NORTH WEST PROVINCIAL LEGISLATURE

25/26 ANNUAL REPORT





MEMBERS OF THE NWPL

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PART A

GENERAL INFORMATION



1. NW PROVINCIAL LEGISLATURE 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
APP	Annual Performance Plan
APR	Annual Performance Report
B. Com	Bachelor of Commerce
BCP	Business Continuity Plan
CA	Chartered Accountant
CA (SA)	Chartered Accountant South Africa
CAE	Chief Audit Executive
CD (SA)IoDS	Chartered Director South Africa
CFO	Chief Financial Officer
CGEIT	Certified in Governance of Enterprise Information Technology
CIA	Certified Internal Auditor
CIBA	Chartered Institute for Business Accountant
CISA	Certified Information System Auditor
CISM	Certified Information Security Management
CMAC	Consequence Management Advisory Committee
CoE	Compensation of Employees
CPA	Commonwealth Parliamentary Association
CRM-Prac	Certified Risk Management Practitioner
DA	Democratic Alliance
EFF	Economic Freedom Fighters
ERP	Enterprise Resource Plan
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009)
GBV	Gender-Based Violence

ABBREVIATION / ACRONYM	MEANING
GIAS	Global Internal Auditors Standards
GL	General Ledger
GRAP	Generally Recognised Accounting Practices
HOA	Home Owners Allowance
Hon.	Honourable
HR	Human Resource
IAF	Internal Audit Function
ICT	Information and Communication Technology
IEHW	Integrated Employment Health Wellness
IFW	Irregular, Fruitless and Wasteful
IIA	Institute of Internal Auditors
IODSA	Institute of Directors in Southern Africa
IRMSA	Institute of Risk Management of South Africa
IT	Information Technology
KPI	Key Performance Indicator
M.Com	Master of Commerce
MBA	Master of Business Administration
MEC	Member of Executive Council
MOU	Memorandum of Understanding
MP	Member of Parliament
MPL	Member of Provincial Legislature
MTEF	Medium-Term Expenditure Framework
N/A	Not Applicable
NA	National Assembly
NCOP	National Council of Provinces
NDP	National Development Plan
NI	New Indicator
NKP	National Key Point
No.	Number
NSG	National School of Governance
NT	National Treasury

ABBREVIATION / ACRONYM	MEANING
NWPL	North West Provincial Legislature
OHS	Occupational, Health and Safety
PAAP	Post-Audit Action Plan
PFMA	Public Finance Management Act
PI	Performance Information
POE	Portfolio of Evidence
POPIA	Protection of Personal Information Act
PPAC	Provincial Public Accounts Committee
PSETA	Public Service Sector Education and Training Authority
R	Rand
RMC	Risk Management Committee
SA	South Africa
SADCOPAC	Southern Africa Development Community Organisation of Public Accounts Committee
SAICA	South African Institute of Chartered Accountants
SAPS	South African Police Services
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SMS	Senior Management Service
SOM	Sector Oversight Model
SOPA	State of the Province Address
TB	Tuberculosis
TIDs	Technical Indicator Descriptions
TR	Treasury Regulations
VF+	Vryheids Front Plus
WHO	World Health Organisation

ABOUT US

OUR MANDATE

Law-making, oversight and to promote public participation.

OUR VISION

A leading, people-centric Legislature, upholding good governance, transparency, and inclusiveness for an empowered and prosperous society.

OUR MISSION

To serve the people of the North West Province through robust oversight, passing developmental laws, strengthening participatory democracy through meaningful public involvement, and building a capable administration through leveraging innovative technologies and building resilience.

OUR ORGANISATIONAL VALUES

Human dignity; Equality; Responsiveness; Integrity; Trustworthy; Professionalism; Teamwork; Adaptability and Respect.



3. FOREWORD BY HON. SPEAKER

HON. N.V. MOTSUMI

SPEAKER OF THE
NORTH WEST PROVINCIAL LEGISLATURE

It is with great pleasure and humility that I table the 2025/2026 Annual Performance Report of the North West Provincial Legislature. I table this Annual Performance Report in accordance with Section 60 of the Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009).

As I table this report, I wish to express my sincere appreciation to the former Speaker, Dr. SFD Mohono, and the Deputy Speaker, Hon. MC Maine, for their leadership and contribution to the work of this Legislature during the financial year under review.

This Annual Performance Report is not merely a reflection of the work of the Presiding Officers. It is a reflection of the collective efforts of the Presiding Officers, the Chief Whip of the House, all Members of the Legislature, and the Administration, under the leadership of the Secretary, Adv. LI Netshitumbu.

The financial year under review was a particularly busy period for this Legislature. Hon Members travelled across the length and breadth of our Province in pursuit of our constitutional mandate of oversight, law-making and public participation.

We conducted oversight weeks across all the districts of the Province. The reports arising from these oversight activities were considered and adopted by this House, and the resolutions were communicated to the Executive. Portfolio and Standing Committees were subsequently tasked with monitoring the implementation of the recommendations and resolutions arising from these reports.

This demonstrates that our oversight work does not end when a report is adopted. Effective oversight requires that we follow through on our resolutions and hold the Executive accountable for implementation.

I am pleased to report that, during the financial year under review, the Legislature adopted four Provincial Bills. Among these was the Money Bills Amendment and Related Matters Bill, which will strengthen the Legislature's capacity to meaningfully engage with the Provincial Appropriation Bill and other money Bills introduced to this House by the MEC responsible for Finance.

We also continued to play our role in the national law-making process through the National Council of Provinces (NCOP). The Legislature submitted all required negotiating and final mandates within the prescribed timeframes.

Importantly, our negotiating mandates were informed by the aspirations, concerns and views of the people of the North West Province, gathered through the public participation processes undertaken by this Legislature.

This remains fundamental to our understanding of representative democracy. Our people must not only be represented in this House; they must also have meaningful opportunities to influence the decisions that affect their lives.

In our endeavour to remain connected with the people and to give practical meaning to the principle that democracy is government of the people, by the people and for the people, the Legislature conducted several sectoral parliaments dedicated to specific sectors and groups within our communities.

The purpose of these Sectoral Parliaments is to create a platform where sector-specific challenges can be identified, debated and brought to the attention of the relevant departments and institutions for appropriate intervention.

At the beginning of the financial year, we committed ourselves to allocating greater attention and resources to the work of the Petitions Committee, particularly in addressing the backlog of petitions inherited from the previous term of the Legislature.

I am pleased to report that this backlog has now been addressed. This achievement demonstrates what can be accomplished when

institutions respond decisively to matters brought to their attention by members of the public. A petition is not simply a document before the Legislature; it represents the voice, concern and lived experience of a citizen or community seeking the intervention of this institution.

In our continued endeavour to strengthen accountability and good governance, our Standing Committee on Public Accounts has also undertaken significant work. Through this Committee, the Legislature conducted public hearings involving all 22 municipalities in the Province.

These hearings provided an important platform for municipalities to account for their financial management, audit outcomes, governance and service delivery performance.

We also continued our engagement and collaboration with the Chapter 9 and Chapter 10 institutions, as well as institutions of Traditional Leadership.

We firmly believe that stronger cooperation among oversight institutions is essential if we are to improve accountability, strengthen governance and ultimately deliver a better quality of life for the people of the North West.

It is also important that we acknowledge that the financial year under review was marked by a profound loss to this Legislature.

It is with a heavy heart that I recall the passing of one of our own, the beloved Hon Dikolomela, a Member of this Legislature who represented the Economic Freedom Fighters. Hon Dikolomela served the people of the North West with diligence, humility and commitment. Her contribution to this House and to the communities she represented will not be forgotten.

In honour of her memory and the values she represented, we must continue to discharge our constitutional responsibilities with dedication. We must remain committed to oversight, accountability, transparency and service to our people.

I am particularly pleased to report that the Legislature obtained an unqualified audit opinion with no findings, commonly referred to as a clean audit.

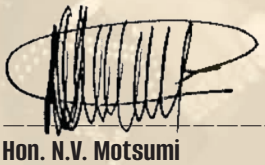
This achievement is a reflection of the collective commitment to sound financial management, good governance, effective internal controls and accountability within the institution.

However, while we welcome this achievement, we must not become complacent. A clean audit is not the destination; it is an indication that we are on the right path. We must continue strengthening our systems, improving institutional performance and ensuring that every resource entrusted to this Legislature is utilised efficiently, effectively and responsibly.

As I conclude, I wish to express my sincere gratitude to the Chairperson and Members of the Standing Committee on Legislature Affairs Hon Groenewald for their continued scrutiny, guidance and oversight of the Legislature.

I also extend my appreciation to all Members of this House for their dedication, commitment and hard work throughout the financial year.

To the Administration, under the leadership of the Secretary, and to every official who contributed to the achievements reflected in this Annual Performance Report, I thank you for your commitment to the institution and to the people of the North West.



Hon. N.V. Motsumi
Speaker of the NWPL
Date: 31 May 2026

"We firmly believe that stronger cooperation among oversight institutions is essential if we are to improve accountability, strengthen governance and ultimately deliver a better quality of life for the people of the North West"



4. REPORT OF THE ACCOUNTING OFFICER

ADV. L.I. NETSHITUMBU

SECRETARY TO THE NORTH WEST PROVINCIAL LEGISLATURE

This report covers the period commencing from 01 April 2025 to 31 March 2026 and provides an account of the work that has been done in the implementation of the 2025/26 Annual Performance Plan for the North West Provincial Legislature.

The report is submitted in compliance with Section 55(1)(2) and (3) of the Financial Management of Parliament and Provincial Legislatures Act, (Act No.10 of 2009) and has been submitted to the Auditor-General in terms of section 57(a) of the same Act.

The tabling of the Annual Performance Report provides us an opportunity to account for the work that we have performed for the period under review and highlights the challenges that we have encountered, as well as the measures that we have taken to counter those challenges.

The 7th Legislature have been hard at work with its triple mandate of law-making, oversight and public participation, as well as participation in international engagements.

We considered the budget votes of all the provincial Departments, as well as the annual reports for the previous financial years. We participated in the NCOP law-making processes and submitted seven final/voting mandates, which were conferred by the House to the NCOP.

We had our quarterly oversight weeks, which provided an opportunity for Members of the Legislature to interact with the communities and endeavour to resolve problems on the spot. Our petitions Committee has continued to be hard at work and the backlog of petitions is being reduced every quarter.

On the public participation front we are excited to report that we held eleven public hearings of both NCOP and provincial Bills.

We have adopted four Provincial Bills, which are the Appropriation Bill, the Adjustment Appropriation Bill, the Second Adjustment Appropriation Bill and the Money Bills Amendment and Related Matters Bill.

The first three Bills are aimed at appropriation funds to the various organs of state in order to implement various programs and the last Bill is aimed at providing for the process that must be followed when the Legislature seeks to amend the Money Bill: a Bill envisaged in Section 120 of the Constitution of the Republic of South Africa, 1996.

We are pleased that we have achieved the third unqualified audit finding without material findings.

To this end I want to thank the staff and management of the Legislature for their commitment. However, we can still achieve more and eliminate all the findings altogether.

For us, good cannot be good enough when best is possible.

To my principals, thank you for your support.

Adv. L. I. Netshitumbu
Secretary : North West Provincial Legislature
Date: 31 May 2026

"For us good cannot be good enough when best is possible"



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

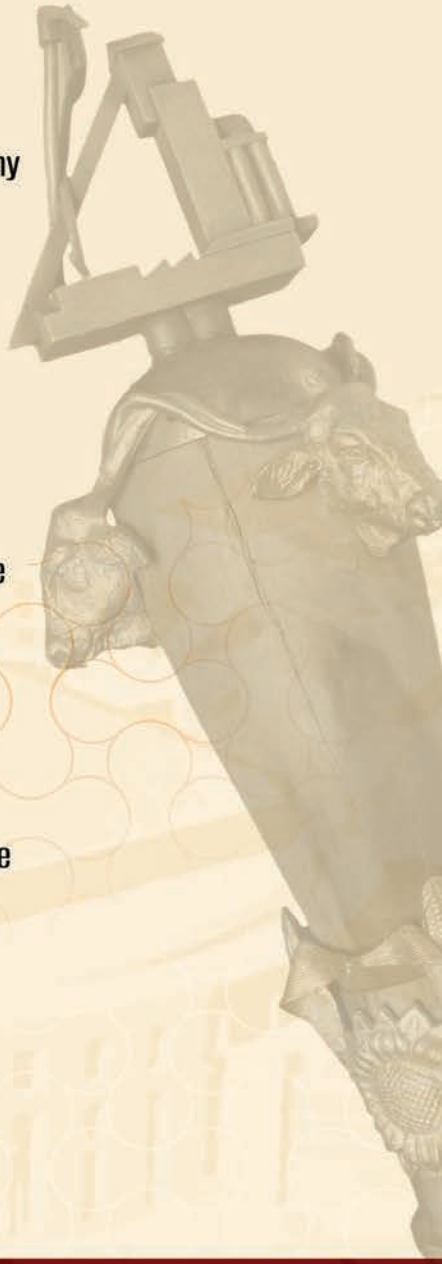
The Sunflowers represent the crop and the sunny climate of the Province.
The maize crop denotes the outstanding maize production of the Province
which lies within the maize triangle.

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.



OVERVIEW OF THE FINANCIAL RESULTS

Departmental Receipts	2025/2026			2024/2025		
	Estimate	Actual Amount Collected	(Over)/ Under Collection	Estimate	Actual Amount Collection	(Over)/ Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers received	535 505	535 505	-	535 332	528 345	6 987
Interest, dividends and rent on land	37 078	37 078	-	-	22 109	(22 109)
Total	**572 583**	**572 583**	**-**	**535 332**	**550 454**	**(15 122)**

Programme Expenditure

Programme Name	2025/2026			2024/2025		
	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. Administration	290 931	289 528	1 403	264 916	266 542	(1 626)
2. Member's Salaries	46 058	40 594	5 464	49 774	38 539	11 235
3. Legislature Operations	235 594	235 563	31	220 642	228 228	(7 586)
Total	**572 583**	**565 685**	**6 898**	**535 332**	**533 309**	**2 023**

The above appropriation relates to actual cash payments and excludes Generally Recognised Accounting Practices (GRAP) accruals and non-cash transactions.

Virements and Roll overs

Virements

An amount of R3,5 million was moved from Programme 2, sub-programme Compensation of Employees to Programme 1, sub-programme 1 Office of the Speaker to cover the shortfall in Goods and Services.

Roll overs

There was a roll-over of R35 million during the financial year 2025/26.

Unauthorised, Irregular, Fruitless and Wasteful Expenditure

No unauthorised expenditure was incurred during the financial year.

Irregular Expenditure

No irregular expenditure was incurred for the reporting period ending 31 March 2026. The balance from prior years on irregular expenditure amounts to R26,756 787. Of this, R5 106 590 was approved for condonation and that a further amount of R 372 483 to be derecognised as irregular expenditure and thus removed from the irregular expenditure register. A further amount of R1 420 882 was adjusted as a prior period error, leaving the closing balance of irregular expenditure at R19 856 832, which is still under investigation.

Future plans of the Institution
We will continually strive to improve the internal control environment by strengthening the institutional polices and respective regulations and compliance thereof.

Public Private Partnerships
The NWPL does not have a public private partnership.

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.

Supply Chain Management (SCM)
The NWPL will continue identifying strategies and reforms to improve procurement processes and reduce inefficiencies. Supply Chain Management processes are reviewed annually to ensure alignment with SCM regulations, thereby ensuring enhanced SCM.

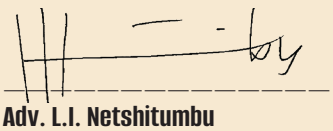
The delegation of authority is reviewed regularly to ensure appropriate levels of delegation and operational efficiencies. Procurement plans for goods and services above the threshold of R1 million are prepared prior to the start of the new financial year to facilitate the acquisition of goods and services and to reduce delays in procurement.

Implementation of Generally Recognised Accounting Practices standards
- The 2025/2026 annual financial statements (AFS) are in full compliance with the Generally Recognised Accounting Practices (GRAP) statements. The new reporting requirements of the newly revised GRAP104 are incorporated in the financial 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 the AFS, an amount of R1 126 934 was received from PSETA during the period under review.

Exceptions and deviations received from the National Treasury / FMPPLA
None

Events after the reporting date
None



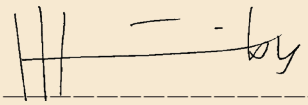
Adv. L.I. Netshitumbu
Secretary to the NWPL
Date: 31 May 2026

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

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

- All information and amounts disclosed throughout the Annual Performance Report are consistent;
- The Annual Performance Report is complete, accurate and is free from any omissions;
- The APR has been prepared in accordance with the Guidelines on the Annual Performance Report as issued by the National Treasury;
- The AFS (Part F) has 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 judgments 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 AFS;
- The external auditors are engaged to express an independent audit opinion on the AFS; and
- In my opinion, the APR fairly reflects the operations, the performance information, the Human Resources information and the financial affairs of the North West and Provincial Legislature for the financial year ended 31 March 2026.

Yours faithfully,



Adv. LI Netshitumbu
Secretary to the NWPL

Date : 31 May 2026

6. STRATEGIC OVERVIEW

VISION

A leading, people-centric Legislature, upholding good governance, transparency and inclusiveness for an empowered and prosperous society.

MISSION

To serve the people of the North West Province through robust oversight, passing developmental laws, strengthening participatory democracy through meaningful public involvement, and building a capable administration through leveraging innovative technologies and building resilience.

ORGANISATIONAL VALUES

In striving to serve the people of the North West Province, the Legislature subscribe to the following core values.

Human dignity	Recognising and respecting the inherent worth of every individual.
Equality	Embodying the principle that all individuals have the same right and opportunities regardless of background, status or identity.
Responsiveness	Being attentive and accountable for the needs and concern of the people and providing timeous feedback.
Integrity	Upholding ethical conduct and honesty in all decisions and actions.
Trustworthy	Reliable and dependable.
Professionalism	Efficiency of operations and informed decision-making.
Teamwork	Collaborative effort to achieve a common purpose.
Adaptability	Being open to innovation strategies in response to new or shifting social needs.
Respect	Being respectful of diversity, culture, religion and the Rule of Law.

7. CONSTITUTIONAL, LEGISLATIVE AND OTHER MANDATES

7.1. CONSTITUTIONAL MANDATE

The NWPL derives its mandate from the Constitution, and the following are some of the important sections conferring mandate to the Legislature:-

1. Sections 114 and 118 which outlines the powers, functions, and responsibilities of a provincial Legislature as follows:

- In executing its legislative powers, the Legislature can:
  - consider, pass, amend or reject any Bill; and
  - initiate or prepare legislation, except money Bills.

- The Legislature must provide for mechanisms to:
  - ensure that all executive organs of state in the province are accountable to it; and
  - conduct oversight over the provincial executive authority and any provincial organ of state, including the implementation of legislation.

- The Legislature must also:
  - facilitate public involvement in the legislative and other processes of the Legislature and its committees; and
  - conduct its business in an open manner and hold its sittings and those of its committees in public.

2. Section 115 of the Constitution states, among other things, that provincial legislatures may summon any person to appear before it to give evidence; may require any person or provincial institution to report to it; and may receive petitions, representations or submissions from any interested person or institution.

3. Section 116(1) of the Constitution provides that provincial legislatures may determine and control their internal arrangements, proceedings and procedures; and may make rules and orders concerning their business with due regard to representative and participatory democracy, accountability, transparency and public involvement. The Standing Rules of the NWPL further gives more expression to the powers conferred by Section 116(1) of the Constitution.

4. Section 117 of the Constitution provides, among other things, for the privileges of members of provincial legislatures among them being the freedom of speech to be enjoyed subject to the rules and orders of the legislatures.

7.2. LEGISLATIVE MANDATES

The NWPL is also responsible for implementing and overseeing the implementation of the following pieces of legislation.

a) The Financial Management of Parliament and Provincial Legislatures Act 2009, (Act No. 10 of 2009).
This Act regulates the financial management of Parliament and the provincial legislatures, as well as oversight of the financial management of Parliament and the provincial legislatures.

b) Money Bills Amendment Procedure and Related Matters Act, 2009 (Act No. 09 of 2009)
This Act provides for the procedure for the amendment of money Bills in Parliament, and for norms and standards for the amendment of money Bills in provincial legislatures.

c) Mandating Procedures of Provinces Act, 2008 (Act No. 52 of 2008)
This Act provides for a uniform procedure for provincial legislatures to confer authority on their delegations to cast votes on their behalf in the National Council of Provinces (NCOP).

d) Powers, Privileges and Immunities of Parliament and Provincial Legislatures Act, 2004 (Act No. 04 of 2004)
This Act delineates the parliamentary precincts of Parliament and the provincial legislatures, and articulates the powers, privileges and immunities of Parliament and the provincial legislatures.

e) Remuneration of Public Office Bearers Act, 1998 (Act No. 20 of 1998)
This Act provides a framework for the determination of salaries and allowances of public office bearers.

f) Determination of Delegates (National Council of Provinces) Act, 1998 (Act No. 69 of 1998)
This Act provides for the determination of permanent and special delegates to the NCOP.

g) Electoral Amendment Act, 2023 (Act No. 73 of 2023)
This Act provides for the election of the National Assembly (NA), provincial legislatures and municipal councils.

h) Independent Commission for the Remuneration of Public Office-bearers Act, 1997 (Act No. 92 of 1997)
This Act provides for the establishment of a Commission to make recommendations concerning the salaries, allowances and benefits of public office-bearers.

i) National Council of Provinces (Permanent Delegates Vacancies) Act, 1997 (Act No.17 of 1997)
This Act makes provision for the filling of vacancies among permanent delegates to the NCOP.

j) Political Party Funding Act, 2018 (Act No.06 of 2018)

The Act provides for the mechanisms for the funding of parties and the mechanism for reporting on the funding.

k) The Critical Infrastructure Protection Act, 2008 (Act No. 08 of 2019)

The Act provides for the processes to be followed in the determination and classification of infrastructure and provides for the mechanisms on how the infrastructure is to be protected.

l) The Public Procurement Act, 2024 (Act No.08 of 2024)

This Act seeks to combat corruption, but also reinforce the role of Broad-Based Black Economic Empowerment (BEE) in promoting economic transformation, making BEE compliance even more critical for business looking to secure government contracts. Once effective, the Act will address weakness in the procurement system that have historically enabled corruption, including during the state capture era.

GUIDELINES AND BEST PRACTICES

The Legislature adheres to the following guidelines and best practices: -

- Treasury Regulations, Frameworks, Practice Notes and Guides;
- Preferential Procurement Regulations;
- GRAP Standards;
- King IV Report on Governance for South Africa 2016,
- Revised Framework for Strategic Plan and Annual Performance Plan (Department of Planning, Monitoring and Evaluation);
- International Standards for the Professional Practice of Internal Auditing;
- Institute of Risk Management South Africa (IRMSA) frameworks;
- Public Sector Risk Management Framework (PSRMF);
- Risk Management Guidelines;
- Committee of Sponsoring Organisations (COSO);
- Information Systems Audit and Control Association (ISACA); and
- Control Objectives for Information and Related Technologies (COBIT)5.

UPDATES TO INSTITUTIONAL POLICIES AND STRATEGIES

Stated hereunder are the policies, strategies and/or frameworks the NWPL utilised during the 2025/26 financial year, namely:

- National Development Plan (NDP) 2030;
- North West Provincial Priorities;
- NWPL Strategic Plan 2025 – 2030;
- North West Medium-Term Strategic Framework;
- North West Standing Rules of the Legislature;
- The Members Enabling Facilities Policy;
- North West Tabling Guide;
- North West Procedural Guide;
- Legislative Sector Oversight Model (SOM);
- Legislative Sector Public Participation Model;
- Legislative Sector Monitoring & Evaluation Framework;
- NWPL Oversight Model;
- North West Public Participation Model;
- North West Member's Code of Conduct;
- SCM and other Section 65 Regulations; and
- Standard Operating Procedure manuals.

8. ORGANISATIONAL STRUCTURE

MEMBERS OF THE NORTH WEST PROVINCIAL LEGISLATURE



HON. NTSETSAO VIOLA MOTSUMI
SPEAKER OF THE NWPL
(ANC)



HON. COLLEN MAINE
DEPUTY SPEAKER OF THE NWPL
(ANC)



HON. TEBOGO MODISE
CHAIRPERSON OF CHAIRPERSONS OF COMMITTEES
CHAIRPERSON : STANDING COMMITTEE ON LEGISLATIVE REVIEW, PETITIONS AND IMPLEMENTATION OF RESOLUTIONS OF THE HOUSE
(ANC)



HON. MOTLALEPULA ROSHO
CHIEF WHIP OF THE NWPL
CHAIRPERSON: STANDING COMMITTEE ON PROVINCIAL PUBLIC ACCOUNTS
(ANC)



HON. KARABO MAGAGANE
DEPUTY CHIEF WHIP OF THE NWPL
CHAIRPERSON: PORTFOLIO COMMITTEE ON HEALTH AND SOCIAL DEVELOPMENT
(ANC)



HON. SMUTS MATSHE
MEMBER OF THE NWPL
(ANC)



HON. PAUL SEBEGOE
CHAIRPERSON: PORTFOLIO COMMITTEE ON PUBLIC WORKS AND ROADS
(ANC)



HON. MPHO KHUNOU
CHAIRPERSON: PORTFOLIO COMMITTEE ON ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION & TOURISM
(ANC)



HON. SIPHO DIAL
CHAIRPERSON: PORTFOLIO COMMITTEE ON AGRICULTURE AND RURAL DEVELOPMENT
(ANC)



HON. PRISCILLA WILLIAMS
CHAIRPERSON: PORTFOLIO COMMITTEE ON EDUCATION, ARTS, CULTURE, SPORTS AND RECREATION
(ANC)

MEMBERS OF THE NORTH WEST PROVINCIAL LEGISLATURE



HON. NATHAN OLIPHANT
CHAIRPERSON: PORTFOLIO COMMITTEE ON PREMIER AND FINANCE
(ANC)



HON. KGALALELO MAKGOKGOWA
CHAIRPERSON: PORTFOLIO COMMITTEE ON COOPERATIVE GOVERNANCE, HUMAN SETTLEMENT AND TRADITIONAL AFFAIRS
(ANC)



HON. FREDDY SONAKILE
DA LEADER
CHAIRPERSON: PORTFOLIO COMMITTEE ON COMMUNITY SAFETY AND TRANSPORT MANAGEMENT
(DA)



HON. MICHAEL GROENEWALD
FF PLUS LEADER
CHAIRPERSON: STANDING COMMITTEE ON OVERSIGHT OVER THE NWPL
(FF PLUS)



HON. MATSHIDISO BOTSWE
EFF LEADER
(EFF)



HON. PAPIKI BABUILE
EFF WHIP
(EFF)



HON. AMOGELANG MATUANE
MEMBER OF THE NWPL
(EFF)



HON. PRIMROSE SONTI
MEMBER OF THE NWPL
(EFF)



HON. CALVIN MOEMA
MEMBER OF THE NWPL
(EFF)



HON. JUSTICE DABAMPE
MEMBER OF THE NWPL
(EFF)



HON. PRIMROSE BOGATSU
MEMBER OF THE NWPL
(EFF)

MEMBERS OF THE NORTH WEST PROVINCIAL LEGISLATURE



HON. JOHANNA STEENKAMP
DA WHIP
(DA)



HON. HENDRIËTTA VAN HUYSSTEEN
MEMBER OF THE NWPL
(DA)



HON. CHRISTIAN STEYL
MEMBER OF THE NWPL
(DA)



HON. WOLFGANG WALLHORN
MEMBER OF THE NWPL
(DA)



HON. MASEGO KODISANG
MEMBER OF THE NWPL
(ACTION SA)



HON. LERATO TSHOLO
MEMBER OF THE NWPL
(MK PARTY)

MEMBERS OF THE NATIONAL COUNCIL OF PROVINCES



HON. JEANNE MARGUERITE ADRIAANSE
Member of the National Council of Provinces
(DA)



HON. MOTHUSI KENNETH MONTWEDI
Member of the National Council of Provinces
(EFF)



HON. TIDIMALO INNOCENTIA LEGWASE
Member of the National Council of Provinces
(ANC)



HON. BAAKISANG SOLOMON MABEBO
Member of the National Council of Provinces
(ANC)



HON. ONICA DIPUO MEDUPE
Member of the National Council of Provinces
(ANC)



HON. SYLVIA LOSEA SITHOLE
Member of the National Council of Provinces
(ANC)

MEMBERS OF THE EXECUTIVE COUNCIL



PREMIER LAZARUS KAGISO MOKGOSI
PREMIER OF THE NORTH WEST PROVINCE
(ANC)



MEC SELLO LEHARI
LEADER OF GOVERNMENT BUSINESS
MEC: DEPARTMENT OF HEALTH
(ANC)



MEC KENETSWE MOSENOGI
MEC: DEPARTMENT OF PROVINCIAL TREASURY
(ANC)



MEC BITSA LENKOPANE
MEC: DEPARTMENT OF ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
(ANC)



HON GAOAGE MOLAPISI
MEC: DEPARTMENT OF COOPERATIVE GOVERNANCE, HUMAN SETTLEMENTS AND TRADITIONAL AFFAIRS
(ANC)



MEC BASETSANA DANTJIE
MEC: DEPARTMENT OF SOCIAL DEVELOPMENT
(ANC)



MEC ELIZABETH MOKUA
MEC: DEPARTMENT OF PUBLIC WORKS AND ROADS
(ANC)



MEC MADODA SAMBATHA
MEC: DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
(ANC)



MEC WESSELS MORWENG
MEC: DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION
(ANC)



MEC DR. DESBO MOHONO
MEC: DEPARTMENT OF EDUCATION
(ANC)



MEC GALEREKWE TLHAPI
MEC: DEPARTMENT OF COMMUNITY SAFETY AND TRANSPORT MANAGEMENT
(ANC)

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE

NWPL SECRETARY _____

NWPL SPEAKER _____

OFFICE OF THE SPEAKER
PURPOSE: To provide political leadership to the North West Provincial Legislature

FUNCTIONS:
1. Provide 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 (POLITICAL)
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
1 x Private Secretary - C5
1 x Secretary/Receptionist - C1
1 x Parliamentary Officer/Political Liaison Officer- C5
1 x Media Liaison Officer - C5
1 x Driver Messenger - B3
1 x Domestic Worker - A
1 x Registry Clerk - C1

ADMINISTRATIVE SUPPORT
PURPOSE: To provide administrative 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 Manager Strategic Support - D5
1 x Integrity Officer - C3
1 x Personal Assistant: Manager - 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

FUNSTIONS:
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
1 x Office Manager - D5
1 x Personal Assistant - C3

OFFICE OF THE DEPUTY SPEAKER
PURPOSE: To assist the Speaker to preside over meetings of the Legislature

FUNCTIONS:
1. Responsible for any delegated task given by the Speaker
2. Responsible for Sectoral Parliament, Committees and Oversight
3. Responsible for Members' interests and capacity buidling
4. Preside over JPC Meetings

1 x Deputy Speaker
1 x Private Secretary - C3
1 x Parliamentary Officer - C5
1 x Driver Messenger - B3
1 x Secretary/Receptionist - C1
1 x Domestic Worker - A

9. ENTITIES REPORTING TO THE SPEAKER

There are no entities reporting to the Legislature.

PART B

PERFORMANCE INFORMATION



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 109 - 114 of the Report of the Auditor-General, published as Part E: Financial Information.

2. OVERVIEW OF INSTITUTIONAL PERFORMANCE

2.1. SERVICE DELIVERY ENVIRONMENT

The NWPL is a legislative arm of the State charged with the responsibilities of law-making, oversight and public participation.

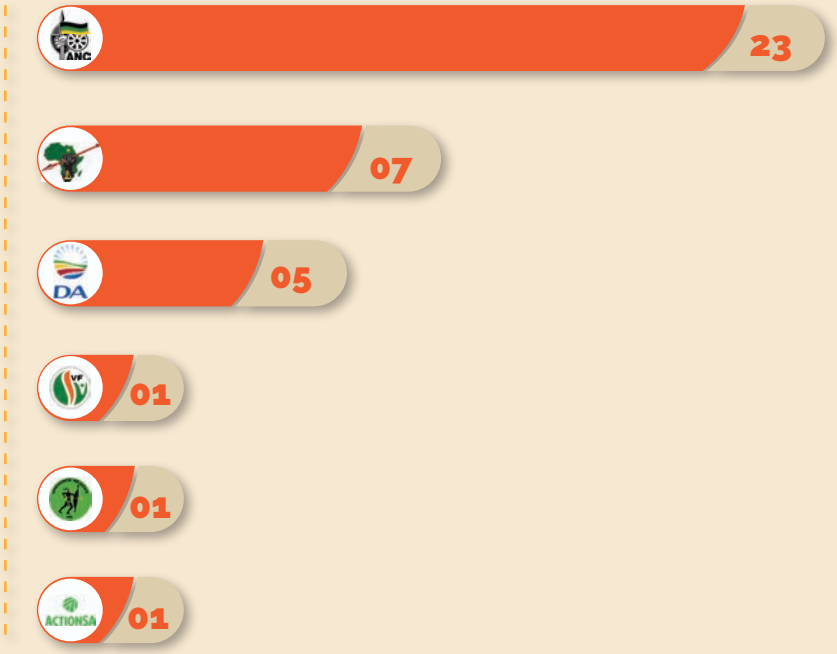
2.2. SERVICE DELIVERY IMPROVEMENT PLAN

The NWPL does not have a Service Delivery Improvement Plan.

2.3. ORGANISATIONAL ENVIRONMENT

The NWPL is composed of 38 public representatives who are Members of the Legislature (MPLs), supported by staff members. The main functions of the Legislature are to conduct oversight of the Provincial Executive Organs of State, to enact laws for the Province of the North West and to facilitate public involvement in its law-making and other processes.

The following chart illustrates the distribution of MPLs across the political parties represented in the 7th Administration.



The above numbers include the Premier and Members of the Executive Council of the Province.

2.3.1. Organisational Structure

The organizational structure of the Legislature is composed of MPLs and administrative support staff. The political head of the Legislature is the Speaker of the Legislature, who is the Executive Authority and is appointed in terms of Section 111 of the Constitution of the Republic of South Africa, 1996.

The Speaker is assisted in the execution of her duties by the Deputy Speaker of the Legislature, who is a Presiding Officer and the Chairperson of the Forum of Committee of Chairpersons who is elected in terms of Section 111(5) of the Constitution.

The Speaker, the Deputy Speaker and the Chairperson of the Forum of Committee of Chairpersons are collectively referred to as the Presiding Officers.

The work of the Legislature is processed through Portfolio Committees. During the 2025/26 financial year, the Legislature operated with the following Portfolio and Standing Committees:

NWPL List of Committees

No	Committee Name
1.	Forum of Committee of Chairpersons
2.	Portfolio Committee on Premier and Finance
3.	Portfolio Committee on Co-operative Governance, Human Settlement and Traditional Affairs
4.	Portfolio Committee on Economic Development, Environment, Conservation and Tourism
5.	Portfolio Committee on Agriculture and Rural Development
6.	Portfolio Committee on Health and Social Development
7.	Portfolio Committee on Education, Sport, Arts, Culture and Recreation
8.	Portfolio Committee on Public Works and Roads
9.	Portfolio Committee on Community Safety and Transport Management
10.	Standing Committee on Oversight over the NWPL (established in terms of Rule 202)
11.	Standing Committee on Provincial Public Accounts
12.	Standing Committee on Legislative Review (established in terms of Rule 206).
13.	Rules Committee
14.	Chief Whip's Forum
15.	Programming Committee
16.	Sub-Committee on Members Interests
17.	Disciplinary Sub-Committee (established in terms of Rule 184)
18.	TB & AIDS Caucus
19.	Commonwealth Parliamentary Association (CPA)
20.	Commonwealth Women Parliamentarians (CWP)
21.	Multi-Party Women Caucus

The Speaker provides overall political leadership and ensures the smooth functioning of the Legislature and is supported by a team of administrators who are led by the Secretary to the Legislature, who oversees the provision of administrative support.

The highest decision-making structure of the Legislature is the House, which is a plenary composed of all the 38 MPLs, and which is presided over by the Speaker or any of the Presiding Officers of the Legislature.

The Legislature also has various governance structures such as the Rules Committee, the Multi-Party Whips Forum, the Disciplinary Committee and the Programming Committee, among others. Each Committee is assigned specific functions in terms of the Standing Rules of the Legislature.

The political management structures of the Legislature are supported by the administrative staff who are under the supervision and control of the Accounting Officer. At the end of the 2025/26 financial year, the Legislature had 238 staff Members. The Legislature's structured approach ensures clear lines of responsibility, effective decision-making and alignment with constitutional obligations. An organogram is included to visually represent the hierarchy and inter-relationships within the institution (see attached annexure).

Although the Legislature is an oversight body, its activities are overseen by the Standing Committee on Oversight of the Legislature Affairs, which is established in terms of Section 4 of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), read with Rule 202 of the Standing Rules of the Legislature. This is done to ensure self-accountability.

2.3.2. Generally Recognised Accounting Practices Implementation

The NWPL is fully compliant with GRAP.

2.3.3 Annual Financial Statements

The AFS 2025/2026 were prepared in terms of the GRAP standards.

2.3.4. Accounting Policies

The AFS were prepared in accordance with the Standards of GRAP, issued by the Accounting Standard Board and in accordance with Section 56 of the FMPPLA. These AFS were 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 AFS are disclosed in Part F: Financial Information. These accounting policies are consistent with the previous financial statements.

2.3.5. AFS Disclosure Notes

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

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

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

The Standing Committee on the Oversight of the NWPL is tasked with conducting oversight over the NWPL. The NWPL entered into a contractual agreement as prescribed by North West Legislature Sector Oversight Model (SOM), with the Standing Committee on the Oversight of the NWPL through the preparation and adoption of the 2025/26 Annual Performance Plan, which is referred to as the contracting stage.

The implementation of the Annual Performance Plan (APP) was continuously monitored and assessed by the Standing Committee on the Oversight of the NWPL through the consideration of the NWPL's Quarterly Performance Reports on a quarterly basis and the consideration of the APR at the end of the financial year.

During the year under review, the Legislature tabled and presented its non-financial and financial performance reports for the 2025/2026 financial year to the Committee as listed herein below:

- Four (4) Quarterly Performance Information Reports (non-financial and financial) 2025/26;
- 12 monthly In-Year Monitoring Reports;
- The Mid-Year Budget and Performance Assessment Report 2025/26; and
- The APR 2024/2025.

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

2.3.1. Strengthening Governance

Policy Formulation Committee

The Policy Formulation Committee (PFC) was established by the Accounting Officer for the review and development of institutional policies. The PFC guides, regulates and formulises the policy formulation and review processes. It further provides guidelines, standards and uniformity in terms of the policy formulation process. The PFC comprises of nine (9) internal (Legislature staff) members that are senior management, middle management and union representatives. Of the nine (9) seats, two (2) are vacant, which will be filled during the new financial year.

The PFC processed 12 policies during the 2025/2026 financial year, of which three (3) were submitted to the Accounting Officer for approval purposes by financial year-end. Upon approval of these three (3) policies, such will be circulated to staff for their implementation.

Irregular, Fruitless and Wasteful Expenditure Governance Assurance Committee

The Irregular, Fruitless and Wasteful Expenditure Governance Assurance Committee (hereafter referred to as the Committee) was established by the Accounting Officer to consider potential irregular, fruitless and wasteful expenditure. The Committee is composed of four (4) members and is appointed for a period of two (2) years. The Chairperson of the Committee is an external member with the remaining members selected from the NWPL Management team.

The Committee is tasked with evaluating (potential) irregular, fruitless and wasteful expenditure and to submit recommendations to the Accounting Officer regarding the treatment thereof, namely derecognise, condone or recover the expenditure incurred.

The SCM division is tasked with conducting investigations on the irregular, fruitless and wasteful expenditure incurred. The investigations seek to determine the root cause of the expenditure incurred, potential breakdown of SCM controls and if implicated Legislature staff members are liable for the incurrence of the expenditure. The investigation reports are submitted to the Committee for their review and ultimate recommendation to the Accounting Officer.

The Committee met throughout the financial year to consider the submissions. The outcome of these meetings resulted in the Committee recommending to the Accounting Officer that an amount of R 5 106 590 of irregular expenditure be condoned and a further amount of R 372 487 be derecognised as irregular expenditure and thus removed from the irregular expenditure register. A further amount of R 1 420 882 was adjusted as a prior period error, leaving the closing balance of irregular expenditure at R 19 856 832, which is still under investigation.

Consequence Management Advisory Committee

The Consequence Management Advisory Committee (CMAC) was established to advise the Speaker in terms of the condonement and/or derecognition of irregular expenditure. The role of the CMAC is not to investigate the irregular expenditure but to assess the outcome, supported by evidence, of the investigations conducted by the Accounting Officer, motivating for the condonement and/or derecognition. The CMAC comprises of external members who are appointed by and report to the Executive Authority (the Speaker).
During the 2025/26 financial year the CMAC met on numerous occasions to consider the reports from the Accounting Officer and provide advise to the Executive Authority. The Executive Authority approved that an amount of R 5 106 590 of irregular expenditure be condoned and

that a further amount of R 429 934.57 be derecognised as irregular expenditure and thus removed from the irregular expenditure register.

The Information and Communication Technology Steering Committee

The Information and Communication Technology (ICT) Steering Committee has strengthened alignment between the ICT Implementation Plan and Strategic Plan, improving overall planning and governance. It also identified gaps in the ICT Strategic Plan, urging updates to include modern technologies and enhancing the digital strategy. The Implementation Plan has improved significantly due to the Committee's input, and organisational return on investment from Microsoft licensing was boosted through internally developed Power Apps solutions.

The Committee also recommended enhancing endpoint security through automated patching and antivirus deployment using the existing Microsoft In-Tune platform.

In strengthening ICT governance, the committee endorsed the Cloud Computing Policy for further processing by the Policy Formulation Committee, whilst the Data Protection Policy was referred for further refinement. In terms of risks, the Committee reviewed the ICT Risk Register and noted the upgrade of the Oracle Enterprise Resource Planning system from version 12c to version 19c. Added to this important milestone, the Committee highlighted the need to strengthen the disaster recovery implementation plan.

2.4. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

2.4.1. Determination of Seats for Provincial Legislatures

Section 105(2) of the Constitution of the Republic of South Africa provides that a provincial legislature consists of between 30 and 80 members. The number of members, which may differ among the provinces, must be determined in terms of the formula prescribed by national legislation, which was enacted pursuant to Section 105(2) of the Constitution is the Electoral Act, 1998 (Act No. 73 of 1998).

Item 2 of Schedule 3 to the Electoral Act provides the formula for determining the number of a provincial legislature. It provides that this must be done by taking into account available scientifically based data and representation by interested parties. The number of seats of a provincial legislature must be determined by awarding one seat for every 100 000 of the population whose ordinary place of residence is within that province, with a minimum of 30 and a maximum of 80 seats.

Pursuant to the above sections, the number of seats for the NWPL were increased from 33 seats, which was the case since 1994, to 38 seats at the beginning of the 7th Administration in 2024.

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

The Legislative Sector is currently reviewing the FMPPLA. This process is led by Parliament and not provincial legislatures, because the FMPPLA is a national law. Upon processing the legislation, each province will be required to submit their mandates. Parliament has finalised the development of the Regulations that were made in terms of Section 65 of the FMPPLA and at the end of the reporting period, the draft amendment Regulations were due for publication. The three sets of Regulations that were finalised are:

- The Supply Chain Management Regulations;
- The Cash Management and Account Receivables, and
- Political Party Funding Regulations.

2.4.3 Legislature Sector Bill

The 7th Legislature has revived the processing of the Legislative Sector Bill, which seeks to have a single piece of legislation regulating the administrative operations of all the Legislatures.

2.4.4 Registration of the Legislature Employers Organization

The Legislative Sector has registered the Legislature Employers Organization with the Registrar of Labour in accordance with the provisions of the Labour Relations Act. This is an important milestone in the sector as this allows that the sector has one employer instead of having segmentation at individual Legislatures.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The 7th Legislature adopted key priorities for the 2025–2030 term in alignment with its Strategic Plan. The performance of the Legislature during the period under review was measured against four strategic focus areas, namely: -

- Enhancing oversight over the Executive;
- Increased public participation and thereby vigorous public participation;
- Strengthening the law–making practices, and
- Monitoring of House Resolutions.

3.1. Enhanced Oversight over the Executive

The NWPL continued strengthening its oversight role through robust monitoring of the Executive's performance against approved plans, budgets, and service delivery commitments. Portfolio Committees conducted oversight visits, interrogated departmental reports, and engaged Executive authorities on matters affecting communities across the province. The Legislature further enhanced accountability through House Sittings, oral and written questions and Committee work aimed at ensuring responsive governance. These interventions contributed to improved transparency, compliance and alignment of government programmes with the priorities of citizens.

3.2 Increased Public Participation and Thereby Vigorous Participation

The Legislature intensified initiatives aimed at broadening public participation and deepening democratic engagement within communities. Public hearings, stakeholder consultations, outreach programmes and sectoral parliaments created platforms for citizens to contribute meaningfully to legislative and oversight processes. Special focus was placed on ensuring participation by youth, women, persons with disabilities and rural communities to promote inclusivity. These initiatives strengthened public confidence in the institution and enhanced the responsiveness of the Legislature to the needs and aspirations of the people of the North West Province.

3.3 Strengthening Law-Making

The Legislature made significant progress in strengthening the law-making process through improved scrutiny of Bills, policies and legislative proposals. Committees facilitated consultations with stakeholders and communities to ensure that legislation reflected public interests and constitutional principles. This contributed to transparency, participatory and a responsive legislative environment aligned with developmental priorities of the province.

3.4 Monitoring of House Resolutions

The Legislature continued enhancing mechanisms for tracking and monitoring the implementation of House Resolutions adopted during plenary sittings and Committee processes. Regular follow-up engagements with departments and entities were undertaken to assess progress and ensure accountability on resolutions passed by the House.

The 2025/26 Annual Performance Plan was developed and geared to achieve identified priority areas. During the last quarter of the 2024/25 financial year, Portfolio and Standing Committees of the Legislature embarked on planning processes to ensure that each Committee had a road map to guide its operations. The activities that were identified during the Committee Planning Session were incorporated into the 2025/26 Annual Performance Plan, which serves as a guide and road map for the financial year under reporting.

To ensure the achievement of set objectives, the Legislature ensured that:

- Vigorous oversight was conducted which involved, among others, scrutinizing the programs of the Executive Organs of State at both the provincial and local sphere of government;

- Several programs aimed at fostering relationships between the Legislature and the populace of the province were embarked upon;
- It continued implementing the mandate of law-making both at provincial level and the national level through the NCOP; and
- Several Speakers Outreach Programs were held. The aim of these programs was to build the public's confidence in the Legislature and its work.

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 the MPLs and its employees to fulfil their constitutional obligations.

4.1.2. List of Programme 1: Sub-Programmes

Programme 1: Administration consists of eight (8) sub-programmes, namely:

- Sub-programme: Office of the Speaker;
- Sub-programme: Office of the Secretary;
- Sub-programme: Support Services;
- Sub-programme: Financial Management;
- Sub-programme: Risk Management and Internal Control;
- Sub-programme: Internal Audit;
- Sub-programme: Strategic Planning, Monitoring & Evaluation; and
- Sub-programme: Corporate Governance, Policy and Legal.

4.1.3. Outcomes, Outputs, Output Indicators Targets and Actual Achievements 2025/2026

1. Speakers Outreach Programmes

The Provincial Speakers' Forum

The Legislature held three (3) Provincial Speakers' Forum meetings during the year under review. The Provincial Speakers' Forum is comprised of the Speaker and the Deputy Speaker of the provincial legislature, and the Speakers of all local and district municipalities in the province. The purpose of the Provincial Speakers' Forum is to discuss matters of common interest between the parties, to share experiences and to exchange knowledge and experience.

The Speakers' Forum also serves as a platform for capacity building for all the Members. Among the invitees to the Speakers' Forum is the Office of the AGSA providing insight on the progress in achieving positive audit outcomes and the common challenges. Offices such as the Public Protector and the Human Rights Commission were also invited to these meetings. The Department of Finance and the Department of Cooperative Governance were also invited to share their experiences and highlight their work in supporting local government.

Tree Planting Programme

The NWPL is a sub-branch of the Common-Wealth Parliamentary Association (CPA) and as such, the NWPL has the responsibility to implement the Resolutions of the CPA. One of these Resolutions is the implementation of programs aimed at reducing the effect of climate change.

In an endeavour to implement this Resolution, the Legislature embarked on a tree planting exercise, which saw MPLs planting trees across the province in government establishment such as clinics, schools and government offices, among others.

The various teams were led by the Chief Whip of the House and the Presiding Officers of the Legislature. The tree planting initiative was done in September 2025 to coincide with World Arbor Day. Arbor month, held during the month of September, is an annual campaign in South

Africa to raise awareness on the importance of trees for the environment and human well-being.

The program was kick-started by the Speaker of the Legislature, Hon. Dr. SFD. Mohono, who on 18 September 2025, planted trees at Mperebere Primary School then proceeded to Itumeleng Secondary and Tswaidi High Schools in Ledig, Rustenburg. Addressing learners and teachers at Tswaidi High School, the Speaker of the Legislature encouraged each of the leaners and teachers to plant at least five (5) trees in their yards, quoting from the late Wangarai Maathai she said *"the environment is not the generation that pays the price"* and therefore the best legacy that we can bequeath to the next generation is a clean environment.

Meeting with the Royal Bafokeng Nation

The Legislature had a meeting with the Supreme Council of the Royal Bafokeng Nation from the 17-18 March 2026. The Royal Bafokeng Nation delegation was led by Kgosi Leruo Molotlegi and the Legislature's was led by the Speaker, Hon. Dr. SFD Mohono. The purpose of the delegation was to explore the areas of collaboration between the Legislature and the Royal Bafokeng Nation and to share experiences to enhance our respective practices. Topics such as the role and function of the Legislature, separation of powers and the public participation programs of the Legislature were discussed. In cementing the need to work together, it was agreed that the Royal Bafokeng Nation would explore the possibility of entering a memorandum of understanding (MOU) to define their manner of co-operation.

Interaction with Chapter 9 Institutions

The Legislature had several interactions with the Chapter 9 and 10 Institutions, which were led by the Office of the Speaker and the respective Portfolio Committee responsible with the understanding that those reports would be integrated in the Legislature's oversight processes for implementation.

Implementation of the Speakers' Commitments for the 2024/2025 Audit.

At the conclusion of the 2024/25 financial year, the Speaker of the Legislature signed several commitments with the Office of the AGSA. One of the commitments regarded the late submission of the Municipal Finance Management Act (MFMA) Section 47 report. It is pleasing to note that the tide has turned, and all the outstanding Section 47 reports were tabled and the backlog thereof addressed.

Swearing in of two new Members of the Legislature.

Two MPLs were sworn in during the term, namely Hon. Masego Dorcas Kodisang and Hon. Amogelang Jeanette Matuane who were sworn in to replace Hon. Mangope of the Action SA and Hon. Dikolomela of the Economic Freedom Fighters. Hon. Kodisang was sworn in on 12 January 2026, whilst Hon. Matuane Amogelang Jeanette was sworn in on 23 February 2026. The two Members were expeditiously allocated to the Portfolio and Standing Committees which they will serve.

Appointment of the Public Service Commissioner for the Province

The appointment process of the Provincial Public Service Commissioner has been finalised. This process was led by the Ad Hoc Committee: Appointment of the Public Service Commissioner and the President of the Republic of South Africa has confirmed the appointment of Adv. Hope Fiona Neo Sephoti. She has since been introduced to the House.

The CPA work with the Speaker of the Legislature

The Legislature is a Member of the CPA in good Standing. The Speaker of the NWPL has been elevated to the Budget Committee of the CPA Africa Region, which oversees budget availability and implementation for the CPA Program. The Speaker attended a meeting of the CPA Budget Committee in Swakopmund, Namibia.

Nelson Mandela Day Commemoration

The Legislature commemorated the Nelson Mandela Day in July 2025. Each financial year the world observes Nelson Mandela Day by performing activities that are aimed at doing good and showing love to each other as the world community. The history of the Nelson Mandela Day commenced on 10th November 2009 when the United Nations General Assembly declared 18 July as "Nelson Mandela International Day".

This was done through Resolution A/RES/64/13 of the United Nations Resolution, which recognizes Mandela's values and his dedication to

the service of humanity in conflict resolution, race relations, promotion and protection of human rights, reconciliation, gender equality and the rights of children and other vulnerable groups, the fight against poverty, and the promotion of social justice. Various programs were held across the province characterized by donation of school shoes, sanitary towels, cleaning materials with MPLs and staff contributing their 67 minutes to cleaning and rendering services at government institutions.

International Engagements and Benchmarking initiatives.

The Legislature embarked on international benchmarking exercises:

- The Speaker attended the Economic Conference in Russia from the 16 -24 June 2025;
- The Members of the Forum of the Committee of Chairpersons attended a study in the law-making process, oversight process and public participation processes. The purpose was also to discuss the possibility of having university exchange study programmes in Russia and to enhance the interrelations with Moscow, Duma in Russia from 4 – 11 July 2025;
- The Speaker of the Legislature attended the exchange International Investments and Trade Fair in Henan, China from the 30 October – 8 November 2025;
- The Members of the Portfolio Committee on Agriculture attended a benchmarking study tour in Henan Province in China on the 31 October – 8 November 2025, with the theme "Exploring best Practices on Agricultural Developmental and Rural Revitalisation in Henan Province of the Republic of China";
- The Members of the Portfolio Committee on Economic Development attended a benchmarking study in Guangdon Province in China on 07 – 15 November 2025;
- The Women's Caucus attended the Gender Sensitization Workshop in Rwanda from 18 – 23 May 2025;
- The Legislature delegation attended the National Conference of State Legislatures (NCSL) Conference in Boston, USA on 31 July – 10 August 2025;
- The Legislature delegation led by the Deputy Speaker, Hon. Maine, attended the CPA Africa Region Conference in Banjul, Gambia from 07 – 16 August 2025; and
- The Legislature delegation led by the Speaker, Hon. Dr. Mohono, attended the Commonwealth Parliamentary Association International Conference in Bridgetown, Barbados, 06 -14 October 2025. This platform enhances international relations and collaboration within the continent and beyond. Participation in the conference further enriched members' knowledge on parliamentary work and various topical issues, including climate change, women's empowerment and representation, industrialisation, and other related matters.

Reports from the international engagements were published in the ATC Journal of the Legislature.

Basadi Re Aga Sechaba

The Legislature held the Basadi Re Aga Sechaba program on 20 March 2026. The topic/theme of the program was recognising the strength of women and ensuring their empowerment. This was coupled with the farewell of Ms. Lerato Mataboge who was appointed a Commissioner to the African Union in Ethiopia.

2. Human Resource Management

The Human Resource Management five (5) year plan was approved for the year under review. This plan focuses on the assessment of all HR functional areas, identifying gaps and developing intervention plans over the five (5) year period to ensure HRM is strategically positioned to support the effective functioning of the Institution.

The Legislature maintained a vacancy rate of below 10 per cent in accordance with the Human Resources Plan. A total number of 15 employees were employed at senior, professional and junior levels in the 2025/2026 financial year.

The NWPL hosted the following Wellness Programs as to enhance cohesion in the workplace – the Women Day celebration, Women and Men's Forum.

3. Information Technology Related Matters

Information Technology systems were significantly enhanced through the development of the NWPL SharePoint platform, continuous website enhancements, cloud migration of key services, and major infrastructure upgrades, including Active Directory and ERP database improvements.

Cybersecurity was strengthened through advanced antivirus configurations, automated updates, real-time malware and phishing protection, and multi-factor authentication.

Operational efficiency was enhanced through maintenance patch installations, budgetary control implementation, electronic payslip access, and an improved leave management supervisor interface with enhanced employee data privacy controls.

Security was significantly strengthened through the reinforced perimeter fencing, improved lighting, and upgraded CCTV and access control systems. An integrated security program was implemented in quarter three, focusing on the Protection of Personal Information Act, 2013 (Act No. 04 of 2013) (POPIA) compliance, cybersecurity, security culture, personnel and contractor vetting, and National Key Point compliance.

Key activities included a State Security Agency information security audit, an annual National Key Point evaluation, and a comprehensive cybersecurity and POPIA awareness training. No security breaches were recorded across physical, personnel, event, or information security, while security-related budget implementation remained on track with 99% expenditure by year-end.

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
				2023/24	2024/25	2025/26			
1.	Improved institutional governance and accountability	1. Legislature Programmes	1.1. Number of Legislature Programmes produced.	4	4	4	4	None	N/A
		2. FMPPLA Compliance Reports	1.2. Number of compliance reports produced in line with the FMPPLA requirements.	24	21	20	20	None	N/A
		3. Human Resource Management Plan	1.3. Vacancy rate of 10% or below maintained.	-	7%	10%	6%	None	N/A
		4. Milestones achieved on the ICT Strategy	1.4. Number of milestones achieved regarding the implementation of the ICT strategy.	-	3	2	1	1	Phase 1 of the House Resolution tracking system is completed; Phase 2 could not be completed because system requirements changed.

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
				2023/24	2024/25	2025/26			
1.	Improved institutional governance and accountability	5. Unqualified AGSA Audit Outcome	1.5. Unqualified AGSA audit opinion maintained.	1	1	1	1	None	N/A
		6. National Key Point Security Upgrades	1.6. Number of National Key Point Security Upgrades.	NI	NI-	2	-	2	The specification was submitted for an independent technical review to ensure compliance with requirements and to avoid possible withdrawal or delays in the procurement process.

4.1.4. Strategy to overcome areas of underperformance

Review the specification for the House Resolution Tracking System to ensure that the system meets the accessibility requirements for all users and it is sufficient for the Legislature operational efficiency and to ensure implementation thereof through any Microsoft Partners that can be identified.

The specification for the National Key Point was submitted for an independent technical review to ensure compliance with the requirements and to avoid possible delays in the procurement process. This was done as we did not have adequate internal capacity. The specification can now be advertised.

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 standardise output indicators.

4.1.6. Linking Performance with Budgets

Table 1.2 Programme 1: Budget

	Details per Sub-Programme	2025/2026			2024/2025		
		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	23 274	28 007	(-4 733)	19 668	24 792	(5 124)
1.2	Office of the Secretary	29 534	40 835	(-11 301)	28 721	35 743	(7 022)
1.3	Financial Management	89 792	89 286	506	83 547	69 488	14 059
1.4	Corporate Services	140 015	122 975	17 040	126 112	123 823	2 290
1.5	Internal Audit	8 316	8 425	(-109)	8 967	12 696	(3 729)
	Total	**290 931**	**289 528**	**1 403**	**267 016**	**266 542**	**474**

The table above confirms that the programme has spent approximately R289,528 million or 99,52 percent of the allocated budget. Spending in this Programme is mainly driven by Compensation of Employees, as well as payments for contractual obligations.

4.2 PROGRAMME 2: MEMBERS' SALARIES (STATUTORY)

4.2.1. Purpose of the Programme

To provide enabling facilities and capacity building for Members of the Provincial Legislature and afford transfers to political parties.

4.2.2. List of Programme 2: Sub-Programmes

Programme 2: Members' Salaries consists of two (2) sub-programmes, namely:

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

4.2.3. Outcomes, Outputs, Output Indicators, Targets and Actual Achievements 2025/2026.

Programming Processes of the Legislature

The Legislature operated with four (4) quarterly Legislature Programs that were adopted by the Programming Committee of the Legislature. The Program integrated the activities of the Executive, the activities of Parliament and the NCOP, and major activities that occur provincially, nationally and internationally that have a bearing on our activities. The NWPL quarterly Program now contains the annual framework within which the Quarterly Program is based. The adoption of the Quarterly Program ensures improved planning and coordination between various stakeholders.

Commonwealth Parliamentary Association Development Seminar

The Legislature partnered with the CPA Africa Region to host the Development Seminar, which took place in Sun City from 24–27 November 2025. The Seminar covered a wide range of critical topics, including:

- The role of Parliaments in Africa to Ensure Access to Health Care for All (Universal Health Coverage);
- The case Studies of Robust Social Protection Systems in Africa;
- The role of Parliaments in Supporting Innovation and Entrepreneurship in Africa;
- Developing and Implementing Comprehensive Social Protection Systems in Africa;
- Promoting Inclusive Economic Development in Africa; and
- Legislative Support for Vocational Training and Skills Development in Africa.

Capacity Building for Members of the Legislature

In an endeavour to strengthen the capacity of Members of the Legislature, two MPLs attended a short learning program on *"Modernizing National Governance and Professionalisation of State between China and South Africa"* held from 07 – 27 May 2025 in Beijing, China". This was a collaborative effort between the NWPL and the National School of Government (NSG) as part of ensuring that Members are capacitated when carrying out their constitutional mandate.

The Forum of the Committee of Chairpersons embarked on a study tour to Russia, Moscow. The study tour took place from 04 - 11 July 2025.

Eleven (11) MPLs attended an Ethical Leadership Training Programme held on the 30th September 2025 at Nedbank Olwazini Conference Centre in Muldersdrift, Gauteng. The purpose of the training session was to critically reflect on the executive or legislative oversight practices, share experiences and lessons learnt in applying ethical leadership and strengthen accountability and governance through peer engagement. This was an initiative of the NSG because of the MOU between the NWPL and the NSG.

Eight (8) MPLs registered with the Witwatersrand University through the Legislature Support Services capacity building programme. This will contribute to personal and professional development of the MPLs in executing their constitutional mandate. Four (4) additional Members are registered with various institutions in the country.

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
				2023/24	2024/25	2025/26			
1.	Improved institutional governance and accountability	1. Capacitated MPLs	1.1. Number of academic exposure programmes facilitated for MPLs.	3	2	2	3	1	The additional Training was offered by the NSG for 2 Members to undergo training in China which was unplanned.

4.2.4. Strategy to overcome areas of underperformance

No underperformance was recorded

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

No changes to the plan

4.2.6. Linking Performance with Budgets

Table 2.1 Programme 2: Budget

	Details per Sub-Programme	2025/2026			2024/2025		
		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	Members' Salaries	38 674	39 137	(463)	49 558	40 594	8 954
	Total	**38 674**	**39 137**	**(463)**	**49 558**	**40 594**	**8 954**

The programme's allocation is for the payment of MPL's salaries. The programme has spent 88 percent of the annual allocation, and the spending level is 12 percent below the 100 percent 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 2025/2026

Public Hearings on Bills

In an endeavour to give effect to the provisions of Section 118 of the Constitution of the Republic of South Africa, 1996, which provides that the Legislature must involve the public in its legislative and other affairs of the Legislature, public hearings were held to facilitate public involvement in the processing of the below stated Bills:

- Independent Municipal Demarcation Authority Bill (07 May) with 905 overall participants who signed attendance registers;
- Gambling Act Amendment (North West) and Consumer Affairs Bill (20 June) with 1102 overall participants who signed the attendance register and 3000 views on the NWPL Facebook page;
- Division of Revenue Bill and Appropriation Bill (North West) 2025 (03 July) with 976 overall participants who signed attendance registers;
- Money Bills Amendment Procedure and Related Matters Bill (North West) 2023 (20 August) with 1041 overall participants who signed the attendance register;
- Biodiversity Management Amendment Bill, 2025 (03 September) with 673 overall participants who signed the attendance register;

- Public Service Commission Bill (17 September) with 628 overall participants who signed the attendance register;
- North West Gambling and Betting Taxes Bill, 2025 (02 December) overall 601 participants;
- Division of Revenue Amendment Bill [B28-2025] (08 December), with 640 participants;
- Adjustment Appropriation Bill (North West) (08 December) with 640 participants; and
- Appropriation Bill (North West) (13 March) with 871 overall participants who signed the attendance register and 4600 views on the NWPL Facebook.

Final Mandates on NCOP Bills

In terms of Section 76 of the Constitution of the Republic of South Africa, 1996, if the Assembly passes the Bill, it must then be referred to the NCOP, which must pass the Bill with or without amendments or reject the Bill. In considering the Bill, the NCOP requires mandates from provinces that are conferred in line with the Mandating Procedures of Provinces Act. During the period under review, the NWPL conferred final mandates on the following seven (7) Bills:

- Marine Oil Pollution Bill [B10D - 2022] - On 01 July 2025, the Legislature had a Special Sitting to consider and process the Final Mandate of the Marine Oil Pollution (Preparedness, Response and Cooperation) Bill.

  The Bill seeks to provide processes to regulate, manage preparedness and the response to major marine oil pollution incidents at national level, as well as cooperation with other countries. Cooperation includes the development of contingency plans, research, training, and exercise programmes. Following public hearings and consultation, the Legislature resolved to support the Bill, and the Final Mandate was submitted to the NCOP accordingly.

- Division of Revenue Bill [B15-2025] - The Legislature processed the Division of Revenue Bill on 27 May 2025. This Bill appropriates funds across the three spheres of government to enable them to render services to the people.

  This Bill was initially planned for the first quarter, however due to the changes on the budget and consequently late tabling by the National Minister, consideration and adoption was moved to the second quarter of the 2025/26 financial year. In the Sitting of 15 July 2025, the Legislature took a resolution to support the Bill, and the Final Mandate was accordingly submitted to the NCOP.

- The Public Administration Management Bill [B10B-2023] - During the Sitting of 24 October 2025, the Legislature processed the Public Administration Management Bill, which seeks to enhance the quality, extent and impact of human resource capacity in institutions, through training. It seeks to improve service delivery by aligning human resource, governance, and related arrangements across all three spheres of government.

  The Bill addresses issues such as the public administration collective bargaining mandating processes and aims to remove employment disparities across the public administration and to provide for the constitution of the NSG as a national department to further develop the public administration. The Legislature took a resolution to support the Bill, and the Final Mandate was accordingly submitted to the NCOP.

- Public Service Amendment Bill [B13D-2023] - The Legislature processed the Bill on 24 October 2025 during its Sitting. The Bill aims to enhance the professionalism, efficiency and responsiveness of the public service and administration in South Africa. It introduces the provisions aimed at empowering heads of departments with administrative power, strengthening accountability mechanisms and improving efficiency in the public service.

  This Bill is seen as a crucial step in addressing policy reform, commitments and strengthening the public service. The Legislature moved to support the Bill, and the mandate was conferred to the NCOP.

- Independent Municipal Demarcation Authority Bill [B14D-2022] – the Bill was processed by the Legislature during its Sitting on 04 November 2025, which was thereafter adopted and conferred to the NCOP. The Bill provides for the establishment, functions and

powers of the Independent Municipal Demarcation Authority by outlining its authority, governance, structure and responsibilities.

- Division of Revenue Amendment Bill [B28-2025] – The Bill was processed by the Legislature on 12 December 2025. The Bill seeks to amend the Division of Revenue Act, 2025, to ensure an equitable division of revenue raised nationally among the national, provincial and local spheres of government.

  It addresses various aspects such as provincial equitable share allocation, conditional allocations to provinces and municipalities, and the responsibilities all these three spheres. It also provides for the re-allocation of funds, conversion of allocations and the publication of allocations and frameworks. The House adopted the final mandate of the Bill and was conferred to the NCOP.

- Public Service Amendment Bill [B13B -2023] – The Bill was processed by the Legislature on 24 October 2025. It seeks to devolve administrative powers to heads of departments, strengthen the Director General's role and clarify mechanisms for appointments, grievances, and overpayment recovery in South Africa's public service. The final mandate of the Bill was conferred to the NCOP.

Provincial Bills passed

During the year under review the following provincial Bills were passed by the House and submitted to the Premier for ascension:

- Money Bills Amendment Procedure and Related Matters Act 04 of 2025 (North West);
- Adjustment Appropriation Act 05 of 2025 (North West);
- Appropriation Act 03 of 2025 (North West); and
- Second Adjustment Appropriation Bill Act 01 of 2026 (North West).

Old Order laws

The Legislature engaged with provincial departments to determine the extent to which old-order laws still exist, are still administered by the various departments, or have become obsolete but remain on the statute books. A list of the old-order laws has been developed and in the next financial year, the respective departments will be engaged to ensure that these laws are repealed or replaced.

Processing of Petitions

The Legislature has established a Standing Committee responsible for the processing of petitions. During the year under review the Legislature received 51 Petitions and 22 of those petitions are processed and closed.

Public Education and Awareness

The NWPL held public education and awareness meetings with the petitioners of the Moses Kotane – Bojanala District on 15 May 2025 in Royal Marang and the petitioners of Rustenburg Municipality- Bojanala District on 23 May 2025. The purpose was to create a platform for petitioners to interact with the Members of the Standing Committee, as well as affected departments regarding their submissions related to service delivery concerns/complaints. A total of 38 participants attended the meeting in Moses Kotane with 53 in attendance in Rustenburg.

Public Participation

Section 118 of the Constitution of the Republic of South Africa, 1996, provides that the Legislature must facilitate public involvement in the legislative and other processes of the legislature and its committees. Public involvement is facilitated through various mechanisms, and the activities that the Legislature has embarked on during the quarter under review are detailed below:

1. Stakeholder Engagement

The Legislature undertook engagements with communities at health facilities in the Dr. Ruth Segomotsi Mompati District from 04 to 08 March 2026 as a build-up to the commemoration of World Tuberculosis (TB) Day. The visit aimed to raise awareness of the NWPL TB Caucus Committee and to popularise its role and functions. Communities were engaged and given the opportunity to express themselves on the state of their health facilities, the services they receive, the processes in place to treat TB patients, and their satisfaction with these processes. Six (6) facilities were visited, and the complaints raised by community members were, amongst others, long queues at health facilities, the condition of the facilities, and health workers lack of adherence to the Batho Pele principles. A report in this regard has been

developed for implementation and further monitoring.

2. State of the Province Address

The Official Opening and State of the Province Address (SOPA) was held on 26 February 2026 in accordance with the provisions of Section 110(2) of the Constitution, read in conjunction with the NWPL Standing Rule 16. SOPA provides the Premier an opportunity to speak to the North West Province citizens on matters related to the general state of the province, to reflect on a wide range of political, economic, and social matters within the domestic and global contexts, to account to the nation on the work of Government, and to set out a program of action for the coming year. Traditionally, the Premier makes key Government pronouncements during this important Sitting of the Legislature. Approximately 800 guests, consisting of key stakeholders, were invited and attended the event.

3. Multi-Party Women's Caucus (MPWC) Program

In pursuit of its mandate to empower women and promote gender equality, the North West Multi-Party Women's Caucus (MPWC) hosted the 2025 Women's Day Celebration to respond to the critical issues affecting women in the province. The event provided a platform for robust discussions and solutions-oriented engagements on teenage pregnancy, gender-based violence (GBV), and the Marriage Bill Amendment in South Africa. The focus of the engagement was to address matters on the different types of marriages, contracts, and financial implications for women in marriages, divorces, and as widows.

The theme for the 2025 Women's Parliament was "Generation Equality: Realizing Women's Rights for an Equal Future". The 2025 Women Sectoral Parliament aimed to:

- create a provincial platform for women to discuss challenges and propose actionable solutions on teenage pregnancy, GBV, and marriage law reforms;
- promote legal literacy on the Marriage Bill Amendment, ensuring women understand the rights, responsibilities, and financial implications of marriage contracts;
- amplify women's voices by integrating personal testimonies, grassroots activism, and policy perspectives;
- strengthen advocacy for legislative reforms and programmatic interventions that protect and promote accessibility for sexual reproductive health for women and girls; and
- align with the CWP resolution to move beyond numerical representation towards meaningful influence in policymaking.

4. Sectoral Parliaments

The following Sectoral Parliaments were held during the year under review: -

Workers Parliament

The NWPL commemorated workers by hosting the Workers Parliament under the theme derived from the National Workers Day commemoration - *"Working Together to Create Job Opportunities and Fighting Poverty"*

The below noted topics enabled the workers sector, the Premier and the Legislature to assess areas that require improvement as well as the means to address the challenges related to job creation and the unemployment rate in the province.

- Past Decisions of The North West Government on Unemployment and their Impact – Office of the Premier.
- The Role of Trade Unions Towards Social Justice – COSATU
- The Importance of Commemorating Workers Day – PSA
- Creation of sustainable job opportunities in the North West Province- HOSPERSA

The session was hosted physically and attended by 133 workers mobilized from labour movements in the province.

Youth Parliament

The theme for the 2025 Youth Parliament, derived from the National Youth Day commemoration was *"Skills for the Changing World - Empowering Youth for Meaningful Economic Participation."*

During the session, young people debated on Youth Month and were allocated time accordingly in line with the political parties represented in

the Legislature. Issues highlighted during the debate included amongst others-

- The Legislative and policy instruments related to economic development and empowerment that prioritizes mainstreaming of the youth.
- The strategies, policies and programmes in place within North West government departments and municipalities to address youth economic mainstreaming.
- The role of the Sector Education and Training Authority (SETA) in youth empowerment and development,

The Youth Parliament was attended by 299 participants and viewed by 5900 on the NWPL Facebook page Link: **https://www.facebook.com/nwplegislature/videos/10993311653775437.**

The session afforded the Youth Sector the opportunity to present/debate issues of concern and make recommendations whereafter the Office of the Premier and the MEC for Public Works and Roads were requested to respond.

Women Sectoral Parliament

The theme for the 2025 Women's Parliament was "Generation Equality: Realising Women's Rights for an Equal Future."

The 2025 Women Sectoral Parliament aimed to:

- create a provincial platform for women to discuss challenges and propose actionable solutions on teenage pregnancy, GBV, and marriage law reforms;
- promote legal literacy on the Marriage Bill Amendment, ensuring women understand the rights, responsibilities, and financial implications of marriage contracts;
- amplify women's voices by integrating personal testimonies, grassroots activism, and policy perspectives;
- strengthen advocacy for legislative reforms and programmatic interventions that protect and promote accessibility for sexual reproductive health for women and girls; and
- align with the CWP resolution to move beyond numerical representation towards meaningful influence in policy making.

The Legislature hosted the Women Sectoral Parliament in the Legislature Auditorium. The session was hosted physically and attended by 263 women mobilized from all the districts in the province.

The Parliament for People with Disability Sectoral Parliament

The Legislature held a Parliament for People with Disability in Rustenburg, Bojanala District on the 28th of November 2025 in collaboration with the Tshirologo Disability Group. The Parliament for People with Disability was held under the theme "Creating Strategic Multisectoral Partnerships for a Disability-Inclusive Society"

The Tshirologo Disability Group is a North West-based organization whose core objectives are to promote inclusivity and integration of the blind, the deaf and other disabled people. They do this by upskilling the affected people through education, training and providing access to the latest in technological support.

The session was attended by 132 participants, including the Provincial Disability Forum members, WRSETA, ETDP SETA and Valtera mine representatives who shared opportunities available to persons with disabilities.

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
				2023/24	2024/25	2025/26			
1.	Enhanced Oversight that is Responsive to the Needs of the People	1. Strategic Documents	1.1. Number of Strategic Documents Tabled.	87	106	87	88	1	The 2022/23 outstanding MSA Sec 47 Report was only tabled together with 2023/24 MSA Sec 47 in 2025/26 financial year after intervention of the Speaker.
		2. SOM Imperative Studies	1.2 Number of SOM Imperative Studies Conducted.	169	135	109	138	29	Overachievement was due to 1 additional MSA Report Sec 47, improved responses to House resolution analysis, reports of the previous financial year overlapping to the current financial year.
		3. Committees' Reports	1.3. Number of Committees' Reports Tabled.	263	237	193	252	59	Overachievement was due to the backlog of the 2024 – 2023 financial year.
		4. House Resolutions Tracked	1.4. Number of House Resolutions tracked.	233	117	172	172	None	N/A
		5. House Resolutions Implemented	1.5. Number of House Resolutions Implemented by the Executive.	NI	NI	172	-	172	The POE did not meet the technical indicator description requirements as set out in the APP 2025/2026.

	Outcome	Output	Output Indicators	Audited / Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2023/24	2024/25	2025/26			
		6. Survey Conducted Regarding the NWPL's Fulfilment of Oversight that is Responsive to the Needs of the People	1.6. Number of Surveys Conducted on the Legislature's Oversight Function.	NI	NI	1	1	-	None
2.	Strengthened Transformational Law-Making.	1. NCOP Mandates	2.1. Number of Mandates on NCOP Bills Adopted.	12	12	4	7	3	More NCOP Bills were received, which were not anticipated at the time of planning.
		2. Provincial Bills Passed	2.2. Number of Provincial Bills Passed in the House.	3	4	2	4	2	2 Additional provincial Bills that were not planned were passed i.e. The Second Adjustment Appropriation Bill, 2025 and Money Bill Amendment Procedure and Related Matters Bill
		3. Rationalisation of Old Order Laws	2.3. Milestones Achieved on the Rationalisation of Old Order Laws.	NI	NI	1	1	-	N/A

	Outcome	Output	Output Indicators	Audited / Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2023/24	2024/25	2025/26			
		4. Impact Assessment on Enacted Provincial Bills	2.4. Number of Impact Assessments Conducted on the Provincial Acts.	NI	NI	1	-	1	Phase I of the development of the Concept Document was done; Phase 2 was not completed due to the unavailability of funds to conduct the impact assessment.
3.	Deepened Participatory Democracy	1. Public Participation Programmes	3.1. Number of Community Public Participation Programmes Conducted.	40	32	27	27	-	N/A

4.3.4. Strategies to overcome areas of underperformance

The underperformance in Programme 3 against the planned targets for the reporting period will be mitigated through changing the indicator on the implementation of House resolutions by departments to an indicator that speaks to House resolutions responded to by departments and will continue to monitor and analyse House resolutions.

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

There were changes effected against the planned performance outputs indicators and targets for the year under review due to delay in tabling of the North West Second Adjustment Appropriation Act, 2025.

4.3.6. Linking performance with budgets

	Details per Sub-Programme	2025/2026			2024/2025		
		Final Appropriation	Actual Expenditure	(Over) Under Expenditure	Final Appropriation	Actual Expenditure	(Over) Under Expenditure Variance
		R'000	R'000	R'000	R'000	R'000	R'000
1.1	Logistics Members	86 990	87 106	(-116)	87 670	89 253	(1 583)
1.2	Exposure to Parliamentary Services	13 178	16 096	(-2 918)	5 995	8 651	(2 656)
1.3	House Proceedings	18 535	21 766	(-3231)	19 504	21 843	(2 339)
1.4	Committee Services	39 758	40 444	(-686)	39 610	44 252	(4 642)
1.5	NCOP Liaison Services	7 218	6 939	279	7 665	7 181	483
1.6	Public Participation	47 200	39 696	7 504	44 799	28 562	16 236
1.7	Library, Research and Information Services	22 715	23 516	(-801)	24 000	28 485	(4 485)
	Total	**235 594**	**235 563**	**31**	**229 242**	**228 228**	**1 014**

The expenditure of R235,594 million or 99,99 percent of the 2025/2026 budget is registered under this core programme. That is 100% of the allocated amount. 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 (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
ANC	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	9 471 27 397 3 511 2 587	42 966	Excess amount transferred – receivable raised
EFF	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	3 310 7 824 1 003 720	12 857	Excess amount transferred – receivable raised
DA	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	2 536 6 179 1 003 740	10 458	Augmentation Constituency allowance needs to be paid – payable raised
MK	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	995 1 142 502 376	3 015	N/A
ASA	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	995 1 142 502 376	3 015	N/A
VF+	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	992 1 330 502 374	3 198	Excess amount transferred – receivable raised

6. CONDITIONAL AND DISCRETIONARY GRANTS

6.1. Conditional Grants and Discretionary Grants

None

6.2. Discretionary Grants and Earmarked Funds Received:

R 1 126 934 was received from PSETA for the year under review.

7. DONOR FUNDS

7.1 Donor Funds Received

The table below details the donor funds received during for the period 1 April 2025 to 31 March 2026

Name of donor	PSETA
Full amount of the funding (Over 3 years)	R 1 690 400
Period of the commitment	2nd year
Purpose of the funding	Bursary programme
Expected outputs	10 Learners assisted
Actual outputs achieved	10 Learners assisted
Amount received (R'000) - Current year	R 774 767
Amount spent - Current year (R'000)	R 774 767
Reasons for the funds unspent	N/A
Monitoring mechanism by the donor	NWPL Quarterly Progress reports to PSETA

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

Infrastructure Projects	2025/2026			2024/2025		
	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	-	-	-	-	-	-
Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
Maintenance and repairs	-	-	-	-	-	-
Infrastructure transfer	-	-	-	-	-	-
Current	-	-	-	-	-	-
Capital	**28 645**	**15 623**	**13 022**	**9 618**	**9 363**	**75**
Total	**28 645**	**15 623**	**13 022**	**9 618**	**9 363**	**75**

PART C

GOVERNANCE



1. INTRODUCTION

Section 7(c) of the FMPPLA provides that the Accounting Officer must ensure that: *"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.

2. RISK MANAGEMENT

For the financial year under review, the institution approved the following risk management documents:

- Risk Management Policy;
- Risk Management Strategy;
- Risk Management Framework;
- Risk Management Methodology;
- Risk Management Committee Charter;
- Risk Champion Charter;
- Risk Management Implementation Plan;
- Strategic Risk Register;
- ICT Risk Register, and
- Fraud Risk Register.

The Institution has a functional Risk Management Committee, which comprises of four (4) internal members and two (2) external members. The Committee is chaired by an independent person and for the period under review the committee held three (3) meetings.

The Committee reports quarterly to the Accounting Officer and the Audit Committee and remains concerned with the low implementation of risk mitigation strategies, which is indicative that risk management is not embedded within the organisational policies and processes. The Risk Management Committee encouraged management to reflect on their disposition and commitment towards their risk management responsibilities as risk impacts on the performance of the organisation if not managed.

3. FRAUD AND CORRUPTION

The institution has an approved:

- Fraud Prevention Strategy;
- Fraud Prevention Policy,
- Fraud Prevention Plan; and
- Fraud Risk Register.

The Fraud Risk Register and Fraud Prevention Plan are monitored on a quarterly basis and progress against the strategy reported to the Risk Management Committee and Audit Committee quarterly. The Institution does not have a whistle-blowing hotline; however, any incident of possible fraudulent activity is reported to the Accounting Officer for investigation and action.

4. MINIMISING CONFLICT OF INTEREST

The requirements for the disclosure of interests allows for transparency, by both the MPLs and employees of the NWPL. All Members had submitted their disclosure requirements in terms of the rules. The Integrity Commissioner has processed 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 MPLs adhere to sound ethical principles. The Code of Conduct aims to promote ethical and professional conduct for both MPLs and staff members, and to define the behaviour the Legislature expects of its members and staff.

An advocacy session, for staff members below management level, was held in October 2025, to promote a sound ethical workplace and professional conduct of Employees.

6. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The North West Provincial Legislature remains committed to maintaining a safe, healthy, and conducive working environment in compliance with the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993). During the period under review, seven occupational injury cases were recorded and duly registered with the Department of Labour.

The Legislature implemented various employee wellness and health awareness programmes aimed at promoting well-being, inclusivity, and productivity. These included wellness commemorations, counselling support services, diversity awareness initiatives, and preventive health interventions such as cancer screening and awareness campaigns.

7. STANDING COMMITTEE ON THE OVERSIGHT OVER 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 Oversight over of the NWPL

	Date of Meeting	Purpose of the Meeting	Outcome of the Meeting
01.	02 April 2025	Briefing on the NWPL 3rd Quarter Performance Information Reports 2024/25	The NWPL 3rd Quarter Performance Information Report 2024/25 Resolutions were adopted, and the resolutions were communicated to the NWPL.
02.	07 May 2025	Briefing on the Strategic Plan 2025 – 2030 and the Annual Report 2025/26	The NWPL Strategic Plan 2025 – 2030 and the Annual Report 2025/26 were adopted with recommendations by the Committee.
		Response on Resolutions: The NWPL 3rd Quarter Performance Information Reports 2024/25	The NWPL 3rd Quarter Performance Information Report 2024/25 Resolutions were adopted.
03.	09 May 2025	The NWPL 4th Quarter Performance Information Reports 2024/25 Response on Resolutions	The Committee adopted the NWPL 4th Quarter Performance Information Reports 2024/25 with recommendations.
		1st Quarter Performance Information report 2025/26	The NWPL should revisit the crafting of House Resolutions and ensure that they are adopted by the House and Members of the Executive Council comply.
04.	19 November 2025	NWPL 2nd Quarter Performance Information Report 2025/26	The NWPL 2nd Quarter Performance Information Report 2025/26 was adopted with recommendations.
05.	18 March 2026	NWPL 3rd Quarter Performance Information Report 2025/26	The NWPL 3rd Quarter Performance Information Report 2025/26 report was adopted with recommendations.

8. STANDING COMMITTEE ON THE OVERSIGHT OF THE NWPL RESOLUTIONS

There are no Resolutions of Standing Committee on Provincial Public Accounts (SCOPA) that are applicable to the Legislature because SCOPA does not exercise oversight over the Legislature. Oversight over the Legislature is exercised by the Standing Committee on the Oversight over the NWPL established in terms of Rule 202 of the Standing Rules of the Legislature.

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

Table A Resolutions issued by the Standing Committee on the Oversight of the NWPL

	Subject & Details	Responses by the Legislature	Resolved (Yes/ No)
	Provide a Costed Budget on how the NWPL utilized money generated from the interest accumulated in the 2023/24 financial year.	A detailed report on the interest generated and allocated within the budget was shared with the committee.	Yes
	Plan on how the NWPL will reduce reliance of consultants within the finance branch.	A Finance Take-Over Plan was submitted, and it will be monitored quarterly.	Yes
	Progress report on the review of the public participation model.	The Legislative sector is in the process of reviewing the current framework, and once finalized it will be customised to the NWPL environment.	No
	Feedback report on the oversight conducted by the NWPL Management regarding the gym, outlining a plan on how they are going to update the gym so that it can be fully furnished with relevant updated equipment.	Management will compile a report and submit it to the Committee .	No
	Health and wellness plan	A report has been shared with committee, and there are various Health and Wellness Plan.	Yes
	Written confirmation whether payments in respect of previous MPL's gratuity were audited in terms of accuracy prior to their pay-outs.	Assurance was provided prior to payment MPL's	Yes
	Report on the strategy to be used by NWPL to ensure there is professionalism in the workplace including staff profile.	The NWPL is currently building professionalism in the Institution.	Ongoing
	Feedback report on the commitment to capacitate the office of the members support to ensure that there is enough member support capacity.	The NWPL will review the organisational structure after the adoption of the 2025 -2030 NWPL Strategic Plan.	Ongoing
	The NWPL to speed up the process on the IT automation process to produce Member Claim Registers and adopt MPLs policies.	The automated system called I – expense is at production and testing stage. The process will commence in July 2026.	Ongoing

	Subject & Details	Responses by the Legislature	Resolved (Yes/ No)
	The NWPL must speed up the process of reviewing the public participation oversight model. The NWPL to strengthen the Public Participation unit to ensure that relevant stakeholders are invited to public hearings.	The Public Participation model has been reviewed, and copy was submitted to the Standing Committee.	Yes
	A report on the allocation of IT Technicians during Committee meetings.	IT Technicians are availed during all committee meetings held on the premises.	Yes
	Report on measures in place to close the underspending on infrastructure program.	Funds were reprioritised to areas that were experiencing pressure.	Yes
	Progress report on the process regarding the review of the Oversight Sector Model.	The Legislative sector is in the process of reviewing the current framework, and once finalized it will be customised to the NWPL environment.	No
	Feedback report on the review of the modules of the stakeholder framework.	The Legislative sector is in the process of reviewing the current framework, and once finalized it will be customised to NWPL environment.	No
	Feedback report on the review of the public participation oversight model.	The Legislative sector is in the process of reviewing the current framework, and once finalized it will be customised to the NWPL environment.	No
	Feedback report on the allocation of Members' certificates for training attended.	A report was provided to the committee differentiating two types of certificates, which are certificate of attendance and certificate of competency, as well as short learning interventions that do not yield a certificate.	Yes
	Vetting report of all employees on the plans in place in ensuring that employees are complying with the National Key Point Regulations.	Vetting forms have been submitted to State Security Agency (SSA).	Ongoing
	Report on foreign nationals employed and service providers used if any.	There are no foreign nationals in the employ of the NWPL.	Yes
	Skills report of officials and managers at the finance division.	A Skills Audit will be conducted in the 2026-27 financial year.	Ongoing

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Not Applicable

10. INTERNAL CONTROL UNIT

Internal Control is any policy, procedure, rule, mechanism or activity that is utilised by the institution to safeguard assets and manage risks. Internal Control provides reasonable assurance that processes and functions work as intended. The institution has a functional Internal Control Unit that oversees and assesses the internal control environment, focusing mainly on procurement and payment of transactions. This

ensures continuous improvement of the control environment to reduce the likelihood of the occurrence of unauthorised, irregular, fruitless and wasteful expenditure.

11. INTERNAL AUDIT

11.1 KEY ACTIVITIES AND OBJECTIVES OF THE INTERNAL AUDIT

Purpose and Mandates

The purpose of the internal audit function is to strengthen the NWPL's ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight. The internal audit function enhances the NWPL's:

- successful achievement of its objectives;
- governance, risk management, and control processes;
- decision-making and oversight;
- reputation and credibility with its stakeholders; and
- ability to serve the public interest.

The NWPL Internal Audit Function (IAF) is established and mandated by Chapter 7 (50) of the FMPPLA.

Vision and Strategy

To be a trusted and valued partner to management, providing assurance and advisory services that enhance the legislature governance, risk management, and control processes and contribute to achieving its strategic objective.

Charter, Methodology and Internal Audit Plan

The internal audit charter, three year rolling plan and annual plan for the first year of the three year internal audit plan were reviewed in collaboration with management and approved by the Audit Committee (AC). The audit methodology was reviewed in the year under review, and it will be approved in 2026/27 financial year to align it with the Global Internal Audit Standards (GIAS).

Independence and objectivity

The internal auditors maintain an unbiased attitude, ensuring professional judgement and fulfilling responsibilities without compromise, supported by the audit function's independent positioning, wherein the Chief Audit Executive (CAE) reports administratively to the Accounting Officer and functionally to the Audit Committee.

The IAF has confirmed to the Audit Committee that, the IAF did not perform any operational or management function during the 2025/26 financial year. The following listed items were reported and approved by the Audit Committee in the 2025/26 financial year, in terms of the GIAS:

- Internal Audit (IA) Charter;
- The risk-based IA plan;
- The budget and resource of IA were communicated together with the audit plan; and
- IA quarterly report, reporting internal audit activity's performance relative to its plan and other matters.

Internal Audit Modality and Staffing

The IAF is fully insourced. The IAF operated at 71 per cent capacity (5/7 posts filled) and have a vacancy rate of 29 per cent (two positions vacant, namely: Admin assistant, and Internal Auditor). The IAF staff collectively have appropriate skills and experience.

Quality Assurance and Improvement Program

IAF has a quality assurance and improvement program in place. IAF has not yet conducted the external quality assurance. The IAF will be conducting the internal quality self-assessment in 2026/27, using the National Treasury Quality Assurance Support Portal Tool (QASP). The outcome of the validation process and the results of the improvement plan will be used to plan for the external quality assurance.

Stakeholder Relationships

The internal audit function works closely with key stakeholders, including the Executive Authority, the Accounting Officer, Executive Management, Line Management, Office of the Auditor-General and the Audit Committee.

Value Add

The internal audit team plays a critical role in strengthening the Legislature's governance and control environment by rigorously assessing the adequacy and effectiveness of management's responses to audit findings. Through the evaluation of the Post Audit Action Plan (PAAP), the team ensures that key strategic risks and significant findings are fully addressed and translated into sustainable improvements that enhance audit outcomes and support the Legislature's mission.

By thoroughly analysing root causes, the IAF ensures management targets underlying systemic issues rather than superficial symptoms, thereby promoting robust preventive, detective, and corrective controls. The team's proactive approach includes the monitoring of the PAAP implementation, and advisory support to the Accounting Officers Committees to enables management to stay focused on critical areas and close gaps.

This diligent oversight and continuous engagement not only bolsters accountability and transparency, but also drives meaningful change, ultimately contributing to the Legislature's long-term success and public trust.

Limitations

Internal audit has unrestricted access to all functions, data, records, information, physical property and personnel necessary to carry out its responsibilities. While no issues have been encountered regarding general access, limitations were noted in certain areas. These include quarterly performance information portfolio of evidence not submitted to support the reported performance information. Additionally, supporting documentation for performance information and implementation of House Resolutions were incomplete.

11.2 SUMMARY OF THE WORK DONE

The IAF implemented its annual audit plan for the 2025/26 financial year as part of the three year rolling plan, after consultation with management and approval by the NWPL's Audit Committee. Seventeen (17) audits were planned for the 2025/26 financial year. Of the seventeen (17) planned audits, sixteen (16) were completed, one (1) was not completed and consequently rolled over to the 2026/27 financial year. The Audit Committee approved all the changes to planned audits with reasons provided, and they were rolled over to 2026/27. This resulted in 94 per cent completion of the approved 2025/26 internal audit annual plan.

The following is a summary of audit work conducted:

Planned audit projects as per the approved (assurance, advisory & ad-hoc projects	17
Completed	16
Projects approved for roll-over to 2026/27	1

Status of audit findings addressed

	Number of findings	Total Addressed	Not Yet Due	Total Not Addressed	No of recurring findings last 3 financial years
IAF	37	6	3	28	11
AGSA	17	7	-	10	-

12. AUDIT COMMITTEE

12.1 KEY ACTIVITIES AND OBJECTIVES OF THE AUDIT COMMITTEE

Purpose and Mandate

The Audit Committee is established as a statutory committee in terms of Section 48 of the 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 its code of conduct.
In exercising its public accountability mandate, the Committee is charged with forming an opinion on the efficacy of matters falling within its oversight ambit, and ensuring these conclusions are duly communicated in the NWPL's Annual Report.

The Audit Committee has executed its statutory duties as outlined in the approved Audit Committee Charter.

Resolutions of the Audit Committee

AC Action/ Resolution	Status of implementation
Management should establish a small team for Business Continuity Plan (BCP), each unit must look at their own processes e.g., Information Communication Technology (ICT), Finance, Human Resource Management (HRM), Security. A concise report on the progress regarding BCP should be submitted to the Audit Committee (AC).	In progress
Management should develop compensating controls while awaiting the procurement of new and updated IT infrastructure, for example the Windows Server Upgrade.	In progress
Management to develop a Cyber Security Policy, which responds to all cyber risks that could impact the Legislature.	Implemented
ICT to conduct awareness on Cyber Security organisation wide.	Implemented
AGSA should report its actual expenditure to the AC during the presentation of the draft management and audit report.	Implemented
The revised 2026/27 IA Plan to be submitted to the AC.	In progress
Management must provide a report on the rollout of the Oracle System, including a plan of implementation of RMC recommendations.	Implemented
Management should submit a report with regards to Oracle and the implementation of ICT findings.	Implemented
Management must develop an action plan for issues raised by the AGSA for the 2024/25 audit.	Implemented
IA to conduct a gap analysis on the Global Internal Audit Standards.	Implemented
Management to quarterly submit a status report on Occupational Health and Safety (OHS).	Implemented
Management to report on areas of compliance with relevant Legislation, Regulations and Practice Advisories from National Treasury.	In progress

AC Action/ Resolution	Status of implementation
Management to resolve the challenges of audit software (Teammate).	In progress
Management should have a policy on how to deal with 3rd party cloud storage and cloud computing.	In progress
Management should have a policy on data protection to align with the POPI Act.	In progress
The RMC should track the progress on the implementation of recommendations.	In progress
AC Members to submit their annual declaration of interest.	Implemented
AC members to submit the evaluation of the IAF and the AC Self Evaluation/Assessment.	Implemented

Audit Committee Performance Evaluation

The overall assessment results by all stakeholders; namely the Audit Committee, Management, Internal Audit and Executive Authority agree with the positive performance of the Audit Committee.

Evaluation Criteria

Criteria	Rating
Excellent	5
Very Good	4
Satisfactory	3
Poor	2
Unacceptable	1

Audit committee	AC	Mgt.	CAE	EA	Overall
Composition and quality	4,86	4,77	4,57	4,57	4,69
Understanding business and risks	4,44	3,88	4,33	4,67	4,33
Oversight of internal and external audit	4,46	3,97	4,10	4,10	4,16
Process and procedure	4,71	4,69	4,45	4,45	4,58
Communication	4,51	4,55	4,25	4,50	4,45
Oversight of Internal Controls, Risk Management, Governance, and Financial Reporting	4,37	4,23	4,08	4,08	4,19
Overall performance	4,00	4,20	4,00	4,00	4,05
Total	**4,54**	**4,37**	**4,25**	**4,30**	**4,37**

12.2. REMUNERATION OF THE AUDIT COMMITTEE

The Audit Committee is remunerated according to the approved rates by the NWPL, the chairperson is remunerated R 1 905,75 and members R 1 700,88 per hour. None of the AC members are employed in the organs of state. The total expenditure for the reporting period is R 643 924,10, which includes R 287 222,10 of other internal committees, namely Information and Communication Technology (ICT) Steering Committee, Risk Management Committee (RCM), Irregular Fruitless and Wasteful (IFW) Expenditure Committee IFW, and Consequence Management Advisory Committee (CMAC).

12.3. AUDIT COMMITTEE COMPOSITION AND MEETING ATTENDANCE

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period	No. of other governance structures the member served on during the reporting period
			Start date	End Date	Ordinary	Special				
Mr. K Maja	- B. Com (Acc) - B. Compt (Hons) - Master of Business Leadership (MBL)	- CIA	Initial appointment 01 Nov. 2019 Re- appointed 01 Jan 2024	Contract extended 01 Nov. 2023	4	2	Yes	No	3	1
Ms. P Mangoma	- B. Compt (Acc) - B. Com (Hon) (Internal Auditing)		Initial appointment 01 Nov. 2019 Re- appointed 01 Jan. 2024	Contract extended 01 Nov. 2023	*3	2	Yes	No	3	4

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period	No. of other governance structures the member served on during the reporting period
			Start date	End Date	Ordinary	Special				
Ms. Lerato Moyo	- B. Com - Advance Certificate in Computer Auditing - Postgraduate Diploma: Certified Internal Auditing - Master Philosophy: Corporate Strategy	- CIA - CISA - CISM	Appointed 01 Jan. 2024		4	2	Yes	No	3	2
Mr. Peter Mukheli	- B. Com - B. Com (Hons)		Appointed 01 Jan. 2024		4	2	Yes	No	3	2

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period	No. of other governance structures the member served on during the reporting period
			Start date	End Date	Ordinary	Special				
Mr. Hendrikus Maritz	- B. Com- Specialising with risk - B. Tech Degree in Purchasing Management - Diploma in Internal Auditing - Diploma in Business Management - Professional Internal Auditor - Certification in Risk Management - Chartered Financial Manager	IIASA CIBA IRMSA	Appointed 01 Jan. 2024		4	2	Yes	No	3	2

*member tendered apology

13. AUDIT COMMITTEE REPORT

The North West Provincial Legislature's Audit Committee is pleased to present its report for the year ended 31 March 2026. The report was prepared in line with the requirements of the FMPPLA.

PART 1: AUDIT COMMITTEE REFLECTION 2025/26

The Audit Committee of the NWPL upholds its mandate to ensure strong governance, accountability, and compliance with the FMPPLA. Guided by values of transparency and independence, the Committee focuses strategically on oversight of Financial Reporting, the Internal Control Framework. oversight of IA and the AGSA, Compliance, Risk Management, and fostering stakeholder relationships. The Chief Audit Executive plays a key role beyond auditing by providing valuable insights into governance and risk, while the Committee operates without hindrance, in full compliance with its Charter and GIAS. The Committee submitted the periodic report to the Executive Authority.

The Committee conducted a formal self-evaluation, confirming its effective and independent functioning. It remains committed to supporting the Legislature in achieving its objectives with diligence and integrity, continuously enhancing controls and oversight to promote sound financial management and organizational performance.

PART 2: MEMBERSHIP AND ATTENDANCE

The Committee comprises of five (5) independent non-executive members who are appointed by the Executive Authority. The Committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, skills, and experience. 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 the four (4) quarterly ordinary meetings and two (2) special meetings to consider the financial statements, the report on non-financial performance information and the audit report.

The Committee is satisfied that the Accounting Officer attended all scheduled meetings, and that the Legislature adhered to the provision of the Audit Committee Charter.

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

PART 3: AUDIT COMMITTEE FOCUS AREAS

The following were reviewed during the year under review:

EFFECTIVENESS OF INTERNAL CONTROL

The Audit Committee reviewed the reports of management, 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 AGSA, no material breakdown in the system of internal control was reported.

Management developed the PAAP to address issues raised by the AGSA in 2024/25. Once again, the implementation thereof has been slow, with management not applying proper, appropriate or timely mitigation measures to correct the control weaknesses identified.

Although measures are in place to ensure that the internal control environment is strong, there are ongoing efforts to enhance and mature the internal control environment further. The Audit Committee urged management to maintain proper systems of internal control, to ensure that the clean audit is maintained. There is now an 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 FUNCTION

The NWPL has an established IAF, which operates independently from management, as required in terms of Section 50 of the FMPPLA. During the financial year, the IAF operated in terms of the approved Internal Audit Charter, developed internal audit strategy, a risk-based internal audit annual plan, and reported quarterly to the Committee against both the strategic plan and audit plan.

The Audit Committee is concerned that the Internal Audit Plan was not based on the latest risk assessment. The Audit Committee has repeatedly raised the concern that risk assessments are not conducted timeously. This negatively impacts the development of the Risk Based Internal Audit Plan. The Audit Committee continues to recommend that the risk assessments be conducted within the last three months of every financial year, this to ensure that the next financial year's Internal Audit Plan is based on the latest risks facing the Legislature.

Through the execution of the Internal Audit Plan, the IAF reviewed the systems of internal control, performance information, and risk management during the period under review. Notwithstanding the ongoing capacity constraints within the IAF, the IAF has addressed some pertinent risk areas through the conduct of its audits.

However, some important and urgent recommendations emanating from the internal audits conducted were not implemented by management. In some instances, there were no management responses or very delayed management responses on the Internal Audit reports. The Audit Committee has strongly and continuously urged management to implement the internal audit recommendations to ensure an improved governance, risk management and internal control environment.

The capacity constraints (IT skills) experienced by IAF reduced the reliance the Audit Committee placed on the IAF 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.

EFFECTIVENESS OF 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 Policy, Risk Management Framework, Risk Management Strategy and Implementation Plan, 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 espoused by the Provincial and National Treasury. The Committee has noted slow progress made by management to implement the RMC's recommendations. The Committee emphasises the urgent need for the timely implementation of risk mitigating plans to keep the Legislature's risks within the approved tolerance levels. The Committee will maintain active oversight to ensure continuous improvement in the risk management maturity.

ADEQUACY, RELIABILITY AND ACCURACY OF 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, often leading to misrepresentation of performance achievements. This misrepresentation of achievements is due to management not timeously implementing the Internal Audit and the AGSA's recommendations relating 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.

ADEQUACY AND EFFECTIVENESS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) GOVERNANCE

The Audit Committee has undertaken a review of the adequacy and effectiveness of the organization's Information and Communication Technology (ICT) governance framework. The Audit Committee acknowledges progress made in establishing ICT governance structures. However, to achieve full effectiveness and support the organization's strategic goals, focused improvements are required in governance,

risk management, and performance monitoring. The Committee will continue to monitor management's implementation of the recommended actions and assess progress periodically.

ACCOUNTING AND AUDITING CONCERNS IDENTIFIED AS A RESULTS OF INTERNAL AND EXTERNAL AUDITS

The Audit Committee acknowledges several accounting and auditing concerns identified through both internal and external audit processes during the year. Internal audit experienced limitations of scope in quarterly performance information, which restricted full assurance in that area. Persistent challenges include unresolved previous irregular expenditures and delayed implementation of corrective actions, all of which require ongoing management attention.

COMPLIANCE WITH LEGAL AND REGULATORY PROVISIONS

The Audit Committee reviewed the Legislature's compliance checklist that was developed by management. The Committee recommended that a comprehensive compliance register be developed and implemented and that the status of compliance be reported and this remains incomplete. Implementation of the planned activities will ensure that the NWPL reaches its target of timeously complying with all the requisite statutory and regulatory requirements.

THE QUALITY OF IN-YEAR MANAGEMENT AND MONTHLY /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 the quarterly and in-year management reports issued during the year under review.

COMBINED ASSURANCE

The responsibility to oversee combined assurance was delegated to the Audit Committee in terms of its Charter. The Audit Committee expressed concern about the poor progress of developing and implementing a sound Combined Assurance framework, as espoused by the King Code, and has continuously urged management to finalize and implement the Combined Assurance Model/Framework, which will provide a more consolidated and efficient approach to risk assurance and mitigation.

EVALUATION OF THE FINANCIAL STATEMENTS

The Committee has reviewed and discussed the following:

- The Annual Financial Statements for the year ended 31 March 2026 to be included in the Annual Performance Report;
- Information of the pre-determined objectives to be included in the 2025/26 Annual Performance Report;
- Changes in accounting policies, disclosure and practices; and
- The NWPL's compliance with legal and regulatory provisions.

EXTERNAL AUDIT

The Audit 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 Audit Committee appreciate the co-operative working relationship established with the Auditor-General's officer, which enhances accountability and governance within the Legislature. The Audit Committee remains committed to acting on audit findings and recommendations to strengthen controls and operational efficiency.

AUDITOR GENERAL'S REPORT

The committee concurs with and accepts the conclusion of the AGSA report on the Annual Financial Statement and is of the opinion that the annual financial statement be accepted and be read together with the report of the AGSA.

CONCLUSION

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

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



Mr. K Maja
Chairperson of the Audit Committee
Date: 11 August 2026

14. B–BBEE COMPLIANCE PERFORMANCE INFORMATION

CODE OF GOOD PACTRICE (B- BBEE Certificate Level 1 – 8) Responses Yes/ No Discussion		
Criterion	**Responses Yes/No**	**Discussion**
Determining qualification criteria for the issuing of licenses, concessions, or other authorizations in respect of economic activity in terms of any law?	No	N/A
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	N/A
Developing criteria for entering into partnerships with the private sector?	No	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	N/A

PART C

HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

This section of the report relates to all areas relating to human resources management, including among others, sick leave, annual performance bonuses and employment equity.

The NWPL has 238 staff members and 38 Members of the Legislature as at 31st March 2026. The 38 Members of the Legislature include the Premier and 10 Members of the Executive Council who are accounted for by various provincial Departments. Excluding the Members of the Executive Council, the MPLs are reduced to 27.

2. OVERVIEW OF HUMAN RESOURCE

As of 31st March 2026, the NWPL managed to fill all its strategic positions (Executive Manager positions). This ensures that the Institution is fully capacitated to execute its mandate.

The Manager ICT retired on the 30th of November 2025. The recruitment process has commenced and to ensure continuity an official has been appointed in acting capacity effective 1st December 2025. As indicated above, the NWPL had a total of 238 staff members. The 238 staff members are made of 162 staff members in the Administration and 76 staff members in the core function of the Legislature.

The gender split is 135 females and 103 males staff members. The Legislature has a total of 24 managers who are comprised of 15 males and 9 females. There are 6 employees of the Legislature who have disclosed their disability status, which constitute 2.5 per cent of the total workforce. In line with the new employment equity regulations, which stipulate a 3 per cent disability requirement, the institution falls short in terms of representativity in this regard. In addition, 1 Member of the Legislature has disclosed their disability status.

The NWPL has reviewed its Employment Equity (EE) plan and developed a 5 year sector-specific document aligned with the new regulations and sector targets. The Employment Equity plan considered the current workforce profile by race, gender, and disability status across occupational classes, as well as an analysis of the province's Economically Active Population (EAP) statistics.

From the current workforce profile, numerical goals and targets for the five year period have been set. Further to this, the Accounting Officer has, in terms of Section 24 of the Employment Equity Act, assigned the responsibility of Employment Equity Manager to the Manager Human Resource Management and Development.

An annual Employment Equity report was compiled and submitted to the Department of Employment and Labour for assessment in January 2026, thereby meeting submission requirements. In line with the year one (1) objectives of the plan, an awareness drive on Diversity, Equity, and Inclusion (DEI), with a specific focus on Inclusion and sexuality, was held for the staff of the NWPL. Reasonable accommodation has also been sought and approved for one official with a disability, and its implementation will be closely monitored.

The Secretary of the NWPL appointed officials in terms of Section 16.2 of the Occupational Health and Safety Act 85 of 1993 to serve on the OHS Committee and also signed the GAR with the two Unions as part of establishing the new OHS Committee.The NWPL provided various skills development programmes to its workforce for the year under review and provided support where required.

For the year under review, 20 bursary applications were awarded, which comprises of 10 new applicants and 10 existing beneficiaries at various tertiary institutions. There are currently ten (10) NWPL staff members who are beneficiaries of the Legislative Support Structure (LSS) studying through University of Witwatersrand and the University of Johannesburg.

The NWPL participated in the reduction of unemployment of graduates through internship programs. Currently, the Institution is hosting 5 learners from Taletso Technical and Vocational Education and Training (TVET) on a Work-Integrated Learning (WIL) program. This will assist the learners to obtain the necessary experience to attain their National Diplomas.

The partnership with the PSETA is ongoing, and 10 unemployed graduates are participating in an internship program at various municipalities and provincial departments.

The annual Employee Performance Management Moderation for the 2024/25 performance cycle has been finalised and the outcomes implemented accordingly. 196 Employees submitted their annual assessments by the cut-off date, wherein 151 qualified for a performance bonus and 139 qualified for a notch progression. Various interventions are implemented when a gap is identified.

The Institution's previous Human Resource Plan (HRP) expired on the 31st of August 2025. The new HRP for the period 1st September 2025, ending 31st March 2030, was developed in consultation with affected stakeholders.

The HRP Strategic document strives to determine the demand and supply of a workforce with the right skills and qualifications to achieve strategic objectives. It is a strategic document that seeks to ensure alignment among priorities, strategic objectives, and HR planning objectives through integrated planning. The set objectives will be monitored quarterly and annually across all HR functional areas to support the NWPL in achieving its mandate.

The NWPL has commenced with the review of the Organizational Structure to align it with the priorities of the 7th Parliament. In line with the project plan, the first stage of announcing the imminent review to the general staff of the NWPL has taken place.

The second stage, that regards assessing the organisational environment and conducting a prognosis on the current configuration, has also commenced and as at the end of the financial year, Programme 1 has been completed (Office of the Speaker, Office of the Secretary, Financial Management and Support Services Branches)

The above process ran in parallel with the Business Process Mapping process, which has commenced in some functional areas such as Proceedings and Hansard, Corporate Governance, Policy and Legal, as well as the NCOP. This stage is integral to the review process, as it informs the composition and configuration of functions during the actual review.

Once business process modelling is complete, standard operating procedures (SOPs), which are an extension of Business Processes, will be developed. The remaining stages, as outlined in the project plan, will follow these. In summary, the Organisational review is expected to be finalised within 18 months, with the assumption that there will be no disruptions.

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 2025 to 31 March 2026

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	279 774	278 565	1 209	-	47%	1 170
Members (MPLs)	40 594	40 594	-	-	6,89%	1 503
TOTAL	**320 368**	**319 159**	**1 209**	**-**	**54,25%**	

Table 3.1.2 Personnel costs by salary band for the period 1 April 2025 to 31 March 2026

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)	N/A	N/A	N/A	N/A
Skilled (level 3-5) (Gr A-B3)	50 142	18	44	1 140
Highly skilled production (levels 6-8)	103 069	37	88	1 171
(Gr B4-C2)	97 498	35	82	1 189
Highly skilled supervision (levels 9-12)	27 856	10	24	1 160
TOTAL	**278 565**	**100**	**238**	

The above table does not include the 27 MPLs.

Table 3.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme for the period 1 April 2025 to 31 March 2026

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	278 565	87%	354	0,11%	12 682	3,97%	16 080	5,04%
Members (MPLs)	40 594	13%	-	-	-	-	1 404	0,43
TOTAL	**319 159**	**100%**	**354**	**0,11%**	**12 682**	**3,97%**	**17 484**	**5,47%**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 to 31 March 2026

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)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Skilled (level 3-5) (Gr A-B3)	50 142	18%	354	0,11	2 283	0,82%	2 894	1,04%
Highly skilled production (levels 6-8) (Gr B4-C2)	103 069	37%	-	-	4 692	1,68%	5 950	2,14%
Highly skilled supervision (levels 9-12) (Gr C3-D2)	97 498	35%	-	-	4 439	1,59%	5 628	2,02%
Senior management (level 13-16) (Gr D5-FU)	27 856	10%	-	-	1 268	0,45%	1 608	0,57%
TOTAL	**278 565**	**100**	**354**	**0,11%**	**12 682**	**3,97%**	**16 080**	**5,46%**

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 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	174	162	7%	n/a
Legislature Operations	80	76	5%	n/a
TOTAL	**254**	**238**	**6%**	**n/a**

The above table does not include the 27 MPLs.

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2026

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	N/A	N/A	-	-
Skilled (level 3-5) (Gr A-B3)	45	44	2%	-
Highly skilled production (levels 6-8) (Gr B4-C2)	94	88	6%	-
Highly skilled supervision (levels 9-12) (Gr C3-D2)	90	82	8%	-
Senior management (13-16) (Gr D5-FU)	25	24	4%	-
TOTAL	**254**	**238**	**6%**	**-**

The above table does not include the 27 MPLs.

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2026

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

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 2026

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	N/A	-	-	-	-
Salary Level 16 (Gr FU)	1	1	100%	0	-
Salary Level 15 (Gr FL)	-	-	-	-	-
Salary Level 14 (Gr E)	5	5	100%	0	-
Salary Level 13 (Gr D5)	19	18	94%	1	5%
Total	**25**	**24**	**95%**	**1**	**5%**

The above table does not include the 27 MPLs.

Table 3.3.2 SMS post information as on 31st September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	N/A	-	-	-	-
Salary Level 16 (Gr FU)	1	1	100%	0	0
Salary Level 15 (Gr FL)	-	-	-	-	-
Salary Level 14 (Gr E)	5	5	100%	0	0
Salary Level 13 (Gr D5)	19	19	100%	0	0
Total	**25**	**25**	**100**	**0**	**0**

The above table does not include the 27 MPLs.

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2026

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 (Gr FU)	-	-	-
Salary Level 15 (Gr FL)	-	-	-
Salary Level 14 (Gr E)	-	-	-
Salary Level 13 (Gr D5)	-	-	-
Total	**-**	**-**	**-**

The above table does not include the 27 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 2024 to 31 March 2025

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

The above table does not include the 27 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 2024 and 31 March 2025

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

3.4 Job Evaluation

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2025 and 31 March 2026

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)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Skilled (Levels 3-5) A-B3	44	0	0%	0	0%	0	0%
Highly skilled production (Levels 6-8) B4 – C2	88	0	0%	0	0%	0	0%
Highly skilled supervision (Levels 9-12) C3-D2	82	0	0%	0	0%	0	0%
Senior Management Service Bands 13 (D5)	18	0	0%	0	0%	0	0%
Senior Management Service Bands 14 (E)	5	0	0%	0	0%	0	0%
Senior Management Service Bands 15 (FL)	0	0	0%	0	0%	0	0%
Senior Management Service Bands 16 (FU)	1	0	0%	0	0%	0	0%

The above table does not include the 27 MPLs

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 and 31 March 2026

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

Employees with a disability	0

The above table does not include the 27 MPLs

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026

NO JOB EVALUATION FOR THE PERIOD UNDER REVIEW

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

The above table does not include the 27 MPLs

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 and 31 March 2025

Gender	African	Asian	Indian	Coloured	White	Total
Female	-	-	-	-	-	0
Male	-	-	-	-	-	0
Total	**0**	**0**	**0**	**0**	**0**	**0**
Employees with a disability	0	0	0	0	0	0

Total number of Employees whose salaries exceeded the grades determined by job evaluation	**0**

3.5 Employment Changes

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2025 to 31 March 2026

Salary band	Number of employees at beginning of period - 1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels1-2)	N/A	N/A	N/A	N/A
Skilled (Levels 3-5)	38	8	1	2.6
Highly skilled production (Levels 6-8)	87	2	2	2.3
Highly skilled supervision (Levels 9-12)	79	3	1	1.3
Senior Management Service Bands A -13	18	2	1	5.6
Senior Management Service Bands B – 14	5	-	-	-
Senior Management Service Bands C – 15	-	-	-	-
Senior Management Service Bands D – 16	1	-	-	-
Contracts			-	-
Total	**228**	**15**	**5**	**2.2**

The above table does not include the 27 MPLs

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2025 to 31 March 2026

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrations	N/A	N/A	N/A	N/A
Legislature Operations	N/A	N/A	N/A	N/A
TOTAL	**N/A**	**N/A**	**N/A**	**N/A**

The above table does not include the 27 MPLs

Table 3.5.3 Reasons why staff left the department for the period 1 April 2025 to 31 March 2026

Termination Type	Number	% of Total Resignations
Death	-	-
Resignation	1	0.4%
Expiry of contract	-	-
Dismissal – operational changes	-	-
Dismissal – misconduct	-	-
Dismissal – inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	4	1.7%
Transfer to other Public Service Departments	-	-
Other	-	-
Total	**5**	**2.1%**
Total number of employees who left as a % of total employment		

The above table does not include the 27 MPLs

Table 3.5.4 Promotions by critical occupation for the period 1 April 2025 to 31 March 2026

Occupation	Employees 1 April 2025	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
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

The above table does not include the 27 MPL

Table 3.5.5 Promotions by salary band for the period 1 April 2025 to 31 March 2026

Salary Band	Employees 01 April 2025	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 (Levels1-2)	N/A	N/A	N/A	N/A	N/A
Skilled (Levels 3-5)	38	1	2%	-	-
Highly skilled production (Levels 6-8)	89	-	-	-	-
Highly skilled supervision (Levels 9-12)	79	1	-	-	-
Senior Management (Level 13-16)	22	-	-	-	-
Total	**228**	**2**	**0,8%**	**-**	**-**

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 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (D5-FU)	15	0	0	0	9	0	0	0	**24**
Professionals	-	-	-	-	-	-	-	-	**-**
Technicians and associate professional (C1 – D2)	68	0	1	1	94	3	1	2	**170**
Clerks	-	-	-	-	-	-	-	-	**-**
Service and sales workers	-	-	-	-	-	-	-	-	**-**
Skilled agriculture and fishery workers	-	-	-	-	-	-	-	-	**-**
Craft and related trades workers	-	-	-	-	-	-	-	-	**-**

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Plant and machine operators and assemblers (B2 – B3)	5	0	0	0	1	0	0	0	**6**
Elementary occupations (A)	13	0	0	0	25	0	0	0	**38**
Total	**101**	**0**	**1**	**1**	**129**	**3**	**1**	**2**	**238**
Employees with disabilities	**3**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**6**

The above table does not include the 27 MPLs

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (E-FU)	4	0	0	0	2	0	0	0	**6**
Senior Management (D5)	11	0	0	0	7	0	0	0	**18**
Professionally qualified and experienced specialists and mid-management (D1-D2)	18	0	0	1	17	1	1	0	**38**
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)	29	0	1	0	46	1	0	1	**78**

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Semi-skilled and discretionary decision making (B4-C1)	21	0	0	0	31	1	0	1	**54**
Unskilled and defined decision making (A-B3)	18	0	0	0	26	0	0	0	**44**
Total	**100**	**0**	**1**	**1**	**129**	**3**	**1**	**2**	**238**

The above table does not include the 27 MPLs

Table 3.6.3 Recruitment for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management 14-16 (Gr E-FU)	-	-	-	-	-	-	-	-	**-**
Senior Management 13 (Gr D5)	2								**2**
Professionally qualified and experienced specialists and mid-management (Gr D1-D2)	2								**2**
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)	2				1				**3**
Semi-skilled and discretionary decision making (B4-C1)									

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making (A-B3)	3				5				**8**
Total	**9**				**6**				**15**
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.4 Promotions for the period 1 April 2025 and 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management 14-16 (Gr E-FU)									
Senior Management 13 (Gr D5)									
Professionally qualified and experienced specialists and mid-management (Gr D1-D2)									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)					1				1
Semi-skilled and discretionary decision making (B4-C1)	-	-	-	-	1				1

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making (A-B3)									
Total	-	-	-	-	**2**				**2**
Employees with disabilities	-	-	-	-	-	-	-	-	-

Table 3.6.6 Disciplinary action for the period 1 April 2025 to 31 March 2026

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management	1	-	-	-	-	-	-	-	**1**
Professionally qualified and experienced specialists and mid-management	2	-	-	-	-	-	-	-	**2**
Unskilled and defined decision making	1	-	-	-	-	-	-	-	**1**
Total									**4**

The above table does not include the 22 MPLs

Table 3.6.7 Skills development for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislature, Senior Official and Managers	11	-	-	-	16	-	-	-	**27**
Professional	16	-	-	-	17	1	-	-	**34**
Technicians and associate professionals	05	-	-	-	03	-	-	-	-
Clerks	04	-	-	-	40	4	-	-	**48**
Service and sales workers	-	-	-	-	-	-	-	-	-

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Skilled agriculture and fishers' workers	-	-	-	-	-	-	-	-	-
Crafts and related trades workers	-	-	-	-	-	-	-	-	-
Plants and machines operators and assemblers	-	-	-	-	-	-	-	-	-
Elementary Occupational	11	-	-	-	24	-	-	-	**35**
Total	-	-	-	-	-	-	-	-	**153**
Employees with disabilities	-	-	-	-	-	-	-	-	-

3.7 Signing of Performance Agreements by Senior Management Services Members

All members of the SMS concluded and signed 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 2025

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	N/A	N/A	N/A	N/A
Salary Level 16 (Gr FU)	1	1	1	100%
Salary Level 15 (Gr FL)	N/A	N/A	N/A	N/A
Salary Level 14 (Gr E)	5	5	3	60%
Salary Level 13 (Gr D5)	19	19	16	84%
Total	**25**	**25**	**20**	**80%**

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

Reasons
Not Advanced

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

Reasons
Not Advanced

3.8 Performance Rewards

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2025 and 31 March 2026

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	75	96	78%	2 299	31
Female	114	123	93%	3 415	30
Asian					
Male		1	0		
Female	1	1	100%	73	73
Coloured					
Male	-				
Female	3	3	100%	145	48
White	**2**	**3**	**66%**	**103**	**34**
Male	1	1	100%	73	73
Female	2	2	100%	68	34
Indian					
Male					
Female					
Total	**196**	**227**	**86,34**	**6 073**	

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1April 2025 to 31 March 2026

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)	28	38	16,75%	430	15	0,13%
Highly skilled production (level 6-8)	93	130	57,26%	2 923	31	0,92%
Highly skilled supervision (level 9-12)	35	59	25,99%	2 720	78	0,85%
Total	**156**	**227**	**100%**	**6 073**		

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2025 to 31 March 2026

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

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A (Gr D5)	10	17	59%	807	82	0,25%
Band B (Gr E)	1	4	20%	89	89	0,03%
Band C (Gr FL)	N/A	N/A	N/A	-	--	-
Band D (Gr FU)	1	1	100%	203	203	0,063%
Total	**12**	**23**	**52%**	**1 034**	**92**	**0,344%**

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 2025 to 31 March 2026

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% of total
Lower skilled	N/A	N/A	N/A	N/A	N/A	N/A
Highly skilled production (Lev. 6-8)	N/A	N/A	N/A	N/A	N/A	N/A
Highly skilled supervision (Lev. 9-12)	N/A	N/A	N/A	N/A	N/A	N/A
Contract (level 9-12)	N/A	N/A	N/A	N/A	N/A	N/A
Contract (level 13-16)	N/A	N/A	N/A	N/A	N/A	N/A
Total	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**

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

Major occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% of total
N/A						
N/A						

3.10 Leave utilisation

Table 3.10.1 Sick leave for the period 1 January to December 2025

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)	N/A	N/A	N/A	N/A	-	-
Skilled (levels 3-5)	62	85%	6	9.7%	10	-
Highly skilled production (levels 6-8)	262	77%	30	11.5%	9	-
Highly skilled supervision (levels 9 -12)	404	78%	34	8.4%	12	-
Top and Senior Management | (levels 13-16)	74	80%	10	13.5%	7	-
Total	**802**	**78%**	**80**	**10%**	**10**	

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 April 2025 to 31 March 2026

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)	N/A	N/A	N/A	N/A	-	-
Skilled (levels 3-5)	396	100%	1	2.2	396	-
Highly skilled production (levels 6-8)	365	100%	1	1.1	365	-
Highly skilled supervision (levels 9 -12)	760	100%	2	3.3	380	-
Top and Senior Management (levels 13-16)	-	-	-	-	-	-
Total	**761**	**100%**	**2**	**3.3**	**-**	**-**

Table 3.10.3 Annual Leave for the period 1 April 2025 to 31 March 2026

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower Skills (Level 1-2)	N/A	N/A	N/A

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Skilled (levels 3-5)	510	32	4.8
Highly skilled production (levels 6-8)	1302	79	4.8
Highly skilled supervision (levels 9 -12)	1484	97	5.6
Top and Senior Management (levels 13-16)	424	26	7.5
Total	**3720**	**331**	**22.7**

Table 3.10.4 Capped leave for the period 1 April 2025 to 31 March 2026

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 Skills (Level 1-2)	N/A	N/A	N/A	N/A
Skilled (levels 3-5)	-	-	-	-
Highly skilled production (levels 6-8)	-	-	-	-
Highly skilled supervision (levels 9 -12)	-	-	-	-
Top and Senior Management (levels 13-16)	-	-	-	-
Total	**-**	**-**	**-**	**-**

Table 3.10.5 Leave pay-outs for the period 1 April 2025 and 31 March 2026

Salary band	Total days of capped leave taken (R'000)	Number of Employees using capped leave	Average number of days taken per employee (R'000)
Leave pay-out for 2024/25 due to non-utilisation of leave for the previous cycle	N/A	N/A	N/A
Capped leave pay-outs on termination of service for 24/25	N/A	N/A	N/A
Current leave pay-out on termination of service for 24/25	381 515.38	4	95 378.84
Total	**381 515.38**	**4**	**95 378.84**

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
N/A	

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.			01 Employee under Employee Health and Wellness and 01 Labour Relations unit. Budget: R740 000,00
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.	x		**Occupational Health and Safety committee members and representatives:** 1. M.S. Tselapedi 2. M. Mongwaketsi 3. R. Ditse 4. N. Matladi **OHS Representatives** 5. N. Matha: Secretary's office 6. M. Wylbacht: Strategic planning and M&E 7. E. Pholo: Internal Audit 8. D. Mokgosi: Finance **Occupational Health and Safety committee members** and representatives: 1. M.S. Tselapedi 2. M. Mongwaketsi 3. R. Ditse 4. N. Matladi **OHS Representatives** 5. N. Matha: Secretary's office 6. M. Wylbacht: Strategic planning and M&E 7. E. Pholo: Internal Audit 8. D. Mokgosi: Finance 9. P. Medupe: Supply Chain Management 10. S. Shaikh: HR 11. T. Montwedi: HR 12. N. Mokgobinyane: Communications, Library, and Registry 13. B. Moetsi: Communications, Library and Registry 14. T. Sello: Communications, Library and Registry 15. M. Mokodumetsa: Security services 16. L Diphikwe: ICT 17. F. Bahetanye: Facilities 18. T. Modise: Facilities 19. M. Moruti: Facilities 20. K. Mogokonyane: Facilities 21. G. Mosala: Facilities 22. M. Popane: Facilities 23. T. Lekoma: Public participation 24. P. Morabe Proceedings and Hansard 25. T. Rampou: Proceedings and Hansard 26. Y. Magawu: Proceedings and Hansard 27. J. Molefe: NCOP and Members Support
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		OHS policy submitted for review

	Question	Yes	No	Details, if yes
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		• No
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 awareness was done during 2025/2026 Healthy lifestyle and cancer awareness days.
8.	Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		Yes • 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 reported

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2025 and 31 March 2026

Subject matter	Date
N/A	
No collective agreement signed for the period under review.	N/A

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 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Three months Suspension Without Pay	1	0.42%
One Month Suspension Without Pay	1	0.42%
Written Warning	1	0.42%
Total	**3**	**0.0126%**

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026

Type of misconduct	Number	% of total
Sexual Harassment	1	0.42%
Misrepresentation on Disclosure form (Dishonesty)	1	0.42%
Manipulation of SCM Processes (Dishonesty)	1	0.42%

Table 3.12.4 Grievances logged for the period 1 April 2025 and 31 March 2026

Grievances	Number	% of total
Number of grievances resolved	3	1,27%
Number of grievances not resolved	2	0,84%
Total number of grievances lodged	5	2.11%

Table 3.12.5 Disputes logged with Councils for the period 1 April 2025 and 31 March 2026

Disputes	Number	% of total
Number of disputes upheld	0	0%
Number of disputes dismissed	3	1,27%
Total number of disputes lodged	6	2,54%

Table 3.12.6 Strike actions for the period 1 April 2025 and 31 March 2026

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

Table 3.12.7 Precautionary suspensions for the period 1 April 2025 and 31 March 2026

Number of people suspended	3
Number of people whose suspension exceeded 30 days	3
Average number of days suspended	90
Cost of suspension(R'000)	**R638 109.49**

3.13 Skills development

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

Table 3.13.1 Training needs identified for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 01 April 2025	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	10	-	07	06	**13**
	Male	15	-	04	02	**6**
Professionals	Female	30	-	24	18	**42**
	Male	34	-	14	7	**21**
Technicians and associate professionals	Female	09	-	6	04	**10**
	Male	09	-	6	05	**11**
Clerks	Female	49	-	37	13	**50**
	Male	13	-	05	0	**05**
Service and sales workers	Female	08	-	07	02	**09**
	Male	18	-	18	-	**18**
Skilled agriculture and fishery workers	Female	-	-	-	-	**-**
	Male	-	-	-	-	**-**
Craft and related trades workers	Female	-	-	-	-	**-**
	Male	-	-	-	-	**-**
Plant and machine operators and assemblers	Female	-	-	-	-	**-**
	Male	-	-	-	-	**-**
Elementary occupations	Female	29	-	17	0	**17**
	Male	14	-	08	0	**08**
Sub Total	Female	135	-	-	-	**-**
	Male	103	-	-	-	**-**
Total		**238**		**153**	**57**	**210**

Table 3.13.2 Training provided for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 01 April 2025	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	10	-	09	07	**16**
	Male	15	-	08	03	**11**
Professionals	Female	33	-	07	11	**18**
	Male	35	-	06	10	**16**
Technicians and associate professionals	Female	05	-	01	02	**03**
	Male	09	-	05		**05**
Clerks	Female	49	-	39	05	**44**
	Male	13	-	03	01	**04**
Service and sales workers	Female	08	-	-	-	**-**
	Male	18	-	-	-	**-**
Skilled agriculture and fishery workers	Female		-	-	-	**-**
	Male	-	-	-	-	**-**
Craft and related trades workers	Female	-	-	-	-	**-**
	Male	-	-	-	-	**-**
Plant and machine operators and assemblers	Female	-	-	-	-	**-**
	Male	-	-	-	-	**--**
Elementary occupations	Female	29	-	24	-	**24**
	Male	14		10	01	**11**
Sub Total	Female	-	-	-	-	**-**
	Male	-	-	-	-	**-**
Total		**238**	**-**	**112**	**40**	**152**

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 2025 and 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	07	3%
Temporary Total Disablement	N/A	N/A
Permanent Disablement	N/A	N/A
Fatal	N/A	N/A
Total	**07**	**3%**

3.15 Severance Packages

Table 3.15.1 Granting of employee-initiated severance packages for the period 1 April 2025 and 31 March 2026

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)	N/A	N/A	N/A	N/A
Skilled Levels 3-5)	N/A	N/A	N/A	N/A
Highly skilled production (Levels 6-8)	N/A	N/A	N/A	N/A
Highly skilled supervision (Levels 9-12)	N/A	N/A	N/A	N/A
Senior management (Levels 13-16)	N/A	N/A	N/A	N/A
	N/A	**N/A**	**N/A**	**N/A**

PART E

FMPPLA COMPLIANCE REPORT



1. Information on Irregular, Fruitless and Wasteful, Unauthorised Expenditure and Material Losses

The North West Provincial Legislature (NWPL) maintained a strong commitment to compliance with the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), 2009 (Act No. 10 of 2009), during the reporting period.

The institution implemented effective financial management systems and internal controls to ensure that all revenue, expenditure, assets and liabilities were managed in an efficient, economical and transparent manner. Key controls included strict budgetary management, monthly reconciliations between sub-ledgers and the General Ledger, adherence to approved delegations, and compliance with supply chain management prescripts.

The Legislature further strengthened its oversight through continuous prevention of irregular, fruitless and wasteful expenditure, and the implementation of audit action plans addressing prior year findings. While the control environment is assessed as generally sound, ongoing improvements are being undertaken to enhance compliance in high-risk areas such as payroll management, accounts payable processes, and timely expenditure monitoring, to ensure sustained audit readiness and progressive movement towards a clean audit outcome.

1. 1 Information on Irregular, Fruitless and Wasteful, Unauthorised Expenditure and Material Losses

Irregular expenditure as at the beginning of the year was R26 756 7871 coming from the previous years, out of this amount, an amount of R5 106 590 was condoned and an amount of R 1 793 365 was derecognised, leaving an amount of R19 856 832 still before the CMAC for consideration. The difficulty that the committee to strengthened internal controls and strict adherence to the policies, the NWPL ensured that further irregular expenditure is always relented. Therefore, no new irregular expenditure was incurred during the year.

a) Reconciliation of Irregular Expenditure

Description	2025/2026	2024/2025
	R	R
Opening Balance	26 756 787	31 499 835
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular Expenditure confirmed	-	-
Less: Irregular Expenditure condoned	(5 106 590)	(4 636 127)
Less: Irregular Expenditure not condoned and removed	(1 363 430)	(106 921)
Less: Irregular Expenditure derecognised	(372 483)	-
Less: Irregular Expenditure not recoverable and written off (Prior Period Error)	(1 420 882)	
Closing Balance	**19 856 832**	**26 756 787**

b)Reconciling notes

Description	2025/2026	2024/2025
	R	R
Irregular expenditure	19 856 832	26 756 787
Irregular expenditure that relates to the prior year that was discovered during the current year	-	-
Irregular expenditure for the current year	-	-
Total	**19 856 832**	**26 756 787**

c) Details of irregular expenditure (under assessment, determination, and investigation)

Description	2025/2026	2024/2025
	R	R
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	19 856 832	26 756 787
Total	**19 856 832**	**26 756 787**

d) Details of irregular expenditure condoned

Description	2025/2026	2024/2025
	R	R
Irregular expenditure condoned	5 106 590	4 636 127
Total	**5 106 590**	**4 636 127**

e) Details of irregular expenditure - (not condoned)

Description	2025/2026	2024/2025
	R	R
Irregular expenditure NOT condoned	19 856 832	26 756 787
Total	**19 856 832**	**26 756 787**

f) Details of irregular expenditure written off (irrecoverable)

Description	2025/2026	2024/2025
	R	R
Irregular expenditure written off	- 1 793 365	- 106 921-
Total	**- 1 793 365**	**- 106 921-**

g) Details of irregular expenditure cases where an institution is involved in an inter- institutional arrangement (where such institution is responsible for the non-compliance)[4]

Description	2025/2026	2024/2025
	R	R
Total		

h) Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
None

Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

The NWPL does not have any registered Fruitless and Wasteful Expenditure from prior years. No new fruitless and wasteful expenditure has been incurred and confirmed during the year.

Unauthorised Expenditure

No Unauthorised expenditure is recorded in the annual report
No Fruitless and Wasteful Expenditure incurred during the year

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that related to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year recoverable and written off	-	-
Total		

Reconciliation Note

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	-	-

Transfer to receivables

Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

Details of fruitless and wasteful expenditure recoverable

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

Details of fruitless and wasteful expenditure not recoverable and written off

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Unauthorised expenditure confirmed	-	-
Less: Unauthorised expenditure approved with funding	-	-
Less: Unauthorised expenditure approved without funding	-	-
Less: Unauthorised expenditure recoverable	-	-
Less: Unauthorised expenditure not recoverable and written off	-	-
Closing balance	-	-

Reconciliation notes

Description	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior years and identifies in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

Transfer to receivables

Details of unauthorised expenditure (under assessment, determination, and investigation)

Description	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))

Details of material losses through criminal conduct

Material losses through criminal conduct	2025/2026	2024/2025
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
Total	-	-

Details of other material losses

Nature of other material losses	2025/2026	2024/2025
	R'000	R'000
Less: Not recoverable and written off	-	-
Total	-	-

Other material losses recoverable

Nature of losses	2025/2026	2024/2025
	R'000	R'000
None	-	-
Total	-	-

Other material losses not recoverable and written off

Nature of losses	2025/2026	2024/2025
	R'000	R'000
None	-	-
Total	-	-

2. LATE AND /OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	3744	13 200 399
Invoices paid within 30 days or agreed period	3722	11 476 488
Invoices paid after 30 days or agreed period	22	1 724 206
Invoices older than 30 days or agreed period (unpaid and without dispute)		
Invoices older than 30 days or agreed period (unpaid and in dispute)		

3. INFORMATION ON SUPPLY CHAIN MANAGEMENT

Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
				R'000
None				-
Total				

Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
None				-		
Total						

PART F

FINANCIAL INFORMATION



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

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the North West Provincial Legislature as set out on pages 116 to 182, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, cash flow statement 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 2026 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) as issued by the Accounting Standards Board (ASB) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

Basis for opinion

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

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

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

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 30 to the financial statements, the corresponding figures for 31 March 2025 were restated as a result of an error in the financial statements of the provincial legislature at, and for the year ended, 31 March 2026.

Unauthorised, irregular and fruitless and wasteful expenditure

8. As disclosed in note 32 to the financial statements, irregular expenditure of R19 856 832 that was incurred in the previous years was still under investigation.

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 GRAP as issued by the ASB 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 provincial legislature's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the provincial legislature or to cease operations, or has no realistic alternative but to do so.

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

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. This description, which is located on page 113, forms part of my auditor's report.

Report on the audit of the annual performance report

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

14. I selected the following programme presented in the annual performance report for the year ended 31 March 2026. I selected a programme that measures the provincial legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 3: Legislature operations	44 – 52	To enhance strategic management Support in relation to parliamentary services

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

I performed procedures to test whether:

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents

- there is adequate supporting evidence for the achievements reported

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

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

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets.

20. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report.

Programme 3: Legislature operations

Targets achieved: 82% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported Achievement**
Number of house resolutions implemented by executive.	172	0

Report on Compliance with legislation

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

22. 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.

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

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

Other information in the annual report

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

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

27. 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.

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

Internal control deficiencies

29. 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.

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

AUDITOR - GENERAL

Rustenburg

31 July 2026

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Finance Management of Parliament and Provincial Legislature Act 10 of 2009	Sections 7(b); 7(e); 14(1); 14(2)(a); 14(2)(b); 14(2)(c); 14(2)(d); 14(2)(e); 15(1); 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); 20(5); 21(2); 22(2); 33(2)(a); 33(2)(b); 33(2)(e); 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; 52; 53(1); 53(1)(b); 53(1)(c); 56(1); 57(a); 67(2)(a); 67(2)(b); 68(2)(a); 68(2)(b)
Financial Management of Parliament Act - SCM Regulations, 2015	Regulations 4(3)(3)(b); 4(3)(c); 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); 6(6)(a)(v); 6.7; 6(7)(a)(i); 6(7)(a)(ii); 6.7(b)(iii); 6(7)(c)(iv); 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); 6(9)(a)(i); 6(9)(a)(ii); 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); 6(11)(d(vi); 6(11)(d)(vii); 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii); 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9; 9(1)(c); 11(2); 11(2)(c); 11(3)(b)
Preferential Procurement Policy Framework Act 5 of 2000	Sections 1; 2(1)(a); 2(1)(b); 2(1)(f)
Preferential Procurement Regulations, 2022	Regulations 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

PART F

ANNUAL FINANCIAL STATEMENTS

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	North West Provincial Legislature's (NWPL) 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.
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)

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

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Abbreviations used:

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

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Financial Management of Parliament and Provincial Legislature Act (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 then ended. The external auditors are engaged to express an independent opinion on the financial statements and was 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 place considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, 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. 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 2027 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 page 4, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2026 and were signed on its behalf by:

Secretary of the North West Provincial Legislature
Accounting officer

Mmabatho

31 May 2026

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Accounting Officer's Report

The Accounting Officer submits his report for the year ended 31 March 2026.

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 leading, people-centric Legislature, upholding good governance, transparency, and inclusiveness for an empowered and prosperous society.

The North West Provincial Legislature aims to serve the people of the North West Province through robust oversight, passing developmental laws, strengthening participatory democracy through meaningful public involvement, and building a capable administration through leveraging innovative technologies and building resilience.

3. Going concern

We draw attention to the fact that at 31 March 2026, the Legislature had an operating surplus (deficit) of R (34 097 738) and that the Legislature's total assets exceed its liabilities by R 550 273 756.

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

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 period 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.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

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 of the 7th Administration

- Hon. Mohono	Speaker
- Hon. Maine	Deputy Speaker
- Hon. Rosho	Chief Whip of Majority Party
- Hon. Modise	Chair of Chairs
- Hon. Sebegoe	Member
- Hon. Williams	Member
- Hon. Khunou	Member
- Hon. Dial	Member
- Hon. Makgokgowa	Member
- Hon. Magagane	Member
- Hon. Matshe	Member
- Hon. Oliphant	Member
- Hon. Van Huyssteen	Member
- Hon. Steenkamp	Member
- Hon. Steyl	Member
- Hon. Wallhorn	Member
- Hon. Babuile	Member
- Hon. Bogatsu	Member
- Hon. Dikolomela (Deceased 02 February 2026)	Member
- Hon. Matuane (Appointed 20 February 2026)	Member
- Hon. Botswe	Member
- Hon. Sonakile	Member
- Hon. Dabampe	Member
- Hon. Moema	Member
- Hon. Sonti	Member
- Hon. Groenewald	Member
- Hon. Mangope (Resigned 31 December 2025)	Member
- Hon. Kodisang (Appointed 01 January 2026)	Member
- Hon. Tsholo	Member

Members of the Executive of the 7th Administration

- Hon. Mokgosi	Premier of the North West Province
- Hon. Mokua	Executive Member
- Hon. Lenkopane	Executive Member
- Hon. Sambatha	Executive Member
- Hon. Dantjie	Executive Member
- Hon. Morweng	Executive Member
- Hon. Motsumi	Executive Member
- Hon. Molapisi	Executive Member
- Hon. Mosenogi	Executive Member
- Hon. Lehari	Executive Member
- Hon. Tlhapi	Executive Member

Refer to note 28 of the annual financial statements for information on remuneration of management.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Statement of Financial Position as at 31 March 2026

Figures in Rand	Note(s)	2026	2025 Restated*
Assets			
Current Assets			
Receivables from exchange transactions	4	5 083 129	6 741 298
Receivables from non-exchange transactions	5	352 166	903 429
Cash and cash equivalents	6	258 334 921	267 711 527
		263 770 216	**275 356 254**
Non-Current Assets			
Property, plant and equipment	7	354 815 379	373 443 273
Intangible assets	8	789 488	1 262 529
		355 604 867	**374 705 802**
Total Assets		**619 375 083**	**650 062 056**
Liabilities			
Current Liabilities			
Finance lease obligation	9	566 504	769 323
Operating lease liability	35	-	20 142
Payables from exchange transactions	11	27 047 711	27 032 435
Payable from non-exchange transactions	12	18 802	845 921
Employee benefit obligation	13	29 102 942	26 612 915
Provisions	10	7 797 375	6 690 468
		64 533 334	**61 971 204**
Non-Current Liabilities			
Finance lease obligation	9	158 581	367 964
Employee benefit obligation	13	4 409 412	3 351 398
		4 567 993	**3 719 362**
Total Liabilities		**69 101 327**	**65 690 566**
Net Assets		**550 273 756**	**584 371 490**
Accumulated surplus		550 273 756	584 371 490
Total Net Assets		**550 273 756**	**584 371 490**

* See Note 2 & 30

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Statement of Financial Performance

Figures in Rand	Note(s)	2026	2025 Restated*
Revenue			
Revenue from exchange transactions			
Commissions received		125 944	118 612
Interest income	14	17 867 010	21 780 011
Total revenue from exchange transactions		**17 992 954**	**21 898 623**
Revenue from non-exchange transactions			
Transfer revenue			
Appropriation	16	535 505 000	528 345 000
Donated Funds		1 126 934	493 033
Total revenue from non-exchange transactions		**536 631 934**	**528 838 033**
Total revenue	15	**554 624 888**	**550 736 656**
Expenditure			
Remuneration cost	17	(319 132 314)	(293 752 498)
Depreciation and amortisation	7 & 8	(21 910 372)	(21 341 666)
Finance costs	18	(560 150)	(1 012 016)
Impairments of receivables		(371 240)	(1 108 492)
Transfers and Subsidies	19	(75 508 993)	(75 979 002)
Goods & Services	20	(170 462 913)	(167 688 786)
Total expenditure		**(587 945 982)**	**(560 882 460)**
Operating deficit	21	**(33 321 094)**	**(10 145 804)**
Gain (loss) on disposal of assets and liabilities	7	22 051	(42 044)
Actuarial gains/losses	13	(798 695)	1 783 527
		(776 644)	**1 741 483**
Deficit for the year		**(34 097 738)**	**(8 404 321)**

* See Note 2 & 30

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Statement of Changes in Net Assets

Figures in Rand		Accumulated surplus / deficit	Total net assets
Opening balance as previously reported		594 078 602	594 078 602
Adjustments			
Prior year adjustments		(1 302 789)	(1 302 789)
Restated Opening Accumulated Surplus at 01 April 2024		**592 775 813**	**592 775 813**
Changes in net assets			
Surplus / (Deficit) 2025		(7 208 843)	(7 208 843)
Prior period adjustments	30	(1 195 478)	(1 195 478)
Surplus for the year		(8 404 321)	(8 404 321)
Total changes		(8 404 321)	(8 404 321)
Restated* Balance at 01 April 2025		**584 371 492**	**584 371 492**
Changes in net assets			
Deficit for the year		(34 097 738)	(34 097 738)
Total changes		(34 097 738)	(34 097 738)
Balance at 31 March 2026		**550 273 754**	**550 273 754**

Note(s)

* See Note 2 & 30

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Cash Flow Statement

Figures in Rand	Note(s)	2026	2025 Restated*
Cash flows from operating activities			
Receipts			
Appropriation		535 505 000	528 345 000
Interest income		18 217 084	22 108 910
Commissions received		-	118 612
Donated Funds		774 767	493 033
		554 496 851	551 065 555
Payments			
Remuneration costs		(316 179 187)	(297 600 736)
Suppliers		(168 286 402)	(168 862 648)
Transfers and subsidies		(75 432 683)	(85 977 087)
		(559 898 272)	(552 440 471)
Net cash flows from operating activities	23	**(5 401 421)**	**(1 374 916)**
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(2 831 093)	(9 469 537)
Purchase of other intangible assets	8	-	(73 536)
Proceeds from insurance		266 600	-
Net cash flows from investing activities		**(2 564 493)**	**(9 543 073)**
Cash flows from financing activities			
Movement in finance leases		(850 542)	(570 623)
Finance costs		(560 150)	(1 012 016)
Net cash flows from financing activities		**(1 410 692)**	**(1 582 639)**
Net increase/(decrease) in cash and cash equivalents		**(9 376 606)**	**(12 500 628)**
Cash and cash equivalents at the beginning of the year		267 711 527	280 212 155
Cash and cash equivalents at the end of the year	6	**258 334 921**	**267 711 527**

The accounting policies on pages 128 to 145 and the notes on pages 146 to 183 form an integral part of the annual financial statements.

* See Note 2 & 30

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Per Approved budget	Adjustments	Per Final Budget	Amounts as per AFS	Adjustments to comparable basis	Amounts on comparable basis	Variance	Reference
Statement of Financial Performance								
Revenue								
Revenue from exchange transactions								
Commissions received	-	-	-	125 944	(125 944)	-	-	
Interest received	-	-	-	17 867 010	350 074	18 217 084	**18 217 084**	33.1
Total revenue from exchange transactions	**-**	**-**	**-**	**17 992 954**	**224 130**	**18 217 084**	**18 217 084**	
Revenue from non-exchange transactions								
Transfer revenue								
Appropriation	522 583 000	50 000 000	**572 583 000**	535 505 000	-	535 505 000	**(37 078 000)**	33.2
Donated Funds	-	-	-	-	774 767	774 767	**774 767**	33.1
Total revenue from non-exchange transactions	**522 583 000**	**50 000 000**	**572 583 000**	**535 505 000**	**774 767**	**536 279 767**	**(36 303 233)**	
Total revenue	**522 583 000**	**50 000 000**	**572 583 000**	**553 497 954**	**998 897**	**554 496 851**	**(18 086 149)**	
Expenditure								
Employee related cost	(304 832 000)	-	**(304 832 000)**	(319 132 314)	2 953 127	(316 179 187)	**(11 347 187)**	33.3.1
Depreciation and amortisation	-	-	-	(21 910 372)	21 910 372	-	-	
Finance costs	-	-	-	(560 150)	560 150	-	-	33.3.3
Debt Impairment - Other	-	-	-	(371 240)	371 240	-	-	
Transfers and Subsidies	(65 510 000)	(10 000 000)	**(75 510 000)**	(75 508 993)	76 310	(75 432 683)	**77 317**	33.3.2
Goods and Services	(112 093 000)	(52 500 000)	**(164 593 000)**	(170 462 913)	2 176 511	(168 286 402)	**(3 693 402)**	33.3.4
Total expenditure	**(482 435 000)**	**(62 500 000)**	**(544 935 000)**	**(587 945 982)**	**28 047 710**	**(559 898 272)**	**(14 963 272)**	
Operating deficit	**40 148 000**	**(12 500 000)**	**27 648 000**	**(34 448 028)**	**29 046 607**	**(5 401 421)**	**(33 049 421)**	

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Budget on Cash Basis

Figures in Rand	Per Approved budget	Adjustments	Per Final Budget	Amounts as per AFS	Adjustments to comparable basis	Amounts on comparable basis	Variance	Reference
Gain on disposal of assets and liabilities	-	-	**-**	22 051	(22 051)	**-**	**-**	
Capital Assets capitalized	(40 148 000)	12 500 000	**(27 648 000)**	-	(2 564 493)	(2 564 493)	**25 083 507**	33.3.5
Actuarial gains/losses	-	-	**-**	(798 695)	798 695	**-**	**-**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(35 224 672)**	**27 258 758**	**(7 965 914)**	**(7 965 914)**	

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

Figures in Rand	Note(s)	2026	2025

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

1.2 Going concern assumption

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

1.3 Significant judgements and sources of estimation uncertainty

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

Finance lease assets (Cell phones & Tablets)

The net book value of finance leases for cell phones 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 therefore we calculated using the current market related value. The price of a single SMS was calculated at 50c (2025: 50c) per SMS and 1,000 (2025: 1,000) minutes of talk-time and 50 (2025: 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 (2025: 79c)
- No asset was capitalised where the present value of the data, talk-time and SMS's exceeds the present value of the total contract 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 the end 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.

North West Provincial Legislature

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Significant Accounting Policies

1.3 Significant judgements and sources of estimation uncertainty (continued)

Long term employment 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 13.

Impairment of statutory 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 others, or for administrative purposes, and are expected to be used during more than one period.

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

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

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

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

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

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

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.

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.

North West Provincial Legislature

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Significant Accounting Policies

1.4 Property, plant and equipment (continued)

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

Item	Depreciation method	Average useful life
Buildings	Straight-line	30 Years
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
Porta Cabins	Straight-line	10 Years
Generator	Straight-line	8 Years
CCTV System	Straight-line	8 Years
Public Address and Evacuation System	Straight-line	8 Years
Access Control System	Straight-line	8 Years
Fire Detention and Automation (Fire Suppression 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.

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

North West Provincial Legislature

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Significant Accounting Policies

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.

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

Item	Depreciation method	Average useful life
Computer software	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 - GRAP 104 (revised 2019) - current policy

Applied from the effective date prescribed for the entity by regulation of the Minister of Finance and the applicable Directive (see note "Changes in accounting policy"). Any references to paragraph numbers in this accounting policy relates to paragraphs in GRAP 104 (revised 2019), relating Appendices or relating Basis for Conclusions.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Definitions

Financial assets include:

- cash;
- residual interests of another entity; or
- contractual rights to receive or exchange cash or another financial asset.

Financial liabilities are contractual obligations to deliver cash or another financial asset, or to exchange financial assets or liabilities under conditions that are potentially unfavourable to the entity.

Residual interests represent a claim on the entity's net assets after deducting all liabilities and include contributions from owners, equity instruments such as shares, or formal arrangements establishing an interest in the net assets of the entity.

The **amortised cost** of a financial asset or liability is the amount at which it is measured initially, minus principal repayments, plus or minus cumulative amortisation using the effective-interest rate method, and less any loss allowance.

12 month expected credit losses is the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date.

Credit-adjusted effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial asset to the amortised cost of a financial asset that is a purchased or originated credit-impaired financial asset. When calculating the credit-adjusted effective interest rate, an entity shall estimate the expected cash flows by considering all contractual terms of the financial asset (for example, prepayment, extension, call and similar options) and expected 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, 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 remaining life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

Credit-impaired financial asset is a financial asset that is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

(a) significant financial difficulty of the issuer or the borrower;

(b) a breach of contract, such as a default or past due event;

(c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;

(d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganisation;

(e) the disappearance of an active market for that financial asset because of financial difficulties; or

(f) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.

It may not be possible to identify a single discrete event - instead, the combined effect of several events may have caused financial assets to become credit-impaired.

Credit loss is the difference between all contractual cash flows that are due to an entity in accordance with the contract and all the cash flows that the entity expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). An entity shall estimate cash flows by considering all contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) through the expected life of that financial instrument. The cash flows that are considered shall include cash flows from the sale of collateral held (where applicable) or other credit enhancements that are integral to the contractual terms. There is a presumption that the expected life of a financial instrument can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the expected life of a financial instrument, the entity shall use the remaining contractual term of the financial instrument.

North West Provincial Legislature

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Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

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 entity's statement of financial position.

The effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of interest revenue or interest expense in surplus or deficit in the relevant period.

Effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, an entity shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected 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, 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.

Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

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:

(a) cash;

(b) a residual interest of another entity; or

(c) a contractual right to:

(i) receive cash or another financial asset from another entity; or

(ii) exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

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

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

(a) deliver cash or another financial asset to another entity; or

(b) exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity.

Gross carrying amount of a financial asset is the amortised cost of a financial asset, before adjusting for any loss allowance.

Impairment gain or loss is a gain or loss that is recognised in surplus or deficit in accordance with paragraph 5.23 and 5.36.

Lifetime expected credit losses are the expected credit losses that result from all possible default events over the expected life of a financial instrument.

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 that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

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

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

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability (see Appendix A paragraph AG5.57). An incremental cost is one that would not have been incurred if the entity had not acquired, issued or disposed of the financial instrument.

Definition of Default
For purposes of measuring expected credit losses, the Legislature considers a financial asset to be in default when objective evidence indicates that the debtor is unlikely to settle the contractual obligation in accordance with the agreed terms without recovery action by the Legislature. Default is not determined solely by the age of the receivable but is assessed using all reasonable and supportable information available at the reporting date, including payment history, debt acknowledgement arrangements, recovery actions, legal enforceability and other debtor-specific information.

The Legislature has adopted this definition because it reflects the nature of its receivables, its debt recovery processes and the point at which credit risk has increased sufficiently to affect the measurement of expected credit losses.

Initial Recognition

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

Financial instruments are recognised when the Legislature becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial instruments measured at amortised cost are included in the initial measurement.

For financial instruments that do not contain a significant financing component, the transaction price approximates fair value at initial recognition.

Distinguishing financial liabilities and residual interests

The entity as issuer of a financial instrument classifies the instrument, or its component parts, on initial recognition as a financial liability, a financial asset or a residual interest in accordance with the substance of the contractual arrangement and the definitions of a financial liability, a financial asset and a residual interest.

Classification

Classification of Financial Assets

The entity classifies financial assets as subsequently measured at amortised cost or fair value through surplus or deficit on the basis of both:

(a) the entity's management model for managing the financial assets; and

(b) the contractual cash flow characteristics of the financial asset.

A financial asset is measured at amortised cost if both of the following conditions are met:

(a) the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and

(b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

For the purpose of applying (b) above:

- Principal is the fair value of the financial asset at initial recognition
- Interest consists of consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs, as well as a profit margin (where applicable).

Class	Category
Receivables from exchange transactions *Other than prepayments*	Amortised cost
Cash and cash equivalents	Amortised cost

Classification of Financial Liabilities

The entity classifies all financial liabilities as subsequently measured at amortised cost.

The entity does not have any:

- financial liabilities measured at fair value through surplus or deficit (including derivative liabilities);
- financial guarantee contracts;
- commitments to provide loans at belowmarket interest rates; or
- contingent consideration arising from transfers of functions.

Subsequent measurement of financial liabilities:

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

This includes:

- payables from exchange transactions; and
- lease liabilities recognised in accordance with the applicable Standard of GRAP on Leases.

The effective interest method allocates interest expense over the life of the liability.

Given the short-term nature of most liabilities, the impact of discounting is generally not material

Class	Category
Payables from exchange transactions	Amortised cost
Lease liabilities recognised in accordance with the applicable Standard of GRAP on Leases	Amortised cost

Reclassification

The entity reclassifies financial assets when:

(a) it changes its management model for managing financial assets, it reclassifies all affected financial asset in accordance with GRAP 104 (revised 2019);

(b) a reliable measure of fair value either becomes, or ceases to be, available for an investment in a residual interest.

The entity does not reclassify any financial liability.

Measurement

Initial measurement

Except for, where at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

However, if the fair value of the financial asset or financial liability at initial recognition differs from the transaction price, the entity applies the relevant paragraphs in GRAP 104 (revised 2019).

North West Provincial Legislature

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Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

Despite the above, at initial recognition, the entity measures receivables and payables at their transaction price if they do not contain a material financing transaction.

Subsequent measurement of financial assets

After initial recognition, the entity measures a financial asset at:

(a) amortised cost;

(b) fair value through surplus or deficit; or

(c) cost.

The entity applies the impairment requirements in paragraphs 5.17 to 5.35 to financial assets that are measured at amortised cost in accordance with paragraph 4.2 and paragraph 5.36 to financial assets measured at cost in accordance with paragraph 4.5.

Financial assets measured at amortised cost.

- the asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

This category includes:

- cash and cash equivalents;
- receivables from exchange transactions that meet the definition of financial instruments; and

These financial assets are subsequently measured at amortised cost using the effective interest method.

The effective interest method allocates interest income over the expected life of the financial instrument by applying a constant rate of return to the carrying amount.

Given the short-term nature of the Legislature's financial assets, the impact of discounting is generally not material.

Subsequent measurement of financial liabilities

After initial recognition, the entity measures a financial liability in accordance with the section on "Classification of Financial Liabilities".

Financial liabilities are subsequently measured at amortised cost using the effective interest method.

This includes:

- payables from exchange transactions; and
- lease liabilities recognised in accordance with the applicable Standard of GRAP on Leases.

The effective interest method allocates interest expense over the life of the liability.

Given the short-term nature of most liabilities, the impact of discounting is generally not material.

Amortised cost measurement

Financial assets

Effective interest method

Interest revenue is calculated by using the effective interest method. This is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for:

(a) Purchased or originated credit-impaired financial assets. For those financial assets, the entity applies the credit-adjusted effective interest rate to the amortised cost of the financial asset from initial recognition.

North West Provincial Legislature
Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

(b) Financial assets, other than receivables, that are not purchased or originated credit-impaired financial assets but subsequently have become credit-impaired financial assets. For those financial assets, the entity applies the effective interest rate to the amortised cost of the financial asset in subsequent reporting periods.

Given the short-term nature of the Legislature's financial assets, the impact of discounting is generally not material.

Write-off

The entity directly reduces the gross carrying amount of a financial asset when the entity has no reasonable expectations of recovering a financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

Impairment

The Legislature recognises a loss allowance for expected credit losses on financial assets measured at amortised cost in accordance with GRAP 104. These financial assets comprise cash and cash equivalents and receivables from exchange transactions except for prepayments.

Recognition of expected credit losses

Simplified approach for Receivables from exchange

For receivables from exchange transactions, the Legislature applies the simplified approach in GRAP 104 and always measures the loss allowance at an amount equal to lifetime expected credit losses from initial recognition. The requirements for purchased or originated credit-impaired financial assets do not apply to these receivables.

Cash and cash equivalents are held with major South African financial institutions with high credit quality. The Legislature applies the low credit risk practical expedient to these balances and concludes that expected credit losses on these financial assets are immaterial.

Measurement of expected credit losses

The Legislature measures expected credit losses of a financial instrument in a way that reflects:
(a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
(b) the time value of money, where material; and
(c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

As a practical expedient, the Legislature applies a provision matrix to determine expected credit losses on receivables, based on historical default rates adjusted for forward-looking factors such as current and expected future economic conditions and collection trends.

The loss allowance is recognised in the Statement of Financial Performance as an impairment gain or loss and reduces the carrying amount of the financial asset.

Gains and losses

A gain or loss on a financial asset that is measured at amortised cost is recognised in surplus or deficit when the financial asset is derecognised, reclassified in accordance with paragraph 5.38, through the amortisation process or in order to recognise impairment gains or losses. The entity applies paragraphs 5.38 if it reclassifies financial assets out of the amortised cost measurement category. A gain or loss on a financial liability that is measured at amortised cost is recognised in surplus or deficit when the financial liability is derecognised and through the amortisation process.

Derecognition

Derecognition of financial assets

The Legislature derecognises a financial asset only when:
(a) the contractual rights to the cash flows from the financial asset expire, are settled or waived;
(b) the Legislature transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or

North West Provincial Legislature

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Significant Accounting Policies

Financial instruments - GRAP 104 (revised 2019) - current policy (continued)

(c) the entity, 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:

(i) derecognises the asset; and

(ii) recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised in accordance with this paragraph is recognised in surplus or deficit in the period of the transfer.

Where the Legislature retains control of the asset, it continues to recognise the asset to the extent of its continuing involvement.

Derecognition of financial liabilities

The entity removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

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 GRAP 23.

If the entity repurchases a part of a financial liability, the entity allocates the previous carrying amount of the financial liability between the part that continues to be recognised and the part that is derecognised based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognised and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognised is recognised in surplus or deficit.

Presentation

Interest, dividends or similar distributions, losses and gains

Interest, dividends or similar distributions, 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. Distributions to holders of residual interests is recognised by the entity directly in net assets. Transaction costs incurred on residual interests is accounted for as a deduction from net assets.

Offsetting a financial asset and a financial liability

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

In accounting for a transfer of a financial asset that does not qualify for derecognition, the entity does not offset the transferred asset and the associated liability.

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.

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Significant Accounting Policies

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 of 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 - lessor

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

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

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

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

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

Operating leases - lessee

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 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.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

1.8 Impairment of cash-generating assets (continued)

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

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

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

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

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

Useful life is either:

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

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.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

1.9 Employee benefits (continued)

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 postemployments 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.

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.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 25.

1.11 Commitments

Items are classified as commitments when an entity 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 entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

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 Legislature 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 an Legislature, which represents an increase in net assets, other than increases relating to contributions from owners.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an 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, 2025 (Act No. 3 of 2025)

1.14 Borrowing costs

Borrowing costs are interest and other expenses incurred by the Legislature in connection with the borrowing of funds and recognised as an expense in the period in which it occurs.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

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 period 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 period that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.18 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) Public Procurement Act, Act 28 of 2024, 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.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

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 are typically subject to budgetary limits in the form of appropriations, which is 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 37 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.

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

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Significant Accounting Policies

1.22 Events after reporting date (continued)

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

North West Provincial Legislature

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2. Changes in accounting policy

Financial Instruments (GRAP 104, revised 2019)

Transitional provisions

The Legislature adopted the revised Standard of GRAP on Financial Instruments, GRAP 104 (2019), for the first time for the financial year beginning 1 April 2025. The revised Standard replaces the previous version of GRAP 104 and introduces revised requirements for the classification, measurement, presentation and disclosure of financial instruments, including the impairment of financial assets using an expected credit loss ("ECL") model.

The revised Standard has been applied in accordance with the transitional provisions of GRAP 104 (2019), read with Directive 2 on transitional provisions. Comparative information has not been restated and continues to be presented in accordance with GRAP 104 (2009). Accordingly, the accounting policies and disclosures for the current year are based on GRAP 104 (2019), while comparative amounts remain on the previous basis and may therefore not be fully comparable.

Reclassification and measurement of financial instruments

At the date of initial adoption, being 1 April 2025, the Legislature reassessed the classification and measurement of its financial assets and financial liabilities. The Legislature's financial instruments primarily comprise cash and cash equivalents, receivables from exchange transactions , payables from exchange transactions and lease liabilities recognised in accordance with the applicable Standard of GRAP on Leases.

The classification and measurement of these financial instruments did not change in substance on adoption of GRAP 104 (2019), as they continue to be measured at amortised cost.

North West Provincial Legislature
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2. Changes in accounting policy (continued)

Reconciliation of measurement categories and carrying amounts – at the date of initial adoption

At the date of initial adoption, being 1 April 2025, the Legislature reassessed the classification and measurement of its financial assets and financial liabilities. The Legislature's financial instruments primarily comprise cash and cash equivalents, receivables from exchange transactions , payables from exchange transactions and lease liabilities recognised in accordance with the applicable Standard of GRAP on Leases.

The classification and measurement of these financial instruments did not change in substance on adoption of GRAP 104 (2019), as they continue to be measured at amortised cost

As part of the implementation of the revised GRAP 104 (2019), management performed a comprehensive reassessment of all balances previously presented as financial instruments to confirm that they continued to fall within the scope of GRAP 104 and that their accounting treatment remained appropriate under the applicable Standards of GRAP. This reassessment included consideration of the legal substance of the underlying rights and obligations giving rise to each balance and whether those rights and obligations arose from contractual arrangements within the scope of GRAP 104 or from statutory or legislative provisions accounted for under other applicable Standards of GRAP.

Based on this reassessment, management concluded that certain balances previously disclosed within the financial instruments note are more appropriately accounted for outside the scope of GRAP 104. In particular, receivables from non exchange transactions are presented as statutory receivables in accordance with GRAP 108, while obligations arising from statutory or legislative requirements are accounted for under the applicable Standards of GRAP governing those obligations. Accordingly, these balances have been presented outside the financial instruments disclosures in the current reporting period.

This reassessment did not result in any change to the recognition or measurement of the underlying assets and liabilities, nor did it give rise to any adjustment to opening accumulated surplus or deficit.

Balances reassessed as part of implementation of GRAP 104 (2019)

The outcome of the reassessment for balances whose presentation changed is summarised below.

Balance	Presentation under GRAP 104 (2009) (2025 comparative)	Carrying amount (R'000)	Presentation following reassessment under GRAP 104 (2019) (2026)	Carrying amount (R'000)
Receivables from non-exchange transactions (Political Party recoveries)	Presented within Financial Instruments (Loans and Receivables)	903	Presented as Statutory Receivables in accordance with GRAP 108	903
Payables from non-exchange transactions (Political Party underpayments)	Presented within Financial Instruments (Other Financial Liabilities)	846	Presented under the applicable Standard of GRAP governing the underlying statutory obligation	846

Notes:
- The reassessment did not result in any change to the recognition or measurement of these balances.
- The carrying amounts of the balances remained unchanged.

The reassessment affected only the presentation and disclosure of the balances following management's assessment of the legal substance of the underlying rights and obligations and the applicable Standards of GRAP.

North West Provincial Legislature

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2. Changes in accounting policy (continued)

Class of instrument	Notes	GRAP 104 (2009) category	Carrying amount GRAP 104 (2009) R '000	GRAP 104 (2019) category	Carrying amount GRAP 104 (2019) R '000
Cash and cash equivalents		Loans and receivables	267 711	Financial asset measured at amortised cost	267 711
Receivables from exchange transactions - Other than prepayments		Loans and receivables	9 271	Financial asset measured at amortised cost	9 271
Payables from exchange transactions		Other financial liabilities	27 032	Financial liability measured at amortised cost	27 032
Lease liabilities		Other financial liabilities	1 137	Financial liability measured at amortised cost	1 137

The Legislature did not hold financial assets or financial liabilities designated at fair value through surplus or deficit, derivative financial instruments, financial guarantee contracts, loan commitments or investments in residual interests at the date of initial adoption.

Expected credit losses on financial assets

Under GRAP 104 (2009), impairment losses on receivables were recognised using an incurred loss model. Under GRAP 104 (2019), the Legislature recognises expected credit losses on financial assets measured at amortised cost.

For receivables from exchange transactions and staff debtors, the Legislature applies the simplified approach and measures the loss allowance at an amount equal to lifetime expected credit losses. The ECL assessment is based on historical loss experience, ageing of balances, current recovery status and reasonable and supportable forward-looking information available at reporting date.

At the date of initial adoption, the Legislature recalculated the loss allowance in accordance with the revised ECL model. The impact is summarised below:

Impact of adoption of GRAP 104 (2019)

Impact of adoption of GRAP 104 (2019) on receivables measured at amortised cost at 1 April 2025	**R'000**	
Loss allowance under GRAP 104 (2009) at 31 March 2025	6 761	
Loss allowance under ECL model under GRAP 104 (2019) at 1 April 2025	6 761	
Increase / (decrease) in loss allowance on initial adoption		-

Any difference between the loss allowance determined in accordance with GRAP 104 (2009) and the loss allowance determined using the ECL model in GRAP 104 (2019) would have been recognised as an adjustment to opening accumulated surplus at 1 April 2025. However, at the date of initial adoption, the recalculation did not result in any change in the loss allowance. Accordingly, no adjustment to opening accumulated surplus was required.

Reconciliation of opening accumulated surplus	**R'000**	
Opening accumulated surplus as previously reported at 1 April 2025	584 371	
Increase / (decrease) in loss allowance on adoption of GRAP 104 (2019)		-
Restated opening accumulated surplus at 1 April 2025	584 371	

No other material measurement adjustments arose on initial adoption of GRAP 104 (2019).

North West Provincial Legislature
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3. New standards and interpretations

3.1 Standards and interpretations effective and adopted in the current year

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

Standard/ Interpretation:	Effective date: Years beginning on or after
• GRAP 104 (as revised): Financial Instruments	01 April 2025

3.2 Standards and interpretations issued, but not yet effective

The possible impact of Standards approved, but not effective was assessed. It was established that only Amendments to GRAP 1: Presentation of Financial Statements (Going Concern) will be relevant to the Legislature's activities and will be effective as at 1 April 2027.

4. Receivables from exchange transactions

Receivables from exchange transactions		
Prepayments: Advances paid	3 265 852	4 325 432
Salary control accounts	60 640	60 640
Other receivables	7 506 492	7 661 290
Staff debt	1 476 852	1 549 403
Expected credit loss allowance (refer to note 34)	(7 226 707)	(6 855 467)
Total Receivables from exchange transactions	**5 083 129**	**6 741 298**

5. Receivables from non-exchange transactions

Other receivables	352 166	903 429

Receivables from non-exchange transaction pledge as security

Other receivables relates to amounts due to be paid to North West Provincial legislature by Political Parties.

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

6. Cash and cash equivalents

Cash and cash equivalents consist of:

ABSA Expense account	44 538 382	65 276 082
ABSA Salary account	33 975 141	35 455 927
ABSA Investment account	120 251 618	111 494 639
ABSA Fixed Deposit	59 569 780	55 484 879
	258 334 921	**267 711 527**

The bank balances consist of the following accounts:

Name of Account	Type of Account	Date Opened	Re-investment Date
- ABSA	Expense account	18 July 2007	
- ABSA	Salary account	18 July 2007	
- ABSA	Investment account	01 December 2023	
- ABSA	Fixed Deposit account	01 December 2023	01 March 2025 01 June 2025 01 September 2025 01 December 2025 01 March 2026

North West Provincial Legislature

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6. Cash and cash equivalents (continued)

An amount of R100 000 000 was invested in an ABSA investment tracker (call) account on the 1 December 2023 at an interest rate of 8.9% per annum for cash management purposes.
The interest will be paid on a monthly basis.

An initial amount of R50 000 000 was invested in an ABSA Fixed Deposit account on the 1 December 2023 for a fixed term of three months at an interest rate of 9.46% per annum for cash management purposes.
The interest will be paid on a monthly basis.
The capital amount generated at the end of the three month period will automatically be re-invested each time.

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.

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 Card	75 000	75 000
Fleet Card	200 000	200 000
	275 000	**275 000**

Notes to the Annual Financial Statements

Figures in Rand

7. Property, plant and equipment

	2026			2025		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Buildings: East Wing	345 150 201	(107 966 125)	237 184 076	345 150 201	(93 578 874)	251 571 327
Furniture and fixtures	12 408 511	(6 866 904)	5 541 607	11 665 428	(6 234 065)	5 431 363
Motor vehicles	10 973 637	(6 182 927)	4 790 710	11 229 758	(5 477 685)	5 752 073
Office equipment	3 431 336	(1 939 289)	1 492 047	3 380 950	(1 614 944)	1 766 006
Computer equipment	25 188 133	(17 236 134)	7 951 999	23 928 215	(14 731 899)	9 196 316
Audio visual equipment	20 084 693	(10 250 364)	9 834 329	19 522 436	(8 659 386)	10 863 050
Artwork	287 237	(129 833)	157 404	287 237	(119 086)	168 151
Library books	806 519	(482 440)	324 079	806 519	(453 616)	352 903
Finance lease assets (Cell phones & tablets)	2 156 682	(1 483 958)	672 724	1 718 342	(625 792)	1 092 550
Buildings: West Wing	87 719 028	(852 624)	86 866 404	87 719 028	(469 494)	87 249 534
Total	**508 205 977**	**(153 390 598)**	**354 815 379**	**505 408 114**	**(131 964 841)**	**373 443 273**

Notes to the Annual Financial Statements

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7. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2026

	Opening balance	Additions	Disposals	Depreciation	Total
Building: East Wing	251 571 327	-	-	(14 387 251)	237 184 076
Furniture and fixtures	5 431 363	743 083	-	(632 839)	5 541 607
Motor vehicles	5 752 073	-	(244 549)	(716 814)	4 790 710
Office equipment	1 766 006	50 387	-	(324 346)	1 492 047
Computer equipment	9 196 316	1 259 918	-	(2 504 235)	7 951 999
Audio visual equipment	10 863 050	562 257	-	(1 590 978)	9 834 329
Artwork	168 151	-	-	(10 747)	157 404
Library books	352 903	-	-	(28 824)	324 079
Finance lease assets (Cell phones & tablets)	1 092 550	438 340	-	(858 166)	672 724
Buildings: West Wing	87 249 534	-	-	(383 130)	86 866 404
	373 443 273	**3 053 985**	**(244 549)**	**(21 437 330)**	**354 815 379**

Reconciliation of Work-in-Progress 31 December 2026

	Opening balance	Additions	Disposals	Additions to Work in Progress	Depreciation	Total
Work in progress (Buildings - West Wing)	76 225 109					76 225 109

Notes to the Annual Financial Statements

Figures in Rand

7. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Building: East Wing	265 622 423	296 608	-	(14 347 704)	251 571 327
Furniture and fixtures	5 311 200	748 985	(12 544)	(616 278)	5 431 363
Motor vehicles	2 512 218	3 941 962	-	(702 107)	5 752 073
Office equipment	1 376 086	663 202	-	(273 282)	1 766 006
Computer equipment	9 125 076	2 318 667	(29 500)	(2 217 927)	9 196 316
Audio visual equipment	10 443 411	1 842 954	-	(1 423 315)	10 863 050
Artwork	178 899	-	-	(10 748)	168 151
Library books	382 222	-	-	(29 319)	352 903
Finance lease assets (Cell phones & tablets)	522 186	1 351 956	-	(781 592)	1 092 550
Buildings: West Wing	87 632 665	-	-	(383 131)	87 249 534
	383 106 386	**11 164 334**	**(42 044)**	**(20 785 403)**	**373 443 273**

Reconciliation of Work-in-Progress 31 March 2025

	Opening balance	Additions	Disposals	Additions to Work in Progress	Depreciation	Total
Work in progress (Buildings - West Wing)	76 225 109	-	-	-	-	76 225 109

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7. Property, plant and equipment (continued)

Pledged as security

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

Fully depreciated assets

In accordance with GRAP 17, management conducted a review of property, plant and equipment that remain in use despite having fully depreciated carrying amounts. The review found that the majority of these assets are aged, and management had planned to dispose of and replace them. However, due to budget constraints, these plans have not yet been implemented. Assessments were therefore made based on the financial and operational realities at the reporting date.
Had revised useful lives been applied prospectively from the beginning of the reporting period, the resulting increase in depreciation expense would have been approximately:

0.326% (R 25,892) of the net carrying value of computer equipment,
0.0025% (R 379) of the net carrying value of office equipment, and
0.497% (R 27 569) of the net carrying value of furniture and fixtures.
3,537% (R 169 445) of the net carrying value of Motor vehicle.
0,007% (R 659) of the net carrying value of Audio visual
0,22% (R 712) of the net carrying value of Library books
The cumulative impact on the Legislature's total property, plant and equipment would have been less than 0.06332%.

Given the immateriality of these amounts - both at the asset class level and in aggregate - management has concluded, that no adjustment or restatement is required in the financial statements.

Depreciation and Review of Useful Lives

Property, plant and equipment are depreciated on a straight-line basis over their estimated useful lives, which have been determined in accordance with the North West Provincial Legislature's Asset Management Policy. The useful lives are aligned with the economic useful lives of the assets.
Assets that remain in use beyond their estimated useful lives are assessed to determine whether an extension of the useful life is appropriate.

Details of building

Extension of the East Wing (Legislature Building)
The NWPL has been allocated funds in the 2016/19 Medium-Term Expenditure Framework 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 R345 150 201 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.

Projects taking a significantly longer period of time to complete than expected:
Work in progress is included in Buildings: west wing balance of R 76 225 109. This consists of work already completed on the refurbishment of the Chamber and National Key Point security upgrades. Due to budget reprioritisation, the Legislature reviewed the implementation of the refurbishment of the Chamber infrastructure. This project was put on hold, and new timelines will be determined once the consultation and feasibility study has been concluded. To date, costs have been capitalized under work in progress as follows:

- Capitalised expenditure	76 225 109	76 225 109

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7. Property, plant and equipment (continued)

Repairs and maintenance

Repairs and maintenance relating to property, plant and equipment amounting to R 10 758 185 (2025: R12 596 774) was incurred.

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

8. Intangible assets

	2026			2025		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	8 459 704	(7 670 216)	789 488	8 459 704	(7 197 175)	1 262 529

Reconciliation of intangible assets - 2026

	Opening balance	Amortisation	Total
Computer software	1 262 529	(473 041)	789 488

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Amortisation	Total
Computer software	1 745 256	73 536	(556 263)	1 262 529

Pledged as security

No intangible assets have been pledged as security for liabilities.

No contractual commitment exists for the acquisition of intangible assets.

9. Finance lease obligation

Minimum lease payments due		
- within one year	588 645	857 070
- in second to fifth year inclusive	163 187	361 285
	751 832	1 218 355
less: future finance charges	(26 747)	(81 068)
Present value of minimum lease payments	**725 085**	**1 137 287**
Present value of minimum lease payments due		
- within one year	566 504	769 323
- in second to fifth year inclusive	158 581	367 964
	725 085	**1 137 287**
Non-current liabilities	158 581	367 964
Current liabilities	566 504	769 323
	725 085	**1 137 287**

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9. Finance lease obligation (continued)

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 11% (Mar 25:11.25%).

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

10. Provisions

Reconciliation of provisions - 2026

	Opening Balance	Utilisation	Adjustments	Total
Provision for bonus	6 690 468	(6 074 150)	7 181 057	7 797 375

Reconciliation of provisions - 2025

	Opening Balance	Utilisation	Adjustments	Total
Provision for bonus	6 595 583	(5 061 368)	5 156 253	6 690 468

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.

11. Payables from exchange transactions

Trade payables	27 047 711	27 032 435

12. Payable from non-exchange transactions

Amount payable to Political Parties	18 802	845 921

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13. 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 after completing the following 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 employer on 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), the Equalisation Amount which is calculated as the accumulated value of deemed employer contributions of 20% of the member'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 retirement-funding contributions, and (ii) the member's Additional Service Benefit. The Equalisation Amount has a minimum of zero.

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13. Employee benefit obligations (continued)

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.
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.

For members remaining in service as a Political Office Bearer, the amount held in the Fund (the Fund Credit) at 7 May 2019 (the date of the 2019 National Election) was compared with the benefit that the member would have received if the Rules had not been amended (as described above). If the Fund Credit was lower that the "old rules" benefit, then a gratuity is payable outside of the fund to compensate the member for the loss of Fund benefit(s) for service up to the 2019 election date. This letter outlines the cost of this gratuity payable outside of the Fund.

After the 7 May 2019, the gratuity amounts due in respect of a member who returns 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. The only exception to this is for members with less than 5 years of service at 7 May 2019, if they reach 5 years of service after 7 May 2019, there would be an additional amount in respect of the "old rules" "Equalised Amount".

Overview
Long service awards accrued liability (Employees)
As at 31 March 2026, the total employer's accrued liability is R1,679.405. The total expense for 2025/26 was R151,615.
The total recognised accrued liability as at 31 March 2026 is therefore R1,679,405.
The total projected expense for 2026/27 is R350,000.

Exit gratuity accrued liability (Members)
As at 31 March 2026, the total employer's accrued liability is R2 651 013. The total expense for 2025/26 was R1 171 516.
The total recognised accrued liability as at 31 March 2026 is therefore R2 651 013.
The total projected expense for 2026/27 is nil.

Pension fund gratuity (Members)
As at 31 March 2026, the total employer's accrued liability is R3,310,000. The total income for 2025/26 was R16,000.
The total recognised accrued liability as at 31 March 2026 is therefore R3,310,000.
The total projected expense for 2026/27 is R2,881,000.

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	(33 512 354)	(29 964 313)
Non-current liabilities	(4 409 412)	(3 351 398)
Current liabilities	(29 102 942)	(26 612 915)
	(33 512 354)	**(29 964 313)**

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13. Employee benefit obligations (continued)

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	6 604 517	13 478 622
Benefits paid	(902 259)	(3 929 692)
Other	798 695	(1 783 527)
Net expense recognised in the statement of financial performance	1 139 465	2 204 114
Net transfers between divisions	-	(3 365 000)
	7 640 418	**6 604 517**

Net expense recognised in the statement of financial performance are as follows:

Current service cost (Included under employee related costs)	684 882	1 304 806
Interest cost (Included under finance cost)	454 583	899 308
	1 139 465	**2 204 114**

Calculation of actuarial gains and losses

Discount rate changes	100 402	(121 197)
Changes in the participants to the entitled to the benefits	(87 025)	139 408
Miscellaneous	-	(173 402)
Actuarial (gains) and losses due to experience	(167 000)	(389 000)
Actuarial (gains) and losses due to assumptions	606 443	(1 579 591)
Changes due to demographic assumptions	44 806	(66 389)
Staff changes	301 069	406 644
	798 695	**(1 783 527)**

Key assumptions used

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

Long service award assumptions		
Discount rate	8,91 %	9,46 %
Gratuity benefits assumptions		
Discount rate	8,86 %	8,32 %
CPI	3,90 %	3,54 %
Salary inflation	4,90 %	4,54 %
Net discount rate	3,77 %	3,62 %
Pension fund gratuity assumption		
Discount rate	8,60 %	9,50 %
Asset return	4,39 %	4,80 %

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 2025 the duration of liabilities was 5.34 years (long service award) and 5.02 years (exit gratuity benefit). At this duration the discount rate determined by using the Bond Exchange Zero Coupon Yield Curve as at 31 March 2026 is 8.91% (long service award) and 8.86% (exit gratuity benefit) per annum.

As mentioned in the paragraph above, the duration of liabilities was estimated to be 5.34 years (long service award) and 5.02 years (exit gratuity benefit) at the previous valuation date of 31 March 2025. At 31 March 2026 the yield on inflationlinked bonds of a similar term was about 8.91% (long service award) and 4.29% (exit gratuity benefit) per annum. This implies an underlying expectation of inflation of 3.9% per annum ([1 + 8.86% - 0.5%] / [1 + 4.29%] - 1).

The CPI was used to determine the level of salary inflation of 4.9%, which was at a 1.0% premium to the CPI (exit gratuity benefit).

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13. Employee benefit obligations (continued)

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 3.77% per annum ([1 + 8.866%] / [1 + 4.9%] - 1) (exit gratuity benefit).

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 8.6% proposed for this year end has been set with reference to the yields obtained from the zerocoupon yield curve published by the Johannesburg Stock Exchange at 31 March 2026 at a duration of 4 years, consistent with the duration of the liabilities

Price inflation rate:
We propose future inflation rates of 4.3% 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.

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.

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 (29 June 2029), we have assumed that 50% of the members remaining will be paid out their full gratuity amounts. For members remaining at the subsequent election date (assumed 30 June 2034), 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

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

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

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.

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13. Employee benefit obligations (continued)

	31 March 2026 Valuation basis	Mortality Basis-2%
Employer's accrued liability	1 679 405	1 691 942
Employer's service cost	109 960	110 926
Employer's interest cost	134 091	135 209

* 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 2025. The adjustment would result in a 0.71% increase in the long service awards accrued liability and 0.29% 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 2026 Valuation basis	1.00% increase
Employer's accrued liability	1 767 745	1 679 405	1 599 202
Employer's service cost	117 614	109 960	103 052
Employer's interest cost	126 038	134 091	141 184

The above table illustrates that for the 31 March 2026 financial year, a 1.00% increase in the discount rate assumption will result in roughly a 5.26% decrease in the accrued liability. Similarly, a 1.00% decrease in the discount rate assumption will result in roughly a 4.78% increase in the accrued liability.

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 2026 Valuation basis	1.00% increase
Employer's accrued liability	2 544 032	2 651 013	2 762 397
Employer's expense cost	1 399 810	1 520 532	1 658 315

The above table illustrates that for the 31 March 2026 financial year, a 1% increase in the salary cost inflation assumption will result in roughly a 3.84% increase in the accrued liability. Similarly, a 1% decrease in the salary inflation assumption will result in roughly a 4.07% 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.

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13. Employee benefit obligations (continued)

The total economic entity contribution to such schemes	31 March 2026 Valuation basis	Mortality Basis -2*
Employer's accrued liability	2 651 013	2 660 040
Employer's expense cost	1 520 532	1 529 993

* 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 2025. The adjustment would result in a 0.29% 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 decrease	Central scenario	One percentage point increase
Effect on the aggregate of the service cost and interest cost	3 329 000	3 310 000	3 292 000

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

	2026	2025	2024	2023
Defined benefit obligation	7 640 418	6 604 517	13 478 662	10 204 156
13th Cheque Accrual	7 967 350	7 384 091	6 602 501	6 092 738
Accrual leave pay	17 904 586	15 975 705	15 115 511	17 990 240
	33 512 354	**29 964 313**	**35 196 674**	**34 287 134**

Accrual for 13th cheque and leave pay

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.

14. Interest revenue

Interest revenue		
Bank	17 867 010	21 780 011

15. Revenue

Commissions received	125 944	118 612
Interest income	17 867 010	21 780 011
Donated funds (PSETA)	1 126 934	493 033
Appropriation	535 505 000	528 345 000
	554 624 888	**550 736 656**

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15. Revenue (continued)

The amount included in revenue arising from exchanges of goods or services are as follows:		
Commissions received	125 944	118 612
Interest income	17 867 010	21 780 011
	17 992 954	**21 898 623**
The amount included in revenue arising from non-exchange transactions is as follows:		
Transfer revenue		
Appropriation	535 505 000	528 345 000
Donated funds (PSETA)	1 126 934	493 033
	536 631 934	**528 838 033**

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.

16. Appropriation

Operating grants		
Annual appropriation	523 025 000	485 558 000
Statutory appropriation	49 558 000	49 774 000
Less: Unfunded portion	(2 078 000)	(1 987 000)
Less: Roll Over	(35 000 000)	(5 000 000)
	535 505 000	**528 345 000**

Annual appropriation

Included in above are the following appropriation received:

Final appropriation: Administration Programme	287 431 000	264 916 000
Final appropriation: Legislative Operations Programme	235 594 000	220 642 000
Actual Funds Received	(489 156 162)	(479 220 636)
Funds not requested/not received	**33 868 838**	**6 337 364**

Statutory appropriation

Member's Remuneration	49 558 000	49 774 000
Actual Statutory Appropriation received	(46 348 838)	(49 124 364)
Funds not requested/not received	**3 209 162**	**649 636**

The total Appropriation for the NWPL for the 2025/26 period amounts to R572 583 000, which is made up of R523 025 000 for annual appropriation (made up of R287 431 000 for the Administration programme and R235 594 000 for the Legislative operations programme) and R49 558 000 for Statutory funds. There is an unfunded portion of R2 078 000 and a roll over of R35 000 000.

17. Remuneration Cost

Remuneration of members	40 779 576	42 719 728
Remuneration of staff	278 352 738	251 032 771
	319 132 314	**293 752 499**

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17. Remuneration Cost (continued)

Remuneration of members

Basic earnings	32 878 764	35 506 327
Car Allowance	20 000	66 000
Group life insurance	736 625	673 533
Medical aid Company Contributions	1 377 022	1 411 781
Pension contributions	5 767 165	5 062 087
	40 779 576	**42 719 728**

Remuneration of staff

13th Cheque	13 825 552	12 927 692
Leave pay provision charge	1 020 399	3 024 907
Bonus	7 254 456	5 454 965
Overtime Payments	354 305	54 825
Basic earnings	186 799 347	166 185 970
Acting Allowance	1 353 675	957 571
Uniform allowance	125 357	90 270
Housing benefit allowance	12 682 198	11 620 565
Car allowance	10 629 546	10 069 953
Unemployment Insurance Fund	459 095	472 733
Group life insurance	5 823 021	5 192 966
Medical aid company contributions	16 060 007	14 715 942
Pension contributions	21 965 780	20 264 412
	278 352 738	**251 032 771**

The Government Employees Pension Fund (GEPF)

Annual Remuneration	21 965 780	20 264 412

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.

The Political Office Bearers Pension Fund (POBF)

Contribution to the POBF for the reporting period	5 767 165	5 062 087

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 amended 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.

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18. Finance costs			
Finance lease obligation		105 567	112 708
Employee benefit interest cost		454 583	899 308
		560 150	**1 012 016**
19. Transfer and subsidies			
Research allowance		7 022 496	6 374 503
Secretarial allowance		5 173 251	4 692 371
Constituency allowance		45 014 249	48 522 336
Political party funding		18 298 997	16 389 792
		75 508 993	**75 979 002**

Transfers and subsidies relate to non-exchange payments made to political parties.

20. Goods and Services			
Advertising		5 270 144	6 336 093
Assets expensed		1 529 088	1 588 027
Auditors remuneration	22	4 961 258	5 317 898
Bank charges		142 395	127 383
Catering expense		9 932 978	9 933 480
Committee expenses		793 804	635 090
Communication expeses		6 730 271	6 169 273
Conferences and seminars		1 825 158	1 062 362
Consulting and professional fees	24	21 658 367	23 802 886
Consumables		2 824 911	887 145
Consumables: Diesel		2 188	387 838
Expenditure incurred to repair and maintain		10 750 186	12 011 976
Gifts and promotional		410 761	1 177 995
Insurance		369 307	293 460
Learnership & bursaries		2 370 302	1 430 044
Legal cost		8 516 276	4 054 045
License fees		10 254 545	9 838 347
Motor vehicle expenses		1 675 529	1 701 831
Plants and Flowers		6 350	6 750
Printing and stationery		2 877 889	3 956 416
Professional bodies, membership and subscription fees		350 738	1 258 035
Rental & hiring expenses		4 077 802	7 815 609
Security services		67 179	632 020
Staff welfare		692 156	342 777
Training		1 157 558	3 331 500
Travel and accommodation		70 546 619	62 958 150
Uniforms		641 042	611 630
Venue and facilities		28 112	20 726
		170 462 913	**167 688 786**

21. Operating deficit

Operating deficit for the year is stated after accounting for the following:

Gain (loss) on sale of property, plant and equipment	22 051	(42 044)
Amortisation on intangible assets	473 042	556 263
Depreciation on property, plant and equipment	21 437 330	20 785 403
Remuneration costs	319 132 314	293 752 498

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22. Auditors' remuneration		
Fees	4 961 258	5 317 898
23. Cash used in operations		
Deficit	(34 097 738)	(8 404 321)
Adjustments for:		
Depreciation and amortisation	21 910 372	21 341 666
(Loss) gain on sale of assets and liabilities	(22 051)	42 044
Donated Funds	(352 167)	-
Finance costs	560 150	1 012 016
Commission Received	(125 944)	-
Bad debts written off	371 240	1 108 492
Movement in transfers and subsidies	76 310	(545 342)
Interest Basis Difference	350 074	328 899
Movements in Employee cost	2 953 127	(3 848 238)
Acturial gain/(loss)	798 695	(1 783 527)
Employee Benefit Obligation	1 258 370	(1 867 321)
Changes in working capital:		
Receivables from exchange transactions	1 514 878	1 921 388
Receivables from non-exchange transactions	(551 263)	(110 638)
Payables from exchange transactions	781 645	(1 227 929)
Payables from non-exchange transactions	(827 119)	(9 342 105)
	(5 401 421)	**(1 374 916)**
24. Consulting and professional fees		
Financial Consulting	17 204 252	19 031 930
Information System Consultants	3 266 083	3 807 469
Sign Language Interpreters	571 080	671 000
Other Consultants	616 953	292 487
	21 658 368	**23 802 886**

25. 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.

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
	19 743 871	**19 743 871**

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26. Related parties

Relationships	
Custodian of public resources	The North West Provincial Treasury 9
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 Mohono
Deputy Speaker	Hon Maine
Secretary of the Legislature	Adv L Netshitumbu
Executive Manager: Finance	Ms SAS Phathudi
Executive Manager: Support Service	Mr MM Keetile
Executive Manager: Committees, Public Participation & Research	Mr BR Elisha
Executive Manager: Speaker's Office	Mr Nonyana
Executive Manager: Proceedings, Hansard and NCOP	Dr. TC Mbedzi

Emoluments of key management have been disclosed in note 28.

The members and executives of the North West Provincial Legislature are disclosed in the Accounting Officer's report, item 9.

North West Provisional Revenue Fund

31-Mar-26
Revenue received relates to the annual appropriation received from Provincial Revenue Fund in the normal course of business.

31-Mar-25
Revenue received relates to the annual appropriation received from Provincial Revenue Fund in the normal course of business.

27. 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.
No market related rental value could be determined as at 31 March 2026.

2026
National Parliament
The National Parliament awarded bursary of R36 000.00 to Hon Williams for her postgraduate Diploma in Public Policy and African Studies at the Univeristy of Johannesburg.

2025
National Parliament
The National Parliament awarded a bursary of R214 305 respectively to Hon. BRS Danjie and Hon. P Williams for their postgraduate diploma in Public Policy at the University of Johannesburg.

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28. Management Emoluments

Executive

2026

	Basic Salary	13th cheque & Performance	Pension fund contribution	Medical Aid Contribution	Contribution to bargaining council	Contribution to Old Mutual	Unemployment Insurance Fund (UIF)	Total
Speaker of the Legislature	1 739 457	41 984	301 098	105 835	-	45 817	-	2 234 191
Deputy Speaker of the Legislature	1 561 191	-	243 654	-	-	37 076	-	1 841 921
Secretary to the Legislature	3 054 022	416 854	332 888	-	54	74 279	2 125	3 880 222
Executive Manager: Support Service	1 933 153	52 852	229 108	68 641	-	60 339	2 125	2 346 218
Executive Manager: Proceedings, Hansard And NCOP	2 041 546	238 982	234 278	-	54	61 700	2 125	2 578 685
Executive Manager: Office of the Speaker	2 172 826	145 773	-	-	-	50 354	2 125	2 371 078
Executive Manager : Committees, Public Participation and Research	1 946 865	148 007	230 891	68 641	54	60 808	2 125	2 457 391
Executive Manager: Finance	2 008 572	26 380	229 108	-	-	51 122	2 125	2 317 307
	16 457 632	**1 070 832**	**1 801 025**	**243 117**	**162**	**441 495**	**12 750**	**20 027 013**

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28. Management Emoluments (continued)

2025

	Basic Salary	13th cheque & Performance	Pension fund contribution	Medical Aid Contribution	Contribution to bargaining council	Contribution to Old Mutual	Unemployment Insurance Fund (UIF)	Total
Speaker of the Legislature	1 376 549	-	225 241	64 797	-	29 061	-	1 695 648
Deputy Speaker of the Legislature	775 297	-	121 000	-	-	15 612	-	911 909
Ex-Deputy Speaker (Resigned August 2024)	369 240	-	57 953	-	-	7 477	-	434 670
Former Speaker of the Legislature	467 183	-	70 816	32 434	-	10 724	-	581 157
Former Deputy Speaker of the Legislature	351 610	-	57 305	15 568	-	7 394	-	431 877
Secretary to the Legislature	2 898 291	391 781	313 882	-	54	70 092	2 125	3 676 225
Executive Manager: Support Services (Resigned June 2024)	645 702	87 270	75 606	21 579	18	19 925	708	850 808
Executive Manager: Support Service (Appointed January 2025)	465 466	-	55 222	16 437	-	12 332	531	549 988
Acting Executive Manager: Support Service	790 671	-	80 536	-	23	21 224	886	893 340
Executive Manager: Proceedings, Hansard And NCOP	1 923 798	141 228	219 204	-	54	57 769	2 125	2 344 178
Executive Manager: Office of the Speaker (Resigned June 2024)	521 716	104 724	56 414	-	14	14 867	531	698 266
Executive Manager: Office of the Speaker	1 573 238	-	-	-	-	36 342	1 594	1 611 174
Executive Mananger : Committees, Public Participation & Research	1 832 804	139 096	215 878	65 411	54	56 892	2 125	2 312 260
Acting Executive Manager: Finance	763 276	-	64 429	27 395	18	16 980	886	872 984
Executive Manager: Finance (Appointed February 2025)	315 790	-	36 815	5 479	-	8 221	354	366 659
Executive Manager: Finance (Resigned August 2024)	812 294	84 737	93 145	-	23	20 800	886	1 011 885
	15 882 925	**948 836**	**1 743 446**	**249 100**	**258**	**405 712**	**12 751**	**19 243 028**

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29. Commitments

Authorised capital expenditure

Total commitments

No capital commitments were entered in to in the 2025/2026 financial year.

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	-	273 002

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 period is R271 482 and the straight-lined expense for the period is R252 859.

Operating lease liability as disclosed on statement of financial position		
Opening balance	20 142	28 528
Movements	(20 142)	(8 386)
	-	**20 142**

30. Prior period errors

The prior period adjustments were made up as follows:

A decrease in receivables from exchange of R831 815 attributable to the following:
1) Adjustment to prepayment

An increase in receivables from non-exchange of R733 369 attributable to the following:
1) Adjustment to transfers and subsidies

An increase in payables from exchange of R3 158 313 attributable to the following:
1) Accounting for prior year accruals previously not accounted for

An increase in payables from non-exchange of R188 026 attributable to the following:
1) Adjustment to the payments to political parties

An increase in property, plant and equipment of R795 712 attributable to the following:
1) An adjustment to the depreciation recorded for motor vehicles
2) Reclassification

A decrease in operating lease liability of R150 806 attributable to the following:
1) An adjustment to the unwinding of the operating lease

An increase in goods and services of R2 276 873 attributable to the following:
1) Accounting for prior year accruals previously not accounted for

An increase in employee costs of R132 309 attributable to the following:
1) Accounting for prior year accruals previously not accounted for
2) Recognition of member debt in the prior year

A decrease in depreciation and amortisation of R668 361 attributable to the following:
1) An adjustment to the depreciation recorded for motor vehicles

A decrease in transfers and subsidies of R545 343 attributable to the following:
1) Adjustment to the payments to political parties

A decrease in retained earnings of R1 302 789 attributable to the following:
1) An adjustment to prepayment
2) Accounting for prior year accruals previously not accounted for

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30. Prior period errors (continued)

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

Statement of Financial Position	**2024/2025**	**2023/2024**
Receivable from exchange transaction	429 102	(1 260 917)
Receivable from non-exchange transaction	733 369	-
Payables from exchange transaction	(3 032 362)	(125 951)
Payables from non-exchange transaction	(188 026)	-
Property, plant and equipment	795 712	-
Operating Lease Liability	66 727	84 079
Statement of financial performance		
Goods and services	2 276 873	-
Retained earnings	-	1 302 789
Depreciation and Amortisation	(668 361)	-
Transfers and Subsidies	(545 343)	-
Remuneration cost	132 309	-

	Prior Period Audited Balance	**Error Adjustment**	**Total**
Receivable from exchange transaction	7 573 112	(831 815)	6 741 297
Receivable from non-exchange transaction	170 059	733 369	903 428
Payables from exchange transactions	(23 874 120)	(3 158 313)	(27 032 433)
Payables from non-exchange transaction	(657 895)	(188 026)	(845 921)
Property, Plant and Equipment	372 647 561	795 712	373 443 273
Operating Lease Liability	(170 948)	150 806	(20 142)
Goods and services	165 411 913	2 276 873	167 688 786
Remuneration Cost	293 620 189	132 309	293 752 498
Transfers and Subsidies	76 524 345	(545 343)	75 979 002
Depreciation and Amortisation	22 010 027	(668 361)	21 341 666
Retained earnings	(594 078 601)	1 302 789	(592 775 812)
	319 175 642	**-**	**319 175 642**

Prior Period Error Relating to Disclosure:

Repairs and Maintenance Disclosure as per Note 7

The adjustment to repairs and maintenance disclosure- from R11 768 473 to R12 596 774 resulted from the following:
1) To accurately reflect the repairs and maintenance cost relating to Property, Plant and Equipment, accruals relating to the prior year needs to be reversed and accruals relating to the current year needs to be included.
2) Two transactions were ommitted from the repairs and maintenance consideration.

Operating Lease Liability

Operating Lease Liability Disclosure as per Note 29 & Note 35

The adjustment to operating lease liability disclosure from R170 948 to R20 142 resulted from the following:
1) An overtstatement of the operating lease liability due to a calculation error.

Commitments (As per Note 29 of the AFS)	**2025 Restated**	**2025**
Operating Lease Liability as disclosed on the statement of financial position		
Opening Balance	28 528	112 607
Movement	(8 386)	58 341
Closing balance	**20 142**	**170 948**

North West Provincial Legislature

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31. Fruitless and wasteful expenditure

There is no fruitless and wasteful expenditure incurred during the 2025/26 (2024/25) period.

32. Irregular expenditure

Opening balance	26 756 787	31 499 835
Less: Amounts condoned	(5 106 590)	(4 636 127)
Less: Amounts de- recognized	(372 483)	(106 921)
Less: Prior year error	(1 420 882)	-
Closing balance	**19 856 832**	**26 756 787**

Analysis of expenditure awaiting condonation per age classification

Prior years	19 856 832	26 756 787

Details of irregular expenditure

Irregular expenses	Amounts under investigation but not finalised	7 568 955	13 105 480
Irregular Contracts	Amounts under investigation but not finalized	12 287 877	12 287 877
Travel card Fraud	Amounts under investigation but not finalized	-	1 363 430
		19 856 832	**26 756 787**

2026
No Irregular expenditure was incurred for the current period ending 31 March 2026. The NWPL condoned R5 106 590 from previous irregular contracts and expenses and reversed R1 793 365.

2025.
No Irregular expenditure was incurred for the current period ending 31 March 2025. The NWPL condoned R4 636 127 from previous irregular contracts and expenses and reversed R106 921.

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 2025 to 31 March 2026. 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 2026. 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 increase is due to the following:
33.1.1 Low credit balance kept compared to the prior financial year, due to high volume of transactions supporting operational activities..

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 according to its duration across financial years.

North West Provincial Legislature
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33. Budget differences (continued)

33.2
Appropriation Enity
The total Appropriation for the NWPL for the 2025/26 allocated by the North West Provincial Treasury amounts to R572 583 000. the enity has own funded revenue funding of R2 078 000 from interest recieved and roll over funding of R35 000 000. During the year, a virement of 3 500 000 from programme 2 to programme 1 was aprroved.

33.3
Expenditure

33.3.1
Employee cost
33.3.1.1.During the 2025/26 financial period, there was an increase in salaries of 4.8% for staff.
33.3.1.2 There were a number of vacancies filled in the 2025/2026 financial year.

33.3.2
Transfer and Subsidies
33.3.2.1. Transfers and subsidies were paid in accordance with the members enabling policy.
33.3.2.2. The accrued amount of R657 895 in relation to the Constituency Allowance for the Democratic Alliance Party was paid in the 2025/2026 financial year.

33.3.3
Finance Cost
Finance costs are not budgeted for.

33.3.4
Goods and Services
The increase in spending of Goods and services is mainly linked to the following:
- Increase in Consumables
- Increase in legal fees.
- Increase in conference and seminars, subsistence and travel allowance and travel and accommodation.

33.3.5
Capital Assets Capitalised
The increase in capital expenditure is due to the acquisition of furniture & fittings, audio & visual equipment, office equipment and computer equipment.

34. Financial Instruments - Risk Management and Other Disclosures

Significance of financial instruments for financial position and financial performance

Nature and extent of risks arising from financial instruments

Qualitative & Quantitative disclosures

Overview

The NWPL is exposed to the following risks from its use of annual financial statements:

• Credit risk;

• Liquidity risk; and

• Market risk (Other price risk).

Management has overall responsibility for the establishment and oversight of the NWPL's risk mangement framework.

The NWPL's risk management polices are established to identify and analyse the risks faced by the entity, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the NWPL's activities.

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34. Financial Instruments - Risk Management and Other Disclosures (continued)

Credit risk

Scope and objectives

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

The objective of credit risk management is to minimise losses arising from counterparty defaults while supporting the NWPL's service delivery mandate.

The NWPL's exposure to credit risk arises mainly from cash and cash equivalents & receivables from exchange transactions . Statutory receivables from non-exchange transactions are accounted for in accordance with the applicable Standard of GRAP on Statutory Receivables and are not within the scope of GRAP 104's impairment requirements.

The maximum exposure to credit risk at reporting date is represented by the carrying amount of each class of financial asset recognised at amortised cost in the statement of financial position, as follows:

Financial Asset at amortised cost	**2026**	**2025**
Cash and cash equivalent	258 334 921	267 711 527
Receivables from exchange transaction	9 043 984	9 271 333
Total	267 378 127	276 982 860

Prepayments forming part of Receivables of exhange transactions is outside the scope of GRAP 104.

The credit risk management practice

NWPL manages credit risk through ongoing monitoring of outstanding balances, assessment of recoverability, follow-up of overdue accounts and implementation of debt recovery processes.

Expected credit risk model

NWPL applies the expected credit loss ("ECL") model to financial assets measured at amortised cost in accordance with GRAP 104.

For receivables from exchange transactions, the NWPL applies the simplified approach and measures the loss allowance at an amount equal to lifetime expected credit losses.

As these receivables are always measured at lifetime expected credit losses, the NWPL does not track movements between 12-month and lifetime expected credit losses for these receivables, and the 30-day past-due presumption in paragraph 5.26 of GRAP 104 regarding significant increases in credit risk is not applied.

The following financial instruments are considered to have low credit risk

Cash and cash equivalents are held with reputable South African financial institutions. The NWPL limits its exposure to credit risk by investing surplus cash resources only with major South African financial institutions with high quality credit standing and by continuously monitoring exposure to individual counterparties.

The NWPL considers these cash and cash equivalent balances to have low credit risk at reporting date. Accordingly, the NWPL applies the low credit risk practical expedient to these balances and concludes that the expected credit losses associated with these financial assets are immaterial.

All other financial assets are assessed for expected credit losses based on the specific credit risk characteristics and recoverability of the individual financial assets.

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34. Financial Instruments - Risk Management and Other Disclosures (continued)

Inputs, assumptions and estimation techniques

Expected credit losses are measured using historical loss experience, ageing of outstanding balances, current collection trends, recoverability assessments and reasonable and supportable forward-looking information available at reporting date.

Receivables are grouped based on shared credit risk characteristics, including the nature of the receivable, ageing profile and historical collection experience.

Expected credit losses are generally determined using a provision matrix that reflects the shared credit risk characteristics of each receivable portfolio. However, where management concludes that the application of the standard provision matrix would not faithfully represent the expected recoverability of a specific receivable or portfolio, an individual assessment is performed using all reasonable and supportable information available at the reporting date:
- historical loss experience
- ageing analysis
- historical recovery trends
- legal enforceability
- payroll deduction arrangements
- recovery status
- current collection efforts
- disputed balances
- recoveries from prior periods
- status of legal proceedings where applicable; and
- reasonable and supportable forward-looking information available at reporting date.

Financial assets are considered credit-impaired when one or more events have occurred that negatively impact the estimated future cash flows of the financial asset. Indicators considered include prolonged default, significant financial difficulty of the debtor, long outstanding balances, unsuccessful recovery efforts and disputed recoverability. In practice, these indicators are used to identify assets in default for purposes of measuring expected credit losses.

Forward-looking information is incorporated into the expected credit loss assessment where reasonably available without undue cost or effort. This includes consideration of current economic conditions, collection trends and other factors that may affect the ability of debtors to settle outstanding balances.

Financial assets are written off when there is no reasonable expectation of recovery after considering all reasonable recovery and legal processes. Financial assets written off may still be subject to enforcement and recovery processes where appropriate.

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34. Financial Instruments - Risk Management and Other Disclosures (continued)

Ageing analysis and expected credit loss provision matrix - For receivables from exchanges

2026

Ageing Category - Staff debt

	Gross receivables	ECL Rate	Total
Current	347 031	5,0 %	17 352
30 – 60 days	-	15,0 %	-
61 – 90 days	-	30,0 %	-
91 – 180 days	-	50,0 %	-
181 – 365 days	33 630	70,0 %	23 541
More than 365 days	2 188 694	95,0 %	2 079 259
Total	**2 569 355**	**-**	**2 120 152**

Ageing Category - Members Debt

	Gross receivables	ECL Rate	Total
Current	24 873	15,0 %	3 731
30 – 90 days	-	30,0 %	-
30 – 60 days	-	50,0 %	-
91 – 180 days	-	70,0 %	-
181 – 365 days	-	90,0 %	-
More than 365 days	1 437 412	100,0 %	1 437 412
Total	**1 462 285**	**-**	**1 441 143**

Payment to supplier

	Gross receivables	ECL Rate	Total
Current	38 066	10,0 %	3 807
30 – 90 days	-	40,0 %	-
91 – 180 days	114 050	70,0 %	79 835
181 – 365 days	6 203	90,0 %	5 583
More than 365 days	3 312 721	100,0 %	3 312 721
Total	**3 471 040**	**-**	**3 401 946**

Other operational receivables

	Gross receivables	ECL Rate	Total
Current	-	10,0 %	-
30 – 90 days	-	20,0 %	-
61 – 90 days	-	40,0 %	-
91 – 180 days	-	60,0 %	-
181 – 365 days	-	80,0 %	-
More than 365 days	169 649	100,0 %	169 649
Total	**169 649**	**-**	**169 649**

The NWPL applies a provision matrix based on historical loss experience, adjusted for forward-looking information. Loss rates increase with the ageing of receivables to reflect increased credit risk.

North West Provincial Legislature

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34. Financial Instruments - Risk Management and Other Disclosures (continued)

2025

Ageing Category	Staff Debts	Interest receivable	Payments to supplier	Member's recoverable	Other receivables	Total
Current	396 814	-	-	-	-	396 814
30-60 days	-	1 721 730	-	32 771	-	1 754 501
91-180 days	-	-	70 206	-	-	70 206
181-365 days	2 500	-	-	89 256	-	91 756
more than 365 days	2 187 145	-	3 345 958	1 255 306	169 648	6 958 057
Net carrying amount	**2 586 459**	**1 721 730**	**3 416 164**	**1 377 334**	**169 648**	**9 271 334**

Loss Allowance mentioned in Note 4, amounting to R 6 855 467, Includes loss allowance of R 93 819 for prepayments not covered in GRAP 104.

The revised Standard has been applied in accordance with the transitional provisions of GRAP 104 (2019), read with Directive 2 on transitional provisions. Comparative information has not been restated and continues to be presented in accordance with GRAP 104 (2009), hence comparative amounts remain on the previous basis and may therefore not be fully comparable.

Quantitative and qualitative information about amounts arising from expected credit losses

Changes in loss allowance and gross carrying amount

For receivables from exchange transactions and staff debt, NWPL applies the simplified approach and measures the loss allowance at lifetime expected credit losses.As these receivables are always measured at lifetime expected credit losses, no analysis of movements between different expected credit loss stages is presented.

2026

Receivables from exchange transactions

Financial statement line item: Receivables from exchange transactions

Reconciliation of loss allowance - Lifetime ECL – simplified approach

	Staff Debts	Payment to supplier	Member's recoverable	Other receivables	Total
Loss allowance at the beginning of the year	1 916 707	3 286 693	1 388 600	169 659	6 761 659
Add loss allowance recognised during the year	203 444	115 253	52 543	-	371 240
Loss allowance at the end of the year	**2 120 151**	**3 401 946**	**1 441 143**	**169 659**	**7 132 899**

Total Loss allowance as at 31 March 2025 were R 6 855 467 out which R 6 761 649 pertains to receivables from exchange covered under GRAP 104 and R 93 818 is for the provision for prepayments

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34. Financial Instruments - Risk Management and Other Disclosures (continued)

Reconciliation of gross carrying amount

	Staff Debts	Interest receivable	Payment to supplier	Member's recoverable	Other receivables	Total
Gross carrying amount at the beginning of the year	2 534 160	1 721 730	3 293 848	1 551 945	169 648	9 271 331
Add New receivables recognised during the year	205 763	1 371 655	177 192	106 276	-	1 860 886
Less Recoveries / receipts during the year	(170 566)	(1 721 730)	-	(195 936)	-	(2 088 232)
Gross carrying amount at the end of the year	**2 569 357**	**1 371 655**	**3 471 040**	**1 462 285**	**169 648**	**9 043 985**

Net carrying amount

	Staff Debts	Interest receivable	Payment to supplier	Member's recoverable	Other receivables	Total
Gross carrying amount at the end of the year	2 569 357	1 371 655	3 471 040	1 462 285	169 649	9 043 985
Loss allowance at the end of the year	(2 120 151)	-	(3 401 945)	(1 441 143)	(169 649)	(7 132 889)
Net carrying amount	**449 206**	**1 371 655**	**69 095**	**21 142**	**-**	**1 911 096**

Loss Allowance mentioned in Note 4, amounting to R 7 226 707 in the financial year, Includes loss allowance of R 93 819 for prepayments not covered in GRAP 104

2025

Comparative information has not been restated for the revised GRAP 104 ECL model and is presented in accordance with GRAP 104 (2009).

	Staff Debts	Interest receivable	Payment to supplier	Member's recoverable	Other receivables	Total
Gross carrying amount at the end of the year	2 534 160	1 721 730	3 293 848	1 551 945	169 649	9 271 332
Less provision at the end of the year	(1 916 707)	-	(3 286 693)	(1 388 600)	(169 649)	(6 761 649)
Net carrying amount	**617 453**	**1 721 730**	**7 155**	**163 345**	**-**	**2 509 683**

Loss Allowance mentioned in Note 4, amounting to R 6 855 467 for previous financial year, Includes loss allowance of R 93 819 for prepayments not covered in GRAP 104.

Significant changes in the net carrying amount during the year as compared is due to adoption of simplified approach of ECL as requried by GRAP 104

Modified financial assets that did not result in derecognition

The NWPL does not routinely modify the contractual terms of financial assets. No significant modifications of financial assets occurred during the reporting period.

North West Provincial Legislature

Annual Financial Statements for the year ended 31 March 2026

Notes to the Annual Financial Statements

Figures in Rand	2026	2025

34. Financial Instruments - Risk Management and Other Disclosures (continued)

Effect of collateral and other credit enhancements on the amounts arising from expected credit losses

NWPL generally does not hold collateral or other credit enhancements in respect of receivables from exchange transactions and staff debtors. Expected credit losses are therefore primarily assessed based on the recoverability of outstanding balances, historical collection experience, legal enforceability and existing recovery processes.

Contractual amounts written off subject to enforcement activity

NWPL may write off financial assets where there is no reasonable expectation of recovery in accordance with approved write-off and debt management policies.

Amounts written off for accounting purposes may remain subject to recovery and enforcement processes, including legal recovery procedures, salary deductions, debt collection processes and other consequence management mechanisms where appropriate.

No contractual amounts were written off during the current or previous financial year.

Concentration of Credit Risk

The NWPL's exposure to credit risk is concentrated primarily in staff debtors, members debt and duplicate payments made to suppliers. Out of which staff debtors and members debt mainly comprise employment related recoveries arising from salary overpayments, consequence management processes and other operational recoveries. At reporting date, there were no significant concentrations of credit risk arising from exposure to a single external counterparty or group of related counterparties.

Additional concentration exists in relation to cash and cash equivalents invested with South African financial institutions. NWPL limits exposure relating to cash and cash equivalents by depositing funds only with reputable South African financial institutions with high quality credit standing.

2026

	% of concentration	Amount
Cash and Cash equivalent	96,62 %	258 334 921
Interest receivable	0,51 %	1 371 655
Staff debt	0,96 %	2 569 357
Member debt	0,55 %	1 462 285
Other receivables	0,06 %	169 648
Payment to supplier	1,30 %	3 471 040
	100,00 %	**267 378 906**

2025

	% of concentration	Amount
Cash and Cash equivalent	96,65 %	267 711 527
Interest receivable	0,62 %	1 721 730
Staff debt	0,91 %	2 534 160
Member debt	0,56 %	1 551 945
Other receivables	0,06 %	169 648
Payment to supplier	1,20 %	3 293 848
	100,00 %	**276 982 858**

North West Provincial Legislature
Annual Financial Statements for the year ended 31 March 2026

Notes to the Annual Financial Statements

Figures in Rand	2026	2025

34. Financial Instruments - Risk Management and Other Disclosures (continued)

Liquidity risk

Liquidity risk is the risk that NWPL will encounter difficulty in meeting obligations associated with financial liabilities as they become due.

NWPL manages liquidity risk through effective cash flow management, monitoring of working capital, budgetary controls and ongoing management of available cash resources.

NWPL's funding is primarily obtained through parliamentary appropriations and transfers received from the Provincial Revenue Fund. Liquidity requirements are monitored regularly to ensure that sufficient funds are available to meet operational commitments as they fall due.

There have been no significant changes in the liquidity risk management policies and processes since the prior reporting period.

The contractual maturity analysis below presents the remaining contractual maturities of the Legislature's non-derivative financial liabilities based on contractual undiscounted cash flows. Accordingly, the amounts disclosed represent the gross contractual cash outflows that the Legislature is contractually obliged to settle and may differ from the carrying amounts recognised in the Statement of Financial Position, which are measured using discounted cash flows. In the case of lease liabilities, the contractual cash flows include future finance charges and therefore exceed the carrying amount of the lease liability recognised at the reporting date.

The table below analyses the maturity profile of the Legislature's financial liabilities based on undiscounted contractual cash flows:

Contractual maturity analysis of non-derivative financial liabilities (contractual undiscounted cash flows)

2026

	Current	30 - 90 Days	90 - 180 Days	180 - 365 Days	+365 Days	Total contractual cash flows	Carrying amount
Financial liabilities measured at amortised cost							
Payables from exchange transactions	18 254 205	-	-	4 867 333	3 926 175	27 047 713	27 047 713

2025

	Current	30 - 90 Days	90 - 180 Days	180 - 365 Days	+365 Days	Total contractual cash flows	Carrying amount
Financial liabilities measured at amortised cost							
Payables from exchange transactions	19 061 381	-	-	3 167 403	4 803 650	27 032 434	27 032 434

North West Provincial Legislature
Annual Financial Statements for the year ended 31 March 2026

Notes to the Annual Financial Statements

Figures in Rand	2026	2025

34. Financial Instruments - Risk Management and Other Disclosures (continued)

Contractual maturity analysis of lease liabilities

2026 **Financial liabilities as measured at amortised cost**	**Less than 1 year**	**1 - 5 years**	**Total**
Lease liabilities (contractual undiscounted lease payments)	588 645	163 187	751 832

2025 **Financial liabilities as measured at amortised cost**	**Less than 1 year**	**1 - 5 years**	**Total**
Lease liabilities (contractual undiscounted lease payments)	857 070	361 285	1 218 355

Lease liabilities included in the above maturity analysis are presented on a contractual undiscounted basis in accordance with GRAP 104. The contractual lease payments include future finance charges and therefore differ from the carrying amount of the lease liabilities recognised in the Statement of Financial Position. Refer to Note 9 (Finance Lease Obligation) for further details, including the reconciliation between the contractual lease payments, future finance charges and the carrying amount of the lease liabilities.

Lease liabilities are recognised and measured in accordance with the applicable Standard of GRAP on Leases. However, in accordance with paragraph 1.3(c)(ii) of GRAP 104, lease liabilities remain subject to the presentation and disclosure requirements of GRAP 104, including the liquidity risk disclosures contained in this note.

Market risk

Market risk is the risk that the fair value or future cash flows of the entity's financial instruments will fluctuate due to changes in market prices.
Market risk is the risk that changes in market prices, such as interest rates, will affect the NWPL's financial position or cash flows.
There have been no significant changes in the market risk management policies and processes since the prior reporting period.

Interest rate risk

Interest rate risk is the risk that fluctuations in market interest rates will affect future cash flows or the fair value of financial instruments.

The NWPL's exposure to interest rate risk arises from:
- Cash and Cash equivalent held in interest bearing bank and call accounts which earn interest at variable market related rates
- Finance lease obligatiioin that bear interest at variable rates linked to the prime lending rate.

The exposure arising from finance lease obligations relate to the variable interest component of schedule lease payments.
NWPL does not enter interest rate swaps or other heding arrangements and does not have other interest bearing borrowings.

Interest rate risk is managed through ongoing monitoring of cash balances and interest rates offered by approved banking institutions and monitoring of finane lease obligations within the approved budget framework to ensure that changes in interest rates do not negatively affect the NWPL's ability to meet its obligations as they fall due.

Given the nature of the NWPLs funding model and the short term nature of cash holdings, management considers the exposure to interest rate risk to be insignificant. As a result, reasonably possible changes in interest rates are not expected to have a material impact on the surplus or deficit for the period, and no sensitivity analysis has been presented.
There have been no significant changes in the interest rate risk management policies and processes since the prior reporting period.

North West Provincial Legislature
Annual Financial Statements for the year ended 31 March 2026

Notes to the Annual Financial Statements

Figures in Rand	2026	2025

34. Financial Instruments - Risk Management and Other Disclosures (continued)

Other price risk

NWPL is not exposed to significant other price risk as it does not hold financial instruments measured at fair value that are subject to market price fluctuations, including equity instruments, commodity-linked instruments or derivative financial instruments.

Accordingly, no price risk sensitivity analysis has been presented.

Mar-26

Reconciliation between Note 4 - Receivables and Note 34 - Risk Management

	Amount as per Note 4	Staff Debt	Members Debt	Payment to supplier	Other receivables	Interest receivable	Prepayments (Not covered under GRAP 104)	Total
Other Receivables	**7 506 492**	1 092 502	1 401 645	3 471 040	169 649	1 371 656	-	**7 506 492**
Salary control account	60 640	-	60 640	-	-	-	-	60 640
Staff debt	1 476 852	1 476 852	-	-	-	-	-	1 476 852
Prepayments	-	-	-	-	-	-	3 265 852	3 265 852
Less: ECL under GRAP 104	(7 132 889)	(2 120 151)	(1 441 143)	(3 401 945)	(169 649)	-	-	(7 132 889)
Less: ECL for prepayment not under GRAP	(93 819)	-	-	-	-	-	(93 819)	(93 819)
Receivables Amount as per Note 4	**5 083 128**	449 202	21 142	69 094	-	1 371 656	3 172 033	**5 083 128**

35. Operating lease liability

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 period is R271 482 and the straight-lined expense for the period is R252 859.

	100PPM		70PPM		45PPM	
Commitments	2026	2025	2026	2025	2026	2025
Minimum lease payments due						
- within one year	-	103 019	-	86 536	-	83 446

Operating lease payments represent rentals payable by the NWPL for its printers. The contract for operating lease has ended on 31 March 2026.

The operating lease liability determined is 2026:R- (2025: R20 142)

36. Going concern

The creditor's payment period is 60 days
- NWPL entered into an Absa Investment Tracker (Call) investment of R100 000 000 and a Fixed Investment of R50 000 000.
- NWPL had a positive bank balance of R258 334 921 at year end.
- NWPL had negative net cash flows for the year from operating activities of R(5 401 421).

The North West Provincial Legislature has a positive solvency ratio where the assets exceeds liabilities by R550 273 756.

North West Provincial Legislature
Annual Financial Statements for the year ended 31 March 2026

Notes to the Annual Financial Statements

Figures in Rand	2026	2025

36. Going concern (continued)

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.

37. Segment reporting

The Legislature has considered the implication of GRAP 18: Segment Reporting in their 2025/26 Annual Financial Statement.

The objective of segment reporting is to provide information about the specific operational objectives and major activities of an entity as well as the resources devoted to and costs of these objectives and activities.

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

In the management assessment to consider the GRAP requirement, information reported internally by the Legislature was assessed and considered if they are not administrative in nature or functional units which do not on its own generate economic benefits, locations or regions which the Legislature operates is reported separately or not.

Management deems all operations/activities by the Legislature to be administrative and all operations not to be geographically independent, they take place in one location, managed, reported and reviewed from the Legislature building. All services provided by the Legislature emanates from one location with no alternative reporting information.

ANNEXURE

NORTH WEST PROVINCIAL LEGISLATURE

ORGANISATIONAL STRUCTURE

NWPL SECRETARY _____

NWPL SPEAKER _____

OFFICE OF THE SPEAKER

PURPOSE: To provide political leadership to the North West Provincial Legislature

FUNCTIONS:

1. Provide 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 (POLITICAL)

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
1 x Private Secretary - C5
1 x Secretary/Receptionist - C1
1 x Parliamentary Officer/Political Liaison Officer- C5
1 x Media Liaison Officer - C5
1 x Driver Messenger - B3
1 x Domestic Worker - A
1 x Registry Clerk - C1

ADMINISTRATIVE SUPPORT

PURPOSE: To provide administrative 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 Manager Strategic Support - D5
1 x Integrity Officer - C3
1 x Personal Assistant: Manager - 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

FUNSTIONS:

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
1 x Office Manager - D5
1 x Personal Assistant - C3

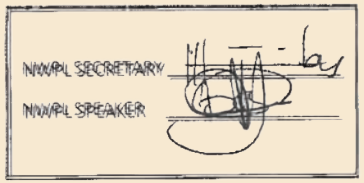
OFFICE OF THE DEPUTY SPEAKER

PURPOSE: To assist the Speaker to preside over meetings of the Legislature

FUNCTIONS:

1. Responsible for any delegated task given by the Speaker
2. Responsible for Sectoral Parliament, Committees and Oversight
3. Responsible for Members' interests and capacity buidling
4. Preside over JPC Meetings

1 x Deputy Speaker
1 x Private Secretary - C3
1 x Parliamentary Officer - C5
1 x Driver Messenger - B3
1 x Secretary/Receptionist - C1
1 x Domestic Worker - A



OFFICE OF THE SECRETARY TO THE LEGISLATURE

PURPOSE: To provide Corporate Governance & 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
1 x Office Manager - D5
1 x Personal Assistant - C3

STRATEGIC PLANNING, MONITORING & EVALUATION

PURPOSE: To Provide Strategic Planning, Monitoring & Evaluation

FUNCTIONS:
1. Oversee the development of Strategic Plans, Annual Performance Plans, Annual Reports and Operational Plans
2. Develop monitoring and evaluation frameworks/strategies
3. Facilitate performance review sessions to monitor reported performance against set standards
4. Oversee compliance to legal prescripts regarding performance information

1 x Manager - D5
1 x Personal Assistant: Manager - C1
1 x Deputy Manager / Strategic Planning Specialist - D2
1 x Planning Officer - C1
1 x Deputy Manager / Monitoring & Evaluation Specialist - D2
1 x Monitoring and Evaluation Officer - C1

RISK MANAGEMENT & INTERNAL CONTROL

PURPOSE: To provide Risk Management and Internal Control services

FUNCTIONS:
1. Coordinate and facilitate Risk Management framework
2. Implement Risk Management strategies
3. Manage fraud prevention programme
4. Provide detective & preventative controls in relation to financial and non-financial transactions in the institution

1 x Manager / Chief Risk Officer - D5
1 x Personal Assistant: Manager - C1
1 x Deputy Manager / Senior Risk Officer & Internal Control - D1
2 x Risk Officer - C2
4 x Internal Control Officer - C1

INTERNAL AUDIT

PURPOSE: Provide internal Auditing services

FUNCTIONS:
1. Evaluate, improve & monitor the effectiveness of Risk Management, Control & Governance processes
2. Evaluate the adequacy & effectiveness of control over governance, operations & information systems
3. Develop & implement Internal Audit strategies for the NWPL

1 x Manager / Chief Audit Executive - D5
1 x Personal Assistant: Manager - C1
1 x Deputy Manager / Senior Internal Auditor - D1
3 x Internal Auditor - C2
1 x ICT Auditor - C2

CORPORATE GOVERNANCE, POLICY & LEGAL

PURPOSE: To provide Corporate Governance, Policy and Legal services

FUNCTIONS:
1. Oversee the provision of Corporate Legal advice and support to the Legislature
2. Oversee research on legal matters relating to the administration of the Legislature
3. Communicate with outside Legal Practitioners on Legislature matters
4. Oversee drafting of contracts
5. Develop, implement & monitor a system of management of policies for the NWPL
6. Ensure the NWPL has sound policies for effective & efficient operations

1 x Manager D5
1 x Personal Assistant: Manager - C1
1 x Governance Officer - C1
1 x Policy Officer - C1
1 x Senior Researcher Institutional/Legal - D1
1 x Corporate Legal Advisor - D1
1 x Legal Adviser (Drafting) - D1

BRANCH: COMMITTEES, PUBLIC PARTICIPATION & RESEARCH

PURPOSE: To manage Public Education & Public Participation
To manage learning and knowledge management services and committees

FUNCTIONS:
1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Manage intellectual capital and assets
6. Manage Research services
7. Provide Legislature professional support

1 x Executive Manager - E
1 x Personal Assistant - C1

BRANCH: PROCEEDINGS, HANSARD AND NCOP

PURPOSE: To manage Proceedings, Hansard 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

BRANCH: SUPPORT SERVICES

PURPOSE: To manage the Legislature's Corporate Services

FUNCTIONS:
1. Provide Communication, Library and Registry Services
2. Provide Facilities Management
3. Provide Human Resource Management & Development
4. Provide Information and Communication Technology
5. Provide Security and Protocol services

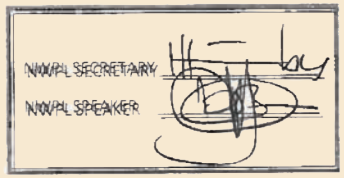
1 x Executive Manager - E
1 x Personal Assistant - C1

BRANCH: FINANCE

PURPOSE: To oversee effective management of financial reporting, accounting & Supply Chain services

FUNCTIONS:
1. Prepare and provide financial statements and monitoring reports
2. Provide Financial Management and Accounting services
3. Provide Supply Chain Management services and support

1 x Executive Manager - E
1 x Personal Assistant - C1



BRANCH: COMMITTEES, PUBLIC PARTICIPATION & RESEARCH

PURPOSE: To manage Public Education & Public Participation
To manage learning and knowledge management services and committees

FUNCTIONS:
1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Manage intellectual capital and assets
6. Manage Research services
7. Provide Legislature professional support

1 x Executive Manager - E
1 x Personal Assistant - C1

COMMITTEES

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 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 campaigns
2. Manage Public Petitioning and Peoples' Parliament
3. Ensure proper application of the petitions process as envisaged by the Constition
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

NWPL SECRETARY

NWPL SPEAKER

COMMITTEES

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 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 committee adminstrative 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 committee administrative work

1 x Senior Committee Administrator - D1
5 x Committee Administrator - C3
3 x Committe 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 Adminstrator - C3
3 x Committee Assistant - C2

SOCIAL CLUSTER

PURPOSE: To provide effective support services to the Social Cluster Committees

FUNSTIONS:

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 adminitsrative work

1 x Senior Committee Administrator - D1
3 x Committee Administrator - C3
3 x Committee Assistant - C2

PUBLIC ACCOUNTS

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 committee administrative work

1 x Senior Committee Administrator - D1
1 x Committee Administrator - C3
1 x Committee Assistant - C2

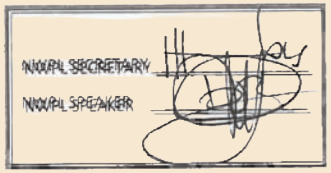
LEGAL SUPPORT

PURPOSE: To provide leal 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 committees
4. Provide training to relevant stakeholders on legalities of amendments

3 x Legal Advisor - D1



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

FUNCTIONS:
1. Facilitate and coordinate research services to Committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write research reports for Committee
4. Support institutional researcher in conducting research to improve the operation of NWPL

1x Senior Researcher - D2
3 x Researcher (1 per Committee) - C4
1 x Researcher: Public Accounts - C4

SOCIAL CLUSTER

PURPOSE: To provide research related support service to Social Cluster Members

FUNCTIONS:
1. Facilitate and coordinate research services to Committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write research reports for Committee
4. Support institutional researcher in conducting research to improve the operation of NWPL

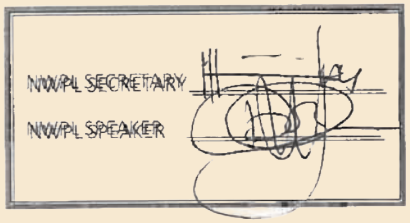
1x Senior Researcher - D2
4 x Researcher (1 per Committee) - C4

ECONOMIC CLUSTER

PURPOSE: To provide research related support service to Economic Cluster Members

FUNCTIONS:
1. Facilitate and coordinate research services to Committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write research reports for Committee
4. Support institutional researcher in conducting research to improve the operation of NWPL

1x Senior Researcher - D2
4 x Researcher (1 per Committee) - C4



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 campaigns
2. Manage Public Petitioning and Peoples' Parliament
3. Ensure proper application of the petitions process as envisaged by the Constition
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, awarenes and petitions solutions as required by Committees

FUNCTIONS:

1. Develop and implement effective models for PPP liaising with Committees
2. Oversee 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

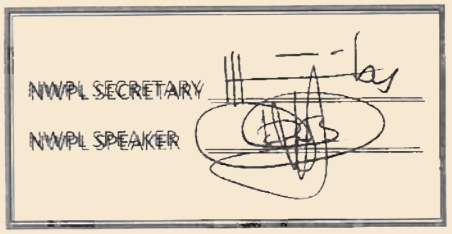
DISTRICT COORDINATION

PURPOSE: To manage Public Participation at the District

FUNCTIONS:

1. Operational management of taking Parliament to the people programme
2. Provide strategic support to the Speakers' 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



BRANCH: PROCEEDINGS, HANSARD AND NCOP

PURPOSE: To manage Proceedings, Hansard 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. Provide procedural advice to the House and office bearers
4. Manage translation services

- 1 x Manager - D5
- 1 x Personal Assistant: Manager - C1

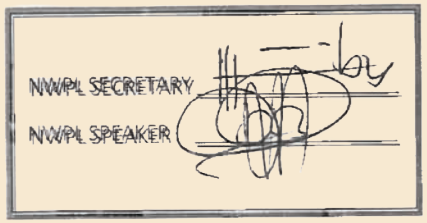
NCOP AND MEMBERS SUPPORT

PURPOSE: To provide effective NCOP support services and support to Members

FUNCTIONS:

1. Promote and facilitate effective liaison 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 MPLs 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



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. Provide procedural advice to the House and office bearers
4. Manage translation services

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 Officer - C1

LANGUAGE AND HANSARD

PURPOSE: To manage the effective Hansard, Language and Translation services to the House

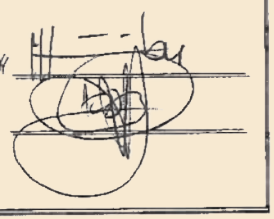
FUNCTIONS:

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 Transcriber - C1
6 x Language Practitioner - C2
1 x Sign Language Officer - C1

NWPL SECRETARY

NWPL SPEAKER



BRANCH: SUPPORT SERVICES

PURPOSE: To manage the Legislature's Corporate Services

FUNCTIONS:
1. Provide Communication, Library and Registry Services
2. Provide Facilities Management
3. Provide Human Resource Management & 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, 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 - 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 effective Labour Relations and Employee Wellness

1 x Manager -D5
1 x Personal Assistant - 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 Coninuity Management Governance Framework
3. Manage the provision of Help Desk services
4. Oversee the maintenance of the system

1 x Manager -D5
1 x Personal Assistant: Manager - C1

FACILITIES MANAGEMENT

PURPOSE: To provide Facilities Management

FUNCTIONS:
1. Maintain and refurbish existing infrastructure
2. Create and maintain a conducive working environment for employees and Members of NWPL
3. Ensure that all statutory and technical requirements to OHS are met

1 x Manager - D2
1 x Personal Assistant: Manager - C1
MAINTENANCE
1 x Artisan Plumber - C1
1 x Artisan Electrical - C1
CLEANING SERVICE/HOUSEHOLD
2 x Supervisor - B4
2 x Handyman - A
1 x Storeman Supervisor - B3
4 x Gardener - A
35 x Cleaner - A

SECURITY AND PROTECTION SERVICES

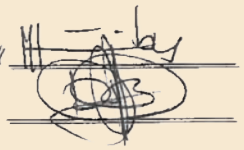
PURPOSE: To provide Security and Protocol services

FUNCTIONS:
1. Manage the rendering of access and key control
2. Manage the Contingency Plan
3. Oversee the administration of vetting, information security auditing and investigations of security breaching
4. Oversee the provision of Sergeant at Arms services
5. Provide Protocol services to the House
6. Ensure tha 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

NWPL SECRETARY

NWPL SPEAKER



COMMUNICATION, LIBRARY AND REGISTRY

PURPOSE: To manage effective internal and external communication, 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 - 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

1 x Deputy Manager: Communications and Marketing - D2
3 x Communication Officer (1 per Cluster) - C3
1 x Internal Communications Officer - C3
1 x Graphic Designer - C1
1 x 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

1 x Deputy Manager: Library and Knowledge Management - D2
2 x Information Officer - C1
1 x Assistant Librarian - C1
1 x Knowledge Management Specialist - D2

REGISTRY AND ELECTRONIC DOCUMENTS SERVICES

PURPOSE: To manage Registry and Electronic Documents services

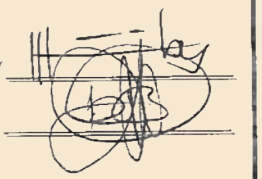
FUNCTIONS:

1. Provide Registry and Electronic Documents services as per provisions of NARSA
2. Manage the Call Centre
3. Manage the provision of trasnportation services

1 x Deputy Manager: Registry and Electronic Documents Services - D2
3 x Document Officer - C1
2 x Switchboard Operator - C1
1 x Senior Transport Officer - C4
2 x Driver - B3

NWPL SECRETARY

NWPL SPEAKER



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 effective Labour Relations and Employee Wellness

1 x Manager -D5
1 x Personal Assistant - C1

HUMAN RESOURCE ADMINISTRATION

PURPOSE: To provide effective and efficient Human Resource Administration

FUNCTIONS:

1. Provide Recruitment, Selectiona and Placement service
2. Manage the Employee Life Cycle in the NWPL
3. Manage the Conditions of Service for Members and employees of the NWPL
4. Manage personnel records

1 x Deputy Manager: HRA - D2
1 x Senior HR Practitioner - C3
2 x HR Practitioner - C2
1 x Personnel Regstry 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 performance as per provisions of the PMDS policy
4. Develop and implement HRD Strategies

1 x Deputy Manager: Training and Development (Staff Development & Performance Specialist) - D2
2 x Training and Development Officer - C1
2 x Performance Management Practitioner - C2
1 x Career Development & Succession Planning Officer - C3

ORGANISATIONAL DESIGN AND HR STRATEGIES

PURPOSE: To provide Organisational Design and HR Strategies

FUNCTIONS:

1. Develop Organisational Structure and Change Management Programs
2. Facilitate the development of Job Descriptions
3. Coordinate Job Evaluation processes
4. Develop and monitor the implementation of Employment Equity Plan
5. Develop and monitor the implementation of the HR Plan and Strategies

1 x Deputy Manager - OD and HR Strategies (OD Specialist) - D2
1 x Senior HR Practitioner: OD and Change Management - C3
1 x HR Practitioner: HR & Employment Equity Planning - C1

EMPLOYEE WELLNESS AND LABOUR RELATIONS

PURPOSE: To provide effective Labour Relations and Employee Wellness

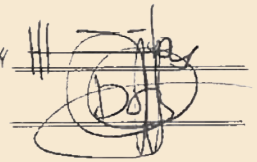
FUNCTIONS:

1. Manage and facilitate the provision of sound Labour Relations (including employee Grievances, Misconducts and Disputes)
2. Manage integrated Employee Health and Wellness Programs
3. Participate in Collective Bargaining processes
4. Provide training on Code of Conduct and Disciplinary procedure

1 x Deputy Manager: Employee Wellness and Labour Relations (Employee Wellness & Labour Relations Specialist) - C4
1 x Labour Relations Officer - C2
1 x Wellness Officer - C2

NWPL SECRETARY

NWPL SPEAKER



SECURITY AND PROTECTION SERVICES

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4. Oversee the provision of Sergeant at Arms services
5. Provide Protocol services to the House
6. Ensure tha 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 Chamber services

FUNCTIONS:

1. Plan and maintain an operational schedule and calendar of events and communicate same to Service Officers
2. Manage the administration on Chamber services
3. Liaise with relevant managers to ensure synergy of plans to ensure excellent service duirng House sessions
4. Manage the NWPL Protocol function in consultation with the Office of the Speaker and Secretary

1 x Deputy Manager Protocol - D2

5 x Service/Protocol Officer - C1

PROTECTION SERVICES

PURPOSE: To provide Protection services

FUNCTIONS:

1. Advisory on Security and Events Security
2. Manage physical and emergency preparedness to the NWPL precints and events of the Speaker Deputy and MPLs
3. Emergency preparedness and response
4. Management of Ceremonial services

1 x Deputy Manager: Protection Services - D2

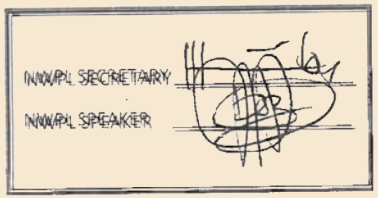
1 Sergeant at Arms - C2

4 x Senior Protection Officer - C2

1 x Protection Officer (Technician) - C1

1 x Assistant Technician - B1

9 x Protection Officer - 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 Coninuity Management Governance Framework
3. Manage the provision of Help Desk services
4. Oversee the maintenance of the system

1 x Manager -D5
1 x Personal Assistant: Manager - C1

ICT INFRASTRUCTURE SUPPORT SERVICES

PURPOSE: To provide infrastructure maintenance services

FUNCTIONS:
1. Provide IT equipment
2. Provide IT Support services
3. Provide IT maintenance

1 x System Administrator - D1
2 x Audio Network Technician - C1
2 x IT Technician - C1

BUSINESS CONTINUITY

PURPOSE: To provide effective Business Continuity Management Governance Framework

FUNCTIONS:
1. Develop Business Continuity Management Strategy
2. Develop wide Business Continuity Management program with all stakeholders
3. Monitor and evaluate preparedness of the NWPL to ensure Business Continuity
4. Provide monthly reports

1 x Business Continuity Specialist - C3

BUSINESS SUPPORT SERVICES

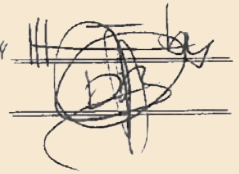
PURPOSE: To provide effective Business Support service

FUNCTIONS:
1. Provide Business Technology Support service
2. Provide ICT Communication support
3. Conduct system design
4. Maintain the website

1 x System Administrator - D1
1 x BDA Support Officer - C1
1 x Website Administrator - C1
1 x Oracle Support Officer - C1

NWPL SECRETARY

NWPL SPEAKER



BRANCH: FINANCE

PURPOSE: To oversee effective management of financial reporting, accounting and Supply Chain services

FUNCTIONS:
1. Prepare and provide financial statements and monitoring reports
2. Provide Financial Management and Accounting services
3. Provide Supply Chain Management services and support

1 x Executive Manager - E
1 x Personal Assistant - C1

FINANCIAL REPORTING

PURPOSE: To prepare and provide financial statements and monitoring reports

FUNCTIONS:
1. Produce and manage financial statements and reports
2. Manage revenue and expenditure
3. Manage Financial Systems and render technical support
4. Manage assets

1 x Manager - D5
1 x Personal Assistant - C1

SUPPLY CHAIN MANAGEMENT

PURPOSE: To provide Supply Chain Management services and support

FUNCTIONS:
1. Provide Demand Management services
2. Manage SCM contracts and render acquisition of services
3. Render Logistics Management services

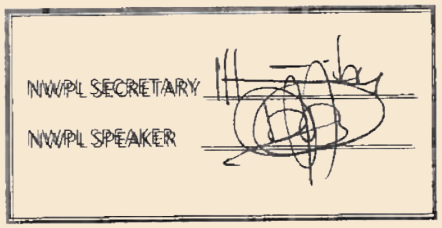
1 x Manager: D5
1 x Personal Assistant - C1

FINANCIAL MANAGEMENT AND ACCOUNTING

PURPOSE: To Provide Financial Management and Accounting services

FUNCTIONS:
1. Provide budgeting services
2. Manage accounts payable
3. Manage payroll services

1 x Manager - D5
1 x Personal Assistant - C1



FINANCIAL REPORTING

PURPOSE: To prepare and provide financial statements and monitoring reports

FUNCTIONS:
1. Produce and manage financial statements and reports
2. Manage revenue and expenditure
3. Manage Financial Systems and render technical support
4. Manage assets

1 x Manager - D5
1 x Personal Assistant - C1

FINANCIAL STATEMENTS

PURPOSE: To produce and manage financial statements and reports

FUNCTIONS:
1. Prepare financial statements
2. Manage General Ledger reconciliation, accuracy and analysis
3. Analyse and verify accurate application of accounting policies
4. Oversee compliance to accounting standards
5. Gather and analyse financial data and trends

1 x Deputy Manager: Financial Statements - D2
1 x Senior Accountant - C4
2 x Accountant - C2

REVENUE AND EXPENDITURE MANAGEMENT

PURPOSE: To manage revenue and expenditure

FUNCTIONS:
1. Monitor revenue and expenditure patterns and compile reports
2. Monitor cash flow and Suspense Accounts
3. Prepare In-year Monitoring Reports
4. Manage accounts receivable processes
5. Prepare bank reconciliations
6. Manage allocations of expenditure and review journals

1 x Deputy Manager: Revenue & Expenditure - D1
1 x Financial Officer: Revenue & Expenditure - C2

FINANCIAL SYSTEM CONTROL

PURPOSE: To manage Financial Systems and render technical support

FUNCTIONS:
1. Provide first line support on all aspects of Financial Systems
2. Conduct training on the use of Financial Systems
3. Oversee allocation of functions on Financial Systems
4. Maintain and safeguard finance related records
5. Manage financial data integrity

1 x Financial System Controller - D1

ASSET MANAGEMENT

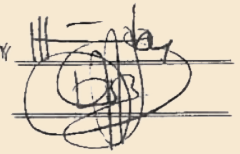
PURPOSE: To manage assets

FUNCTIONS:
1. Develop and monitor the implementation of the Asset Management Strategy
2. Develop and maintain asset register
3. Conduct asset verification
4. Manage asset loss and disposal
5. Prepare asset-based financial reports
6. Manage the correct implementation of sound asset management practices

1 x Deputy Manager: Asset Management - D1
1 x Senior Asset Controller - C4
2 x Asset Controller - C2

NWPL SECRETARY

NWPL SPEAKER



SUPPLY CHAIN MANAGEMENT

PURPOSE: To provide Supply Chain Management services and support

FUNCTIONS:

1. Provide Demand Management services
2. Manage SCM contracts and render acquisition of services
3. Render Logistics Management services

1 x Manager: D5
1 x Personal Assistant - C1

DEMAND MANAGEMENT

PURPOSE: To provide Demand Management services

FUNCTIONS:

1. Conduct needs analysis
2. Conduct commodity analysis and market research
3. Develop and monitor implementation of the Demand Plan
4. Determine specifications
5. Manage supplier database

1 x Deputy Manager - D1
1 x SCM Practitioner: Demand Management C2

ACQUISITION AND CONTRACT ADMINISTRATION

PURPOSE: To manage SCM contracts and render acquisition of services

FUNCTIONS:

1. Develop procurement/acquisition plans and Sourcing Strategies
2. Coordinate procurement services
3. Coordinate tender processes
4. Provide technical and advisory services on SCM processes
5. Coordinate and administer contracts between NWPL and Service Providers
6. Manage supplier performance

1 x Deputy Manager: Acquisition & Contract Admin - D2
1 x Senior SCM Practitioner: Tender Admin - C4
1 x Senior SCM Practitioner: Acquisition - C4
3 x SCM Practitioner: Acquisition - C2
1 x Bid Amin Assistant - B3
1 x Contract Admin Assistant - B3

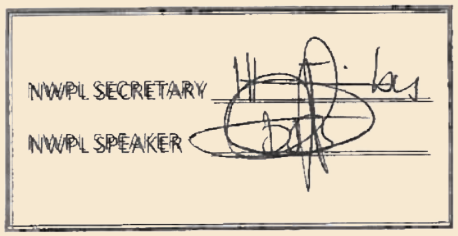
LOGISTICS MANAGEMENT

PURPOSE: To coordinate Logistics Management services

FUNCTIONS:

1. Manage receipt of goods and services
2. Manage inventory
3. Manage lead times
4. Manage Commitment Register
5. Manage travel arrangements for staff, MPLs and external stakeholders

1 x Senior SCM Practitioner: Logistics C4
5 x SCM Practitioner: Logistics - C2
1 x Stores Assistant - C1



FINANCIAL MANAGEMENT AND ACCOUNTING

PURPOSE: To Provide Financial Management and Accounting services

FUNCTIONS:
1. Provide budgeting services
2. Manage accounts payable
3. Manage payroll services

1 x Manager - D5
1 x Personal Assistant - C1

BUDGETING

PURPOSE: To provide budgeting services

FUNCTIONS:
1. Prepare and consolidate budget
2. Oversee budget allocations and use
3. Manage adjustment estimates and movement of budget

1 x Deputy Manager - D2
1 x Financial Officer C4

ACCOUNTS PAYABLE

PURPOSE: To manage accounts payable services

FUNCTIONS:
1. Manage accounts payable processes
2. Manage stakeholder engagements
3. Conduct creditors' reconciliation and prepare age analysis report

1 x Deputy Manager - D2
1 x Senior Accounts Payable Officer - C3
4 x Accounts Payable Officer - C1
1 x Filling Clerk - A

PAYROLL ADMINISTRATION

PURPOSE: To manage payroll services

FUNCTIONS:
1. Manage and maintain payroll guidelines
2. Manage processing of payroll related transactions
3. Maintain sound relations with third parties
4. Conduct monthly payroll certification and bi-annual headcounts
5. Prepare TAX reconciliations

1 x Deputy Manager - D1
2 x Payroll Officer - C2
1 x Payroll Assistant - B2

NORTH WEST PROVINCIAL LEGISLATURE

25/26 ANNUAL REPORT