures of Provinces Act, were submitted on time. This ensured that the laws adopted reflected the sentiments and aspirations of the people of the North West Province. Section 118 of the Constitution of the Republic of South Africa, 1996, enjoins us to facilitate public participation in the law-making and other processes of the Legislature.

It is humbling to report, that in the recent Constitutional Court case of Mogale and Others v Speaker of the National Assembly and Others, (CCT73/22) (2023) ZACC 14 (30 May 2023), the NWPL was singled out as having conducted satisfactory public participation processes. We will however, take the lessons learnt and continue improving interaction with the people of this Province.

Our public participation programs, such as the "Engage with The Legislature" and the "Basadi Re Aga Sechaba", initiated by the Office of the Honourable Speaker in terms of the Social Cohesion and Nation Building aspects of the National Development Plan, continues to assist in building social cohesion.
In particular, we held our first program, namely Taking the Legislature to the People, which was a resounding success.

In an endeavour to strengthen good governance, a number of institutional policies were reviewed and approved and we will workshop all staff members on these policies. We also filled all the vacant Executive positions within the NWPL to ensure that there is full strategic leadership to steer the Institution in the right direction.

In an effort to improve the legislature operations through the employ of the ICT infrastructure, Phase 2 of the Oracle stabilization project was completed and the server infrastructure was purchased. We are now in the process of deploying the relevant modules to ensure that Phase 2 is fully completed and closed.

As I conclude, I would like to send my appreciation to Management and staff for their unconditional support to me, as the Accounting Officer, and commit to you that, together, we will not falter in supporting the Members of the Legislature.

I also want to thank members of all the Governance Committees of the Legislature for continuously pointing us in the right direction and to not give up when we falter. In particular, I want to thank Members of the Standing Committee on Legislature Affairs for the robust oversight you are exercising over the administration. This keeps us in check.
My humble appreciation goes to all Members of the North West Provincial Legislature for allowing us to serve you.

My greatest gratitude goes to the Honourable Speaker, Mme Basetsana "Suzie" Dantjie for her leadership, support, care and guidance.

To you Tebogo Makoko and Mogomotsi Kelepile, although I have known you for a short time, your spirit of service will always inspire us.

Thank You,

Adv. L. I. Netshitumbu
Secretary to the NWPL

Date: 31 May 2023

"We are ecstatic to report that irregular expenditure totalling R226 862,686 was investigated and condoned during the financial year"

DISSECTION OF THE
NWPL MACE

THE PICK AND THE SPADE

The Pick and the Spade denote dependency on labour and hardwork.
The Mine shaft represents the mining industry in the North West Province. The platinum coating represents the enormous platinum resources in the Province.

THE CATTLE

The cattle heads depict the pastoral farming of the North West Province.

SUNFLOWERS AND MAIZE

The Sunflowers represent the crop and the sunny climate of the Province.
The maize crop denote the outstanding maize production of the Province which lies within the maize triangle.

NATIONAL FLAG

The National Flag Colours also forms part of the Mace.

THE GOLDEN RINGS

The Golden rings around the Mace represent the gold mining industry.

OVERALL PERFROMANCE OF THE INSTITUTION IN RELATION TO ITS ANNUAL PERFORMANCE PLAN 2022/2023

OVERVIEW OF THE FINANCIAL RESULTS

Departmental Receipts	2022/2023			2021/2022		
	Estimate	Actual Amount Collected	(Over)/ Under Collection	Estimate	Actual Amount Collected	(Over)/ Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers received	497 767	497 767	-	512 517	467 255	45 262
Interest, dividends and rent on land	7 416	10 801	(3 385)	1 738	5 217	(3 479)
Total	**505 183**	**508 568**	**(3 385)**	**514 255**	**472 472**	**41 783**

PROGRAMME EXPENDITURE

Programme Name	2022/2023			2021/2022		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appro priation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
1. Administration	275 538	239 154	36 384	279 128	224 598	54 530
2. Member's Salaries	35 408	34 716	692	35 103	29 493	5 610
3. Legislature Operations	194 237	187 042	7 195	200 024	175 232	24 792
Total	**505 183**	**460 912**	**44 271**	**514 255**	**429 323**	**84 932**

The above appropriation relates to actual cash payments and does not include GRAP (Generally Recognise Accounting Practices) accruals and non-cash transactions.

VIREMENTS / ROLL OVERS

In terms of Section 23 of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), the Provincial Legislature is not required to surrender unspent funds, hence the Legislature does not apply for roll-overs. However, Section 18 of the FMPPLA states that the Legislature must appropriate any monies that were appropriated in the previous year, but not spent. For the year under review, there were no virements or roll overs.

OVERALL PERFROMANCE OF THE INSTITUTION IN RELATION TO ITS ANNUAL PERFORMANCE PLAN 2022/2023

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Unauthorised Expenditure

No unauthorised expenditure has been incurred in the current financial year.

Irregular Expenditure

The NWPL had an opening balance of R265 113 105 at the beginning of the 2022/2023 financial year. During the 2022/2023 financial year, no irregular expenditure was incurred.

Irregular expenditure totalling R53 ,386 686,48 was investigated and condoned during the financial year . A further irregular expenditure totalling to R173 475 998.72 was investigated and condoned before 31 May 2023. This expenditure has been removed from the irregular expenditure register. The total amount condoned is R226 862 686 .

Fruitless and Wasteful Expenditure

The opening balance for the 2022/2023 amounted to R1 308 652. In the current financial period, the NWPL incurred fruitless and wasteful expenditure such as traffic fines cancellation and repair charges to the amount of R408 824. Acknowledgement of debts were signed for all incurred fruitless and wasteful expenditure.

FUTURE PLANS OF THE INSTITUTION

Improving the internal control environment by strengthening the current institutional policies and respective regulations. This will also include the introduction of operation *Ra duela,* aimed at ensuring that suppliers are paid within 30 days as legislated.

PUBLIC PRIVATE PARTNERSHIPS

The NWPL does not have a public private partnerships.

DISCONTINUED ACTIVITIES / ACTIVITIES TO BE DISCONTINUED

The NWPL does not have discontinued activities.

NEW OR PROPOSED ACTIVITIES

The NWPL does not have new or proposed activities.

OVERALL PERFROMANCE OF THE INSTITUTION IN RELATION TO ITS ANNUAL PERFORMANCE PLAN 2022/2023

SUPPLY CHAIN MANAGEMENT

- The NWPL will continue identifying strategies and reforms to improve procurement processes and reduce inefficiencies. Supply chain processes are reviewed annually to ensure alignment with the Supply Chain Management (SCM) regulations, thereby ensuring enhanced SCM standards. Delegations of authority will be reviewed regularly to ensure appropriate levels of delegation and operational efficiencies. Procurement plans for goods and services above the R500 000 threshold are prepared prior to the start of the new financial year to facilitate the requisition for goods and services and to reduce delays in procurement.

IMPLEMENTATION OF GRAP STANDARDS

- The 2022/2023 Annual Financial Statements (AFS) are in full compliance with the Generally Recognised Accounting Practices (GRAP) statements;
- The AFS are presented to management and the Audit Committee for review and inputs; and
- The AFS are also submitted to the Office of the Accountant-General in the Provincial Treasury and Internal Audit for an independent review.

GIFTS AND DONATIONS RECEIVED IN KIND FROM NON-RELATED PARTIES

As per AFS, R513 000 was received from SETA

EXCEPTIONS AND DEVIATIONS RECEIVED FROM NATIONAL TREASURY

- None

EVENTS AFTER THE REPORTING DATE

- None

Adv. L.I. Netshitumbu

Secretary to the NWPL

Date: 31 May 2023

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

- All information and amounts disclosed throughout the annual report are consistent.
- The annual report is complete, accurate and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by the National Treasury.
- The AFS (Part E) have been prepared in accordance with the GRAP and the relevant frameworks and guidelines issued by the National Treasury.
- The Accounting Officer is responsible for the preparation of the AFS and for the judgements made in this information.
- The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.
- In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Institution for the financial year ended 31 March 2023.

Yours faithfully,

Adv. L.I. Netshitumbu

Secretary to the NWPL

Date: 31 May 2023

6. STRATEGIC OVERVIEW

6.1. VISION

Building a united prosperous society in the North West Province.

6.2. MISSION

The North West Provincial Legislature aims to provide services to the people of North West Province by ensuring:

- A vibrant Legislature that is responsive to and addresses the challenges of development facing our people;
- An Accountable Executive and other Organs of State by strengthening oversight on the promises made to our people by Government;
- Promotion of efficient and healthy inter-governmental relations between the three spheres of government; and
- A creative, effective, efficient and transformative administration that helps the Members of the Legislature to fulfil their constitutional mandate.

6.3. ORGANISATIONAL VALUES

- Integrity;
- Responsiveness;
- Transparency;
- Trustworthy;
- Professionalism; and
- Teamwork.

7. LEGISLATIVE & OTHER MANDATES

7.1. MANDATE OF THE LEGISLATURE

The NWPL's mandate is derived from the Constitution of the Republic of South Africa (Section 104).

The core functions of the Provincial Legislature are:

- To pass laws for the North West Province;
- To conduct oversight over the Executive and other Organs of State; and
- To promote public participation.

The below stated are the main Acts, Regulations, Frameworks, Guidelines and Best Practices that the Legislature is bound to adhere to:

Legislative Mandates

- The Constitution of the Republic of South Africa, 1996;
- The Financial Management of Parliament and Provincial Legislatures Act 2009, (Act No. 10 of 2009) as amended ;
- The Independent Commission for the Remuneration of Public Office Bearers Act, 1997 (Act 92 of 1977);
- Division of Revenue Act , 2022 (Act No. 5 of 2022);
- North West Appropriation Act, 2022 (Act No. 7 of 2022);
- North West Adjustment Appropriation Act, 2022;
- The Preferential Procurement Policy Framework Act, 2000 (Act No.5 of 2000);
- The Broad-Based Black Economic Empowerment Act, 2004 (Act No.53 of 2004);
- Government Immovable Assets Management Act, 2007 (Act No 19 of 2007);
- Basic Conditions of Employment Act, 1997 (Act No. 75 of 1997);
- Employment Equity Act, 1998 (Act No.55 of 1998);
- Labour Relations Act, 1995 (Act No.66 of 1995);
- Promotion of Access to Information Act, 2000 (Act No. 3 of 2000);
- Promotion of Administrative Justice Act, 2000 (Act No. 2 of 2000);
- Critical Infrastructure Protection Act, 2019 (Act No 8 of 2019);

7. LEGISLATIVE & OTHER MANDATES

- Political Party Funding Act, 2018 (Act No. 6 of 2018);
- Mandating Procedures of Provincial Legislatures Act, 2008 (Act No.52 of 2008);
- The National Archives of South Africa Act, 1996 (Act No.43 of 1996);
- Skills Development Act, 1998 (Act No.97 of 1998);
- Compensation for Occupational Injuries and Diseases Act, 1993 (Act No. 1993);
- Occupational Health and Safety Act, 1993 (Act No. 85 of 1993); and
- National Strategic Intelligence Act, 2002 (Act No.67 of 2002).

Best Practices

- Treasury Frameworks for Annual Report; Guides and Best Practices;
- King IV Report on Governance for South Africa 2016;
- Institute of Risk Management South Africa;
- International Standards for the Professional Practice of Internal Auditing; and
- Control Objectives for Information Technologies (COBIT) 5.

Policy Mandates

- North West Provincial Legislature Standing Rules (9th Edition);
- North West Medium-Term Strategic Framework;
- North West Provincial Legislature Tabling Guide;
- Legislative Sector Oversight Model;
- Legislative Sector Public Participation Model;
- North West Provincial Legislature Oversight Model;
- North West Members Enabling Facilities Policy; and
- North West Provincial Legislature Member's Code of Conduct.

The institution adhered to Legislature policies that were adopted and approved.

8. MEMBERS OF THE NWPL

ORGANISATIONAL STRUCTURE

Hon. Basetsana R S Dantjie
(ANC)
Speaker of the North West Provincial Legislature

Hon. Lena Miga
(ANC)

Deputy Speaker of the North West Provincial Legislature

Hon. Kabelo Mataboge
(ANC)

Chairperson of Chairpersons & Chairperson: Standing Committee on Legislative Review & Implementation of Resolution of the House

Hon. Lazarus Mokgosi
(ANC)

Chief Whip of the North West Provincial Legislature

Hon. Job Dliso
(ANC Whip)

Chairperson: Standing Committee on Provincial Public Accounts

Hon. Mmoloki Cwaile
(ANC)

Chairperson: Community Safety and Transport Management & Public Works, Roads

Hon. Bitsa Lenkopane
(ANC)

Chairperson: Economic Development, Environment & Tourism, Agriculture & Rural Development

8. MEMBERS OF THE NWPL

Hon. Paul Sebegoe
(ANC)

Chairperson:
Education, Arts, Culture and Sports Development

Hon. Aron Motswana
(ANC)

Chairperson: Premier, Finance, Cooperative Governance, Human Settlements & Traditional Affairs

Hon. Tinah Priscilla Williams
(ANC)

Member of the NWPL

Hon. Matshidiso Botswe
(EFF)

EFF Leader

Hon. Papiki Babuile
(EFF)

EFF Whip

Hon. Kelebogile Kerileng
(EFF)

Member of the NWPL

Hon. Lebogang Xaba
(EFF)

Member of the NWPL

Hon. Primrose Bogatsu
(EFF)

Member of the NWPL

Hon. Modiegi Dikolomela
(EFF)

Member of the NWPL

8. MEMBERS OF THE NWPL

Hon. Freddy Sonakile
(DA)

DA Leader

Hon. Gavin Edwards
(DA)

DA Whip
Chairperson:
Health and Social Development

Hon. Winston Rabotapi
(DA)

MPL

Hon. Jacqueline Theologo
(DA)

Chairperson:
Standing Committee on Oversight of the Legislature

Hon. De Wet Nel
(FF Plus)

FF Plus Leader

Hon. Erns Kleynhans
(FF Plus)

FF Plus Whip

8. MEMBERS OF THE NCOP

Hon. Eric Riaan Landsman

North West Provincial Whip

Hon. Simon China Dodovu

Chairperson of Select Committee on Cooperative Governance & Traditional Affairs, Water & Sanitation and Human Settlements

Hon. Tebogo Constance Modise

Chairperson of Select Committee on Land Reform, Environment, Mineral Resources & Energy

Hon. Carin Visser

Member of Parliament

Hon. Betta Lehihi

Member of Parliament

Hon. Stephanus Du Toit

Member of Parliament

MEMBERS OF THE EXECUTIVE COUNCIL

Premier Keaobitsa Maape
(ANC)

Premier of the North West Province

MEC Motlalepule Rosho
(ANC)

**MEC for
Department of Provincial Treasury**

MEC Nono Maloyi
(ANC)

Department of Cooperative Governance, Human Settlements and Traditional Affairs

MEC Desbo Mohono
(ANC)

MEC for Department of Agriculture & Rural Development

MEC Gaoage Molapisi
(ANC)

MEC for Department of Public Works and Roads

MEC Tsotso Tlhapi
(ANC)

MEC for Department of Economic Development, Environment Conservation & Tourism

MEC Madoda Sambatha
(ANC)

MEC for Department of Health

MEC Boitumelo Moiloa
(ANC)

MEC for Department of Social Development

MEC Keneetswe Mosenogi
(ANC)

MEC for Department of Arts, Culture, Sports and Recreational Affairs

MEC Viola Motsumi
(ANC)

MEC for Department of Education

MEC Sello Lehari
(ANC)

MEC for Department of Community Safety and Transport Management

8. ORGANISATIONAL STRUCTURE

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

SECRETARY

NWPL SPEAKER

OFFICE OF THE SPEAKER NWPL

Purpose: To provide political leadership to the North West Provincial Legislature.

Functions:
1. Provide the Executing Authority services for Legislature
2. Ensure the attainment of the Constitutional Mandate of the Legislature

1 x Speaker of the NWPL

PRIVATE OFFICE STAFF

Purpose: To provide Administrative Support Services to the Speaker and Members of the Legislature

Functions:
1. Provide support to the Speaker to attain the constitutional operation of the Legislature
2. Provide protocol Services in the Events of the Speaker/ Deputy
3. Provide Cleaning Services at the Speaker's residence

1 x Head of Office -E
1X Private Secretary-C5
1 x Secretary / Receptionist- C1
1x Community Outreach Officer-C5
1x Protocol Officer-C1
1 x Driver Messenger-B3
2 x Domestic Worker -A

ADMINISTRATIVE SUPPORT

Purpose: To provide Administratiove Support Services to the Speaker and Members of the Legislature

Functions:
1. Provide overall administrative Support for the Legislature.
2. Provide treasury function for the Legislature

1 x Manager Treasury-D5
1 x Technical Specialist-D5
1 x Managger Strategic Support-D5
1 x Integrity Officer- C3
1 x Personal Assistant: Manager -C1
1 x Registry Clerk-C1
1 x Driver Messenger-B3

OFFICE OF THE SECRETARY TO THE LEGISLATURE

Purpose : To provide Corporate Governance and Strategic Support to the North West Provincial Legislature

Functions :
1. Provide corporate support
2. Provide sound Financial Management Services
3. Provide Legislature support
4. Provide Risk Management and Internal Control Services
5. Provide Internal Auditing
6. Provide Corporate Governance, Policy and Legal
7. Provide Strategic Planning, Monitoring and Evaluation.

1 x Secretary to the NWPL-FU
1x Office Manager-D5
1x Personal Assitant-C3

OFFICE OF THE DEPUTY SPEAKER

Purpose : To assist the Speaker to preside over the meetings of the Legislature.

Functions :
1. Responsible for any delegated task given by the speaker.
2. Responsible for Sectoral Parliament, Committees and Oversihgt.
3. Responsible for members interest and capacity building.
4. Preside over JPC Meetings.

1 x Deputy Speaker.
1x Private Secretary-C3
1 x Driver Messenger-B3

9. ENTITIES REPORTING TO THE SPEAKER

There are no entities reporting to the Legislature.

PERFORMANCE INFORMATION

PART B

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa (AGSA) currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives will be included in the report to management with findings, if any, being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 111 to 119 of the Report of the AGSA, published as Part E: Financial Information.

2. OVERVIEW OF INSTITUTIONAL PERFORMANCE

2.1. SERVICE DELIVERY ENVIRONMENT

The NWLP is a legislative arm of the State charged with the responsibilities of Law-making, Oversight and Public Participation.

2.2. SERVICE DELIVERY IMPROVEMENT PLAN

The NWPL does not have a Service Delivery Improvement Plan.

2.3. ORGANISATIONAL ENVIRONMENT

The Legislature houses public representatives and its mandate is to conduct oversight over the Provincial Government, other Organs of the State, and to promote public participation and law-making. The Legislature has thirty-three (33) elected public representatives from the following political parties:

Name of Political Party	Number of Public Representatives
ANC	21
EFF	06
DA	04
VF +	02
Total	33

2.3.1. Organisational Structure

The NWPL housed 214 staff members and 22 Members of the Provincial Legislature (MPL's) as at 31 March 2023.

At the end of the financial year, all the vacant Executive Manager posts had been filled. This will ensure that the Institution is fully capacitated to execute its constitutional Mandate. The Institution also filled one of its senior manager positions, namely the Manager Corporate Governance, Policy and Legal located within the Office of the Accounting Officer.

2.3.2. Oracle ERP System Stabilisation

The NWPL continued to roll-out the Oracle Stabilization Project Phase II during the financial year and integrated the audited information on the Oracle Enterprise Resource Planning System for the years 2019 to 2022. The final integration of Pastel and Oracle is expected to be completed at the end of the 2023/2024 financial year. The following milestones are expected to be achieved:

- Building internal capacity through training and appointing suitably qualified staff;
- Streamlining business processes;
- Updating the financial policies; and
- Implementing effective and efficient control activities that will assist in mitigating financial and operational risks.

2.3.3. GRAP Implementation

The NWPL is fully compliant with GRAP.

2.3.4. Annual Financial Statements (AFS)

The AFS 2022/2023 have been prepared in terms of GRAP.

2.3.5. Accounting Policies

The financial statements have been prepared in accordance with the Standards of GRAP, issued by the Accounting Standards Board and in accordance with Section 56 of the FMPPLA. These financial statements have been prepared in terms of the accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement. Assets, liabilities, revenue and expenses were not offset, except where offsetting was either required or permitted by the Standard of GRAP.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these financial statements, are disclosed. These accounting policies are consistent with the previous financial statements.

2.3.6. AFS Disclosure Notes

All Receivable, Payables and Provisions are accounted for in terms of GRAP standards are disclosed in the AFS where applicable.

Additional disclosures such as the Key Management Personnel, Contingent Assets/ Liabilities, Property Plant and Equipment, Commitments and other applicable information are disclosed in the AFS in compliance with GRAP.

2.3.7. Implemented recommendations of the Standing Committee on the Oversight of the NWPL

The Standing Committee on Oversight of the Legislature is tasked with conducting oversight over the NWPL. The Institution entered into a contractual agreement with the Standing Committee in the form of presentations of its Draft Annual Performance plans, the Final Annual Performance plans and the 2021/2022 Annual Performance Report, as prescribed by Sector Oversight Model (SOM).

During the year under review, the Legislature tabled and presented its non-financial and financial performance reports for the 2022/2023 financial year to the Committee as listed herein below:

- 4 x Quarterly performance information reports (non-financial and financial);
- 12 x Monthly financial statements;
- The Mid-term budget and performance report; and
- The Annual Report 2021/2022.

The non-financial and financial performance reports were presented on a quarterly basis and, with the recommendations received from the Committee, the Legislature maintained its progress towards achieving the planned targets and accomplished this within the allocated budget.

House Resolutions received from the Standing Committee on Oversight of the Legislature were attended to. The below stated are the reports that were submitted to the Committee in response to the enquiries raised by the Committee:

a) Reports on the Public Participation to conduct a benchmark exercise with the other Legislatures regarding the best practices in terms of public engagements;

b) Reports on the empowerment of MPLs in terms of initiating Private Members Bills;

c) Reports on the implementation of the Internal Audit recommendations;

d) Report on the breakdown of the expenditure incurred in terms of the Oracle system, the car rentals and the new east wing building;

e) Progress report on the Post Audit Action Plan;

f) Progress report on the Unauthorised, Irregular, Fruitless and Wasteful Expenditure and improved internal controls thereon; and

g) Report on the development of a comprehensive security protocol strategy at public hearings and oversight visits at the four (4) districts.

Committee resolution were subsequently implemented.

2.3.8. Strengthening Governance

The Consequence Management Advisory Committee

The Consequence Management Advisory Committee (CMAC) received the irregular expenditure investigation reports and recommended that R226 862 686 be submitted for condonation. This was subsequently approved by the Executive Authority.

The Information and Communication Technology (ICT) Steering Committee

The Institution appointed the ICT Steering Committee, which has three (3) external members, chaired by an external member. The committee convened four (4) meetings and was able to adjust to a virtual working environment and install a firewall analyser.

The ICT Steering Committee reviewed the various institutional ICT policies and recommended that all ICT policies be combined into one comprehensive ICT Policy. The ICT Combined Policy was presented to the institutional Policy Formulation Committee (PFC) for their inputs and approval. The said policy was also presented to the NWPL management and staff members for their inputs, in accordance with the institution's policy process. After consideration, the policy was outsourced, whereby the review and finalisation thereof was funded by the European Union (EU) and monitored by the Legislature Sector Support. The ICT Combined Policy was approved during the month of January 2023.

The Irregular, Fruitless and Wasteful Expenditure (IFW) Governance Assurance Committee

The Irregular, Fruitless and Wasteful (IFW) Expenditure Governance Assurance Committee has been assigned the responsibility to review all expenditure incurred that contravened the supply chain regulations and are deemed either irregular, fruitless or wasteful expenditure. The IFW Expenditure Governance Assurance Committee constitutes five (5) members of which four (4) are internal and the Chairperson, external.

The IFW Expenditure Governance Assurance Committee reports to the Accounting Officer, recommending the condonement of IFW expenditure in cases whereby the outcome of the investigation revealed that the expenditure incurred did not result in a loss to the State. In instances where there was a loss to the State and such a loss could have been prevented, the committee would recommend that disciplinary measures be instituted against the relevant staff member(s).

Where the investigation revealed that a breakdown in controls contributed towards the incurrence of irregular expenditure, the IFW Expenditure Governance Assurance Committee would recommend controls to be implemented.

For this financial year, a total of R 226 862 686 irregular expenditure was recommended for condonation.

Policy Formulation Committee (PFC)

The Legislature's PFC, is tasked with the review of Institutional Policies. The committee has a total of ten (10) members and comprises of both senior and middle management. The PFC met six (6) times during the financial year, whereby a total of 33 institutional policies were reviewed. Of the 33, eight (8) were ICT policies that were combined to form one single policy, namely the ICT Combined Policy and has been approved for implementation.

As at 31 March 2023, thirteen (13) policies were approved.

2.4. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

2.4.1. A Guide to support the Executive Authority, Deputy Chairperson of the NCOP and the Deputy Speakers of Legislatures.

For the year under review, the Legislative Sector, under the guidance of the Speakers' Forum, developed a guide on the provision of support to the Executive Authority, the Deputy Chairperson of the NCOP and the Deputy Speakers of Legislatures. This was necessitated by the fact that the Ministerial Handbook is no longer applicable to the Legislative Sector.

2.4.2. Amendment of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA)

The process to amend the FMPPLA is at an advanced stage and it will be finalised in the next financial year. This process will culminate the streamlining of the reporting requirements, timeframes, and the development of the necessary regulations to support the implementation of the FMPPLA. The NWPL also developed the Delegation of Authority Policy in line with the FMPPLA.

3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Legislature's performance was based on the four strategic goals as highlighted:

- To provide a sound provincial law-making framework;
- To promote public participation in legislative processes;
- To exercise an oversight function; and
- To ensure business excellence within the Legislature.

During the mid-term implementation of the 2020-2025 strategic plan, the Institution focused on developing annual performance plans, committee annual plans, and business processes to support the successful attainment of the strategic goals.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1. PROGRAMME 1: ADMINISTRATION

4.1.1. Purpose of the Programme

To enable the administration to render support services that will enable Members of the Provincial Legislature (MPLs) and its employees to fulfil their constitutional obligations.

4.1.2. List of Programme 1 Sub-Programmes:

Programme 1: Administration consists of five (5) sub-programmes, namely:

- Sub-programme: Office of the Speaker;
- Sub-programme: Office of the Secretary;
- Sub-Programme: Financial Management;
- Sub-programme: Support Services; and
- Sub-programme: Internal Audit.

4.1.3. Outcomes, Outputs, Output Indicators, Targets and Actual Achievements 2022/2023

Summary of Achievements

The following are the major achievements for the period under review:

- As part of encouraging a culture of learning, six (6) employees were registered for the Governance and Leadership Certificate program offered by the University of Witwatersrand as part of the European Union (EU) funding.
- A total of twenty-two (22) staff bursary applications were awarded, of which five (5) were for the continuation of studies and the remaining seventeen (17) were new applications. This will assist the Institution to have staff members with relevant skills and competencies to respond to current developments.
- The Occupational Health and Safety Committee was established to assist the Accounting Officer to maintain a safe and healthy workplace as per the provisions of the Occupational Health and Safety Act, 85 of 1993.
- The NWPL secured funding from PSETA to fund ten (10) top performing former Learners to study towards a National Qualification Framework (NQF) level 6 Qualification in Public Administration. The beneficiaries were the unemployed youth from the disadvantaged backgrounds in the province.
- The annual Integrated Employee Health and Wellness Calendar of Events was approved and events such as the Easter Prayer Service, as well as the Move for Health Event were held.
- In an endeavour to boost the well-being and morale of staff, a Men's Health seminar and a Women's Day celebration was held during the month August as part of the wellness programme of the Legislature. These events were a resounding success. Our wellness activities are gaining momentum and during the period under review, a number of staff members participated and completed the Comrades Marathon and received accolades from as far as the National Parliament.
- An advocacy session was conducted on the Code of Ethics & Conduct and the Disciplinary Code & Procedure.
- We commenced with the implementation of the internal control processes in July 2023, that requires items to be subjected to pre-and—post- audit checks. This is an endeavour to deal with the irregular expenditure and late payment of invoices. This requires that events must be planned and conducted as they appear on the adopted Legislature

programme and that the Internal Control Unit be afforded a minimum of seven (7) days to scrutinise all documents to ensure compliance to relevant regulations and policies.

- The NWPL completed the Oracle Enterprise Resources Planning (ERP) configurations of all modules, except the compensation workbench. The Performance Management and Learning Management (training and development) modules are already live (migrated to production) as at the end of the 1st quarter.
- Acquisition of an additional Oracle server, that was received the 1st week of December 2022, will ensure that the additionally procured Oracle Modules are configured. A three-year Service Level Agreement has been signed for support and maintenance of such. The institution, as part of improving the ICT infrastructure, acquired a new firewall server. Configuration therefore is underway and envisaged to be completed by the end of the financial year.
- During the year under review, the below stated key positions were filled to ensure implementation of the approved organizational structure:
  - Chief Financial Officer (Male);
  - Executive Manager Proceedings, Hansard and NCOP (Female);
  - Executive Manager Committees, Research and Public Participation (Male).
  - Manager Corporate Governance, Policy and Legal (Female);
- The Legislature conducted a drive to encourage NWPL employees to declare their disability status resulting in seven (7) employees declaring such. The Legislature therefore has a disabled staff complement of 3%. The national target set for the employment of the people with disability is 2% and therefore the Legislature has exceeded the target by 1%.
- The NWPL conducted training on Ethics Management in an effort to promote and maintain a high standard of professional ethics as required by Chapter 10 of the Constitution of the Republic of SA.
- The NWPL approved 13 policies during the financial year which are:
  - Policy on Acting Appointments and Assignment of Responsibility;
  - Asset Management; Policy,
  - Bursary Policy;
  - Dress Code Policy;
  - Employment Equity Policy;
  - HIV/AIDS, TB and STI Management Policy;
  - ICT Combined Policy;
  - Leave Policy;

- Employee Recognition Policy (Long Service) Policy;
- Policy on Policies;
- Retirement Policy;
- Smoking Policy; and
- Staffing Policy .

- The NWPL conducted a Security Awareness and Cybersecurity Awareness programme for employees within the Legislature. This was to enhance user vigilance when working on our systems to avoid falling prey to hackers.
- Continuous support was offered to staff members and their next of kin who needed Wellness interventions. This included building relationships with the Department of Health, Private Psychiatrist/Psychologist and the Department of Social Development. There were eight (8) cases of Wellness Intervention and extended to three (3) dependents of staff members.
- The NWPL participated in the Graduations for the 2019 NWPL Learnership Programme for Orphans (Certificate in Public Administration), NQF level 05, which was held successfully. Fifty (50) beneficiaries were enrolled for this programme, forty-nine (49) completed the programme successfully, and one (1)) dropped out.
- The NWPL Communication Strategic Framework was developed and approved to streamline communication and profile the work of the Legislature within in the North West Province.

Table 1.1 Output Indicators Programme 1: Administration

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2020/21	2021/22	2022/23			
1.	Effective and efficient administration	1. Legislature Programmes	Number of Legislature Programmes produced.	4	4	4	4	None	N/A
		2. FMPPLA Compliance reports	Number of compliance reports produced in line with the FMPPLA requirements.	24	24	24	24	None	N/A
		3. Audit outcome achieved	Unqualified audit opinion achieved.	1	1	1	1	None	N/A

4.1.4. Strategy to overcome areas of underperformance

There is no strategy to overcome areas of under-performance.

4.1.5. Performance in relation to Standardised Output and Output Indicators for Sector with Concurrent Function

The Legislative Sector continues to review the planning process aimed at developing and integrating strategic management frameworks and reporting formats.

4.1.6. Linking Performance with Budgets

		2022/23			2021/2022		
	Details per Sub-Programme	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
1.1	Office of the Speaker	17 922	16 429	1493	17 951	14 309	3 642
1.2	Office of the Secretary	22 985	25 343	(2 358)	46 052	50 623	(4 571)
1.3	Financial Management	83 835	76 266	7569	75 092	72 521	2 571
1.4	Corporate Services	143 335	113 588	29 747	132 448	79 878	52 570
1.5	Internal Audit	7 461	7 528	(67)	7 585	7 267	318
	Total	**275 538**	**239 154**	**36 384**	**279 128**	**224 598**	**54 530**

The table above confirms that the programme has spent R239 154 million or 87 per cent of the allocated budget. The expenditure is 13 percentage points below the 100 per cent threshold. Spending in this Programme is mainly driven by Compensation of Employees, as well as payments for contractual obligations. This under-spending is attributed to delays in anticipated spending in Goods and Services and Payments for Capital Assets.

4.2. PROGRAMME 2: MEMBERS' SALARIES (STATUTORY)

4.2.1. Purpose of the Programme

To provide enabling facilities and capacity building to MPLs and afford transfers to political parties.

4.2.2. List of Programme 2 Sub-Programmes

- Sub Programme: Logistics Members; and
- Sub Programme: Members Exposure.

4.2.3. Outcomes, Outputs, Output Indicators, Targets and Actual Achievements 2022/2023

Summary of Achievements

- The MPLs continue to participate in regional and international events and during the period under review, the Legislature participated in the following multi-lateral forums:
    - National Council of State Legislatures;
    - Common-Wealth Parliamentary Association - Africa Region; and
    - Common-Wealth Parliamentary Association-International.
- Four (4) MPLs completed an Advanced Certificate in Governance and Public Leadership with the Witwatersrand University .

Table 2.1 Output Indicators Programme 2: Members' Salaries

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2020/21	2021/22	2022/23			
1.	Accountable and transparent governance.	Exposure and academic programmes attended.	Number of quarterly reports on MPL's capacity -building sessions.	3	1	4	4	None	N/A

4.2.4. Strategy to overcome areas of under-performance

No under-performance was recorded.

4.2.5. Changes to planned targets

No changes to the planned targets .

4.2.6. Linking Performance with Budgets

Details per Sub-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
Members' Salaries	35 408	34 716	692	35 103	29 493	5 610
Total	**35 408**	**34 716**	**692**	**35 103**	**29 493**	**5 610**

The programme's allocation is for the payment of MPLs salaries. The programme has spent 98 per cent of the annual allocation and the spending level is 2 percentage points below the 100 per cent threshold. The programme's allocation is for the payment of MPL's salaries. This programme has spent 95 per cent of the annual allocation level is 5 percentage points below the 100 per cent threshold.

4.3. PROGRAMME 3: LEGISLATURE OPERATIONS

4.3.1. Purpose of the Programme

To enhance strategic management support in relation to parliamentary services.

4.3.2. List of Programme 3 Sub- Programmes:

- Sub-Programme: House Proceedings and Hansard;
- Sub-Programme: Committees;
- Sub-Programme: NCOP and Members' Support;
- Sub-Programme: Public Participation; Petitions and Education; and
- Sub-Programme: Research.

4.3.3. Outcomes, Outputs, Outputs Indicators, Targets and Actual Achievements 2022/2023

Summary of Achievements

- The official opening of the Legislature was held on 24 February 2023. The Premier of the Province delivered the Opening Address, referred to as the State of the Province Address in line with Rule 14 of the Standing Rules of the Legislature. The Opening Address by the Premier provides an opportunity to the Premier to outline the government priorities for the coming financial year and the Medium-Term Expenditure Framework (MTEF) period whilst at the same time giving account of the achievements in the past year(s).
- A House Sitting to debate the State of the Province Address took place on 28 February 2023. At this Sitting political parties were afforded an opportunity to reflect on the speech of the Premier. A total of 131 people attended the Sitting, with 1000 views on the Facebook page.
- The debate of the State of the Province Address was closed with the response by the Premier which took place on 02 March 2023, with 165 members of the public in attendance and 1700 views on the Facebook page. These Sittings allowed members of the public an opportunity to view the oversight process and to receive information first-hand .
- Portfolio and Standing Committees held the Executive accountable for the implementation of the approved government programmes by exercising the oversight weeks in the following districts:
    - Dr. Kenneth Kaunda District from 19 to 22 April 2022;
    - Dr. Ruth Segomotsi Mompati District from 02 to 05 August 2022;
    - Bojanala District from 10 to 14 October 2022; and

- Ngaka Modiri Molema District from 13 to 17 February 2023.

Challenges identified were consolidated in the reports of the Portfolio Committees and referred to the relevant Departments for intervention.

– The NWPL conducted Public Hearings throughout the province on the following Provincial and NCOP Bills:

  - *North West Appropriation Bill [2022]*; to effect appropriation of the money from the Provincial Revenue Fund for the requirements of the Province in respect of the 2022/2023 financial year, and to provide for matters incidental thereto.
  - *North West Adjustment Appropriation Bill [2022];* to effect adjustment to the appropriation of money from National Revenue Fund for the requirements of the State in respect of the 2022/2023 financial year, and to provide for the matters incidental thereto.
  - *North West Second Adjustment Appropriation Bill [2022];* to re-adjust adjustments to the appropriation of money from the Provincial Revenue Fund for the requirement of the Province in respect of the 2022/2023 financial year, and to provide for matters incidental thereto .
  - *North West Parks and Tourism Board Bill [2022];* to regulate the Parks Board and Tourism industry in the Province.
  - *Division of Revenue Bill [B6-2022]*; to provide for the equitable division of revenue raised nationally among the national, provincial and local spheres of government for the 2022/2023 financial year; the determination of each province's equitable share; allocations to provinces, local government and municipalities from national government's equitable share; the responsibilities of all three spheres pursuant to such division and allocations.
  - *Division of Revenue Amendment Bill, [B22-2022];* to amend the Division of Revenue Act 2022, in accordance with the Money Bills and related matters Act, 2009, and to provide for matters connected therewith.
  - *The Children's Amendment Bill, [B18D-2020];* to amend the Children's Act, 2005 , as to amend and insert certain definitions, to extend the children's court jurisdiction, to further provide for the care of the abandoned or orphaned children and additional matters that may be regulated, to provide for additional matters in relation to children in alternative care, and to provide for matters connected therewith .
  - *Sectional Titles Amendment Bill, [B31B-2020];* to amend the Sectional Titles Act, 1986, so as to amend certain definitions, to provide for the developer to answer questions put to the developer by the agents of the lessees, to further provide for the amendment of sectional plans in respect of exclusive use areas, to further provide for the amendments and cancellation of the sectional plan upon an order of the court, to provide for the noting of the title deed in respect of the lapsing of a reservation in terms of Section 25, to provide for a lease of part of the common property with the consent of the holder of registered real rights, etc.
  - The above—mentioned public hearings were aimed at enhancing public involvement in the law-making process. After the public hearings, the required mandates were conferred to the NCOP in line with the Mandating Procedures of Provinces Act, 2008 (Act No. 52 of 2008),and all the Provincial Bills were adopted by the House and sent to the Office of the Premier for assent.

– The NWPL hosted seven (7) Sectoral Parliaments and the purpose thereof is threefold.

Firstly, Sectoral Parliaments are a means of oversights and as a result, Department's and Organs of States are invited to give account of activities of the particular department or Organs of State in relation to issues raised by the sector under consideration at the time of the Sectoral Parliament taking place. The Sectoral Parliaments are conducted to meet dictates of Section 114 (2)(b) of the Constitution.

Secondly, Sectoral Parliaments create a platform for public participation that allows members of the public to actively participate in the legislative processes. This is therefore done in line with Section 118 of the Constitution which confers the authority to Provincial Legislatures to facilitate public participation.

Finally, Sectoral Parliaments promotes and facilitate public education to members of the public, teaching them to understand the difference between the role of the Legislature as a legislative arm of state and that of the Executive arm of the state.

The following Sectoral Parliaments held were :

- The Youth Parliament on 24 June 2022, under the theme ***"Young Entrepreneurs - Promoting sustainable livelihoods and resilience of young people for a better tomorrow".*** The main aim of the session was to foster an entrepreneurial spirit through which young people who started their own business can impart their experiences with aspiring young entrepreneurs. The Sectoral Parliament was attended by 220 young people, with 727 views on the Legislature's Facebook page.
- The Women Parliament on 08 August 2022 at Ganyesa. The programme was held under the theme ***"Unleashing the power within empowered women"*** and focussed mainly on gender-based violence and other scourges affecting women, children and the vulnerable groups within society. The programme culminated in the participants handing over a memorandum to the Premier containing their plight to address the scourge of gender-based violence in the province and calling upon the Premier to ensure that their plight is resolved. The event was attended by 486 women and viewed by 896 on the Legislature's Facebook page totalling 1,382 viewing the session.
- The Senior Citizens Sectoral Parliament in Bojanala District was hosted on 14 October 2022, under the theme as determined by the United Nations and contextualized as follows– ***"The Resilience and Meaningful Socio–Economic Contributions of Older Persons in a Changing World".*** The session was hosted via a hybrid session, namely physical attendance, as well as via social media platforms. A total of 383 older persons attended in person and a total of 480 views were registered on the NWPL Facebook page. In this Sectoral Parliament, senior citizens received a presentation on Cooperatives and were given an opportunity to establish such in the province with start-up funding from the National Cooperatives Organization.
- The Transport Sectoral Parliament in Dr Kenneth Kaunda District, under the theme ***"Integration of Women into The Transport Industry"*** was held on 28 October 2022. The session was attended by 152 participants in person from the Transport sector with a total of 218 views registered on the NWPL Facebook page. The focus of the session was on the achievements and challenges faced by women in the industry.
- The Disabilities Sectoral Parliament was also hosted in the Dr. Kenneth Kaunda District on 11 of November 2022, under the theme determined by the United Nations–***"Empowering Persons with Disabilities through resourceful, sustainable***

and safe environments". The Premier of the Province and MECs were in attendance, including 252 participants in person from the four districts, with a total 572 views registered on the NWPL Facebook page.

- The Health Sectoral Parliament 2022 on 25 November 2022 was hosted under the theme ***"Working Together to get TB control back on track in the North West Province''.*** The sectoral parliament provided an opportunity to share the province's programmes on fighting the scourge of TB in the province. The session was attended by 183 participants in person and registered 273 views on the NWPL Facebook page.
- The Agriculture Sectoral Parliament on 10 March 2023 at the Legislature Auditorium. The 2023 Agriculture Sectoral Parliament was held under the theme ***"Climate Change and Environment Population in North West: what it means for agriculture and food security in the province".*** The session was attended by 254 participants with 490 viewership on the NWPL Facebook page. Both established and aspiring farmers (stakeholders) were given an opportunity to reflect on the state of affairs in the agricultural sector to also and make recommendations and raise concerns in relation to socio-economic challenges they face in the Agricultural Sector.

The above sectoral parliaments were conducted to promote and enhance participatory democracy as enshrined in the Constitution.

- In order to deepen democracy and ensure that the general community of the North West Province is given an opportunity to interact with the MPLs, as well as the MEC's, regarding service delivery matters, the NWPL hosted Taking Legislature to the People under the theme "Facilitating Service Delivery and Accountability Through Effective Citizenry Participation" in the Ngaka Modiri Molema District, from 14 to17 March 2023 in the Legislature Chamber. Members of the public were mobilized accordingly in line with the business of each day from various formations within the communities in Ngaka Modiri Molema area of jurisdiction. Community members presented to the House their frustrations, challenges and recommendations on delivery of services. The total number of community members who attended the programme was 807 with 2478 views on the NWPL Facebook page.
- The NWPL hosted the Basadi Re Aga Sechaba and Stakeholder's Dialogue jointly under the theme - ***"North West Provincial Legislature Standing Firm Against Gender Based Violence"*** on 31 March 2023 in the Klerksdorp Recreation Centre The Basadi Re Aga Sechaba 2023 session was a 180 minutes long session of interactive discussions. Participants included representatives from the critical viewpoints on violence against women, an audience and panel. Participants from the Matlosana Municipal area of jurisdiction were invited to the session consisting of the following categories-Senior Citizens, Young Women, Traditional Healers, Ward Committee members, Non-Governmental Organisation (NGO) representatives, as well as female members of the public . A total of 376 attended the event with 258 views on the NWPL Facebook page.
- A dialogue was sparked by participants who shared their life experiences on domestic violence, as well as sexual violence respectively. The participants highlighted issues of drug abuse, human trafficking, as well as challenges and red tapes experienced in the South African Police Services (SAPS). The Role of the Family Violence, Child Protection and Sexual Offence Investigation Unit was outlined by a representative from SAPS.

- The sitting for the State of the Province Address was attended by 151 guests, including Consul Generals from Lesotho, Mozambique, United States of America, as well as India, amongst others. The session had 1000 viewership on the NWPL Facebook page.
- Another means of educating members of the public is through educational tours. In this regard members of the public are taken through a tour of the Legislature and taught about the significance of the symbols in the Legislature such as the Mace and the operations of the Legislature. They are also afforded an opportunity to watch the proceedings, either in Committees or a House Sitting, depending on the Program of the Legislature. In this regard, an educational tour of the Legislature Precinct was conducted on 10 March 2023 in response to a request received from the North West University Lecturer-Mr Mojuta S Motlhamme.

At the time of the tour the University was hosting a Professor C F Webber from Canada accompanied by Professor. J Heystek from North West University – Potchefstroom campus and they also formed part of the tour. The intention of the tour was:

- to share knowledge and information on the three arms of government;
- to learn more about the functions of the Legislature;
- to learn more about the architecture of the Legislature building to understand the heritage and culture of the North West Province and the significance of the symbols and features of the building.

- For the 2022/2023 financial year, Legislature ensured that Departments tabled and processed the following Departmental, public entities and Legislature reports:
  - 4th Quarter performance information reports 2021/2022;
  - Annual Performance Plan 2022/2023;
  - Annual Performance Report 2021/2022; and
  - 1st, 2nd and 3rd Quarterly Performance Information Reports 2022/2023

The above process undertaken by the NWPL Portfolio and Standing Committees ensured that Departments, their public entities and the Legislature were held accountable for the implementation of planned government programmes with their allocated funds for service delivery purposes.

Table 3.1 Output Indicators Programme 3: Legislature Operations

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2020/21	2021/22	2022/23			
1.	Participatory Democracy	Public participation Programmes.	Number of public participation programmes conducted.	32	23	28	31	3	Overachievement on 3 public hearings (Sectional Titles, Children Amendment Bill, NW Parks and Tourism and 1 Sitting 1 Public education workshop was not achieved.
2.	Accountable and transparent governance.	Strategic Documents tabled.	Number of Strategic Documents tabled.	101	83	87	88	1	The Consolidated Performance Report on performance of Municipalities 2019/2020 (NW MSA Section 47) was tabled in the 2022/2023 financial year .
		SOM imperative studies Conducted	Number of SOM imperative studies conducted	24	-	91	40	51	51 SOM imperative studies conducted, but did not meet the TDI as per the NWPL APP.
		Committees' Reports tabled.	Number of Committees' Reports tabled.	117	274	220	192	28	The under-performance was due to 28 Committee reports not adopted in the 2022/2023 financial year

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2020/21	2021/22	2022/23			
2.	Accountable and transparent governance.	House Resolutions	Number of House Resolutions monitored.	61	82	251	163	88	Of the 88 deviations, 61 resolutions were issued towards the end of March 2023 and can only be monitored in the new financial year. The other deviation is due to the non-adoption of Committee Reports.
3.	Transformational Laws.	NCOP Mandates adopted.	Number of mandates on NCOP Bills adopted	4	3	2	4	2	The Children's Amendment and Sectional Title Amendment Bill were referred from NCOP. These were additional Bills not planned for but received.
		Provincial Bills Passed.	Number of Provincial Bills passed in the House.	4	2	2	4	2	The 2 provincial Bills :- North West Parks and Tourism Board and North West Second Adjustment Appropriation Bill were processed as additional requests from Departments.

4.3.4. Strategies to overcome areas of under-performance

The planned number of targets for the indicators which were not achieved in Programme 3 for the year under review, will be addressed through ensuring that all Committees adhere to the approved Legislature Programmes.

4.3.5. Changes to planned targets

There were no changes effected against the planned performance output indicators and targets for the year under review.

4.3.6. Linking performance with budgets

	Details per Sub-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
1.1	Logistics Members	69 193	66 032	3 161	86 323	76 283	10 040
1.2	Exposure to Parliamentary Services	8 641	9 701	(1 060)	5 180	3 128	2 052
1.3	House Proceedings	16 290	17 532	(1 242)	15 344	13 979	1 365
1.4	Committee Services	33 646	33 179	467	32 571	29 638	2 933
1.5	NCOP Liaison	6 081	5 277	804	6 619	5 565	1 054
1.6	Public Participation	38 822	33 087	5 735	29 102	25 022	4 080
1.7	Library, Research and Information Services	21 564	22 234	(670)	24 885	21 617	3 268
	Total	**194 237**	**187 042**	**7195**	**200 024**	**175 232**	**24 792**

The expenditure of R187 million or 96 per cent of the 2022/2023 budget is registered under this core programme. The level of expenditure is 3 percentage points below the 100 per cent spending threshold. The programme has completed all its anticipated programs during the financial year.

5. TRANSFER PAYMENTS

5.1. TRANSFER PAYMENTS TO PUBLIC ENTITIES

No transfer payments were made to public entities.

5.2. TRANSFER PAYMENTS TO ALL ORGANISATIONS OTHER THAN PUBLIC ENTITIES

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the NWPL. comply with S35 (1) (a) of the FMPPLA	Amount transferred	Amount spent by the entity	Reasons for the funds unspent by the entity
ANC	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	35 294 062	35 294 062	N/A
EFF	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	10 217 464	10 217 464	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the NWPL. comply with S35 (1) (a) of the FMPPLA	Amount transferred	Amount spent by the entity	Reasons for the funds unspent by the entity
DA	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	7 098 451	7 098 451	N/A
VF+	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	4 091532	4 091532	N/A

6. CONDITIONAL GRANTS

6.1. CONDITIONAL GRANTS AND EARMARKED FUNDS PAID

None

6.2. CONDITIONAL GRANTS AND EARMARKED FUNDS RECEIVED

None

7. DONOR FUNDS

7.1 DONOR FUNDS RECEIVED

The table below details the donor funds received during for the period 1 April 2022 to 31 March 2023.

Name of transferee	Type of organisation
Name of donor	PSETA
Full amount of the funding	R 540 000
Period of the commitment	1 year
Purpose of the funding	Learnership programme for orphans
Expected outputs	10 Learners
Actual outputs achieved	10 Learners
Amount received (R'000) – Current year	R 513 000
Amount spent – Current year (R'000)	R 513 000
Reasons for the funds unspent	Stage 3 not completed as yet as exam re-sults are not available as at year end.

8. CAPITAL INVESTMENT

8.1. CAPITAL INVESTMENT, MAINTENANCE AND ASSET MANAGEMENT PLAN

Infrastructure Projects	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
New and replacement assets	–	–	–	–	–	-
Existing infrastructure assets	–	–	–	–	–	-
Upgrades and additions	25 000	–	25 000	5 595	–	5 595
Rehabilitation, renovations and refurbishments	3 000	–	3 000	20 000	–	20 000
Maintenance and repairs	7 621	8 529	(908)	7 480	5 316	2 164
Infrastructure transfer	–	–	–	25 595	–	25 595
Current	15 095	4 997	10 098	7 480	5 316	2 164
Capital	**43 095**	**13 526**	**38 098**	**33 075**	**5 316**	**27 759**

GOVERNANCE INFORMATION

PART C

1. GOVERNANCE INFORMATION

1. INTRODUCTION

Section 7(c) of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA, 2009), requires an Accounting Officer to: "Ensure that the Parliament maintains an effective, efficient and transparent system of financial management, risk management, internal control and internal audit.''

The extension of the general responsibilities, in terms of Section 11 of the FMPPLA, to all managers is the cornerstone of institutionalizing risk management within the legislative sector. It establishes the responsibility for risk management at all levels of management, extending it beyond the roles of the Accounting Officers in this regard.

The implementation of risk management is further supported by the Treasury Regulations 3.2.1 whereby:

"The Accounting Officer must ensure that a risk assessment is conducted regularly to identify emerging risks of the institution.''

2. RISK MANAGEMENT

For the financial year under review, the below stated risk management policy documents were approved by the Accounting Officer:

- Risk Management Strategy;
- Risk Management Policy; and
- Risk Management Committee Charter.

The Accounting Officer appointed the Risk Management Committee (RMC), which comprises of three (3) members of management and two (2) external members, one (1) of which is the chairperson. The RMC is functional and held meetings during the year. The Committee raised a concern on the minimal progress registered to improve the risk maturity level (currently below level 3), as per the outcome of the Risk Maturity Assessment. The maturity level is indicative of the fact that risk management is not embedded within the institutional processes.

The Institution has a functional Risk Champions Forum. The forum is intended to support management in respect of their risk management responsibilities.

3. FRAUD AND CORRUPTION

The institution has approved an Anti-fraud and Corruption Policy.

4. MINIMISING CONFLICT OF INTEREST

The requirements for the disclosure of interests allows for transparency, by both the Members and employees of the NWPL. The NWPL developed the Code of Ethics and Conduct Policy to ensure the NWPL guides, regulates and formalises good ethical and professional standards of conduct for both the Members and employees of the Legislature. Furthermore, the Legislature had established the Office of the Integrity Commissioner to process the declaration of interest for Members of the Provincial Legislature.

The Legislature dictates that both Members and staff are required to declare their financial interest annually.

5. CODE OF CONDUCT

The Legislature developed the Code of Conduct to ensure that all employees and Members of the Provincial Legislature adhere to sound ethical principles. The Code of Conduct aims to promote good ethical and professional conduct for both MPLs and staff members and to define the type of behaviour and conduct that the Legislature expects of its members and staff members.

6. STANDING COMMITTEE ON THE OVERSIGHT OF THE NWPL

The Standing Committee on the Oversight of the NWPL conducted oversight over the Legislature for the year under review. The table below reflects the number of meetings held and the outcomes thereof.

Table A: Meetings with the Standing Committee on the Oversight of the NWPL

	Date of Meeting	Purpose of the Meeting	Outcome of the Meeting
1.	13 May 2022	The NWPL Annual Performance Plan 2022/2023	The Standing Committee recommended the adoption of the NWPL Annual Performance Plan 2022/2023 .
2.	15 June 2022	The NWPL 4th Quarter Performance Information Report 2021/2022	Committee Adopted the 1st NWPL Quarter Performance Information Report 2020/2021 with recommendations.
		The NWPL National Key Point Security Compliance and Evaluation Report	The Standing Committee recommends that the House adopts the reports with recommendations .

	Date of Meeting	Purpose of the Meeting	Outcome of the Meeting
3.	01 December 2022	The NWPL 2nd Quarter Performance Information Report 2022/2023	The Standing Committee recommends that the House adopts the 2nd Quarter Performance Information Report 2022/2023 taking into account concern raised and recommendations.
		The NWPL Annual Performance Report 2021/2022	The Standing Committee recommends that the House adopts the NWPL Annual Report 2021/2022 .
		Department of Public Works & Roads Management of Lowe Parliamentary Village Report (No.2)	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
4.	08th March 2023	The NWPL 3rd Quarter Performance Information 2022/2023 The NWPL 2nd Draft Annual Performance Information 2023/2024	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
5.	21st October 2022	NWPL Audit Committee Meeting	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
6.	21st October 2022	The NWPL 1st Quarter Performance Information Report 2022/2023	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
		Department of Public Works & Roads Management of Lowe Parliamentary Village Report (No.2)	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
7.	10th August 2022	Presentation on the NWPL Audit Committee Report	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.
8.	31st March 2023	2023/2024 Final Draft Annual Performance Plan	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.

	Date of Meeting	Purpose of the Meeting	Outcome of the Meeting
9.	08 March 2023	2nd Draft Annual Performance Plan 2023/2024	The Standing Committee recommends that the House adopts the Committee Report and taking into account concern and recommendations.

7. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

Chapter 8 of the Occupational Health and Safety (OHS) Act, Act No 8 of 1993 as amended, requires of each employer to provide and maintain as far as it is reasonably practical, a working environment that is safe and without risk to the health of its employees.

The NWPL Occupational Health and Safety representatives were appointed and trained in terms of Fire and Emergency Preparedness. In the new Year, a committee will be established from the appointed representatives.

In accordance with the NWPL HR Plan , two (2) officials were appointed in the Integrated Employee Health and Wellness and Labour Relations divisions.

8. SCOPA RESOLUTIONS

The NWPL does not report its financial performance to the SCOPA as an oversight mechanism but to the Standing Committee on the Oversight to the NWPL. The Standing Committee is established in line with the NWPL Standing Rules.

Refer to Part C – Governance, Section 6 for the reports that were discussed.

Table B: Resolutions issued by the Standing Committee on the Oversight of the NWPL

Resolution No.	Subject & Details	Responses by the Legislature	Resolved (Yes/ No)
Res. No.4	NWPL to submit a report on Unemployment Insurance Fund (UIF) and improved internal controls within 7 days to the Standing Committee on Legislature Affairs	Internal Control unit has been established to scrutinize all goods and services transactions before are procured and payment is made	Yes
	Standing Committee on Legislature Affairs		

Resolution No.	Resolutions	Management Action	Status
	Submit a detailed plan with respect to software licence and the approved Annual Operational Plan	There is no software license which is linked to adherence to NWPL program and avoidance of overspending	N/A
	Synergy on the next quarter with respect to invitation of honourable Members of the sectoral parliament	Members will be invited to sectoral parliaments that relate to the committee that they are serving on.	Yes
	Portfolio & Sectoral Committee Chairpersons to process the Sectoral Parliament activities	Finding is directed to the chairperson concerned and the report has been tabled in the ATC	N/A
	Standing Committee on Legislature Affairs to submit proposals to the Office of Deputy Speaker regarding the approach taken when inviting stakeholders	Finding is directed to the chairperson concerned & report has been tabled in the ATC.	N/A
	Public Education Processes must be enhanced and intensified.	Public education processes are being intensified through, amongst others, the use of media and social platforms such as Facebook.	Yes
Res. 5	**Subject & Details**	**Management Response**	**Resolved (Yes/No)**
	Public Participation should benchmark with other Legislatures in terms of the best ways in public engagements.	The office has customised the sector public participation model which is the tool being used in the sector guide in public participation processes.	Yes
	Policy be used for MPL's to be appointed as Commissioners of Oath.	MPL's are Commissioners of Oath by virtue of being MPLs' & there's no need to have a policy to declare them as Commissioners of Oath.	Yes
	NWPL to encourage and empower its Members on initiating its own laws	Program on legislative drafting has been lined up in the 3rd quarter to Members on law-making and legislative drafting.	Yes
	NWPL should implement the Internal Audit recommendations	Finding is noted, all recommendation s will be implemented	Yes

Resolution No.	Resolutions	Management Action	Status
	a. NWPL to provide committee with the following reports: b. Report on challenges identified by AG in ICT Risk Assessment & how they will be addressed; c. Report on transgressors (disciplinary hearing steps); d. Check list on compliance that is screening, security checks, in relations to the state security agency; e. Benchmarking report on House Resolutions that was approved and table by Hon. Masala f. Breakdown report on expenditures incurred by Oracle system, car rental and new East wing building; g. Consequence management report; h. Progress report on Post Audit Action Plan	i. AG report and action plan has been provided; ii. One official is undergoing disciplinary processes for allegations of fraud; iii. One official has been dismissed for absenteeism; iv. Screening, vetting and security checks is done by the SSA, v. Report on House Resolutions, was provided to the committee; vi. Expenditure reports were provided as requested.	Yes
Res. 6	**Subject & Details**	**Management Response**	**Resolved (Yes/No)**
	Submission of comprehensive security protocol strategy at public hearings and oversight visits at four (4) districts	Responsibility to protect and conduct threat assessment to MPLs' rests with SAPS	Yes

Resolution No.	Resolutions	Management Action	Status
	NWPL to submit following reports for: i. Risk management program & policies; ii. Risk Register; iii. Report on security analysis that was conducted; iv. Organogram for security & Protocol division; v. Refurbishment & upgrade of NWPL ICT infrastructure incl. CCTV & monitors; vi. Certificate on the fire system; vii. Report on staff compliment and how many have been vetted; viii. Report on long-term service provider used & vetting results thereof	i. Procurement of private security services has been initiated and will be prioritised; ii. Training workshop on events security has been identified; iii. Coordination of all security role players, EMRS, Disaster Management, Traffic, for events is done by the SAPS (Public Order Policing) iv. Vetting of employees is coordinated by the NWPL as far as the completion of the Z204 forms is concerned, the actual vetting is done by SSA; v. Compliance with Critical Infrastructure Act is at 60% due to the fact that there are physical security upgrades vi. Security personnel are booked at the same venue where MPLs' are booked.	No

Resolution No.	Resolutions	Management Action	Status
Res: 165	Subject & Details	Management Response	Resolved (Yes/No)
	1. There should be a turnaround time to respond to House resolutions that were tabled	Time limit for responses to House Resolutions is provided for in the Standing Rules of the Legislature	Yes
	2. Rules Committee and the Speaker to intervene on the Standing Committee on Legislative Review & Implementation of House Resolutions	Finding is noted, the process is under-way to deal with the matters relating to this Committee	Yes
	3. NWPL to make provision for emergency procurements as per Standard Operating Procedure to avoid fruitless and wasteful expenditure	The SCM policy has provision that deals with emergency procurements and it is therefore not necessary to duplicate this provision	Yes
	4. MPL's training workshop scheduled for 3rd quarter should have dates specified in the programme	The dates were specific; however, the training could not continue due to other emerging priorities that necessitated the amendment of the program	Yes
	5. Portfolio and Standing Committees should have a standing item relating to the tracking of house resolutions	Finding is noted and must be implemented by the Chairperson of Portfolio Committees	N/A
	6. The NWPL Secretary and the Speaker should approve Portfolio Committee's researchers pre-oversight visits	Approval will be based on the merits of each case to ensure that the resources are optimally utilized.	Yes
	7. The NWPL to increase capacity of the security personnel	Finding is noted, and efforts are being made to liaise with the SAPS to assist with security when MPLs' are operating outside the Legislature	Yes
	8. There should be a mental health session available for MPLs and staff that were affected by COVID-19	The NWPL has established a Wellness unit that is responsible for rendering support to MPLs' and staff on matters as raised by the Committee.	Yes

Resolution No.	Resolutions	Management Action	Status
Res. 166	Subject & Details	Management Response	Resolved (Yes/No)
	1. NWPL Secretary & HOD Public Works to arrange a joint meeting on the way forward for Lowe Residence	Joint meeting was organised	Yes
	2. Department to do benchmarking with another province on member's residence	Responsibility to manage Lowe rests with the Department of Public Works and resolution is directed to the Department and not Legislature	N/A
	3. Access cards for members of parliament residing at Lowe, including their spouses & dependants	Responsibility to manage Lowe rests with the Department and resolution is directed to the Department and not Legislature	N/A
	4. Department to speed up process of maintenance & physical security services at Lowe	Responsibility to manage Lowe rests with the Department and resolution is directed to the Department and not Legislature	N/A
	5. Department should complete the appointment of garden services	Responsibility to manage Lowe rests with the Department and resolution is directed to the Department and not Legislature	N/A
	6. Ga-Lowe parliamentary village should be covered under the Critical Infrastructure Act .	Responsibility to manage Lowe rests with the Department and resolution is directed to the Department and not Legislature	N/A
	7. The Department to submit the following to the Committee: The Department to submit the following to the Committee: i. Mitigations on current challenges encountered at Lowe ii. Planned urgent interventions; iii. DBSA Plan to members; iv. Cost analysis of the Members' Houses at Lowe	Responsibility to manage Lowe rests with the Department of Public Works and resolution is directed to the Department and not Legislature	N/A

Resolution No.	Resolutions	Management Action	Status
Res No. 167	Subject & Details	Management Response	Resolved (Yes/No)
	1. Submission of annexures 57-62 of annual report which makes reference to the information submitted to the Committee	A copy of the 2021/22 Annual report has been tabled in the House, and the pages are annexures to the report.	Yes
	2. The NWPL to provide minutes of the Audit Committee meeting from the 2019 to 2022 financial year	Report was submitted to committee	Yes
	3. The Audit Committee to provide investigation reports undertaken from 2019 to 2022	Audit Committee has not conducted any investigation as requested	N/A
	4. The NWPL to develop a SOP that outlines deal with pre-oversight visits	Matter has been debated and resolved; Pre-oversight VISIT might be counter-productive for the institution	Yes
	5. The Audit committee to submit a report on the advice given on the functionality of the Standing Committee on Legislative Review and implementation of House Resolutions	There is no specific report that covers with this matter.	N/A
	6. The Audit Committee to submit a report on the advice or findings they have been given regarding the on the appointment of consultants and long-term service providers.	There is no specific report that deal with this matter	N/A
	7. The NWPL to respond to all issues raised by the MPLs' in writing relating to different units, even those that did not necessarily relate to the subject matter of the Audit Committee.	This has been done	Yes

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

- Not Applicable

10. INTERNAL CONTROL UNIT

Internal controls are activities that safeguard and provide reasonable assurance that processes and functions are working as planned. The Institution recently established an Internal Control function that shall oversee and assess the internal control environment to ensure that measures are in place to continuously improve the control environment of the NWPL.

Although some measures are already in place to ensure that the internal control environment is stabilized, the NWPL continues to enhance internal control measures to reduce the recurrence of irregular, fruitless and fruitless expenditure.

Management reports on the status of implementing the (PAAP)as at 31 March 2023 (as presented in Table below).

Table: Progress on PAAP

Table: Progress on PAAP	Number of Actions	Percentage of Implementation
Implemented	53	54%
Not Implemented	36	36%
In Progress	10	10%
Status/Action plans	99	100%

11. INTERNAL AUDIT AND AUDIT COMMITTEES

INTERNAL AUDIT

Internal Audit Activity (IAA) is a resourceful tool available to management and the Audit Committee. It assists the NWPL in accomplishing their objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisations control, risk management and governance processes.

The IAA implemented its annual audit plan for the 2022/2023 financial year as part of the three-year rolling plan, after consultation with management and approval by the NWPL's Audit Committee. 18 Audits were planned for the 2022/2023 financial year. 18 planned audits, 11 were completed, 7 were not completed and consequently rolled over to the 2023/2024 financial year. The Audit Committee approved all the changes to planned audits. This resulted in a 61 per cent completion of the approved 2022/2023 internal audit annual plan.

AUDIT COMMITTEE

The Audit Committee is established as a statutory committee in terms of Section 48 of FMPPLA as amended. The Committee performs an oversight and advisory role to the NWPL and is accountable to the Executive Authority and the public to properly consider and evaluate all matters as per its terms of reference.

The purpose of the Committee is to assist the Executive Authority in fulfilling its oversight responsibilities and the Accounting Officer in fulfilling executive duties regarding the financial reporting process, the management of risk, the system of internal control, the audit process, and the Legislature's process for monitoring compliance with laws, regulations and code of conduct.

The Committee also has a primary responsibility to the public to form an opinion on the effectiveness of those issues within its ambit, and communicates this in the annual report in terms of the NWPL.

12. AUDIT COMMITTEE REPORT

The North West Provincial Legislature Audit Committee (the Committee) is pleased to present its report for the year ended 31 March 2023. The report has been prepared in line with the requirements of the Financial Management of Parliament and Provincial Legislatures Act 2009 (Act No.10 of 2009), as amended (FMPPLA).

MEMBERSHIP AND ATTENDANCE

The Committee comprises four (4) independent non-executive members who are appointed by the Executive Authority. In terms of the FMPPLA and the Committee charter, the Committee is required to meet at least four (4) times per annum. During the financial year, six (6) meetings were held. This included special meetings to consider the financial statements and the report on non-financial performance information. Meeting attendance per member is also outlined in the table below:

Name	Qualifications	Internal or external member	Date appointed	Terminations/ Date Resigned	No. of Meetings attended
Mr. F. Docrat	- MBA - CISM - CISA - CGEIT - CRM-Prac - IRMSA - CD (SA) IoD - COPE	External Member	- Initial appointment 01 Jan 2018 - Contract extended 01 Jan 2021 - Contract further extended 01 Jan 2023	Contract ended 31 Dec 2022	6 out of 6

Name	Qualifications	Internal or external member	Date appointed	Terminations/ Date Resigned	No. of Meetings attended
Mr. M Mokgobinyane	- B. Com - B.Com (Hon) (Accounting) - CA (SA)	External Member	Initial appointment 01 Jan 2018 - Contract extended 01 Jan 2021 - Contract further extended 01 Jan 2023	Contract ended 31 Dec 2022	6 out of 6
Ms. P Mangoma	- B. Compt (Acc) - B. Com (Hon) - Internal Auditing	External Member	- 01 Nov 2019 - Contract further extended 01 Nov 2023	Contract ended 30 Oct 2022	6 out of 6
Mr. K Maja	- B. Com (Acc) - B. Compt (Hons) - Master of Business Leadership (MBL) - CIA	External Member	- 01 Nov 2019 - Contract extended 01 Nov 2023	Contract ended 30 Oct 2022	6 out of 6

AUDIT COMMITTEE RESPONSIBILITY

The Committee has complied with its responsibilities arising from Section 48 of the FMPPLA. The Committee has also regulated its affairs in compliance with its' Charter and has discharged all its responsibilities as contained therein.

The effectiveness of internal control

The Committee reviewed the reports of management and internal and external auditors on the design and implementation of the systems of control. Based on the assurance provided by management, internal auditors, and the Auditor-General of South Africa (AGSA), no material breakdown in the system of internal control was reported.

Due to design deficiencies in the accounting system, management has utilised an alternative general ledger on the Pastel Accounting System for the preparation of the 2022/23 Annual Financial Statements as the integrity and completeness of the Oracle Accounting System was still questionable.

The Accounting Officer has initiated an Oracle stabilisation project to ensure the proper and complete configuration of the system. Phase 2, of this project, started in the 2020/21 financial year, and was expected to be finalised in the 2021/22 financial year, however it could not be finalized, due to shortages of microchips, directly related to the purchase of new servers, to complete the project.

Although some measures are in place to ensure that the internal control environment is stabilised, the ongoing efforts to enhance and mature internal control measures are commendable. Improvement within the internal controls around Information Technology (IT), Supply Chain Management and Human Resources Management are once again strongly encouraged. There is now urgent need to implement and realise outcomes from the consequence management processes to prevent further deterioration of the internal control environment.

EFFECTIVENESS OF INTERNAL AUDIT

The NWPL has established an Internal Audit unit which is an independent function from management, as required in terms of section 50 of the FMPPLA. During the financial year, the Internal Audit unit operated in terms of the approved Internal Audit Charter, developed a risk-based internal audit annual plan, and reported quarterly to the Committee against the plan.

Internal Audit has reviewed the system of internal controls, performance information, and risk management during the period under review. Notwithstanding the ongoing capacity constraints within the unit, the Internal Audit Activity (IAA) operated effectively and addressed most of the pertinent risk areas through the conduct its' audits.

However, some important and urgent recommendations emanating from Internal Audit were not implemented by management, and in some instances, there were very delayed management responses on the Internal Audit reports. The Committee has strongly and continuously urged management to implement the Internal Audit recommendations to ensure an improved internal control environment.

The capacity constraints experienced by Internal Audit reduced the reliance the Committee places on the IAA in terms of the combined assurance framework. The Audit Committee's concerns were highlighted and reported, at each quarter, to the Honourable Speaker of the Legislature.

Combined Assurance

The responsibility to oversee combined assurance was delegated to the Committee in terms of its Charter.

Combined assurance has not yet matured over the past year and is still being developed within the NWPL. During the financial year the Committee worked with management to once again attempt to improve this area. A fully integrated and streamlined assurance provision across all lines of assurance is expected in the near future.

Performance Information

The Committee monitored the implementation of the NWPL's Annual Performance Plan (APP) to achieve its strategic objectives and deliver on its mandate. The performance information was not always timeously submitted nor validated against a portfolio of evidence. This has resulted in management not timeously implementing some of Internal Audit's and

AGSA's recommendations related to performance information.

Notwithstanding the above critical deficiency, the Committee is satisfied that the reports on performance information are a fair reflection of the operational status of the Legislature as set out in the Strategic Plan. We also note a slight improvement in the attainment of said objectives.

Risk Management

The NWPL Risk Management Committee (RMC) has an external independent Chairman. The RMC provided oversight on the development and implementation of the risk management policies, the risk assessment process, and the development of the strategic risk register. Management is ultimately responsible for maintaining an effective set of risk management processes.

The Committee has assessed the adequacy of the NWPL's risk management processes, which are guided by a risk management framework. The Committee again noted slow progress made by management to implement the RMC's recommendations.

The risk management processes within the NWPL require significant effort to reach a minimum level of acceptable maturity. The Committee is only partially satisfied with the effectiveness of the risk management posture, while very little efficiency within Risk Management was realised. The Committee recommended that important interventions be implemented to improve the NWPL risk maturity level. Management was again strongly advised to specifically improve their focus, capacity and competence within the Risk Management unit.

In-Year Management and Quarterly Reports

The NWPL has submitted, in terms of sections 51 to 53 of the FMPPLA, quarterly and mid-term reports to the Executive Authority. Although the integrity of the accounting system was questionable, mitigating processes were implemented to ensure that the periodic financial reports were of acceptable quality, and compliant with the accounting standards.

The Committee is satisfied with the content and quality of quarterly and in-year management reports issued during the year under review.

Evaluation of the Financial Statements

The Committee has reviewed and discussed the following:

- Audited Annual Financial Statements for the year ended 31 March 2023 to be included in the annual report, and discussed same with the Auditor-General South Africa and the NWPL Management;
- Information of the audited pre-determined objectives to be included in the 2022/23 annual report;
- Changes in accounting policies and practices; and
- NWPL's compliance with legal and regulatory provisions.

The Committee concurs with and accepts the conclusion of the AGSA report on the Annual Financial Statements and is of the opinion that the Annual Financial Statement be accepted and be read together with the report of the AGSA.

AUDITOR-GENERAL SOUTH AFRICA

The Committee liaised with the AGSA during the period under review and have reviewed the Legislature's implementation plan for audit findings raised in the previous year. The Committee is partially satisfied that the matters have been adequately resolved.

The Committee will review the AGSA's report on the annual financial statements after the audit is finalized.

Compliance

The Committee has reviewed the Legislature's compliance checklist that was developed by management. Implementation of the planned activities will ensure that the NWPL reaches its target of timeously complying with all the requisite statutory and regulatory requirements.

Conclusion

The Committee would like to thank the Executive Authority, the Secretary to the NWPL, and management for their support throughout the year. The Committee is confident that through the guidance it provides, and the cooperation by management, internal controls, and good governance practices would be enhanced.

Special appreciation also goes to the AGSA, Internal Audit team and members' of the Audit Committee for their support and professionalism in the performance of their mandates.

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Mr. F. Docrat

Chairperson: Audit Committee

Date: 14 August 2023

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

CODE OF GOOD PACTRICE (B- BBEE Certificate Level 1 – 8)		
Criterion	**Responses Yes/ No**	**Discussion**
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	
Developing and implementing a preferential procurement policy?	Yes	The NWPL implements the PPPFA and PPPR. An institutional SCM policy is in place
Determining qualification criteria for the sale of state-owned enterprises?	No	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	

HUMAN RESOURCE MANAGEMENT

PART D

1. HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The NWPL houses 214 staff members and (22) Members of the Legislature as at 31st March 2023. This section of the report relates to all areas within Human Resources. This includes, but is not limited to, sick leave, annual performance bonuses and employment equity but to name a few.

2. OVERVIEW OF HUMAN RESOURCE

As at 31st March 2023, the NWPL filled all its Strategic Positions (Executive Manager positions), as well as the Manager-Corporate Governance, Policy and Legal. This will ensure that the Institution is fully capacitated to execute its Legislative Mandate. The Manager- Corporate Governance, Policy and Legal is located in the Office of the Accounting Officer.

As indicated above, the NWPL had a total of 214 staff members , 136 in Administration and 78 in the Core Function. Gender split is 123 females and 91 males. There was a total of 21 Managers, with 13 males and 08 females. The NWPL 3 years Employment Equity (EE) Plan has been reviewed, approved and aligned to the current Strategic Plan as one of the Priorities for the year under review. The EE Plan has considered the current workforce profile in relation to race, gender, and disability status per Occupational Class. From the current workforce profile, numerical goals and targets for the three-Year Period has been set. Further to this, the Accounting Officer has in terms of Section 24 of the Employment Equity Act, assigned the responsibility of EE Manager to the Manager Human Resource Management and Development. The EE Manager will monitor the implementation of the EE Plan and report accordingly to the Accounting Officer.

There was a drive to encourage NWPL employees to declare their disability status. Prior to this drive, only 2 Employees had disclosed and declared their disability status. Subsequent to this, more Employees came out and to date, seven (7) Employees have declared and the Institution is at 3% compliance, which is 1% higher than the set target of 2%.

The OHS Committee as per the provisions of Occupational Health and Safety Act 85 of 1993 have been established. The Institution offered various skills development programmes to its workforce for the year under review and provided support where required.

50 unemployed youth were recruited and participated in the Learnership Programme (Certificate in Public Administration, NQF level 05) completed their training. From the 50 beneficiaries who were enrolled on this Programme, 49 completed the programme successfully. One (1) dropped out hence only 48 Learners participated in the Graduation Ceremony.

Through the established relationship with Public Sector and Education Training Authority (PSETA), the Institution managed to secure funding from PSETA to fund 10 top performing former Learners from the above beneficiaries to study towards an NQF level 6 Qualification in Public Administration. This programme ended 31 March 2023.

The NPWL has an approved Performance Management Development System to deal with Employee Performance. This system assists the employer to identify performance gaps and implement corrective measures where possible. In the case of outstanding performance, there are rewards are issued

All Senior Managers completed their performance agreement by 31 May 2022. This is a huge improvement from the previous years. There has also been an improvement in submission for staff members. Submitted annual assessments were moderated at the end of the six (6)months of the completed performance cycle and qualifying officials were compensated. Identified gaps will be addressed through Personal Development Plans.

3. HUMAN RESOURCE OVERSIGHT STATISTICS

3.1. PERSONNEL RELATED EXPENDITURE

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

- Amount spent on personnel

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2022 and 31 March 2023

Programme	Total Expenditure	Personnel Expenditure	Training Expenditure	Professional and Special Services Expenditure	Personnel Expenditure as a % of total expenditure	Average personnel cost per employee
	(R'000)	(R'000)	(R'000)	(R'000)	(%)	(R'000)
Staff	221 398	219 644	544	1 210	86%	1 034
Members (MPLs)	34 738	34 717	21	-	14%	1 579
TOTAL	**256 136**	**254 361**	**565**	**1 210**	**100%**	**2 613**

Table 3.1.2 Personnel costs by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Personnel expenditure	% of total personnel cost	No. of employees	Average personnel cost per employee
	(R'000)	%	(R'000)	(R'000)
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (level 3-5)	8 901	4%	31	287
Highly skilled production (levels 6-8)	59 468	27%	82	724
Highly skilled supervision (levels 9-12)	118 311	54%	80	1 478
Senior and Top management (levels 13-16)	32 964	15%	21	1 570
TOTAL	**219 644**	**100%**	**214**	**4 059**

The above table does not include the 22 MPLs.

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2022 and 31 March 2023

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
	(R'000)	%	(R'000)	(%)	(R'000)	(%)	(R'000)	(%)
Staff	219 644	86%	117	0.1%	10 132	4%	11 413	5%
Members (MPLs)	34 716	14%	-	-	-	-	3 958	2%
TOTAL	254 361	100%	117	0.1%	10 132	4%	15 371	7%

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel costs	Amount	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
	(R'000)	%	(R'000)	(%)	(R'000)	(%)	(R'000)	(%)
Skilled (level 1-2)	-	0%	-	0%	-	0%	0	0%
Skilled (level 3-5)	8 901	4%	-	0%	405	0.2%	2 227	1%
Highly skilled production (levels 6-8)	59 468	27%	2	0%	2 634	1.2%	5 890	2.7%
Highly skilled supervision (levels 9-12	118 311	54%	98	0%	5 775	2.6%	5 746	2.6%
Senior management (level 13-16)	32 964	15%	17	0%	1 317	0.6%	1 508	0.7%
TOTAL	**219 644**	**100%**	**117**	**0.1%**	**10 132**	**4%**	**15 371**	**7%**

The above table does not include the 22 MPLs.

3.2. EMPLOYMENT AND VACANCIES

- programme
- salary band
- Critical occupations (see definition in notes below).

Table 3.2.1 Employment and vacancies by programme as on 31 March 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	149	136	9%	-
Legislature Operations	81	78	4%	-
Total	**230**	**214**	**7%**	**-**

The above table does not include the 22 MPLs.

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2023

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	-	-	-	-
Skilled (3-5)	38	31	18%	-
Highly skilled production (6-8)	86	82	5%	-
Highly skilled supervision (9-12)	84	80	5%	-
Senior management (13-16)	22	21	5%	-
Total	**230**	**214**	**7%**	**-**

The above table does not include the 22 MPLs.

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2023

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
-	-	-	-	-
-	-	-	-	-

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

3.3. FILLING OF SMS POSTS

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 3.3.1 SMS post information as on 31 March 2023

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	-	-	-	-	-
Salary Level 16	1	1	100%	0%	0%
Salary Level 15	-	-	0%	0%	0%
Salary Level 14	5	5	100%	0%	0%
Salary Level 13	16	15	94%	1	6%
Total	**22**	**21**	**94%**	**1**	6%

The above table does not include the 22 MPLs.

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2022 and 31 March 2023

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/Head of Department	–	–	–
Salary Level 16	–	–	–
Salary Level 15	1	1	–
Salary Level 14	–	–	–
Salary Level 13	–	–	–
Total	–	–	–

The above table does not include the 22 MPLs.

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS – Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
Not applicable

Reasons for vacancies not filled within twelve months
Not applicable

The above table does not include the 22 MPLs

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2022 and 31 March 2023

Reasons for vacancies not advertised within six months
Not applicable

Reasons for vacancies not filled within twelve months
Not applicable

3.4 JOB EVALUATION

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	–	–	–	-	-	-	-
Skilled (Levels 3-5)	–	–	–	-	-	-	-
Highly skilled production (Levels 6-8)	–	–	–	-	-	-	-
Highly skilled supervision (Levels 9-12)	–	–	–	-	-	-	-
Senior Management Service Bands A -13	–	–	–	-	-	-	-
Senior Management Service Bands B – 14	–	–	–	-	-	-	-
Senior Management Service Bands C – 15	–	–	–	-	-	-	-
Senior Management Service Bands D – 16	–	–	–	-	-	-	-

The above table does not include the 22 MPLs

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	–	–	–	–	–
Male	–	–	–	–	–
Total	**–**	**–**	**–**	**–**	**–**

Employees with a disability	0

The above table does not include the 22 MPLs

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2022 and 31 March 2023

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Top Management	–	–	–	–
Senior Management	–	–	–	–
Professionally qualified and experienced specialists and mid-management	–	–	–	–
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	–	–	–	–
Semi-skilled and discretionary decision making	–	–	–	–
Unskilled and defined decision making	–	–	–	–
Total number of employees whose salaries exceeded the level determined by job evaluation				–
Percentage of total employed				–

The above table does not include the 22 MPLs

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2022 and 31 March 2023

Gender	African	Asian	Coloured	White	Total
Female	–	–	–	–	–
Male	–	–	–	–	–
Total	**–**	**–**	**–**	**–**	**–**

Employees with a disability	–	–	–	–	–

Total number of Employees whose salaries exceeded the grades determine by job evaluation	**None**

3.5 EMPLOYMENT CHANGES

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2022 and 31 March 2023

Salary band	Number of employees at beginning of period-1 April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	34	3	5	14%
Highly skilled production (Levels 6-8)	84	1	-	0
Highly skilled supervision (Levels 9-12)	78	4	2	2%
Senior Management Service Bands A -13	15	1	1	6%
Senior Management Service Bands B - 14	4	2	1	25%
Senior Management Service Bands C - 15	0	0		0%
Senior Management Service Bands D - 16	1	0	0	0%
Contracts				
Total	**216**	**11**	**09**	**4%**

The above table does not include the 22 MPLs

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2022 to 31 March 2023

Critical occupation	Number of employees at beginning of period-April 2022	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrations	-	-	-	-
Legislature Operations	-	-	-	-
Total	**-**	**-**	**-**	**-**

The above table does not include the 22 MPLs

Table 3.5.3 Reasons why staff left the department for the period 1 April 2022 and 31 March 2023

Termination Type	Number	% of Total Resignations
Death	2	22%
Resignation	–	–
Expiry of contract	1	11%
Dismissal – operational changes	–	–
Dismissal – misconduct	2	22%
Dismissal – inefficiency	–	–
Discharged due to ill-health	–	–
Retirement	4	44%
Transfer to other Public Service Departments	–	–
Other	-	-
Total	**09**	**100%**
Total number of employees who left as a % of total employment	**4,2%**	

The above table does not include the 22 MPLs

Table 3.5.4 Promotions by critical occupation for the period 1 April 2022to 31 March 2023

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
–	–	–	–	–	-
–	–	–	–	–	-
–	–	–	–	–	-

The above table does not include the 22 MPL

Table 3.5.5 Promotions by salary band for the period 1 April 2022 to 31 March 2023

Salary Band	Employees 1 April 2022	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	-	-	-	-	-
Skilled (Levels 3-5)	34	-	-	-	-
Highly skilled production (Levels 6-8)	84	-	-	-	-
Highly skilled supervision (Levels 9-12)	78	-	-	-	-
Senior Management (Level 13-16)	20	-	-	-	-
Total	**216**	**0**	**0**	**-**	**-**

3.6 EMPLOYMENT EQUITY

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2023

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (D5-FU)	13	-	-	-	-	-	-	-	21
Professionals	-	-	-	-	-	-	-	-	-
Technicians and associate professional (C1 – D2)	64	-	1	1	90	3	1	2	162
Clerks	-	-	-	-	-	-	-	-	-
Service and sales workers	-	-	-	-	-	-	-	-	-
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	-
Craft and related trades workers	-	-	-	-	-	-	-	-	-
Plant and machine operators and assemblers (B2 – B3)	3	-	-	-	1	-	-	-	4
Elementary occupations (A)	9	-	-	-	18	-	-	-	27

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Total	89	0	1	1	117	3	1	2	214
Employees with disabilities	**4**				**3**				**7**

The above table does not include the 22 MPLs

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	5	-	-	-	1	-	-	-	6
Senior Management	8	-	-	-	7	-	-	-	15
Professionally qualified and experienced specialists and mid-management	17	-	-	1	16	1	1	-	36
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	29	-	1	-	45	1	-	1	77
Semi-skilled and discretionary decision making	18	-	-	-	29	1	-	1	49
Unskilled and defined decision making	12	-	-	-	19	-	-	-	31
Total	89	-	1	1	117	3	1	2	214

The above table does not include the 22 MPLs

Table 3.6.3 Recruitment for the period 1 April 2022 and 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management 14-16	2	-	-	-	-	-	-	-	2
Senior Management 13	-	-		-	1	-	-	-	1

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management	2	-	-	-	-	-	-	-	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1	-	-	-	1	-	-	-	2
Semi-skilled and discretionary decision making	-	-	-	-	1	-	-	-	1
Unskilled and defined decision making	1		-	-	2	-	-	-	3
Total	6	-	-	-	5	-	-	-	11
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.4 Promotions for the period 1 April 2022 and 31 March 2023

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

Table 3.6.5 Terminations for the period 1 April 2022 and 31 March 2023

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management 14-16	1	-	-	-	-	-	-	-	1
Senior Management 13	-	-	-	-	1	-	-	-	1
Professionally qualified and experienced specialists and mid-management	-	-	-	-	1	-	-	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	-	-	-	-		-	-	-	-
Semi-skilled and discretionary decision making	-	-	-	-	1	-	-	-	1
Unskilled and defined decision-making 1-2	5	-	-	-	-	-	-	-	5
Total	6		-	-	3	-	-	-	9
Employees with Disabilities	**1**	-	-	-	-	-	-	-	**1**

Table 3.6.6 Disciplinary action for the period 1 April 2021 to 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management	-	-	-	-	1	-	-	-	-
Unskilled and defined decision making	1	-	-	-	-	-	-	-	-

The above table does not include the 22 MPLs

3.7 SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2022

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
Director-General/ Head of Department	-	-	-	-
Salary Level 16	1	1	1	100%
Salary Level 15	-	-	-	-
Salary Level 14	5	3	3	100%
Salary Level 13	15	15	15	100%
Total	**21**	**19**	**19**	**100%**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2022

Reasons
N/A

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2022

Reasons

3.8 PERFORMANCE REWARDS

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2021 and 31 March 2022 Payroll to assist with Cost and average

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	152	208	73%	3 293	21
Male	65	91	71%	1 250	19
Female	87	116	75%	2 256	25
Asian	2	2	100%	77	38
Male	1	1	100%	19	19
Female	1	1	100%	58	58
Coloured	3	4	75%	92	30
Male	-	-	0%	-	-
Female	3	4	75%	92	30
White	3	3	100%	83	27
Male	1	1	100%	58	58
Female	2	2	100%	25	12
Total	**160**	**216**	**74%**	**-**	**-**

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2021 and 31 March 2022 Payroll to assist with Cost and average

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (level 3-5)	29	34	85%	394	13	-
Highly skilled production (level 6-8)	68	84	81%	1502	22	-

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Highly skilled supervision (level 9-12)	61	78	78%	1861	30	-
Total	**132**	**196**	**67%**	**3 757**	**28**	**2%**

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2021 and 31 March 2022

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

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2021 and 31 March 2022 Payroll to assist with Cost and average

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	-	-	-	-	-	-
D5	15	15	100%	466	32	0,2%
Band B – E	3	3	100%	220	73	0,1%
Band C	-	-	-	-	-	-
Band D – F	-	1	-	-	-	-
Total	**18**	**19**	**95%**	**686**	**38**	**0,3%**

3.9 FOREIGN WORKERS

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2022 and 31 March 2023

Salary band	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	–	–	–	–	–	–
Highly skilled production (Lev. 6-8)	–	–	–	–	–	–
Highly skilled supervision (Lev. 9-12)	–	–	–	–	–	–
Contract (level 9-12)	–	–	–	–	–	–
Contract (level 13-16)	–	–	–	–	–	–
Total	**–**	**–**	**–**	**–**	**–**	**–**

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2021 and 31 March 2022

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

3.10 LEAVE UTILISATION

Table 3.10.1 Sick leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	-	-	-	-	-	-
Skilled (levels 3-5)	35	18%	6	5%	17	-
Highly skilled production (levels 6-8)	249	13%	25	9%	10	-

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Highly skilled supervision (levels 9 -12)	430	8%	26	17%	6	-
Top and Senior management (levels 13-16)	51	19%	8	7%	15	-
Total	**705**	**8%**	**65**	**21%**	**138**	**-**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2021 to 31 March 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	-	-	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Table 3.10.3 Annual Leave for the period 1 January 2022 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	-	-	-
Skilled (Levels 3-5)	288	12	41%
Highly skilled production (Levels 6-8)	768	44	57%
Highly skilled supervision (Levels 9-12)	781	53	67%
Senior management (Levels 13-16)	172	15	87%

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Total	2009	125	62%

Table 3.10.4 Capped leave for the period 1 April 2021 to 31 March 2022

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2022
Lower skilled (Levels 1-2)	-	-	-	-
Skilled (Levels 3-5)	-	-	-	-
Highly skilled production (Levels 6-8)	-	-	-	-
Highly skilled supervision (Levels 9-12)	-	-	-	-
Senior management (Levels 13-16)	-	-	-	-
Total	-	-	-	-

Table 3.10.5 Leave pay-outs for the period 1 April 2022 and 31 March 2023

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay-out for 2022/23 due to non-utilisation of leave for the previous cycle	-	-	-
Capped leave pay-outs on termination of service for 22/23	-	-	-
Current leave pay-out on termination of service for 22/23	R983 389.45	14	-
Total	**R983 389.45**	**14**	-

3.11 HIV/AIDS & HEALTH PROMOTION PROGRAMMES

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
House hold and maintenance personnel due to the nature of their work: cuts can be sustained if using sharp objects.	Presentations were held on 29 June 2022 : HIV and AIDS, STI AND TB. Occupational Health and Safety Health and Productivity Wellness Management

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes

	Question	Yes	No	Details, if yes
1.	Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		M.S Tselapedi
2.	Does the Institution 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.	x		01 Employee under Employee Health and Wellness and Labour Relations.
3.	Has the Institution introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	x		Implementation of the 4 x Key Pillars of Employee Health and Wellness: • HIV and AIDS, STI and TB Management • Health and Productivity Management • Safety, Health, Environment, Risk and Quality Management • Wellness Management

	Question	Yes	No	Details, if yes
4.	Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.			***Occupational Health and Safety committee members and representatives:*** 1. A.J. Maphetle: Committee Chairperson/ Management 2. M.S. Tselapedi 3. M. Mongwaketsi 4. R. Ditse 5. N. Matladi ***OHS Representatives*** 6. M. Madumo: Speaker's office 7. N. Matha: Secretary's office 8. M. Wylbacht: Strategic Planning and M&E 9. E. Pholo: Internal Audit 10. D. Mokgosi: Finance 11. P. Medupe: Supply Chain Management 12. J. Nkomo: HR 13. S. Shaikh: HR 14. T. Montoedi:HR 15. N. Mokgobinyane: Communications, Library, and Registry 16. B. Moetsi: Communications, Library and Registry 17. T. Sello : Communications, Library and Registry 18. M. Mokodumetsa: Security services 19. L. Diphikwe: ICT 20. F. Bahetanye: Facilities 21. T. Modise: Facilities 22. M. Moruti: Facilities 23. K. Mogokonyane: Facilities 24. G. Mosala: Facilities 25. M. Popane: Facilities 26. T. Lekoma: Public participation 27. P. Morabe Proceedings and Hansard 28. T. Rampou: Proceedings and Hansard 29. Y. Magawu: Proceedings and Hansard 30. J. Molefe: NCOP and Members Support

	Question	Yes	No	Details, if yes
5.	Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	x		HIV and AIDS policy reviewed and policy enhanced to HIV and AIDS, STI and TB Management policy. OHS policy submitted for review and enhanced to Safety, Health, Risk, Environment and Quality Management policy (SHERQ).
6.	Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.		x	Through Employee Health and Wellness programme, there are Proactive and reactive programmes in place to assist all employees affected or infected in order to reduce/eliminate stigma and discrimination. • Human rights and access to justice programs • Confidential Treatment referral ,care and support • Prevention, Health promotion services for all
7.	Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	x		The department organised HCT services on the 09 May 2022 during Move for Health Day. Referrals are also done through employee health and wellness office: Pre-Counselling and HCT (HIV Counselling and Testing) referral services

	Question	Yes	No	Details, if yes
8.	Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/ indicators.	x		Baseline developed on 2022/2023 program • Number of employees accessing health promotion services • Number of Health promotion presentation held annually • Number of females accessing health promotion services • Number of Males accessing health promotion services • Condom distribution per month • Number of Pre and post-test counselling held • Number of Employees participating in sport and recreation weekly activities • Number of employees accessing counselling services • Number of proactive awareness campaigns or events according to Health calendar months • Number of Occupational Health and Safety inspections held annually • Number of Injury on duty cases • Number of presentations on 4 pillars of EHW

3.12 LABOUR RELATIONS

Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023

Subject matter	Date
N/A	

- If there were no agreements, keep the heading and replace the table with the following:

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2022 and 31 March 2023

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	–	–
Verbal warning	1	33%
Written warning	–	–
Written warning	–	–
Final written warning	–	–
Suspended without pay	–	–
Fine	–	–
Demotion	–	–
Dismissal	0	66%
Not guilty	–	–
Case withdrawn	–	–
Total	**3**	**100%**

Notes

- If there were no agreements, keep the heading and replace the table with the following:

N/A	

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2022 and 31 March 2023

Type of misconduct	Number	% of total
Absenteeism	1	50%
Misused and damage vehicle	–	–
Insubordination	–	–
Fraud (fraudulent travel claim)	1	50%
Total	**2**	**100%**

Table 3.12.4 Grievances logged for the period 1 April 2022 and 31 March 2023

Grievances	Number	% of total
Number of grievances resolved	1	100%
Number of grievances not resolved	1	100%
Total number of grievances lodged	1	100%

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of total
Number of disputes upheld	1	25%
Number of disputes dismissed	3	75%
Total number of disputes lodged	4	100%

Table 3.12.6 Strike actions for the period 1 April 2022 and 31 March 2023

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2022 and 31 March 2023

Number of people suspended	–
Number of people whose suspension exceeded 30 days	–
Average number of days suspended	–
Cost of suspension(R'000)	–

3.13 SKILLS DEVELOPMENT

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

Table 3.13.1 Training needs identified for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	8	–	7	–	7
	Male	14	–	1	1	2
Professionals	Female	1	–	–	–	–
	Male	2	–	–	1	1
Technicians and associate professionals	Female	95	–	34	12	46
	Male	64	–	25	7	32
Clerks	Female	–	–	–	–	–
	Male	–	–	–	–	–
Service and sales workers	Female	–	–	–	–	–
		–	–	–	–	–
Skilled agriculture and fishery workers	Female	–	–	–	–	–
	Male	–	–	–	–	–
Craft and related trades workers	Female	–	–	–	–	–
	Male		–	–	–	–
Plant and machine operators and assemblers	Female	1	–	–	–	–
	Male	3	–	–	–	–
Elementary occupations	Female	18	–	15	2	17
	Male	10	–	8	2	10
Sub Total	Female	123	–	56	14	70
		93	–	34	11	45
Total		216	–	–	–	115

Table 3.13.2 Training provided for the period 1 April 2022 and 31 March 2023

Occupational category	Gender	Number of employees as at 1 April 2022	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	8	–	8	–	8
	Male	14	–	8	1	9
Professionals	Female	1	–	–	–	–
	Male	2	–	–	–	–
Technicians and associate professionals	Female	95	–	32	8	40
	Male	64	–	25	6	31
Clerks	Female	–	–	–	–	–
	Male	–	–	–	–	–
Service and sales workers	Female	–	–	–	–	–
		–	–	–	–	–
Skilled agriculture and fishery workers	Female	–	–	–	–	–
	Male	–	–	–	–	–
Craft and related trades workers	Female	–	–	–	–	–
	Male	–	–	–	–	–
Plant and machine operators and assemblers	Female	1	–	–	–	–
	Male	3	–	–	–	–
Elementary occupations	Female	18	–	15	2	17
	Male	10	–	6	1	7
Sub Total	Female	123	–	55	10	65
		93	–	39	8	47
Total		**216**	**–**	**–**	**–**	**112**

3.14 INJURY ON DUTY

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2022 and 31 March 2023

Nature of injury on duty	Number	% of total
Required basic medical attention only	4	100%
Temporary Total Disablement	–	–
Permanent Disablement	–	–
Fatal	–	–
Total	**4**	**–**

3.15 UTILISATION OF CONSULTANTS

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Financial Services Consultants	9	264	18 606 880
Oracle ERP System Support	4	144	7 247 197

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

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2020 and 31 March 2021

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Financial Services Consultants	100%	100%	9
Oracle ERP System Support	100%	100%	4

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2022 and 31 March 2023

Project title	Total number of consultants that worked on project	Duration (work days)	Donor and contract value in Rand
N/A	–	–	–
–	–	–	–

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	–	–	–
–	–	–	–

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2022 and 31 March 2023

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A	–	–	–
–	–	–	–

3.16 SEVERANCE PACKAGES

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2022 and 31 March 2023

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

FINANCIAL INFORMATION

PART E

Report of the auditor-general to North West Provincial Legislature on vote no. 2: Provincial Legislature

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the North West Provincial Legislature set out on pages 123 to 174, which comprise the statement of financial position as at 31 March 2023, statement of financial performance, statement of changes in net assets and statement of cash flows and statement of comparison of budget information with actual information 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 provincial legislature as at 31 March 2023, and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

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

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

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

Emphasis of matter

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

Unauthorised, irregular and fruitless and wasteful expenditure

7. As disclosed in note 32 to the financial statements, unauthorised expenditure of R18 743 000 in respect of prior years had not yet been resolved.

8. As disclosed in note 31 to the financial statements, irregular expenditure of R38 250 419 in respect of prior years had not yet been resolved.

Responsibilities of the accounting officer for the financial statements

9. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of 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.

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

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

11. 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.

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

13. I am independent of the legislature in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards*) (IESBA code), as well as the 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.

Report on the audit of the annual performance report

14. 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 programme presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. 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 legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 3: Legislature operations	46 - 58	To enhance strategic management support in relation to parliamentary services.

16. 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 legislature's planning and delivery on its mandate and objectives.

17. 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.

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

19. I did not identify any material findings on the reported performance information of programme 3: Legislature operations.

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

21. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- and underachievement.

Report on compliance with legislation

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

23. 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.

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

25. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Expenditure management

26. Payments were not made within 30 days after receipt of invoices or statements, as required by section 33(2)(e) of the FMPPLA.

Procurement and contract management

27. Services of a transaction value above threshold of R500 000 prescribed by the SCM policy were procured without inviting competitive bids, as required by Parliament SCM regulations 6(3)(e) and 6(11). Deviations were approved by the accounting officer even though it was not impractical to invite competitive bids, in contravention of Parliament SCM regulations 6(3)(e) and 6(11). This non-compliance was identified in the procurement processes for the financial consultancy services.

Other information in the annual report

28. 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 selected programme presented in the annual performance report that have been specifically reported on in this auditor's report.

29. 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.

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

31. 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. I have nothing to report in this regard.

Internal control deficiencies

32. 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.

33. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the opinion and the material findings on compliance with legislation

34. Senior management did not effectively monitor and address internal controls relating to compliance with legislation. This resulted in some of the invoices not being paid within 30 days.

35. The action plans have been designed to improve the control environment and address recommendations from various stakeholders. However, management did not implement the recommendations resulting in repeat audit findings on expenditure management.

Auditor General

Rustenburg

03 August 2023

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

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 legislature's compliance with selected requirements in key legislation.

Financial statements

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

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

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and to 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 Regulations 11(1)(b); 11(2); 11(3)
PPPFA	Section 1(i); 2.1(a); 2.1(f)
PPR 2017	Paragraph 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 Paragraph 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

FINANCIAL INFORMATION

PART E

FINANCIAL INFORMATION

AS AT 31ST MARCH 2023

General Information

Country of incorporation and domicile	South Africa
Nature of the operations	North West Provincial Legislature's (NWPL) vision is to build an united, non-racial, non-sexist, democratic and prosperous society in the North West province. The North West Provincial Legislature aims to provide services to the people of North West province by ensuring: - A vibrant Legislature that is responsive to and addresses the challenges of development facing our people; - An accountable executive by strengthening oversight on the promises made to our people by government; - Promotion of efficient and healthy co-operative governance between the three spheres of government; and - A creative, effective, efficient and transformative administration that helps the Members of the Legislature to fulfil their constitutional mandate.
Business address	Dr James Moroka Drive New Parliament Building Mmabatho 2735
Postal address	Private Bag X2018 Mmabatho 2735
Bankers	ABSA Bank Limited
Auditors	Auditor General of South Africa
Secretary	Adv. Lutendo Netshitumbu
Jurisdiction	North West Province
Governing Legislation	Financial Management of Parliament and Provincial Legislature Act, 2009 (Act No. 10 of 2009)

Index

The reports and statements set out below comprise the financial statements presented by the provincial legislature:

GRAP	**Generally Recognised Accounting Practice**
SCONWPL	**Standing Committee on Oversight of the NWPL**
NWPL	**North West Provincial Legislature**
MPL	**Member of the Legislature**
NWPT	**North West Provincial Treasury**

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Financial Management of Parliament and Provincial Legislature Act, 2009 (Act No. 10 of 2009) to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the financial statements fairly present the state of affairs of the Legislature as at the end of the financial year and the results of its operations and cash flows for the period ended. The external auditors are engaged to express an independent opinion on the financial statements and were given unrestricted access to all financial records and related data.

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

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

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

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

The Accounting Officer has reviewed the Legislature's cash flow forecast for the year to 31 March 2024 and, in the light of this review and the current financial position, he is satisfied that the Legislature has or has access to adequate resources to continue in operational existence for the foreseeable future.

The financial statements set out on pages 4 to 54, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2023 and were signed on its behalf by:

Secretary of the North West Provincial Legislature

Mmabatho
31 May 2023

Accounting Officer's Report

The Accounting Officer submits his report for the year ended 31 March 2023.

1. Legal form of the Legislature

North West Provincial Legislature was established in terms of Chapter 6 of the Constitution of South Africa.

2. Review of activities

Main business and operations

North West Provincial Legislature's vision is to build a united, non-racial, non-sexist, democratic and prosperous society in the North West Province.

- The North West Provincial Legislature aims to provide services to the people of North West Province by ensuring:
- A vibrant Legislature that is responsive to and addresses the challenges of development facing our people;
- An accountable executive by strengthening oversight on the promises made to our people by government;
- Promotion of efficient and healthy co-operative governance between the three spheres of government; and
- A creative, effective, efficient and transformative administration that helps the Members of the Legislature to fulfil their constitutional mandate.

3. Going concern

We draw attention to the fact that at 31 March 2023, the Legislature had an operating surplus for the period of R38 035 372 and that the Legislature's total assets exceed its liabilities by R602 632 588.

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the Legislature to continue as a going concern is dependent on the fact that the Legislature would receive appropriation from the North West Provincial Treasury for its ongoing operations.

4. Events after reporting date

The Accounting Officer is not aware of any matter or circumstance arising since the end of the financial year which have not been disclosed in the financial statements.

5. Accounting policies

The accounting policies have been applied consistently with the prior year.

6. Bankers

ABSA serves as the banker for the North West Provincial Legislature.

7. SCONWPL resolution

There were no material SCONWPL (Standing Committee on Oversight of the NWPL) resolutions relating to the Legislature during this financial year.

8. Auditors

Auditor General of South Africa will continue in office for the next financial period.

9. Members and Executives of North West Provincial Legislature

The Members and Executives of the North West Provincial Legislature during the year and to the date of this report are as follows.

Members	
- Hon. Dantjie	Speaker
- Hon. Miga (Appointed January 2023)	Deputy Speaker
- Hon. Makgosi (Appointed February 2023)	Chief Whip of Majority Party
- Hon. Sebegoe	Member
- Hon. Motswana	Member
- Hon. Cwaile	Member
- Hon. Mataboge	Member
- Hon. Williams	Member
- Hon. Dliso	Member
- Hon. Lenkopane	Member
- Hon. Bogatsu (Appointed February 2023)	Member
- Hon. Babuile	Member
- Hon. Xaba	Member
- Hon. Dikolomela	Member
- Hon. Botswe	Member
- Hon. Mokgohloa	Member
- Hon. Sonakile	Member
- Hon. Theologo	Member
- Hon. Edwards	Member
- Hon. Rabotapi	Member
- Hon. Nel	Member
- Hon. Kleynhans	Member
Members of the Executive	
- Hon. Maape	Premier of North West Province
- Hon. Mosenogi	Executive Member
- Hon. Motsumi (Appointed December 2022)	Executive Member
- Hon. Lehari	Executive Member
- Hon. Mohono	Executive Member
- Hon. Sambatha	Executive Member
- Hon. Molapisi	Executive Member
- Hon. Matsemela (Resigned in November 2022)	Executive Member
- Hon. Rosho	Executive Member
- Hon. Tlhapi	Executive Member
- Hon. Moiloa	Executive Member
- Hon. Maloyi (Appointed in November 2022)	Executive Member

Refer to note 25 to the annual financial statements for information on remuneration of members and to note 27 for information on remuneration of management.

Statement of Financial Position as at 31 March 2023

Figures in Rand	Note(s)	2023	2022 Restated*
Assets			
Current Assets			
Receivables from exchange transactions	3	15 245 499	9 707 258
Receivables from non-exchange transactions	4	765 257	772 257
Cash and cash equivalents	5	262 935 037	215 994 583
		278 945 793	**226 474 098**
Non-Current Assets			
Property, plant and equipment	6	385 878 139	401 845 125
Intangible assets	7	2 365 574	1 900 321
		388 243 713	**403 745 446**
Total Assets		**667 189 506**	**630 219 544**
Liabilities			
Current Liabilities			
Finance lease obligation	8	652 819	526 332
Provisions	9	6 187 966	6 162 318
Operating lease liability	35	42 588	17 404
Payables from exchange transactions	10	46 314 036	46 086 412
Payable from non-exchange transactions	11	902 163	2 640 163
Employee benefit obligation	12	1 843 180	509 575
		55 942 752	**55 942 204**
Non-Current Liabilities			
Finance lease obligation	8	253 190	213 422
Employee benefit obligation	12	8 360 976	9 466 700
		8 614 166	**9 680 122**
Total Liabilities		**64 556 918**	**65 622 326**
Net Assets		**602 632 588**	**564 597 218**
Accumulated surplus		602 632 588	564 597 218

***See Note 29**

Statement of Financial Performance

Figures in Rand	Note(s)	2023	2022 Restated*
Revenue			
Revenue from exchange transactions			
Commissions received		117 135	111 111
Interest revenue	13	11 674 598	5 386 733
Total revenue from exchange transactions		**11 791 733**	**5 497 844**
Revenue from non-exchange transactions			
Other revenue			
Donated funds	14	513 000	372 400
Transfer revenue			
Appropriation	15	497 767 000	465 517 000
Total revenue from non-exchange transactions		**498 280 000**	**465 889 400**
Total revenue	14	**510 071 733**	**471 387 244**
Expenditure			
Remuneration cost	16	(254 361 308)	(232 481 720)
Depreciation and amortisation		(20 556 442)	(20 495 307)
Finance costs	17	(818 178)	(631 096)
Impairments of receivables		(321 695)	(1 237 007)
Transfers and Subsidies	18	(56 951 509)	(67 932 926)
Goods & services	19	(139 421 072)	(117 899 631)
Total expenditure		**(472 430 204)**	**(440 677 687)**
Operating surplus	20	**37 641 529**	**30 709 557**
Loss on disposal of assets		(825 910)	(58 817)
Actuarial gains	12	1 219 753	(476 616)
		393 843	**(535 433)**
Surplus for the period		**38 035 372**	**30 174 124**

***See Note 29**

Statement of Changes in Net Assets

Figures in Rand		Accumulated surplus	Total net assets
Opening accumulated surplus 2020		533 651 956	533 651 956
Adjustments			
Prior year adjustments	29	771 138	771 138
Balance at 01 April 2021 as restated*		**534 423 094**	**534 423 094**
Changes in net assets Surplus 2022		32 127 090	32 127 090
Prior period adjustments	29	(1 952 966)	(1 952 966)
Surplus for the year		30 174 124	30 174 124
Total changes		30 174 124	30 174 124
Restated* Balance at 01 April 2022		**564 597 219**	**564 597 219**
Changes in net assets Surplus for the year		38 035 369	38 035 369
Total changes		38 035 369	38 035 369
Balance at 31 March 2023		**602 632 588**	**602 632 588**

***See Note 29**

Statement of Cash Flows

Figures in Rand	Note(s)	2023	2022 Restated*
Cash flows from operating activities			
Receipts			
Appropriation		497 767 000	467 255 000
Unfunded portion		-	(1 738 000)
Interest income		10 801 038	5 217 914
Other receipts		270 000	372 400
		508 838 038	471 107 314
Payments			
Remuneration costs		252 939 698)	(233 581 759)
Suppliers		(146 275 754)	(121 226 220)
Transfers an subsidiaries		(56 701 509)	(67 432 925)
		(455 916 961)	(422 240 904)
Net cash flows from operating activities	22	**52 921 077**	**48 866 410**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(4 996 190)	(2 056 689)
WIP Paid		-	(3 930 744)
Net cash flows from investing activities		**(4 996 190)**	**(5 987 433)**
Cash flows from financing activities			
Movement in finance leases		(166 255)	(123 351)
Finance costs		(818 177)	(787 703)
Net cash flows from financing activities		**(984 432)**	**(911 054)**
Net increase/(decrease) in cash and cash equivalents		**46 940 454**	**41 967 923**
Cash and cash equivalents at the beginning of the year		215 994 583	174 026 660
Cash and cash equivalents at the end of the year	5	**262 935 037**	**215 994 583**

***See Note 29**

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis								
Figures in Rand	Per Approved Budget	Adjustments	Per Final Budget	Amount as per AFS	Adjustment to comparable basis	Amounts on comparable basis	Variance	Reference
Statement of Financial Performance								
Revenue								
Revenue from exchange transactions								
Commissions received	-	-	-	117 135	**(117 135)**	-	**-**	
Interest income	-	-	-	11 674 598	**(873 560)**	10 801 038	**10 801 038**	33.1
Total revenue from exchange transactions	**-**	**-**	**-**	**11 791 733**	**(990 695)**	**10 801 038**	**10 801 038**	
Revenue from non-exchange transactions								
Transfer revenue								
Appropriation	487 588 000	17 595 000	505 183 000	497 767 000	**-**	497 767 000	**(7 416 000)**	33.2
Other income	-	-	-	513 000	**(243 000)**	270 000	**270 000**	33.1
Total revenue from non-exchange transactions	**487 588 000**	**17 595 000**	**505 183 000**	**498 280 000**	**(243 000)**	**498 037 000**	**(7 146 000)**	
Total revenue	**487 588 000**	**17 595 000**	**505 183 000**	**510 071 733**	**(1 233 695)**	**508 838 038**	**3 655 038**	
Expenditure								
Remuneration cost	(238 478 000)	(6 655 000)	(245 133 000)	(254 361 308)	**1 421 610**	(252 939 698)	**(7 806 698)**	33.3.1
Transfers and Subsidies	(57 193 000)	-	(57 193 000)	(56 951 509)	**250 000**	(56 701 509)	**491 491**	33.3.2
Goods and services	(151 822 000)	(7 940 000)	(159 762 000)	(139 421 071)	**(6 854 683)**	(146 275 754)	**13 486 246**	33.3.4
Depreciation and amortisation	-	-	-	(20 556 442)	**20 556 442**	-	**-**	
Finance Costs	-	-	-	(818 178)	**818 178**	-	**-**	33.3.3
Impairment of Receivables	-	-	-	-	**321 695**	-	**-**	
Total expenditure	**(447 493 000)**	**(14 595 000)**	**(462 088 000)**	**(472 430 204)**	**16 513 242**	**(455 916 961)**	**6 171 039**	
Operating surplus	**40 095 000**	**3 000 000**	**43 095 000**	**37 641 529**	**15 279 547**	**52 921 077**	**9 826 077**	
Loss on disposal of assets	-	-	-	(825 910)	**825 910**	**-**	**-**	
Actuarial gains/losses	-	-	-	1 219 753	**(1 219 753)**	**-**	**-**	
Capital Assets Capitalised	(40 095 000)	(3 000 000)	(43 095 000)	(4 996 190)	**-**	(4 996 190)	**38 098 810**	33.3.5
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**33 039 182**	**14 885 704**	**47 924 887**	**47 924 887**	

Accounting Policies

1. Presentation of Financial Statements

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board and in accordance with Section 56 of the Financial Management of Parliament and Provincial Legislature Act, 2009 (Act No. 10 of 2009)

These financial statements have been prepared on an accrual basis of accounting and are in accordance with the historical cost convention as the basis of measurement, unless specified otherwise.

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

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

1.1 Presentation currency

These financial statements are presented in South African Rand, which is the functional currency of the Legislature.

1.2 Going concern assumption

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

1.3 Significant judgements and sources of estimation uncertainty

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

Receivables from exchange transactions

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

Impairment testing

The impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable service amount which is the higher of its fair value less costs to sell and its value in use. These calculations require the use of estimates and assumptions. It is reasonably possible that assumptions may change, which may then impact our estimations and may then require a material adjustment to the carrying value of tangible assets.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 9 - Provisions.

1.3 Significant judgements and sources of estimation uncertainty (continued)

Finance lease assets (Cellphones & tablets)

The net book value of finance leases for cellphones and tablets were calculated with certain judgements & assumptions, as follows:
- Prime interest rate was used as the incremental borrowing rate at the inception of each agreement.
- The fair value of the physical devices could not be determined therefore we calculated it as the difference in the fair value of the total contract payments and the fair value of the free data, talk-time and SMS's.
- The fair value of the data, talk-time and SMS's could also not be determined as at the inception of the agreements thereforewe calculated using the current market related value. The price of a single SMS was calculated at 50c (2022: 35c) per SMS and 1,000 (2022: 1,000) minutes of talk-time and 50 (2022: 50) SMS's per month were used for contracts with unlimited free minutes & messages. The market related value varies, based on different packages. The cash price per minute was calculated at 79c (2022: 79c)
- No asset was capitalised where the present value of the data, talk-time and SMS's exceeds the present value of the totalcontract payment. These are mostly where no devices apart from a USB dongle was provided.
- If an agreement commenced mid-way through a month, we assumed payment took place on a pro-rata basis, similarly at theend of the agreement.

Useful lives and residual value of intangible assets & property, plant & equipment

The NWPL's management determines the estimated useful lives and related depreciation and amortisation charges for property, plant and equipment, and intangible assets. This estimate is based on the pattern in which an asset's future economic benefits or service potential are expected to be consumed by the Legislature.

The NWPL's management determines the estimated residual value as the estimated amount that the Legislature would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset was already of the age and in the condition expected at the end of its useful life.

Long term employee benefits

The present value of long term employee benefits (i.e. post-employment and other long term employee benefits) depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of the obligation

Other key assumptions for pension obligations are based on current market conditions. Additional information is disclosed in Note 12.

Impairment of receivables

An impairment loss on receivables is recognised in surplus and deficit when there is objective evidence that they are impaired. The impairment is measured as the difference between the receivables' carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.4 Property, plant and equipment

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

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

it is probable that future economic benefits or service potential associated with the item will flow to the Legislature; and

the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost. Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

1.4 Property, plant and equipment (continued)

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

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

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

Buildings comprises of constructed buildings.

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

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in surplus or deficit in the current period. The decrease is debited in revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

Minor assets with a value of R 5,000 or less are not capitalised as property, plant and equipment but expensed to the Statement of Financial Performance. This policy does not apply to library books.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value.

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	15 Years
Motor vehicles	Straight line	7 Years
Office equipment	Straight line	10 Years
Computer equipment	Straight line	6 Years
Audio visual equipment	Straight line	12 Years
Artwork - Internal	Straight line	25 Years
Library books	Straight line	25 Years
Finance Lease assets	Straight line	Shorter of lease term and useful life
Building	Straight line	30 Years
Porta Cabins	Straight line	10 Years
Generator	Straight line	8 Years
CCTV System	Straight line	8 Years
Public Address and Evauation System	Straight line	8 Years
Access Control System	Straight line	8 Years
Fire Detection and Automation Fire and Supression System	Straight line	8 Years
Asset Control Equipment System	Straight line	8 Years
Voice and Data System	Straight line	8 Years
Building Management System	Straight line	8 Years
Air Conditioning	Straight line	10 Years
Boundary Wall	Straight line	30 Years
Clearview fence	Straight line	15 Years
Car Ports	Straight line	15 Years
Artworks - External	Straight line	10 Years
Freestanding Electric Fence 2,4m	Straight line	15 Years
Lift	Straight line	20 Years

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

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

1.4 Property, plant and equipment (continued)

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

Repairs and maintenance relating to items of property, plant and equipment are recognised as an expense when they are incurred.

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

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

1.5 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

An asset is identifiable if it either:

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

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

An intangible asset is recognised when:

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

Intangible assets are initially measured at cost.

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

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

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

The depreciable amount of an intangible asset with a finite useful life is allocated on a systematic basis over its useful life. Amortisation begins when the asset is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

The amortisation charge for each period is recognised in surplus or deficit.

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

1.5 Intangible assets (continued)

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

Item	Depreciation Method	Average Useful Tips
Computer software	Straight line	8- 15 years

Intangible assets are derecognised:
- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

1.6 Financial instruments

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

The amortised cost of a financial asset or financial liability 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 (directly or through the use of an allowance account) for impairment or uncollectibility.

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

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

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) 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. When calculating the effective interest rate, an legislature shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the legislature shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction.

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

A financial liability is any liability that is a contractual obligation to:
- deliver cash or another financial asset to another Legislature; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the Legislature.

1.6 Financial Instruments (continued)

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

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

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

Loans payable are financial liabilities, other than short-term payables on normal credit terms.

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

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

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

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

derivatives;
combined instruments that are designated at fair value;
instruments held for trading. A financial instrument is held for trading if:

- it is acquired or incurred principally for the purpose of selling or repurchasing it in the near-term; or
- on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short term profit-taking;
- non-derivative financial assets or financial liabilities with fixed or determinable payments that are designated at fair value at initial recognition; and
- financial instruments that do not meet the definition of financial instruments at amortised cost or financial instru ments at cost.

Classification

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

Class	Category
Receivables from exchange and non-exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

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

Class	Category
Payables from exchange and non-exchange transactions	Financial liability measured at amortised cost
Finance lease obligations	Financial liability measured at fair value

Initial recognition

The Legislature recognises a financial asset or a financial liability in its statement of financial position when the Legislature becomes a party to the contractual provisions of the instrument.

The Legislature recognises financial assets using trade date accounting.

1.6 Financial instruments (continued)

Initial measurement of financial assets and financial liabilities

The legislature measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The legislature measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

Subsequent measurement of financial assets and financial liabilities

The Legislature measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Reclassification

The Legislature does not reclassify a financial instrument while it is issued or held unless it is:

- combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The Legislature assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly OR through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly OR by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

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 are not reversed.

1.6 Financial instruments (continued)

Derecognition

Financial assets

The Legislature derecognises financial assets using trade date accounting.

The Legislature derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the Legislature transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the Legislature, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the entity :
  - derecognise the asset; and
  - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The Legislature removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a 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, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the Legislature currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.7 Leases

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

1.7 Leases (continued)

Finance leases - lessee

Initial recognition
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.

The total future minimum lease payments within a year is disclosed under current liability and the future minimum lease payments later than one year is disclosed under non-current liability.

Subsequent recognition
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 on the remaining balance of the liability.

A finance lease gives rise to a depreciation expense for depreciable assets as well as finance expense for each accounting period. The depreciation policy for depreciable leased assets shall be consistent with that for depreciable assets that are owned and the useful lives are stipulated in note 1.4. If there is no reasonable certainty that the lessee will obtain ownership by the end of the lease term, the asset shall be fully depreciated over the shorter of the lease term and its useful life.

Operating leases - lessee

The lease payments under an operating lease should be recognised as an expense in the statement of financial performance on a straight-line basis over the lease term. Payments for services such as insurance and maintenance should, however, be separately recognised and disclosed in the period they occur.
Where the lease payments in respect of an operating lease is escalated by a fixed rate, the total cost is calculated for the whole lease (over the whole lease term) and is then equalised over the lease term. Any difference between the actual lease payments and the straight-lined amounts will be recognised as operating lease assets or liabilities in the statement of financial position.

1.8 Impairment of non-cash-generating assets

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

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

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

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

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

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

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

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

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

Useful life is either:
- the period of time over which an asset is expected to be used by the Legislature; or

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

the number of production or similar units expected to be obtained from the asset by the Legislature.

1.9 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

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.

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the Legislature's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

Defined benefit plans
For defined benefit plans the cost of providing the benefits is determined using the projected credit method.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan.

Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise amortised on a straight line basis over the average period until the amended benefits become vested.

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the Legislature is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The amount recognised in the statement of financial position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs, and reduces by the fair value of plan assets.

Other long term employee benefits
The long service awards and exit gratuity benefit provided by the Legislature fall under the definition of other long term employee benefits as defined in GRAP 25.

Other long-term benefits are not usually subject to the same degree of uncertainty as the measurement of post-employments benefits and are therefore not as complex to measure. Notwithstanding above, the method used to account for long-term benefits is similar to the method used to account for defined benefit plans.

The NWPL used an adaptation of the disclosure requirements for post-employment benefits to devise the disclosure of the other long term employee benefit obligation, as the Standard does not require specific disclosures about other long-term employee benefits.

1.10 Provisions and contingencies

Provisions are recognised when:

- the Legislature has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

1.10 Provisions and contingencies (continued)

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

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

Contingencies are disclosed in note 24.

1.11 Commitments

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

The total minimum lease payments under non-cancellable operating leases for each of the following periods are disclosed in the financial statements:

- Not later than one year;
- Later than one year and not later than five years, and
- Later than five years.

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

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

1.12 Revenue from exchange transactions

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

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

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

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

Interest income
Revenue arising from the use by others of the Legislature's assets yielding interest, royalties and dividends or similar distributions is recognised when:

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

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Commission income

Commission income is recognised as revenue when it becomes receivable.

1.13 Revenue from non-exchange transactions

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

1.13 Revenue from non-exchange transactions (continued)

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

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

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

Transfer payments are expensed.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the Legislature.

Appropriation revenue

Appropriation revenue is transfers received from the North West Provincial Treasury in terms of the Appropriation Act, 2018 (Act No. 2 of 2018).

1.14 Borrowing costs

Borrowing costs are interest and other expenses incurred by the Legislature in connection with the borrowing of funds.

1.15 Comparative figures and prior period errors

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current period, the correction is made retrospectively as far as is practicable, and the prior period comparatives are restated accordingly. Where there has been a change in accounting policy in the current period, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.16 Unauthorised expenditure

Unauthorised expenditure means:

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

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 when recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.17 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. 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.

Accounting Policies

1.18 Irregular expenditure

Irregular expenditure as defined in paragraph 63 of the FMPPLA Act is expenditure, other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with, a requirement of this Act or any other applicable legislation, including -

(a) this Act; or
(b) the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
(c) any provincial legislation providing for procurement procedures in that provincial government.

Irregular expenditure that was incurred and identified during the current financial year and which was condoned before year end and/or before finalisation of the financial statements is recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end is recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements is updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the relevant authority is recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account is created if such a person is liable in law. Immediate steps are thereafter taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer writes off the amount as debt impairment and discloses such in the relevant note to the financial statements. The irregular expenditure register is also updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto remains against the relevant programme/expenditure item, is disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

1.19 Services in-kind

Services in-kind are recognised.

The Legislature recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the Legislature and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the Legislature's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the Legislature disclose the nature and type of services in-kind received during the reporting period.

1.20 Budget information

Legislature is typically subject to budgetary limits in the form of appropriations, which are given effect through authorising legislation, appropriation or similar.

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

The financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the financial statements. Refer to note 33 explanation of budget differences.

A comparison between actual amounts and final appropriation per major classification of expenditure is included in the Budget Statement.

Comparative information is not required.

1.21 Related parties

The Legislature operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the provincial sphere of government are considered to be related parties.

1.21 Related parties (continued)

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

Key management is defined as being individuals within the authority that are responsible for planning, directing and controlling the activities of the NWPL, including those charged with the governance of the Legislature in accordance with legislation, in instances where they are required to perform such functions. The NWPL regards all individuals at executive management as key management per the definition of GRAP 20 - Related parties.

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

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

Related party transactions and balances are disclosed in note 25 - Related Parties.

1.22 Events after reporting date

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

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

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

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

Notes to the Financial Statements

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The possible impact of Standards approved, but not yet effective was assessed and none were identified that will be relevant to the Legislature's activities.

3. Receivables from exchange transactions:

Prepayments: Advances paid	9 909 996	7 034 404
Salary control accounts	60 640	60 640
Other receivables	6 911 415	4 760 416
Staff debt	1 239 717	406 372
Provisions for bad debt	(2 876 269)	(2 554 574)
	15 245 499	**9 707 258**

Fair value of trade and other receivables

The fair value of trade and other receivables approximates the carrying amounts.

Trade and other receivables past due but not impaired

The ageing of amounts past due but not impaired is as follows:

2023	**Current (Within 30 days)**	**90+ days**	**Total**
Exchange Transactions Prepayments			
Prepayments	9 816 178	93 819	9 909 997
Salary Control Account	-	60 640	60 640
Other Receivables	2 363 764	4 547 651	6 911 415
Staff Debt	-	1 239 717	1 239 717
	12 179 942	**5 941 827**	**18 121 769**

2022	**Current (Within 30 days)**	**90+ days**	**Total**
Exchange Transactions Prepayments			
Prepayments	6 940 586	93 819	7 034 405
Salary Control Account	-	60 640	60 640
Other Receivables	1 270 948	3 489 469	4 760 417
Staff Debt	-	406 372	406 372
	8 211 534	**4 050 300**	**12 261 834**

Trade and other receivables impaired

As of 31 March 2023, trade and other receivables of R 2 876 269 (2022: R 2 554 574) were impaired and provided for. The factors considered in determining the impairment were long outstanding debt and the probability of recovering this debt is slight.

The ageing of these receivables is as follows:

Provisions (90+ days)	2 876 270	2 554 574

Reconciliation of provision for impairment of trade and other receivables

Opening balance	(2 554 574)	(1 317 567)
Current year adjustment	(321 695)	(1 237 007)
	(2 876 269)	**(2 554 574)**

Notes to the Financial Statements

Figures in Rand	2023	2022

3. Receivables from exchange transactions (continued)

Class of Receivables Impaired

Salary Control Account	60 640	60 640
Prepayments	93 819	93 819
Staff Debt	86 686	105 965
Other debtors	2 635 124	2 294 150
	2 876 269	**2 554 574**

The creation and release of the allowance for credit losses has been included in operating expenses in surplus or deficit. Impairment testing was performed and the impairment amount relates to long outstanding debt with low probability of recoverability.

The Legislature does not hold any collateral as security.

4. Receivables from non-exchange transactions

Other receivables	765 257	772 257

Other receivables relates to transfer payments to be received after year end.

North West Provincial Legislature does not hold any collateral as security.

Trade and other receivables past due but not impaired

2023	**Current (Within 30 days)**	**90+ days**	**Total**
Non-Exchange Transactions	-	765 257	765 257

2022	**Current (Within 30 days)**	**90+ days**	**Total**
Non-Exchange Transactions	-	772 257	772 257

The fair values of receivables from non-exchange transactions approximate their carrying amounts. No further adjustment is required.

Receivables from non-exchange transactions impaired

No receivables from non-exchange transactions were impaired in the current or previous financial year.

5. Cash and cash equivalents

Cash and cash equivalents consist of:

ABSA Expense account	223 175 673	175 069 066
ABSA Salary account	39 759 364	40 925 517
	262 935 037	**215 994 583**

The bank balances consist of the following accounts:

Name of account	Type of account	Date opened
- ABSA	Expense account	18 July 2007
- ABSA	Salary account	18 July 2007

Cash at banks earn interest at floating rates based on daily bank deposits rates. The fair value of cash equivalents approximates their carrying value as cash equivalents are readily convertible to cash.

Notes to the Financial Statements

Figures in Rand	2023	2022

5. Cash and cash equivalents (continued)

Total facilities for credit cards

The Legislature has the following credit cards with the respective limits. Any amounts utilised during the month is settled in the following month.

Credit rating

Credit card	75 000	75 000
Fleet card	90 000	90 000
	165 000	**165 000**

6. Property, plant and equipment

	2023			2022		
	Cost	Accumulated depreciation and impairment	Carrying value	Cost	Accumulated depreciation and impairment	Carrying value
Work in progress: Buildings	76 225 109	-	76 225 109	76 225 109	-	76 225 109
Building: East Wing	344 853 593	(64 854 071)	279 999 522	344 853 593	(50 516 254)	294 337 339
Furniture and fixtures	10 358 181	(5 252 417)	5 105 764	10 921 274	(5 319 840)	5 601 434
Motor vehicles	7 287 797	(3 980 010)	3 307 787	7 287 797	(3 176 495)	4 111 302
Office equipment	2 614 248	(1 085 706)	1 528 542	2 684 981	(933 930)	1 751 051
Computer equipment	19 971 874	(10 359 442)	9 612 432	18 982 028	(10 545 681)	8 436 347
Audio visual equipment	14 536 244	(5 914 739)	8 621 505	16 268 214	(6 254 334)	10 013 880
Artwork	287 237	(90 935)	196 302	287 237	(79 458)	207 779
Library books	807 534	(394 733)	412 801	807 534	(365 323)	442 211
Finance lease assets (Cellphones & tablets)	3 362 882	(2 494 507)	868 375	2 478 456	(1 759 783)	718 673
Total	**480 304 699**	**(94 426 560)**	**385 878 139**	**480 796 223**	**(78 951 098)**	**401 845 125**

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Depreciation	Total
Work in progress: Buildings	76 225 109	-	-	-	76 225 109
Building: East Wing	294 337 339	-	-	(14 337 817)	279 999 522
Furniture and fixtures	5 601 434	298 194	(202 868)	(590 996)	5 105 764
Motor vehicles	4 111 302	-	-	(803 515)	3 307 787
Office equipment	1 751 051	66 288	(34 541)	(254 255)	1 528 542
Computer equipment	8 436 347	3 623 167	(374 956)	(2 072 126)	9 612 432
Audio visual equipment	10 013 880	-	(213 445)	(1 178 930)	8 621 505
Artwork	207 779	-	-	(11 477)	196 302
Library books	442 211	-	-	(29 410)	412 801
Finance lease assets (Cellphones & tablets)	718 673	884 426	-	(734 724)	868 375
	401 845 125	**4 872 075**	**(825 810)**	**(20 013 250)**	**385 878 139**

Notes to the Financial Statements

Figures in Rand	2023	2022

6. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Disposals	Depreciation	Total
Work in progress: Buildings	73 197 732	3 027 377	-	-	76 225 109
Building: East Wing	308 675 156	-	-	(14 337 817)	294 337 339
Furniture and fixtures	5 836 201	460 391	(1 195)	(693 963)	5 601 434
Motor vehicles	4 914 831	-	-	(803 529)	4 111 302
Office equipment	1 553 072	421 900	-	(223 921)	1 751 051
Computer equipment	9 227 931	1 169 316	(65 739)	(1 895 161)	8 436 347
Audio visual equipment	11 197 430	9 200	(134)	(1 192 616)	10 013 880
Artwork	219 256	-	-	(11 477)	207 779
Library books	471 621	-	-	(29 410)	442 211
Finance lease assets (Cellphones & tablets)	827 345	713 001	-	(821 673)	718 673
	416 120 575	**5 801 185**	**(67 068)**	**(20 009 567)**	**401 845 125**

Pledged as security

No property, plant and equipment has been pledged as security for liabilities.

Fully depreciated assets

Fully depreciated assets still in use are included in the office and computer equipment balance. The majority are old assets purchased in 2007-2009 for which the useful lives have already been extended on 2 occasions and management plans to dispose and replace these assets in the near future.

No adjustment in the financial statements were made as these assets are not material. If the useful lives of computer equipment are extended, the net book value will be adjusted by R4 128.13 (2022: R5 609.24) which is 0.28% (2022: 0.28%) of the population. The net book value of office equipment, will be adjusted by R621.69 (2022: R621.69) which is 0.06% (2022: 0.06%) of the population.

Change in accounting estimates

The NWPL has reassessed the useful lives of property, plant and equipment which resulted in certain identified Computer Equipment, Office Equipment, Computer Software and Audio and Visual equipment's remaining useful lives to change, see table below. The effect of the change in accounting estimate has resulted in an decrease in depreciation amounting to R39 848.57 for the current period. The effect on future periods could not reasonably be determined as possible future useful life assessments may be performed.

Item	Average change in useful life extention
Office equipment	2 - 4 Years
Computer equipment	2 - 4 Years
Audio visual equipment	2 Years
Computer Software	15 Years

Notes to the Financial Statements

Figures in Rand	2023	2022

6. Property, plant and equipment (continued)

Details of building

Extension of the East Wing (Legislature Building)
The NWPL has been allocated funds in the 2016/19 MTEF period for infrastructure development which relates to the extension of the east wing for the building occupied by the Legislature. The capital expenditure incurred for this project were capitalised as work in progress in the prior financial years.

The construction was finalised during the 2018/19 financial period. The building with a cost of R344 853 593 is subject to s42 of the PFMA transfer to the North West Department of Public Works and Roads in the next financial period. The NWPL has already provided required information to conclude the transfer.

Work in progress
Work in progress consists of work already carried out on the refurbishment of the Chamber and National Key Point security upgrades. To date costs has been capitalised under work in progress as follows:

	2023	2022
- Capitalised expenditure	76 225 109	76 225 109

Repairs and maintenance

Repairs and maintenance relating to property, plant and equipment amounting to R10 226 183 (2022: R7 338 166) was incurred.

A fixed asset register containing the information required by section 30 of the FMPPL Act is available for inspection at the Legislature.

7. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	8 386 168	(6 020 594)	2 365 574	7 553 669	(5 653 348)	1 900 321

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software	1 900 321	1 008 542	(98)	(543 191)	2 365 574

Reconciliation of intangible assets - 2022

	Opening balance	Amortisation	Total
Computer software	2 386 061	(485 740)	1 900 321

Pledged as security

No intangible assets have been pledged as securities for liabilities.

No contractual commitment exists for the acquisition of intangible assets.

Notes to the Financial Statements

Figures in Rand	2023	2022

8. Finance lease obligation

Minimum lease payments due		
- within one year	707 625	561 996
- in second to fifth year inclusive	263 702	219 653
	971 327	781 649
less: future finance charges	(65 318)	(41 895)
Present value of minimum lease payments	**906 009**	**739 754**

Present value of minimum lease payments due		
- within one year	652 819	526 332
- in second to fifth year inclusive	253 190	213 422
	906 009	**739 754**

Non-current liabilities	253 190	213 422
Current liabilities	652 819	526 332
	906 009	**739 754**

It is the Legislature's policy to lease cellphones & tablets for staff members under finance leases.

Contracts relating to cellphones and tablets have an option for renewal after 2 years. No restrictions are imposed by the lease arrangements and no purchase options exist for these assets.

The average lease term for cellphones and tablets are 2 years.

Interest rates are fixed at the inception of the contract date, which was linked to prime.The average effective borrowing rate was 9% (2022: 7.5%).

All leases have fixed repayments and no arrangements have been entered into for contingent rent.

9. Provisions

Reconciliation of provisions - 2023

	Opening Balance	Utilisation	Movement	Total
Provision for bonus	6 162 318	(3 757 703)	3 783 351	6 187 966

Reconciliation of provisions - 2022

	Opening Balance	Utilisation	Movement	Total
Provision for bonus	6 162 318	(2 423 396)	2 423 396	6 162 318

The provision represents management's best estimate of the Legislature's liability for performance bonuses. The provision raised, is an estimates of the provision based on the anticipated performance of employees.

This anticipated performance is based on experience and performance by the employees of the Institution, taking into account performance trends in the prior periods. Furthermore, the amount of the performance bonus is determined with reference to the salary scales as at the end of the financial year.

The provision would be forfeited if the staff member resigns, prior to when it becomes due, thus the timing and value of these bonuses are uncertain.

Notes to the Financial Statements

Figures in Rand	2023	2022

10. Payables from exchange transactions

Trade and other payables	22 231 058	24 036 556
Accrued leave pay	17 990 240	16 441 946
13th cheque accruals	6 092 738	5 607 910
	46 314 036	**46 086 412**

Fair value of trade and other payables

Payables from exchange transactions	46 314 036	46 086 412

The fair value of trade and other payables approximates the carrying amount.

Accruals for 13th cheque amounts to one month's basic salary paid in the month in which the employees celebrate their birthdays. The 13th cheque is calculated on a pro-rated basis of the actual months employed if the employee only worked for part of the year.

Accrual for leave pay relates to employees' entitlement to annual leave that is due as a result of services rendered by employees up to reporting date. The accrual has been calculated based on salary rates effective on the reporting date.

11. Payables from non-exchange transactions

Amount payable to Political Parties	902 163	2 640 163

Amount payable to Political Parties relates to Constituency and Secretarial allowances due to Political Parties at year end.

The fair value of payables from non-exchange transactions approximates the carrying amount.

Notes to the Financial Statements

Figures in Rand	2023	2022

12. Employee benefit obligations

Defined benefit plan

Actuarial valuations were performed to determine the financial obligation to the Legislature. The obligation is determined by calculating the present value of the possible long service award and gratuity benefit payable throughout the employee's service guided by the Legislature's policy.

a) Other long term benefits
Long service award (Employees)

Employees are entitled to a long service award upon attaing a required number of years' service:

- 10 years:	R 10,000
- 20 years:	R 20,000
- 30 years:	R 30,000
- Retirement:	R 10,000

Exit gratuity benefit (Members)

An Office Bearer who has served a minimum of five years and whose service is terminated is entitled to receive a once-off gratuity equal to four times pensionable monthly salary, for each five-year term, or a pro rata share of that for a part thereof, completed by the member. The probability of being re-elected has been assumed to be 33%. This implies a probability of 11% to be re-elected twice, 4% to be re-elected three times, etc.

b) Post employment benefit: Defined benefit plan
Pension fund gratuity (Members)

Political Office Bearer will receive a pension fund benefit upon ceasing to be a political office bearer which is made up of three components:

1. The basic Fund Credit comprising the total ordinary retirement-funding contributions paid by the member or by the em- ployeron her/his behalf (including any transfer value received from another fund), plus net Fund returns.

2. The Additional Service Benefit, of 20% per year of qualifying service (up to a maximum of 10 years) multiplied by the- member's Revalued Pensionable Salary as at date of leaving office. Qualifying service is all contributory service except for service as a diplomat.

3. In the case of a member who has completed more than one full term of office (or more than 5 years in office), theEqual- isation Amount which is calculated as the accumulated value of deemed employer contributions of 20% of the mem- ber's pensionable salary over the member's full period of contributory service (but excluding any service as a diplomat), accumulated with Fund returns, but subject to a maximum of the difference between (a) an amount termed the Maximum Benefit and (b) the sum of (i) the member's basic Fund Credit, being the accumulated value of the member's own ordinary contributions (but excluding any such contributions made after completing 15 years of qualifying service) and the State's ordinary retirementfunding contributions, and (ii) the member's Additional Service Benefit. The Equalisation Amount has a minimum of zero.

The Maximum Benefit, as referred to above, is defined as the deemed capital value, calculated on a specified actuarial basis, of a pension annuity of 92.5% of the member's Revalued Pensionable Salary.

Notes to the Financial Statements

Figures in Rand	2023	2022

12. Employee benefit obligations (continued)

A member whose period of service is too short to qualify for the Equalisation Amount will instead qualify for a Terminal Gratuity benefit (which may be zero). This is the amount (if any) needed to top the member's basic Fund Credit plus Additional Service Benefit up to a total of 45% of the member's annual pensionable salary (as actually earned at the date of exit) for each year of qualifying service, pro-rated for fractions of a year. Again, service as a diplomat is excluded.

Prior to 29 February 2016 this entire benefit was met from the Political Office-Bearers Pension Fund. Following the changes to the Pension Fund Rules, on 29 February 2016, the value of the member's Additional Service Benefit, Equalisation Amount and Terminal Gratuity (as outlined above) were crystallised in the Fund at the lesser of the immediate value of these benefits as at 29 February 2016 and the discounted value of their expected amounts as at 30 June 2019 (i.e. the deemed date of the next election). Within the Fund these crystallised amounts are now pure defined contribution benefits (Fund Credits), increasing with Fund returns and further retirement-funding contributions for periods after 1 March 2016. Upon the earlier of the date of leaving office or 7 May 2019 (or the date of the next National Election if different), the amount held in the Fund (the Fund Credit) will be compared with the benefit that that the member would have received if the Rules had not been amended (as described above). If the Fund Credit is lower than the "old rules" benefit, then a gratuity will be payable outside of the Fund to compensate the member for the loss of Fund benefit(s) up to the member's date of leaving (or the election date, if earlier). This report outlines the cost of the gratuity payable outside of the Fund.

After the next election date, the gratuity amount due in respect of a member who return after the election is increased with price inflation and will ultimately be paid out upon the member's date of ceasing to be a political office bearer.

Overview

Long service awards accrued liability (Employees)
As at 31 March 2023, the total employer's accrued liability is R1,835,612. The total expense for 2022/23 was R120,050 The total recognised accrued liability as at 31 March 2023 is therefore R1,835,612. The total projected expense for 2023/24 is R328,093.

Exit gratuity accrued liability (Members)
As at 31 March 2023 the total employer's accrued liability is R3,117,550. The total expense for 2022/23 was R146,940. The total recognised accrued liability as at 31 March 2023 is therefore R3,117,550. The total projected expense for 2023/24 is R1,212,956.

Pension fund gratuity (Members)
As at 31 March 2023, the total employer's accrued liability is R5,251,000. The total expense for 2022/23 was R201,000. The total recognised accrued liability as at 31 March 2023 is therefore R5,251,000. The total projected expense for 2023/24 is R412,000.

The total employee benefit obligations recognised in the statement of financial position are as follows:

Carrying value		
Present value of the defined benefit obligation-wholly unfunded	(10 204 156)	(9 976 275)
Present value of the defined benefit obligation-partly or wholly funded	-	-
	-	-
Present value of unfunded obligations	**(10 204 156)**	**(9 976 275)**
Non-current liabilities	(8 360 976)	(9 466 700)
Current liabilities	(1 843 180)	(509 575)
	(10 204 156)	**(9 976 275)**

Changes in the present value of the total long term employee benefit obligations are as follows:

Opening balance	9 976 275	8 464 346
Benefits paid	(272 572)	(140 208)
Actuarial (gain) / loss	(1 219 753)	476 616
Net expense recognised in the statement of financial performance	1 720 206	1 175 521
	10 204 156	**9 976 275**

Notes to the Financial Statements

Figures in Rand	2023	2022

12. Employee benefit obligations (continued)

Net expense recognised in the statement of financial performance

Current service cost (included under employee related costs)	972 864	607 305
Interest cost (included under finance cost)	747 342	568 216
	1 720 206	**1 175 521**

Calculation of actuarial gains and losses

Discount rate changes	(269 876)	(22 939)
Changes in the participants to the entitled to the benefits	(20 985)	(225 590)
Miscellaneous	(1 405 203)	337 992
Actuarial (gains) and losses due to experience	170 000	273 000
Actuarial (gains) and losses due to assumptions	(104 000)	2 000
Changes due to demographic assumptions	(229 000)	-
Staff changes	-	53 436
Increase in salaries	639 311	58 717
	(1 219 753)	**476 616**

Key assumptions used

The following main assumptions were used in valuing the obligation at the reporting date:

Long service award assumptions		
Discount rate	9,63 %	9,51 %
CPI	4,94 %	5,78 %
Net discount rate	4,47 %	3,53 %
Gratuity benefits assumptions		
Discount rate	8,35 %	7,08 %
CPI	4,29 %	4,39 %
Salary inflation	5,29 %	5,39 %
Net discount rate	2,91 %	1,60 %
Pension fund gratuity assumption		
Discount rate	9,30 %	7,40 %
Asset return	9,30 %	7,40 %
Price inflation	5,20 %	4,30 %
Salary inflation	5,20 %	4,30 %

Basis of assumptions: Long service award and exit gratuity benefit
Due to guidance received from the auditing profession, the methodology of setting the financial assumptions has been updated to be more duration specific. At the previous valuation date, 31 March 2022 the duration of liabilities was 5.42 years (long service award) and 2.45 years (exit gratuity benefit). At this duration the discount rate determined by using the Bond Exchange Zero Coupon Yield Curve as at 31 March 2023 is 9.63% (long service award) and 8.35% (exit gratuity benefit) per annum.

As mentioned in the paragraph above, the duration of liabilities was estimated to be 5.42 years (long service award) and 2.45 years (exit gratuity benefit) at the previous valuation date of 31 March 2022. At 31 March 2023 the yield on inflation-linked bonds of a similar term was about 3.99% (long service award) and 3.41% (exit gratuity benefit) per annum. This implies an underlying expectation of inflation of 4.94% per annum ([1 + 9.63% - 0.05%] / [1 + 3.99%] - 1) (long service award) and 4.29% per annum ([1 + 8.35% - 0.5%] / [1 + 3.41%] - 1).

The CPI was used to determine the level of salary inflation of 5.29%, which was at a 1.0% premium to the CPI (exit gratuity benefit).

However, it is the relative levels of the discount rate and CPI, to one another that are important, rather than the nominal values. We have thus assumed a net discount factor of 4.47% per annum ([1 + 9.63%] / [1 + 4.94%] - 1) (long service award) and 1.59% per annum ([1 + 7.08%] / [1 + 5.39%] - 1) (exit gratuity benefit).

12. Employee benefit obligations (continued)

Basis of assumptions: Pension fund gratuity benefit.

Discount rate:

GRAP 25 stipulates that the choice of discount rate should be derived from government bond yields consistent with the estimated term of the benefits valued. 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.

The discount rate of 9.3% proposed for this year end has been set with reference to the yields obtained from the zero-coupon yield curve published by the Johannesburg Stock Exchange at 31 March 2023 at a duration of 5 years, consistent with the duration of the liabilities

Price inflation rate: We propose future inflation rates of 5.2% per annum for current year end. This is calculated from the difference between the yield obtained from the zero-coupon yield curve published by the Johannesburg Stock Exchange and the yield obtainable on the real yield curve constructed from the available data for inflation linked bonds at points corresponding to that used in calculation of the discount rate. Given the short term of the obligation, we have made no allowance in the derivation of the proposed inflation rates for an inflation risk premium (0.5% allowance was made previously). This has the impact of increasing the liability.

We note that the bond yield curve is more volatile at the short end, and therefore we will continue to monitor the appropriateness of the assumptions used each year end (noting removal of inflation risk premium in the current year).

Given the short-term nature of the Gratuity arrangement, we propose that a simple allowance of 5% per annum is made for members leaving service and claiming benefits on 1 April each year i.e. through withdrawal, retirement or death (unchanged from previous valuation). For members remaining at the next election date (assumed 30 June 2024), we have assumed that 50% of the members remaining will be paid out their full gratuity amounts (previously it was assumed that all members would be paid out on 30 June 2024). For members remaining at the subsequent election date (assumed 30 June 2029), we have assumed that they will be paid out their gratuity benefit with no members remaining after that election.

Demographic assumptions

Long service awards accrued liability (Employees):

The following demographic assumptions were applicable over the prior and current valuation periods:

Mortality	SA85-90
Normal retirement age	63

Amounts for the current and previous four years are as follows:

	Example at stated age	Female rates	Male rates
Withdrawal from service	20	24 %	16 %
Withdrawal from service	30	15 %	10 %
Withdrawal from service	40	6 %	6 %
Withdrawal from service	50	2 %	2 %
Withdrawal from service	55	1 %	1 %

12. Employee benefit obligations (continued)

Effect of mortality on the obligation for long service awards

The table that follows shows the impact of a change in the mortality assumption from SA85-90 to SA85-90-2, i.e. a two-year adjustment.

	31 March 2023 Valuation basis	* Mortality basis - 2
Employer's accrued liability	1 835 612	1 845 158
Employer's service cost	160 866	161 711
Employer's interest cost	167 226	168 144

* Mortality Basis -2 (with a two-year age adjustment) means that, to each beneficiary we assigned a mortality rate of an individual two years younger than that beneficiary. The resulting mortality implies that the individual lives longer than expected in the valuation basis.

The above table highlights the effects of a two-year adjustment to the mortality assumption as at 31 March 2023. The adjustment would result in a 0.52% increase in the long service awards accrued liability and 0.40% increase in the gratuity accrued liability.

Effect of discount rate assumption on the long service award liability (Employees)

The future cashflows emanating from bonuses earned on accrued service are discounted back to present value via the duration specific discount rate. The current discount rate assumption, which forms part of the valuation basis, was 9.63%. The effect of a one percent increase and decrease in the discount rate is as follows:

	1.00% decrease	**31 March 2023 Valuation basis**	**1.00% increase**
Employer's accrued liability	1 936 666	1 835 612	1 744 313
Employer's service cost	170 557	160 866	152 163
Employer's interest cost	158 546	167 227	174 931

The above table illustrates that for the 31 March 2023 financial year, a 1.00% increase in the discount rate assumption will result in roughly a 4.97% decrease in the accrued liability. Similarly, a 1.00% decrease in the discount rate assumption will result in roughly a 5.51% increase in the accrued liability.

12. Employee benefit obligations (continued)

Effect of salary inflation on the exit gratuity payable (Members)

The valuation bases assume that the salary inflation rate (which manifests itself as the annual increase in employees' salaries which determine the Gratuity payable) will be 1.60% less than the corresponding discount rate, in the long term. The effect of a one percent increase and decrease in the salary inflation rates is as follows:

	1.00% decrease	31 March 2023 Valuation basis	1.00% increase
Employer's accrued liability	3 044 840	3 117 550	3 198 636
Employer's expense cost	883 149	952 641	1 030 190

The above table illustrates that for the 31 March 2023 financial year, a 1% increase in the salary cost inflation assumption will result in roughly a 2.6% increase in the accrued liability. Similarly, a 1% decrease in the salary inflation assumption will result in roughly a 2.33% decrease in the accrued liability.

Effect of mortality on the gratuity benefits

The table that follows shows the impact of a change in the mortality assumption from SA85-90 to SA85-90-2, i.e. a two-year adjustment.

	31 March 2023 Valuation basis	* Mortality basis - 2
Employer's accrued liability	3 117 550	3 127 666
Employer's service cost	952 641	956 288

* Mortality Basis -2 (with a two-year age adjustment) means that, to each beneficiary we assigned a mortality rate of an individual two years younger than that beneficiary. The resulting mortality implies that the individual lives longer than expected in the valuation basis.

The above table highlights the effects of a two-year adjustment to the mortality assumption as at 31 March 2023. The adjustment would result in a 0.32% increase in the Gratuity accrued liability.

Effect of discount rate assumption on pension fund gratuity liability (Members)

The effect of a one percent increase and decrease in the discount rate is as follows:

	One percentage point increase	31 March 2023 Valuation basis	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	5 150 000	5 251 000	5 358 000

The amounts for the current and previous three years were as follows.

	2023	2022	2021	2020
Defined benefit obligation	10 204 156	9 976 275	8 464 346	15 463 028

13. Interest income

Interest income		
Bank	11 674 598	5 386 733

Notes to the Financial Statements

Figures in Rand	2023	2022

14. Revenue

Commissions received	117 135	111 111
Interest income	11 674 598	5 386 733
Donated funds (SETA)	513 000	372 400
Appropriation	497 767 000	465 517 000
	510 071 733	**471 387 244**

The amount included in revenue arising from exchanges of goods or services are as follows:

Commissions received	117 135	111 111
Interest income	11 674 598	5 386 733
	11 791 733	**5 497 844**

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue		
Donated funds (SETA)	513 000	372 400
Transfer revenue		
Appropriation	497 767 000	465 517 000
	498 280 000	**465 889 400**

Donated funds

PSETA and North West Provincial Legislature entered into an agreement of discretionary grant funding towards a learnership programme for 10 unemployed eligible learners. NWPL is meant to implement the learnership programme by recruiting and monitoring of the learners.

15. Appropriation

Operating grants		
Annual appropriation	469 775 000	479 152 000
Statutory appropriation	35 408 000	35 103 000
Less: Unfunded portion	(7 416 000)	(1 738 000)
Less: Roll over	-	(47 000 000)
	497 767 000	**465 517 000**

Annual appropriation

Included in above are the following appropriation received:

Final appropriation: Administration Programme	275 538 000	279 128 000
Final appropriation: Legislative Operations Programme	194 237 000	200 024 000
Actual funds received	(462 359 000)	(430 414 000)
Funds not requested/not received	**7 416 000**	**48 738 000**

Notes to the Financial Statements

Figures in Rand	2023	2022

15. Appropriation (continued)

Statutory appropriation

Member's Remuneration	35 408 000	35 103 000
Actual statutory Appropriation received	(35 408 000)	(35 103 000)
Funds not requested/not received	**-**	**-**

The total Appropriation for the NWPL for the 2022/23 period amounts to R505 183 000 which is made up of R479 775 000 which is the Annual appropriation (made up of R275 538 000 for the Administration programme and R194 237 000 for the Legislative operations programme) and R35 408 000 which is the Statutory funds. Funds not requested/not received related to unfunded portion of (R7 416 000).

16. Remuneration cost

Remuneration of members	34 716 785	30 848 687
Remuneration of staff	219 644 523	201 633 033
	254 361 308	**232 481 720**

Remuneration of members

Basic earnings	27 728 306	24 148 342
Car allowance	300 000	300 000
Group life insurance	659 076	562 343
Medical aid company contributions	2 070 646	1 943 136
Pension contributions	3 958 757	3 894 866
	34 716 785	**30 848 687**

Remuneration of staff

13th Cheque	12 049 471	11 262 988
Leave pay provision charge	1 548 294	4 870 763
Bonus	3 791 915	1 793 161
Overtime payments	116 647	242 511
Basic earnings	145 682 066	132 403 146
Acting allowance	2 195 622	2 615 442
Uniform allowance	53 185	41 970
Housing benefit allowance	10 132 815	8 657 114
Car allowance	9 034 276	8 737 187
Unemployment Insurance Fund	470 962	424 591
Group life insurance	5 117 064	3 918 599
Medical aid company contributions	11 413 075	10 946 062
Pension contributions	18 039 132	15 719 499
	219 644 523	**201 633 033**

The Government Employees Pension Fund (GEPF)

Contribution to the GEPF for the reporting period	18 039 132	15 719 499

Contributions to pension funds

Retirement benefits are provided by membership of the Government Employees Pension Fund which is a defined benefit fund. The North West Provincial Legislature's responsibility regarding the funding of the shortfall of the pension fund 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. This responsibility is governed by the Government Employees Pension Law, Proclamation 21 of 1996.

Notes to the Financial Statements

Figures in Rand	2023	2022

16. Remuneration cost (continued)

The Political Office Bearers Pension Fund (POBF)

Contribution to the POBF for the reporting period	3 958 757	3 894 866

Contributions to pension funds

The Political Office Bearers Pension Fund has a defined contribution and a defined benefit section in terms of which the basis of funding of retirement benefits is on a defined benefit basis through additional service and equalisation benefits provided by National Treasury, and on a defined contribution basis through the utilisation of the member credits accumulated. This responsibility is governed by the Members of Parliament and Political Office Bearers Pension Scheme Act, 1984 (Act No. 112 of 1984) as ammended in 1992. The North West Provincial Legislature's responsibility regarding the funding of the shortfall of the pension fund is limited to the current contributions made on behalf of its employees.

17. Finance costs

Finance cost	70 836	(93 727)
Employee benefit interest cost	747 342	724 823
	818 178	**631 096**

18. Transfers and subsidies

Research allowance	4 671 516	4 365 900
Secretarial allowance	3 751 363	3 213 789
Constituency allowance	35 329 998	33 018 088
Political party funding	13 198 632	27 335 149
	56 951 509	**67 932 926**

Transfers and subsidies relate to non-exchange payments made to Political Parties.

Notes to the Financial Statements

Figures in Rand		2023	2022

19. Goods and services

Advertising		6 379 854	3 935 812
Assets expensed		255 392	754 751
Auditors remuneration	21	3 935 505	3 276 377
Bank charges		114 970	100 346
Catering expense		8 676 615	3 969 840
Committee expenses		1 167 736	1 358 858
Communication expense		5 878 123	4 765 292
Conferences and seminars		604 180	351 802
Consulting and professional fees	23	26 487 215	32 694 776
Consumables		1 359 425	1 414 722
Consumables: Diesel		5 155 097	678 261
Expenditure incurred to repair and maintain assets		10 435 817	8 248 263
Gifts and promotional		682 832	342 041
Insurance		-	536 313
Learnership & bursaries		1 980 719	648 139
Legal cost		1 467 316	1 705 818
License fees		1 101 477	6 164 948
Motor vehicle expenses		1 298 190	1 077 502
Plants and Flowers		17 770	13 975
Postage and courier		649	-
Printing and stationery		3 441 039	2 569 504
Professional bodies, membership and subscription fees		1 201 276	1 004 388
Rental & hiring expenses		7 687 093	7 975 222
Security services		29 990	2 875 520
Staff welfare		112 950	22 875
Training		564 551	2 445 956
Travel and accommodation		49 378 130	28 737 285
Uniforms		-	226 225
Venues and facilities		7 161	4 820
		139 421 072	**117 899 631**

20. Operating surplus

Operating surplus for the period is stated after accounting for the following:

Profit/(Loss) on sale of property, plant and equipment	(825 910)	(58 817)
Amortisation on intangible assets	543 191	485 740
Depreciation on property, plant and equipment	20 013 251	20 009 567
Remuneration costs	254 361 308	232 481 720

21. Auditors' remuneration

Fees	3 935 505	3 276 377

Notes to the Financial Statements

Figures in Rand	2023	2022

22. Cash generated from operations

Surplus	38 035 369	30 174 124
Adjustments for:		
Depreciation and amortisation	20 556 445	20 495 307
(Gain)/Loss on sale of assets and liabilities	825 910	58 817
Finance costs	818 178	631 096
Interest received basis difference	(873 560)	(168 819)
Debt impairment	321 695	1 237 007
Movements in employee cost	1 421 610	(1 777 752)
Transfers and subsidies	250 000	500 001
Goods and Services	468 798	-
Actuarial gains/losses	(1 219 753)	476 616
Commission	(117 135)	(111 111)
Changes in working capital:		
Receivables from exchange transactions	(4 830 498)	(4 749 551)
Provision for bad debt	(321 695)	(1 237 007)
Receivables from non-exchange transactions	7 000	500 001
Payables from exchange transactions	(683 287)	2 679 591
Payables from non-exchange transactions	(1 738 000)	1 483
Prior period adjustment	-	156 607
	52 921 077	**48 866 410**

23. Consulting and professional fees

Financial consulting	18 606 880	19 300 740
Information Systems Consultants	7 247 197	12 713 085
Sign language Interpreters	230 509	616 000
Other consultants	402 629	64 951
	26 487 215	**32 694 776**

Notes to the Financial Statements

Figures in Rand	2023	2022

24. Contingencies

Contingent liabilities

Imbizo Office Furniture (Supplier) has filed a civil action against NWPL in 2014 over an appointment letter issued by the NWPL that was not honoured as a result of a tender process. This case is still active according to court records. The potential cost to the Legislature amounts to R14 560 145.

EFF members have filed a civil action against the NWPL in February 2021 over the unlawful assault on their members during the State of the province address that was held on the 20th of February 2020. This case is still active according to court records. The potential cost to the NWPL amount to R4 500 000.

SA Pulse Media had entered into a written agreement with NWPL during March 2016 where they provide the advertorial services to the NWPL. SA Pulse Media alleges that they performed the services (Banner Weblink and Premium Listing) in terms of their contractual agreement. Invoice PM-229111-SA was issued but never been paid by NWPL. This case is still active according to court records. NWPL disputes that the service was received from the supplier. The potential cost to the NWPL amount to R683 726,40.

Atlantis Corporate Travel (Pty) Ltd has filed a claim against the NWPL over unpaid invoices. Atlantis alleges that the NWPL owes it for services it provided to the NWPL for travel and accommodation, according to the agreement. Atlantis claims a total R166 452,22 is due to them, to which R156 607,02 is interest. This has been accrued for in the 2022 financial year. NWPL disputes the interest claimed by Atlantis and has requested additional information regarding the calculations by Atlantis.

Remuneration of Public Office Bearers: In terms of Government Gazette no. 48458, it recommends an increase of 3.8% for Public Office Bearers for 2022/2023.
The recommendation is subject to the approval and proclamation by the president. Upon approval by the president, the proposed bill would have to be tabled for approval in the legislature. This would result in an adjustment post balance sheet date.

Nature of contingent liabilities

Imbizo Office Furniture	14 560 145	14 560 145
EFF Members	4 500 000	4 500 000
SA Pulse Media	683 726	683 726
Atlantis Corporate Travel (Pty) Ltd	156 607	-
Remuneration of Public Office Bearers	1 116 568	-
	21 017 046	**19 743 871**

Notes to the Financial Statements

Figures in Rand	2023	2022

25. Related parties

Relationships

Custodian of public resources	The North West Provincial Treasury
Registered owner of the legislature buildings and precinct	North West Department of Public Works and Roads
Close family member of key management	None
Members of key management	
Speaker of the Legislature	Hon SR Dantjie
Deputy Speaker	Hon Motsumi (Terminated on 07 December 2022)
Deputy Speaker	Hon Miga (Appointed 24 January 2023)
Secretary of the Legislature	Adv L Netshitumbu
Executive Manager: Finance	Mr T Lehutso (Terminated on 31 July 2022)
Executive Manager: Finance	Mr MG Manenzhe (Appointed on 01 August 2022)
Executive Manager: Support Service	Mr AJ Maphetle
Acting Exec Man : Committees, Public Participation & Research	Mr BM Tsenca (Terminated 28 February 2023)
Executive Manager: Committees, Public Participation & Research	Mr BR Elisha (Appointed 01 March 2023)
Executive Manager: Speaker's Office	Mr TE Chaane
Executive Manager: Proceedings, Hansard And NCOP	Ms A Diutlwileng (Terminated on 31 March 2022)
Executive Manager: Proceedings, Hansard And NCOP	MRS. TC Mbedzi (Appointed on 01 August 2022)

Emoluments of key management have been disclosed in note 27.
The members and executives of the North West Provincial Legislature are disclosed in the Accounting Officer's report, item 9.

Related party balances

Amounts included in Trade receivable (Trade Payable) regarding related parties

	2023	2022
Other receivables from exchange transactions	937 012	554 985
Payables from non-exchange transactions	-	1 738 000

Included in other receivables are amounts recoverable from Members due to cell phone use and subsistence and travel expenses. The terms and conditions of the related party balance is interest free, unsecured and the repayment terms is per the discretion of management.
Included in Other receivables from exchange transactions are a provision for bad debts for our Members of R197 417: March 2023 (R197 417: March 2022).

Related party transactions

Payments to related parties	2023	2022
Hon Diale	987 695	1 178 937
Hon Theologo	1 586 385	1 449 237
Hon Botswe	1 632 016	1 448 803
Hon Babuile	1 627 128	1 390 288
Hon Cwaile	1 285 730	772 580
Hon Dikolomela	1 307 214	1 183 390
Hon Dliso	1 684 420	1 452 690
Hon Edwards	1 670 782	1 456 110
Hon Mokgohloa	1 438 668	1 236 722
Hon Kleynhans	1 438 879	1 217 147
Hon Lenkopane	1 650 980	1 403 902
Hon Mataboge	1 455 771	1 398 493
Hon Medupe	1 171 217	1 512 621
Hon Miga	-	372 722
Hon Motswana	1 592 501	1 408 791
Hon Nel	1 517 452	1 311 146
Hon Rabotapi	1 491 678	1 324 704
Hon Sebegoe	1 755 228	1 620 969
Hon Sonakile	1 720 900	1 399 478
Hon Williams	1 512 819	1 369 496

Notes to the Financial Statements

Figures in Rand	2023	2022

25. Related parties (continued)

Hon Xaba	1 374 382	1 269 090
Hon Bogatsu	267 241	-
Hon Maape	-	18 691
Hon Mokgosi	289 908	-

North West Provincial Revenue Fund

2023

- Revenue received relates to the annual appropriation received from Provincial Revenue Fund in the normal course of business.

- Revenue received relates to the annual appropriation received from Provincial Revenue Fund in the normal course of business

26. Services in kind

South African Police Service (SAPS)

North West Provincial Legislature receives services relating to the safeguarding of the building from SAPS at no cost to the Legislature.

North West Department of Public Works and Roads

North West Provincial Legislature occupies a building owned by the North West Department of Public Works and Roads. No rental or utilities are being paid by the North West Provincial Legislature.

North West Provincial Legislature was not able to determine the above service in kind at year end, as the calculation thereof was impractical. Currently no active market exist to determine the market value of the service in kind.

National Parliament

National Parliament paid for training in the current financial year. The training amounted to R23 900 per member, amounting to R262 900. Total of 11 members of parliament received the training, in addition two members received training in relation to WITS Masters Programme amounting to R64 484. National Parliament therefore paid R327 384 for the training of the members of NWPL.

Notes to the Financial Statements

Figures in Rand

27. Management emoluments

Executive

2023

	Basic salary	13th cheque/ Performance bonus	Pension fund-contribution:	Medical aid contribution	Contribution to bargaining council	Contribution Old Mutual	Unemploy-ment Insurance Fund (UIF)	Total
Speaker of the Legislature	1 616 731	-	273 677	133 803	-	48 695	-	2 072 906
Deputy Speaker	227 580	-	37 091	10 076	-	5 755	-	280 502
Deputy Speaker	956 922	-	165 288	102 147	-	28 595	-	1 252 952
Secretary of the Legislature	2 423 672	134 690	262 900	-	54	67 639	2 125	2 891 080
Executive Manager: Support Service	1 600 057	119 720	188 865	55 542	54	57 505	2 125	2 023 868
Executive Manager: Proceedings, Hansard And NCOP	1 078 848	-	122 896	-	36	39 185	1 417	1 242 382
Executive Manager: Office of the Speaker	1 740 012	119 455	188 865	-	54	57 505	2 125	2 108 016
Acting Executive Manager: Committees, Public Participation & Research	1 391 316	97 651	142 897	-	50	36 639	1 948	1 670 501
Executive Manager: Committees, Public Participation & Research	117 616	-	13 241	-	5	4 222	177	135 261
Executive Manager: Finance	1 093 337	42 670	124 779	-	36	33 508	36	1 294 366
Executive Manager: Finance	504 761	14 870	61 354	-	18	16 849	1 417	599 269
	12 750 852	**529 056**	**1 581 853**	**301 568**	**307**	**396 097**	**11 370**	**15 571 103**

Notes to the Financial Statements

Figures in Rand

27. Management emoluments (continued)

2022

	Basic salary	13th cheque/ Performance bonus	Pension fund- contribution:	Medical aid contribution	Contribution to bargaining council	Contribution Old Mutual	Unemploy- ment Insurance Fund (UIF)	Total
Speaker of the Legislature	1 590 587	-	267 002	120 206	-	40 380	-	2 018 175
Deputy Speaker	1 253 330	-	216 063	131 296	-	32 676	-	1 633 365
Secretary of the Legislature	1 002 634	117 048	109 583	22 440	23	26 306	1 006	1 279 040
Acting Secretary of the Legislature	806 911	186 355	59 535	17 952	18	12 262	708	1 083 741
Acting Executive Manager: Support Service	395 209	69 270	37 521	-	14	10 304	471	512 789
Executive Manager: Support Service	1 051 015	-	124 474	36 082	36	35 295	1 360	1 248 261
Executive Manager: Proceedings, Hansard And NCOP	1 566 984	114 491	179 680	8 302	54	39 763	2 069	1 911 343
Executive Manager: Office of the Speakers	1 704 090	298 697	167 750	-	54	42 780	2 069	2 215 440
Acting Executive Manager: Committees, Public Participation & Research	1 588 109	97 411	152 726	-	54	33 774	2 069	1 874 143
Executive Manager: Finance	1 602 588	186 355	184 016	-	54	48 212	2 069	2 023 294
Secretary of the Legislature	598 771	-	64 994	-	14	15 234	531	679 544
	13 160 228	**1 069 627**	**1 563 344**	**336 278**	**321**	**336 986**	**12 352**	**16 479 135**

28. Commitments

Authorised capital expenditure

	2023		2022	
Already contracted for	**Within 1 year**	**Within 2 - 5 years**	**Within 1 year**	**Within 2 - 5 years**
NWPL Chamber	-	-	-	8 824 620
NWPL Security Upgrades	-	-	-	5 815 235
NWPL Furniture	449 010	-	-	-
NWPL Refurbishment of Chamber and AudioVisual installation in the house and committees	18 171 855	-	-	-
	18 620 865	**-**	**19 456 857**	**14 639 855**
Total capital commitments				
Already contracted for	18 620 865	-	19 456 857	14 639 855
Total commitments				
Authorised capital expenditure	18 620 865	-	19 456 857	14 639 855

During the 2022/23 financial year, the NWPL cancelled both the contracts of Tectura and Phatsimo Engineering, effectively ending any commitments towards them.

In addition, in 2022/23 the NWPL awarded two new contracts for the refurbishment of the Chamber. New Deal Engineering will do the installation of house and committees AudioVisual and Conferencing systems and KNS for the delivery and installation of furniture.

Operating leases - as lessee (expense)

Minimum lease payments due

- within one year	201 159	193 190
- in second to fifth year inclusive	448 253	633 313
	649 412	**826 503**

The operating lease with Dido Digital Document (Pty) Ltd is for a period of 60 months and has an escalation rate of 4.5% per annum. The actual amount paid for the year is R177 090,59 and the straight-lined expense for the period is R202 274,63.

Operating lease payments represent rentals payable by the Legislature for its printers. Leases are negotiated for an average term of five years. No contingent rent is payable.

29. Prior period errors

Property, plant and equipment

a) Motor Vehicles was incorrectly depreciated in the prior financial years as depreciation was accounted using the incorrectuseful life. Further computer equipment, furniture and fittings and audio and visual equipment was incorrectly depreciated in the prior financial year as depreciation was accounted for even though assets affected were already fully depreciated. This resulted in accumulated depreciation of the property, plant and equipment being overstated with R31 378.77, and the depreciation being overstated with R31 378.77.

Payables

b) The accruals for the prior period were reassessed after reconciliation with the supplier and accruals identified that were notpre-viosuly accounted for have been corrected. The effects of this resulted in the following adjustment:
- an increase in goods and services of R798 878,80
- an increase in travel agency of R359 988,59
- an increase in remuneration cost R640 577.30
- a reversal of interest recognised in 2022 of R156 607.02 all of which resulted in increase in payable of R1 646 686 in 2021/2022.

Receivables

c) An overpayment was made to the Public Investment Corporation for NCOP office rental for the following periods:
- In the 2020/21 period which resulted in an increase in debtors of R28 045.05 and an increase in retained earnings of R28 045.05.
- In the 2021/2022 period which resulted in an increase in debtors of R19 674.99 and an increase in office rental of R19 674.99.

d) A revision of the salary structure took place in the 2020/2021 financial year whereby the salaries of managers were increased. ORACLE was unable to cater for the change to the basic salary and the relevant allowances correctly. The basic salary amounts were corrected by means of the retro TP basic salary, however the allowance amounts were not correctly accounted for. The basic salary amounts were corrected by means of the retro TP basic salary, however the allowance amounts were not correctly accounted for.
The calculation was revised in the current financial year, resulting in a decrease in the amount initially accounted for.
- This resulted in a decrease in receivables of R91 836.70, an increase in payables of R3 848.09 and a decrease in retained earnings of R95 684.79.

e) Duplicate payments were incorrectly accounted for in the prior year. This resulted in an adjustment to duplicate in the current financial year which had the following impact:
- An increase in goods and services of R23 388 and a decrease in receivables of R23 388.

f) The opening balance of prepayments was overtstated in the prior financial year and corrected in the current financial year which had the following impact:
- An increase in goods and services of R266 336.98 and a decrease in receivables of R266 336.98.

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

Statement of financial position	**2021/2022**	**2020/2021**
Receivable from exchange transaction	(259 400)	(63 792)
Payables from exchange transactions	(1 690 623)	(3 848)
Accumulated depreciation	(2 948)	34 327
Statement of financial performance		
Goods and services	1 428 917	-
Retained earnings	-	33 313
Depreciation	2 948	-
Remuneration cost	677 713	-
Interest paid	(156 607)	-

29. Prior period errors (continued)

	Prior Period Audited Balance	Error Adjustment	Total
Receivable from exchange transaction	10 030 450	(323 192)	9 707 258
Payables from exchange transactions	44 391 946	1 694 466	46 086 412
Motor Vehicles - Accumulated Depreciation	3 207 666	(31 171)	3 176 495
Depreciation	20 492 364	2 943	20 495 307
Remuneration Cost	231 804 007	677 713	232 481 720
Goods and services	116 470 714	1 428 917	117 899 631
Interest Paid	787 703	(156 607)	631 096
Retained earnings	(534 456 409)	33 313	(534 423 096)
	(107 271 559)	**3 326 382**	**(103 945 177)**

30. Fruitless and wasteful expenditure

Opening balance	1 308 652	1 185 546
Add: Public Investment Corporation Interest	-	1 405
Add: Traffic fines, cancellations and repair charges	408 824	121 701
Less: Debt Acknowledged	(1 717 476)	-
	-	**1 308 652**

Fruitless and wasteful expenditure previosuly incurred comprised of interest on overdue accounts and late payments to suppliers, traffic fines, cancellation fees and repair charged incurred from travel agencies. These amounts were all acknowledged as debt in the current financial year.

31. Irregular expenditure

Opening balance	265 113 105	267 391 001
Add: Irregular Expenditure - current year	-	1 769 095
Less: Adjustment	-	(2 699 866)
Less: Amounts condoned	(226 862 686)	(1 347 125)
	38 250 419	**265 113 105**

Analysis of expenditure awaiting condonation per age classification

Current year	-	1 769 095
Prior years	38 250 419	263 344 010
	38 250 419	**265 113 105**

Details of irregular expenditure

	Disciplinary steps taken/criminal proceedings		
Irregular expenses	Amounts under investigation but not finalised	14 951 899	14 951 899
Irregular contracts	Amounts under investigation but not finalised	21 935 091	248 797 776
Travel card fraud	Amounts under investigation but not finalised	1 363 430	1 363 430
		38 250 420	**265 113 105**

No Irregular expenditure was incurred for the current period ending 31 March 2023. The NWPL condoned R226 862 685 from previous irregular contracts.
Management approved a deviation amounting to R4 668 560 for the procurement of consulting services to ensure efficiency and sustainability. However, the deviation is subject to a three month assessment by the Consequence Management Advisory Committee (CMAC).

The deviation was done in line with clause 26.1 and 26.2.5 of the SCM Policy relating to procurement regarding emergency and exceptional cases.
The results of the assessment will be reported in the following financial year.

Notes to the Financial Statements

Figures in Rand	2023	2022

32. Unauthorised expenditure

Unauthorised expenditure	18 743 000	18 743 000

The unauthorised expenditure has been investigated and submitted to Provincial Treasury for condonation and this expenditure has not yet been approved. The total amount of R18 743 000 is awaiting condonation.

33. Budget differences

Material differences between budget and actual amounts
The budget is approved on a cash basis by functional classification and allocated according to the Expenditure Reporting Framework. The Approved budget covers the period from 1 April 2022 to 31 March 2023. The budget and accounting basis differ. The financial statements are prepared on the accrual basis using a classification on the nature of expenses in the statement of financial performance.

The amounts in the financial statements were reconciled from the accrual basis to the cash basis and reclassified by functional classification to be on the same basis as the final approved budget. A reconciliation between the actual amounts on a comparable basis as well as the amounts of these adjustments are identified and presented in the statement of comparison of budget and actual amounts and the actual amounts in the cashflow statement for the period 31 March 2023. The financial statements and the budget documents are thus not prepared for the same period. Furthermore, there is a basis difference: the budget is prepared on a cash basis and the financial statements are prepared on the accrual basis.

33.1
Interest received
The year on year increase on the interest received is as a result of the higher credit balances as compared to the prior financial year.

Other Income
Other Income comprises of funds which were received from PSETA for learnerships. The year on year increase on the fund is as a result of the proportional funding of the programme acording to its duration across financial years.

33.2
Appropriation

The total Appropriation for the NWPL for the 2022/23 period amounted to R505 183 000 of which R7 416 000 relates to the unfunded portion.

Funded portion:
The R497 767 000 is funded by the North West Provincial Treasury.

Unfunded Portion:
The unfunded portion is made up of R7 416 000 which the provincial legislature is expected to fund from its own revenue.

33.3
Employee Related Cost

33.3.1
Employee Cost

1. During the 2022/23 financial period, the Legislature had advertised and budgeted for various vacancies which were filled.
2. The PMDS payments in the current year was higher than that of the prior year.

33.3.2
Transfer and Subsidies
1. Transfers and subsidies were paid in accordance with the members enabling policy. No further adjustments were required in the current financial year.

33.3.3
Finance Cost
Finance costs are not budgeted for.

33. Budget differences (continued)

33.3.4
Goods and Services
The Underspending in terms of Goods and services is mainly linked to the implementation of cost containment measures in the current year. This resulted in a reduction of expenses relating to accomodation, travel and catering.

33.3.5
Capital Assets Capitalised
There has been a delay in the implementation of the National Key Point security upgrade.

34. Risk management

Financial risk management

Due to the largely non-trading nature of the activities and the way in which it is financed, the legislature is not exposed to the same degree of financial risk faced by business entities.

The Legislature recognises the need to implement Risk Management. The Accounting Officer accordingly maintains effective, efficient and transparent systems of risk management and internal control. Risk management is an integral part of the institution's activities to reduce risks to acceptable levels. Continued integration of risk management into key decision-making processes of the organisation was also achieved with the explicit inclusion of risk management principles into the department's strategic and business planning processes.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities.

The Legislature's risk to liquidity is a result of the funds available to cover future commitments. The Legislature manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the Legislature's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 31 March 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Payables from non-exchange transactions	902 163	-	-	-
Payables from exchange transactions	28 323 795	-	-	-
Finance lease obligations	652 819	253 190	-	-
At 31 March 2022	**Less than 1 year**	**Between 1 and 2 years**	**Between 2 and 5 years**	**Over 5 years**
Finance lease obligations	526 332	213 422	-	-
Payables from non-exchange transactions	2 640 163	-	-	-
Payables from exchange transactions	29 644 466	-	-	-

Notes to the Financial Statements

Figures in Rand	2023	2022

34. Risk management (continued)

Credit risk
Credit risk consists mainly of cash and cash equivalents and trade receivables from exchange - and non-exchange transactions. The legislature only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Refer to note 5 in Cash and cash equivalents for the total facilities of credit cards with their respective limits.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument	2023	2022
Cash and Cash Equivalents	262 935 037	215 994 583
Receivables from exchange transactions	5 335 503	2 672 854
Receivables from non-exchange transactions	765 257	772 257

Receivables from exchange transactions have been updated to exclude prepayments which does not fall within the definition of financial instruments.

Notes to the Financial Statements

Figures in Rand	2023	2022

34. Risk management (continued)

Market risk

Interest rate risk

As the Legislature has no significant interest-bearing assets, the Legislature's income and operating cash flows are substantially independent of changes in market interest rates.

35. Operating lease asset (accrual)

The operating lease with Dido Digital Document (Pty) Ltd is for a period of 60 months and has an escalation rate of 4.5% per annum. The amount paid for the year is R177 090,59 and the straight-lined expense for the period is R202 274,63.

	100PPM		70PPM		45PPM	
Commitments	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**
Minimum lease payments due						
- within one year	93 999	90 275	56 400	54 165	50 760	48 749
- in second to fifth year inclusive	209 464	295 940	125 678	177 564	113 111	159 809
	303 463	**386 215**	**182 078**	**231 729**	**163 871**	**208 558**

Operating lease payments represent rentals payable by the Legislator for its printers. Leases are negotiated for an average term of five years. No contingent lease payments is payable.

The operating lease liability determined is 2023:R42 588 (2022: R17 404).

36. Going concern

The creditor's payment period is longer than 30 days, however this does not indicate cashflow difficulties due to the following considerations:-

- an operating surplus of R37 641 529 was realised for the year.
- NWPL had a positive bank balance of R262 935 037 at year end.
- NWPL had positive net cash flows for the year from operating activities of R52 921 077.

The North West Provincial Legislature has a positive solvency ratio where the assets exceeds liabilities by R602 632 588.

Additional circumstances which impact on liabilities include Contingent Liabilities, however an assessment by the Legal Department indicate that they do not anticipate the Imbizo proceeding to be successful with their legal claim.

The North West Provincial Legislature operates in an environment where funding is received mainly from Equitable Share through the legislated prescripts. The ability of the entity to continue as a going concern is dependent on the fact that the entity would receive funding from provincial Treasury for the ongoing operations.

The North West Provincial Legislature will continue to receive funding through the equitable share and the budget increases over the MTEF period therefore the Legislature will be able to pay its debts in the normal course of business.

ORGANOGRAM

ANNEXURE A

PART E

ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

☐ NWPL SECRETARY
☐ NWPL SPEAKER

OFFICE OF THE SPEAKER NWPL

Purpose: To provide political leadership to the North West Provincial Legislature.

Functions:
1. Provide the Executing Authority services for Legislature
2. Ensure the attainment of the Constitutional Mandate of the Legislature

1 x Speaker of the NWPL

PRIVATE OFFICE STAFF

Purpose: To provide Administrative Support Services to the Speaker and Members of the Legislature

Functions:
1. Provide support to the Speaker to attain the constitutional operation of the Legislature
2. Provide protocol Services in the Events of the Speaker/ Deputy
3. Provide Cleaning Services at the Speaker's residence

1 x Head of Office -E
1X Private Secretary-C5
1 x Secretary / Receptionist- C1
1x Community Outreach Officer-C5
1x Protocol Officer-C1
1 x Driver Messenger-B3
2 x Domestic Worker -A

ADMINISTRATIVE SUPPORT

Purpose: To provide Administratiove Support Services to the Speaker and Members of the Legislature

Functions:
1. Provide overall administrative Support for the Legislature.
2. Provide treasury function for the Legislature

1 x Manager Treasury-D5
1 x Technical Specialist-D5
1 x Managger Strategic Support-D5
1 x Integrity Officer- C3
1 x Personal Assistant: Manager -C1
1 x Registry Clerk-C1
1 x Driver Messenger-B3

OFFICE OF THE SECRETARY TO THE LEGISLATURE

Purpose : To provide Corporate Governance and Strategic Support to the North West Provincial Legislature

Functions :
1. Provide corporate support
2. Provide sound Financial Management Services
3. Provide Legislature support
4. Provide Risk Management and Internal Control Services
5. Provide Internal Auditing
6. Provide Corporate Governance, Policy and Legal
7. Provide Strategic Planning, Monitoring and Evaluation.

1 x Secretary to the NWPL-FU
1x Office Manager-D5
1x Personal Assitant-C3

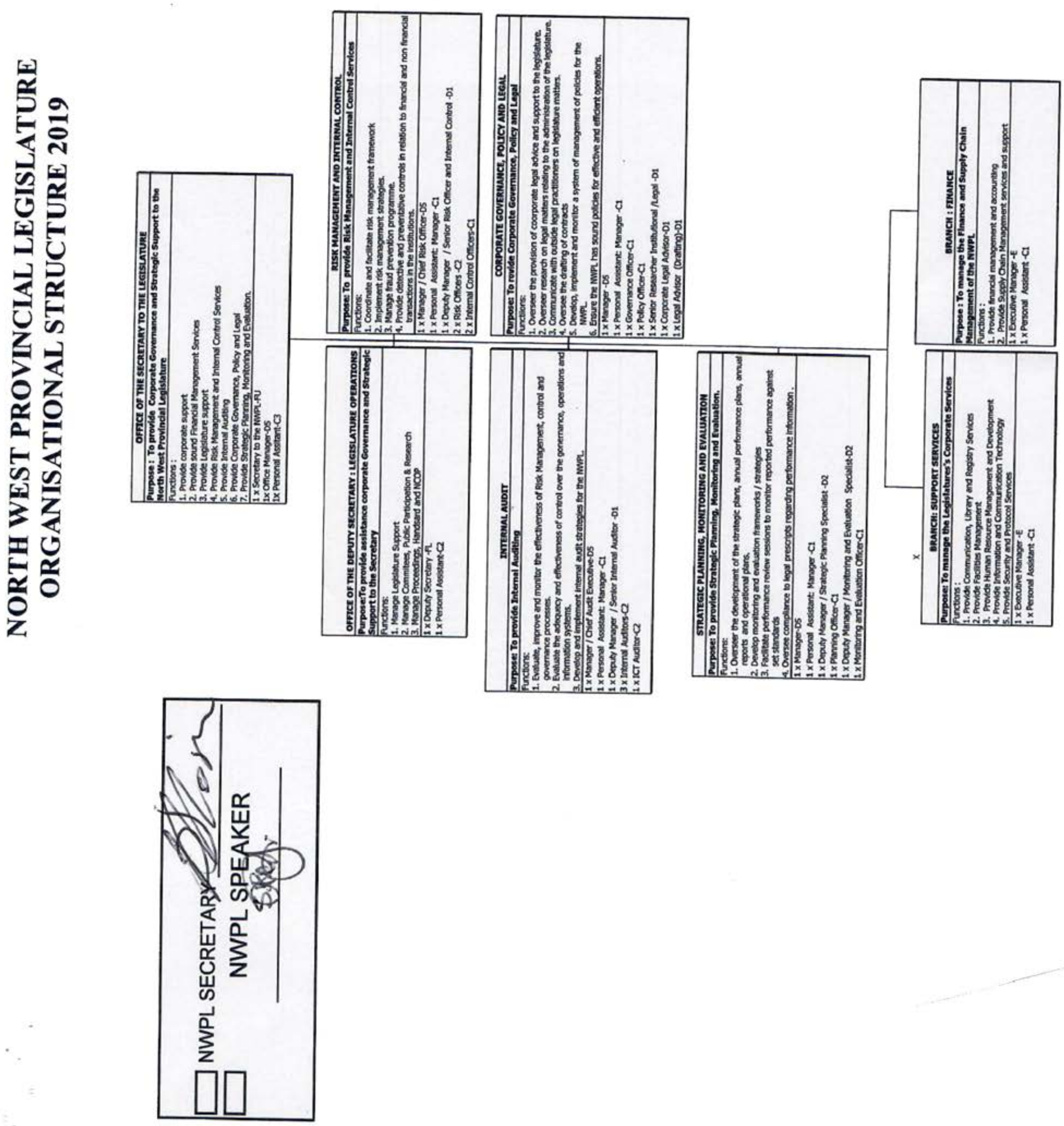
OFFICE OF THE DEPUTY SPEAKER

Purpose : To assist the Speaker to preside over the meetings of the Legislature.

Functions :
1. Responsible for any delegated task given by the speaker.
2. Responsible for Sectoral Parliament, Committees and Oversihgt.
3. Responsible for members interest and capacity building.
4. Preside over JPC Meetings.

1 x Deputy Speaker.
1x Private Secretary-C3
1 x Driver Messenger-B3

ANNEXURE A : NWPL ORGANOGRAM



ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

OFFICE OF THE DEPUTY SECRETARY : LEGISLATURE OPERATIONS

Purpose:To provide assistance corporate Governance and Strategic Support to the Secretary

Functions:

1. Manage Legislature Support
2. Manage Commitees, Public Participation & Research
3. Manage Proceedings, Handsard and NCOP

1 x Deputy Secretary -FL

1 x Personal Assistant -C2

BRANCH : COMMITEES, PUBLIC PARTICIPATION & RESEARCH

Purpose: To manage Public Education and Public Participation To manage learning and knowledge management services and comittees.

Functions:

1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Provide Legislature profesional support
6. Manage intellectual capital and assets
7. Manage Research services

1 xExecutive Manager -E

1 x Personal Assitant -C1

BRANCH: PROCEEDINGS, HANSARD AND NCOP

Purpose : To manage Proceedings, Handsard and NCOP.

Functions :

1. Provision of effective and procedural support services to the House, Hansard and Language Services to the House
2. Provision of effective NCOP Support Services and Support to Members

1 x Executive Manager -E

1 x Personal Assistant-C1

ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

BRANCH : COMMITEES, PUBLIC PARTICIPATION & RESEARCH

Purpose: To manage Public Education and Public Participation
To manage learning and knowledge management services and comittees.

Functions:
1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Provide Legislature profesional support
6. Manage intellectual capital and assets
7. Manage Research services

1 xExecutive Manager -E
1 x Personal Assitant -C1

COMMMITEES

Purpose: To provide effective support services to the committees of the legislature.

Functions:
1. Manage the processing and amendments of bills.
2. Organise committee meetings
3. Facilitate the oversight visits
4. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
5. Keep record of procedural issues
6. Manage committees budget
7. Handle committees administrative work.
8. Provide Legal Support to the NWPL legislative processes

1 x Manager-D5
1 x Personal Assistant to Manager -C1

RESEARCH

Purpose: To manage research services

Functions:
1. Develop research strategy and agenda for the NWPL
2. Ensure adherence to the research agenda
3. Provide research related support to members.
4. Ensure proper monitoring and evaluation systems are in place

1 x Manager -D5
1 x Personal Assistant to Manager -C1

PUBLIC PARTICIPATION AND PETITIONS

Purpose: To manage public education, participation and petitions.

Functions:
1. Coordinate the promotion and enhancement of public participation and petitions through public awareness and education campaings.
2. Manage public petitioning and people's parliament
3. Ensure proper application of the petitions process as envisaged by the constitution.
4. Lead benchmark and research initiatives on PPP services best practices.
5. Keep records of all PPP activities.

1 x Manager -D5
1 x Personal Assistant to Manager -C1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

COMMMITEES

Purpose: To provide effective support services to the committees of the legislature.

Functions:
1. Manage the processing and amendments of bills.
2. Organise committee meetings
3. Facilitate the oversight visits
4. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
5. Keep record of procedural issues
6. Manage committees budget
7. Handle committees administrative work.
8. Provide Legal Support to the NWPL legislative processes

1 x Manager-D5
1 x Personal Assistant to Manager -C1

GOVERNANCE CLUSTER

Purpose: To provide effective support services to the governance cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator- D1
5 x Committee Administrator-C3
3 x Comitee Assistant -C2

ECONOMIC CLUSTER

Purpose: To provide effective support services to the economic cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator-D1
4 x Committee Administrator-C3
3 x Comitee Assistant -C2

SOCIAL CLUSTER

Purpose: To provide effective support services to the social cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator -D1
3 x Committee Administrator-C3
3 x Comitee Assistant -C2

PUBLIC ACCOUNTS COMMITTEE

Purpose: To provide effective support services to the public accounts committee.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator-D1
1 x Committee Administrator-D1
1 x Comitee Assistant -C2

LEGAL SUPPORT COMMITTEES

Purpose: To provide Legal Support to the NWPL legislative processes

Functions:
1. Attend committee, public hearings for support to chairpersons on legal implications of bills.
2. Research and draft legal opinions on bills and present at committee meetings
3. Provide legal support on all bills referred to various committes.
4. Provide training to relevant stakeholders on legalities of amendments.

3 x Legal Advisor-D1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY
NWPL SPEAKER

PUBLIC PARTICIPATION AND PETITIONS

Purpose: To manage public education, participation and petitions.

Functions:
1. Coordinate the promotion and enhancement of public participation and petitions through public awareness and education campaings.
2. Manage public petitioning and people's parliament
3. Ensure proper application of the petitions process as envisaged by the constitution.
4. Lead benchmark and research initiatives on PPP services best practices.
5. Keep records of all PPP activities.

1 x Manager -D5
1 x Personal Assistant to Manager -C1

COMMITTEE SUPPORT, EDUCATION AND PETITIONS

Purpose : To develop education, awareness and petitions solutions as required by committes.

Functions:
1. Develop and implement effective models for PPP liaising with committes.
2. Overseer the petition process and tracking systems.
3. Facilitate the development of PPP solutions in support of committee requirements.
4. Facilitate the submission of solutions to District Coordinators for implementation

1 x Deputy Manager-D1
1 x Senior PP Officer-C4
4 x PP Officer (Com. Liaison) -C1
1 x Senior Public Education Officer-C3
2 x Public Education Officer-C1
1 x Senior Petition Officer-C2
1 x Admin Assistant-B4

DISTRICT COORDINATION

Purpose: To manage public participation at the District

Functions:
1. Operational management of taking parliament to the people programme
2. Provide strategic supportto the Speaker's Forum public participation programme
3. Develop and manage information systems for public participation
4. Mobilisation for PPP interventions

4 x Deputy Manager / District Coordinator (NMM, Dr KK, Bojanala, Dr Ruth Segomotsi Mompati) -D2

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY
NWPL SPEAKER

RESEARCH

Purpose: To manage research services

Functions:
1. Develop research strategy and agenda for the NWPL
2. Ensure adherence to the research agenda
3. Provide research related support to members.
4. Ensure proper monitoring and evaluation systems are in place

1 x Manager -D5
1 x Personal Assistant to Manager -C1

GOVERNANCE CLUSTER

Purpose: To provide research related support service to governance cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
3x Researcher (1 per Committee)-C4
1 x Researcher: Public Accounts -C4

SOCIAL CLUSTER

Purpose: To provide research related support service to social cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
4 x Researcher (1 per Committee)-C4

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Purpose: To provide research related support service to economic cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

☐ NWPL SECRETARY

☐ NWPL SPEAKER

BRANCH: PROCEEDINGS, HANSARD AND NCOP

Purpose : To manage Proceedings, Handsard and NCOP.

Functions :

1. Provision of effective and procedural support services to the House, Hansard and Language Services to the House
2. Provision of effective NCOP Support Services and Support to Members

1 x Executive Manager -E

1 x Personal Assistant-C1

PROCEEDINGS AND HANSARD

Purpose: To provide effective and procedural support services to the House, Hansard and Language Services to the House

Functions:

1. Manage hansard and language services
2. Manage accurate recording of the debates of the House
3. Manage translation services.
4. Provide procedural advice to the house and office bearers

1 x Manager -D5

1 x Personal Assistant :Manager -C1

NCOP AND MEMBERS SUPPORT

Purpose: To provide effective NCOP Support Services and Support to Members

Function:

1. Promote and facilitate an effective liason between NWPL and the National Parliament.
2. Improve support on law making and oversight processes.
3. Provide administrative / protocol support to NWPL Special delegates and NW NCOP permanent delegates.
4. Render logistical provision to MPL's in the Province.
5. Coordinate parliamentary outreach programmes
6. Facilitate capacity building programmes for members.

1 x Manager-D5

1 x Deputy Manager : NCOP Coordinator - Cape Town - C5

1 x Administrative Assistant -B4

1 x NCOP and Logistics Officer-C2

1 x Members Support Officer-C1

ANNEXURE A : NWPL ORGANOGRAM

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NWPL SPEAKER

PROCEEDINGS AND HANSARD

Purpose: To provide effective and procedural support services to the House, Hansard and Language Services to the House

Functions:
1. Manage hansard and language services
2. Manage accurate recording of the debates of the House
3. Manage translation services.
4. Provide procedural advice to the house and office bearers

1 x Manager -D5
1 x Personal Assistant :Manager -C1

PROCEEDINGS

Purpose: To manage the provision of procedural advice to the house and office bearers

Functions:
1. Oversee collection of necessary information
2. Prepare and submit house paper / documents for distribution in the house
3. Oversee taking of proceedings minutes and record keeping thereof.
4. Present house papers during meetings

1 x Deputy Manager Proceedings -D1
1 x IGR Coordinator-C4
3 x Tabling Officers-C1

LANGUAGE AND HANSARD

Purpose: To manage the effective Hansard, language and translation Services to the House.

Function:
1. Prepare, edit and publish the official publication of hansard according to policy guideline.
2. Manage contracts in relation to outsourced translation and interpretation services.
3. Avail transcripts timeously to members.

1 x Deputy Manager Language and Hansard (Editor)-D2
4 x Handsard Transcribers-C1
6 x Language Practitioners-C2
1 x Sign Language officer-C1

ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
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NWPL SECRETARY

NWPL SPEAKER

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BRANCH: SUPPORT SERVICES

Purpose: To manage the Legislatures's Corporate Services

Functions :
1. Provide Communication, Library and Registry Services
2. Provide Facilities Management
3. Provide Human Resource Management and Development
4. Provide Information and Communication Technology
5. Provide Security and Protocol Services

1 x Executive Manager -E
1 x Personal Assistant -C1

COMMUNICATION, LIBRARY AND REGISTRY

Purpose: To manage effective internal and external communication services, library and registry services.

Functions:
1. Provide media and communication services.
2. Provide knowledge management and library services.
3. Provide registry and Electronic Documents Services

1 x Manager -D5
1 x Personal Assistant: Manager -C1

HUMAN RESOURCE MANAGEMENT AND DEVELOPMENT

Purpose: To provide Human Resource Management and Development

Functions:
1. Manage the rendering of effective and efficient human resource administration.
2. Manage the promotion of optimal development and performance management of human resources.
3. Manage the development of Organisational Design and HR Strategies.
4. Manage the Provision of an Effective Labour Relations and Employee Wellness

1 x Manager -D5
1x Personal Assistant: Manager -C1

INFORMATION AND COMMUNICATION TECHNOLOGY

Purpose: To provide Information Technology Services

Functions:
1. Manage the provision of ICT Support Service
2. Manage the development of Business Continuity Management Governance Frameowrk
3. Manage the provision of Help Desk Services
4. Oversee the maintanance of the Systyem

1 x Manager -D5
1x Personal Assistant: Manager -C1

FACILITIES MANAGEMENT

Purpose: To provide Facilities Management.

Functions:
1. Maintain and refurbish the existing infrastracture
2. Create and maintain a condusive working environment for employees and members of the NWPL
3. Ensure that all statutory and technical requirements to OHS are met.

1 x Manager -D2
1 x Personal Assistant: Manager -C1
MAINTANANCE
1x Artisan Plumber-C1
1x Artisan Electrical -C1
CLEANING SERVICES/HOUSEHOLD
2X Supervisors-B4
2x HandyMan -A
1x Storemens Supervisor -B3
4x Gardners- A
35x Cleaners -A

SECURITY AND PROTECTION SERVICES

Purpose: To provide Security and Protocol Services

Functions:
1. Manage the rendering of access and key control
2. Manage the Contigency Plan
3. Oversee the administration of vetting, information security auditing and investigations of security breaching
4. Oversee the provisioning of Sergeant at Arms Services
5. Provide Protocol Services to the House
6. Ensure that all statutory and technical requirements of the NWPL in relation to Security, Protection and Protocol Services are adhered to.

1 x Manager -D5
1 x Personal Assistant: Manager -C1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

COMMUNICATION, LIBRARY AND REGISTRY

Purpose: To manage effective internal and external communication services, library and registry services.

Functions:
1. Provide media and communication services.
2. Provide knowledge management and library services.
3. Provide registry and Electronic Documents Services

1 x Manager -D5
1 x Personal Assistant: Manager -C1

COMMUNICATION AND MARKETING

Purpose: To manage media and communication services.

Functions:
1. Provide Media Liaison Services
2. Provide Communications Services
3. Conduct Media Briefings
4. Compile and Publish Articles of the NWPL
5. Establish and Maintain Corporate Identity

1xDeputy Manager: Communications and Marketting -D2
3x Communication Officers(1 per cluster)-C3
1x Internal Communications Officer -C3
1x Graphic Designer -C1
1x Web Designer -C1

LIBRARY AND KNOWLEDGE MANAGEMENT

Purpose: To manage knowledge management and library services.

Functions:
1. Manage Information Repositories
2. Manage Intellectual Capital and Assets
3. Make available increased knowledge content in the development and provision of products and Services
4. Set up and Manage appropriate Knowledge Management Systems and Strategies

1x Deputy Manager : Library and Knowledge Management-D2
2x Information Officer-C1
1x Assistant Librarian-C1
1x Knowledge Management Specialist-D2

REGISTRY AND ELECTRONIC DOCUMENTS SERVICES

Purpose: To manage registry and Electronic Documents Services

Functions:
1. Provide Registry and Electonic Documenrs Services as per Provisions of NARSA
2. Manage the Call Centre
3. Manage the Provison of Transportation services

1x Deputy Manager : Registry and Electronic Documents Services-D2
3x Document Officer-C1
2x Switchboard Operators-C1
1x Senior Transport Officer-C4
2x Drivers -B3

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NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

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1. Manage the rendering of effective and efficient human resource administration.
2. Manage the promotion of optimal development and performance management of human resources.
3. Manage the development of Organisational Design and HR Strategies.
4. Manage the Provision of an Effective Labour Relations and Employee Wellness

1 x Manager -D5
1x Personal Assistant: Manager -C1

HUMAN RESOURCE ADMINISTRATION

Purpose: Provide effective and efficient human resource administration.

Functions:
1. Provide rectruitment, selection and placement service
2. Manage the Employee Life Cycle in the NWPL
3. Manage the Conditions of Sevice for Members and Employees of the NWPL
4. Manage Personnel Records

1X Deputy Manager - HRA- D2
1X Senior HR Practitioner-C3
2x HR Practitioner-C2
1x Personnel Registry Clerk-B2

STAFF DEVELOPMENT AND PERFORMANCE MANAGEMENT

Purpose: Provide optimal development and performance management of human resources.

Functions:
1. Develop Succession Strategies and Plans
2. Manage training and Development in line with applicable prescripts
3. Manage staff perfromance as per provisions of the PMDS Policy
4. Develop and implement HRD Strategies

1x Deputy Manager - Training and Development(Staff Development &Performance Specialist)- D2
2x Training and Development Officers-C1
2x Performance Management Practitioners- C2
1 x Career Dev & Succession Planning Officer- C3

ORGANISATIONAL DESIGN AND HR STRATEGIES

Purpose : Provide Organisational Design and HR Strategies.

Functions:
1. Develop Organosational Structure and Change Management Programs
2. Facilitate the development of Job Descriptions
3. Coordinate Job Evaluation Process
4. Develop and Monitor the implementation of Employment Equity Plan
5. Develop and Monitor the implementation of the HR Plan and Strategies

1x Deputy Managr - OD and HR Strategies-(OD Specialist) -D2
1x Senior HR Practiotioner- OD & Change Management- C3
1x HR Practitioner- HR & Employment Equity Planning- C1

EMPLOYEE WELLNESS AND LABOUR RELATIONS

Purpose: Provide effective Labour Relations and Employee Wellness

Functions:
1. Manage and faciliate the provision of sound Labour Relations(including employee Grivences, Misconducts and Disputes)
2 Manage Intergarted Employee Health and Wellness Programs
3. Participate in the Collective Bargaing Processes
4. Provide training on Code of Conduct and Disciplinary procedure

1x Deputy Manager- Employee Wellness and Labour Relations (Employee Wellness and Labour Relations Specialist) -C4
1x Labour Relations Officer-C2
1x Wellness Officer-C2

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NWPL SECRETARY

NWPL SPEAKER

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Purpose: To provide Security and Protocol Services

Functions:
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2. Manage the Contigency Plan
3. Oversee the administration of vetting, information security auditing and investigations of security breaching
4. Oversee the provisioning of Sergeant at Arms Services
5. Provide Protocol Services to the House
6. Ensure that all statutory and technical requirements of the NWPL in relation to Security, Protection and Protocol Services are adhered to.

1 x Manager -D5
1 x Personal Assistant: Manager -C1

PROTOCOL

Purpose :To provide Protocol Services , house support and Administration of the Chamber Services

Functions:
1. Plan and Maintain an operational schedule and calender of events and communicate same to Service Officers
2. Manage the Administration of Chamber Services
3. Liase with relevant Managers to ensure synergy of plans to ensure excellent service during the House Sessions
4. Manage the NWPL Protocol Function in consultation with the Office of the Speaker and Secretary

1x Deputy Manager Protocol- D2
5x Service/Protocol Officers -C1

PROTECTION SERVICES

Purpose: To provide Protection Services

Functions:
1. Advisory on Security and Events Security
2. Manage physical and emergency preparednsess to the NWPL Precints and events of the Speaker, Deputy and MPLs
3. Emergency preparedness and response
4. Management of Ceremonial Services

1x Deputy Manager- Protection Services -D2
1x Sergeant at Arms-C2
4x Senior Protection Officers-C2
1x Protection Officer (Technician)-C1
1x Assistant Technician -B1
09x Protection Officers-C1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019

☐ NWPL SECRETARY
☐ NWPL SPEAKER

INFORMATION AND COMMUNICATION TECHNOLOGY

Purpose: To provide Information Technology Services

Functions:
1. Manage the provision of ICT Support Service
2. Manage the development of Business Continuity Management Governance Frameowrk
3. Manage the provision of Help Desk Services
4. Oversee the maintanance of the Systyem

1 x Manager -D5
1x Personal Assistant: Manager -C1

ICT INFRASTRUCTURE SUPPORT SERVICES

Purpose : To provide infrastructure maintanace services

Functions:
1. Provide IT Equipment
2. Provide IT Support Services
3. Provide IT Maintenance

1x System Administrator-D1
2x Audio Network Technician-C1
2x IT Technicians-C1

BUSINESS CONTINUITY

Purpose: To provide an effective Business Continuity Management Governance Frameowrk

Functions:
1. Develop Business Continuity Management Strategy
2. Develop wide Business business continuity management program with all stakeholders
3. Monitor and Evaluate the preparedness on the NWPL to ensure business continuity
4. Provide Monthly reports

1x Business Continuity Specialist -C3

BUSINESS SUPPORT SERVICES

Purpose: To provide an effective Business Support Service

Functions:
1. Provide Business Technology Support Service
2. Provide ICT Communication Support
3. Conduct System Design
4. Maintain the website

1x System Administrator-D1
1x BDA Support Officer-C1
1x Website Adminsitrator-C1
1x Oracle Support Officer -C1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
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☐ NWPL SECRETARY
☐ NWPL SPEAKER

BRANCH : FINANCE

Purpose : To manage the Finance and Supply Chain Management of the NWPL

Functions :
1. Provide financial management and accounting
2. Provide Supply Chain Management services and support

1 x Executive Manager -E
1x Personal Assistant -C1

BUDGET MONITORING AND REPORTING (FINANCIAL MANAGEMENT AND ACCOUNTING)

Purpose: To provide Financial Management and accounting services

Functions :
1. Manage budget and Planning
2. Manage accounts payable
3. Manage payroll
4. Manage Financial Management Reporting

1 x Manager -D5
1 x Personal Assistant: Manager -C1

SUPPLY CHAIN MANAGEMENT

Purpose: To provide Supply Chain Management services and support.

Functions :
1. Managing Demand and Acquisition services.
2. Manage Contracts
3. Managing the rendering of Departmental Assets Services.
4. Managing Departmental logistical management services.
5. Manage procurement in line with prescripts

1 x Manager-D5
1 x Personal Assistant: Manager -C1

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ANNEXURE A : NWPL ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
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NWPL SECRETARY
NWPL SPEAKER

BUDGET MONITORING AND REPORTING (FINANCIAL MANAGEMENT AND ACCOUNTING)

Purpose: To provide Financial Management and accounting services

Functions :
1. Manage budget and Planning
2. Manage accounts payable
3. Manage payroll
4. Manage Financial Management Reporting

1 x Manager -D5
1 x Personal Assistant: Manager -C1

BUDGETTING

Purpose: To provide budegtting services

Functions:
1. Develop and implement budget forecasting methods and tools
2. Manage, review, analyse and quality assure the budget preparation process
3. Manage the roll over, adjustment estimates and virement process

1x Deputy Manager - Budgetting -D2
1x Financial Officer-Budgetting-C4

EXPENDITURE MANAGEMENT & REPORTING

Purpose: To manage NWPL expenditure.

Functions :
1. Monitor Expenditure patterns
2. Compile Expenditure reports
3. Monitor cash Flow and Suspense Account

1 X Deputy Manager- Expenditure and Reporting- D1
1x Financial Officer-Expenditure and Reporting- C1

ACCOUNTS PAYABLE

Purpose: To provide accounting services.

Functions :
1. Manage accounts payable processes
2. Manage payment of Invoices
3. Ensure proper and correct accountability is applied in processing transactions

1 x Deputy Manager -D2
1x Senior Accounts payable Officer- C3
4x Accounts payable Officer -C1
1x Filing Clerk- A

FINANCIAL SYSTEM CONTROLLER

Purpose: To manage Financial System.

Functions :
1. Provide first line support to the Institution on all aspects on the System in relation to Financial Modules
2. Conduct training on the use of the System
3. Manage Access Security

1 X Financial System Controller - C1

FINANCIAL STATEMENTS

Purpose: To manage Financial Statements

Functions :
1. Prepare Financial Systems to comply with set standards
2. Manage General Ledger Reconciliation and Analysis
3. Provision of accounting and bookeeping services
4. Prepare monthly , quartely and Annual Financial reports

1 X Deputy Manager- Accountant -D2

PAYROLL ADMINISTRATION

Purpose: To manage Payroll Services

Functions:
1. Manage payroll guidelines by updating the payroll system
2. Mange the processing of Employee and Members benefits and allowances
3. Instate decutions and allowance as advised
4. Payroll Reconciliation
5. Maintain sound relations with all stakeholder wrt remuneration matters

1 x Deputy Manager- Payroll -D1
2x Payroll Officers- C2
1x Payroll Assistant- B2

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NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

☐ NWPL SECRETARY

☐ NWPL SPEAKER

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Functions :
1. Managing Demand and Acquisition services.
2. Manage Contracts
3. Managing the rendering of Departmental Assets Services.
4. Managing Departmental logistical management services.
5. Manage procurement in line with prescripts

1 x Manager-D5
1 x Personal Assistant: Manager -C1

DEMAND AND ACQUISITION MANAGEMENT

Purpose: To provide Demand and Acquisition Services

Functions:
1. Coordinate procurement
2. Manage Acquisition of goods and services
3. Manage the tender processes
4. Rendering Bid administration and secretariat services.
5. Manage NWPL Inventory

1x Deputy Manager- D2
1x SCM Practitioner-Tender Admin- C4
1x Snr SCM Practitioner-Acquisition-C4
1x SCM Practitioners Acquisition -C2
1x Stores Assistant-B2

CONTRACT MANAGEMENT

Purpose: To manage NWPL Contracts in the SCM

Functions:
1. Coordinate and manage contracts between the NWPL and Conracted Services Providers
2. Maintain the contract register and database.
3. Manage Supplier performance according to the signed SLA.
4. Maintain supplier database.

1x Deputy Manager-Contract Management- D1
5 x SCM Practitioners- Bookings - C2
1x SCM Practitioner-Contract Management- C1

ASSET MANAGEMENT

Purpose: To manage the NWPL Assets

Functions:
1. Developing and monitoring the implementation of asset management strategy.
2. Ensuring the safetyguard of asset and implementation of maintenance plan.
3. Reconciling registers and reports from the system.
4. Developing and implementing asset disposal strategy and processes.
5. Identifying and conducting asset physical verification process.

1x Deputy Manager-Assets (Asset Management Officer)- D1
1x Senior SCM Practitioner- Asset Management- C4
1x SCM Practitioner - Asset Management- C1

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