NORTH WEST PROVINCIAL LEGISLATURE



2024/25
ANNUAL REPORT

P20
SOUTH AFRICA 2025

2030 NDP

ABOUT US

OUR MANDATE

Law-Making, Oversight and to promote public participation.

OUR VISION

Building a united, prosperous society in the North West.

OUR MISSION

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

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

ORGANISATIONAL VALUES

- Integrity
- Responsiveness
- Transparency
- Trustworthy
- Professionalism
- Teamwork

P20 SOUTH AFRICA 2025

2030 NDP

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PART A



PART A
GENERAL INFORMATION

1. NORTH WEST PROVINCIAL LEGISLATURE GENERAL INFORMATION



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2. LIST OF ABBREVIATIONS / ACRONYMS

ABBREVIATION / ACRONYM	MEANING
AC	*Audit Committee*
ACC	*Accounting*
AEPRE	*Adjusted Estimates of Provincial Revenue and Expenditure*
AFS	*Annual Financial Statements*
AGSA	*Auditor-General of South Africa*
ANC	*African National Congress*
AO	*Accounting Officer*
APP	*Annual Performance Plan*
AR	*Annual Report*
ASA	*ACTION SA*
B. Com	*Bachelor of Commerce*
CA	*Chartered Accountant*
CA (SA)	*Chartered Accountant South Africa*
CD (SA)IoDS	*Chartered Director South Africa*
CFO	*Chief Financial Officer*
CGEIT	*Certified in Governance of Enterprise Information Technology*
CIA	*Certified Internal Auditor*
CISA	*Certified Information Security Auditor*
CISM	*Certified Information Security Management*
CMAC	*Consequence Management Advisory Committee*
COBIT	*Control Objectives for Information and Related Technologies*
CoE	*Compensation of Employees*
COSO	*Committee of Sponsoring Organisations*
COVID-19	*Coronavirus Disease 2019*
CRM-Prac	*Certified Risk Management Practitioner*
DA	*Democratic Alliance*
DTI	*Department of Trade and Industry*
EE	*Employment Equity*
EFF	*Economic Freedom Fighters*
ERP	*Enterprise Resource Plan*
FMPPLA	*Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009)*

2. LIST OF ABBREVIATIONS / ACRONYMS

ABBREVIATION / ACRONYM	MEANING
GBVF	*Gender-Based Violence and Femicide*
GL	*General Ledger*
GR	*Grade*
GRAP	*Generally Recognised Accounting Practices*
HIV	*Human Immunodeficiency Virus*
HOA	*Home Owners Allowance*
Hon.	*Honourable*
HR	*Human Resource*
IA	*Internal Audit*
IAA	*Internal Audit Activity*
IAF	*Internal Audit Function*
ICT	*Information and Communication Technology*
IEHW	*Integrated Employment Health Wellness*
IFW	*Irregular, Fruitless and Wasteful*
IRMSA	*Institute of Risk Management of South Africa*
ISACA	*Information Systems Audit and Control Association*
IT	*Information Technology*
JPC	*Joint Planning Committee*
KPI	*Key Performance Indicator*
M.Com	*Master of Commerce*
MBA	*Master of Business Administration*
MEC	*Member of Executive Council*
MKP	*Umkhonto we Sizwe Party*
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*
NKP	*National Key Point*
No.	*Number*

2. LIST OF ABBREVIATIONS / ACRONYMS

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*
PPAC	*Provincial Public Accounts Committee*
PSETA	*Public Service Sector Education and Training Authority*
PSRMF	*Public Sector Risk Management Framework*
R	*Rand*
RMC	*Risk Management Committee*
SA	*South Africa*
SADCOPAC	*Southern Africa Development Community Organisation of Public Accounts Committee*
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*

3. FOREWORD BY THE HON. SPEAKER



HON (DR) SFD MOHONO

SPEAKER OF THE
NORTH WEST PROVINCIAL LEGISLATURE

It is great pleasure for me to be presenting the NWPL Annual Performance Report (APR) for the 2024/2025 Financial Year to the North West populace. We have now completed a full financial year since we came into office after the 2024 General Elections, which were held on May 29, 2024, ending the Sixth Legislative Term. In order to build on the progress we have accomplished and forge a new course for the NWPL of the future, we take lessons from the three decades since our democratic breakthrough in 1994.

We act in this way knowing that we have enormous obligations as the leading organ of the State, the birthplace of democracy, and the people's ray of hope. I am confident that we have made significant strides towards achieving that goal and fulfilling the promise we made thirty-one years ago. We managed to record outstanding performance as an institution in spite of extraordinary circumstances, such as the changes in our political landscape and the economic meltdown that accompanied it.

On Oversight, our people have faith in the work done from the planning stage to the reporting stage because the House and its committees, using all available oversight tools, exercised strong oversight over the Executive organs of State. We have started the Standardized Oversight, Accountability and Reporting in North West initiative, in which the NWPL collaborated with the Executive to standardize how the Executive would report to the NWPL and how the NWPL will supervise the Executive.

Given the encouraging outcomes thus far, it is safe to say that we will rely on our oversight to make sure the Executive is held to strict accountability using this tool, as well as other programs and actions.

We have participated fully in the NCOP law-making processes thereby ensuring that laws that are adopted at the National level carry the aspirations of the people of the North West Province. We have conferred all the negotiating and final mandates within the time frames of the NCOP and the mandates that we have conferred were underpinned by the imputes from the populace of the North West Province that were gathered through the public participation processes.

We will complete the processing of the Money Bills Amendment Procedure and Related Matters Act which will ensure that where necessary, we are able to effect amendments the money Bills as tabled in the Legislature in line with Section 120 of the Constitution.

Our role of public participation had more outreach and public education workshops held. We are particularly pleased to see that the Petitions Standing Committee has made significant strides in resolving both ongoing petitions and the backlog of petitions left over from the Sixth Legislature.

The NWPL is creating plans to make sure that the participants are not the same people and that they accurately reflect the demographics of the North West Province. We are committed to establishing the non-racial, non-sexist, and united South Africa that the Constitution states.

It is our constitutional duty on good governance to promote collaborative and cooperative partnerships that will help create a revolutionary legislative sector in terms of cooperative governance. In order to learn and exchange best practices, as well as to build and improve norms and standards in the legislative sector, these collaborative platforms are supported at the international,

3. FOREWORD BY THE HON. SPEAKER

national, provincial, and local levels.

We take great pride in the fact that our governance committees, along with the committed, professional, and diligent men and women who serve on them, have enhanced the administration's scrutiny, given it direction and support, and greatly enhanced the NWPL's performance, resulting in two years of clean audits often referred to as unqualified audit opinions with no matters of emphasis.

In terms of assisting and empowering our elected officials, our members' capacity-building programs concentrated on aiding elected officials, political parties, and party administration systems. These are only a few of the many significant accomplishments we have made this term.

As the 31st anniversary of our democratic revolution draws near, it is critical that we consider the legislature's function as the state's most significant organ, how it carries out its duties, and how it is equipped to successfully represent the will of the people.

In conclusion, I want to thank the Accounting Officer of the Legislature and his team for the support they continue to provide to me and the rest of the Members of the Legislature and together we can deliver an institution that is driven by people, purpose, and performance and that will continue to stand for a very long time as a cradle of democracy and a beacon of hope.

We will continue to endure and even prosper because we learned constructive lessons from an otherwise dire circumstance. By carrying on in this manner, the NWPL will be able to increase public engagement and monitoring so that future generations can benefit from a strong and functional democracy.

I want to thank the Presiding Officers and all the Members of NWPL, the entire Administration team, for your unwavering support and commitment you have shown during this period. Most of all, I wish to thank you, the people of this beautiful Province of Bokone Bophirima, for trusting me to lead this beloved institution.

I thank you



Hon. (Dr.) Sebonta Desbo Mohono
Speaker: North West Provincial Legislature

Date : 30 May 2025



MEMBERS OF THE NWPL

4. REPORT OF THE ACCOUNTING OFFICER



ADV L.I NETSHITUMBU

SECRETARY TO THE
NORTH WEST PROVINCIAL LEGISLATURE

It is a great pleasure for me to present the 2024/25 Annual Performance Report for the 2024/25 financial year. This annual report is submitted in compliance with section 55(1)(2) and (3) of the Financial Management of Parliament and Provincial Legislatures Act, and has been submitted to the Auditor General in terms of section 57(a) of the same Act.

In this annual report, we have provided an account of the work that we have performed throughout the financial year and where we have encountered challenges, we have highlighted those challenges as well as the measures that we have put in place to deal with those challenges going into the future.

The period that we are accounting for in this annual performance report is very interesting as it accounts for the two terms of government and will also account for transition between the 6th and the 7th Legislature. The period has been characterized by the wrapping out of the activities of the 6th Legislature and introducing the 7th Legislature.

We put a lot of activities in place to bid farewell to the 6th Legislature and among the activities were the End of the Term workshop and also ensuring that Members of the 6th Legislature were relocated back to their home bases and their entitlements are paid to them accordingly.

We are pleased that the 7th Legislature has landed very well and that took the baton from the 7th Legislature with great vigour. We have arranged several landing programs for the 7th Legislature and we are pleased that the 7th Legislature has not wasted any time in getting their hands dirty. The evidence of the good work of the 7th Legislature is clear from the number of activities they have undertaken. The backlog of the petitions has been demolished, the number of Sectoral Parliaments have increased.

Members of the Legislature continuously participate in the capacity building initiatives and these initiatives ensure that Members of the Legislature remain agile and are able to adapt to the ever-changing environment in which they operate.

When we closed the 6th Legislature we were faced with the significant increase in the number of Bills from the NCOP and we are happy that all the mandates that were required by the NCOP were submitted in time after successful public hearings.

We are glad that we have obtained a clean audit for the second year in a row and on behalf of the work force of the Legislature, I must extend our appreciation to the Standing Committee on Oversight over the North West Legislature, the Audit Committee, the ICT Steering Committee, the Consequence Management Committee, the Fruitless and Wasteful Management Committee of the Legislature and other structures who have continued to support and guide us.

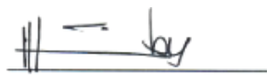
Finally, I want to take this opportunity to acknowledge and appreciate the strategic support provided by the Executive Authority of the Legislature, the Chairperson of Forum of Committee of Chairperson and the Chief Whip of the House in what was an extraordinary year.

I also want to thank and appreciate the staff of the Legislature for their dedication and hard work during the financial year as well as all the Members of the Legislature for giving us the opportunity to serve them.

4. REPORT OF THE ACCOUNTING OFFICER

As Cece Winans put it in her song, ***"It was not easy but it was worth It"*** and in everything we must, ***"Give thanks to the Lord, for he is good, his love endures forever."*** **Psalm 107:1.**

Re a leboga,



Adv. Lutendo Netshitumbu
Secretary: North West Provincial Legislature

Date: 30 May 2025

NWPL MACE



THE PICK AND THE SPADE

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

THE CATTLE

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

SUNFLOWERS AND MAIZE

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

NATIONAL FLAG

The National Flag Colours also forms part of the Mace.

THE GOLDEN RINGS

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



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OVERVIEW OF THE FINANCIAL RESULTS

Departmental Receipts	2024/2025			2023/2024		
	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	535 332	528 345	6 987	541 491	516 491	25 000
Interest, dividends and rent on land	-	22 227	(22 227)	-	21 643	(21 643)
Total	**535 332**	550 572	**(15 240)**	**541 491**	**538 134**	**3 357**

PROGRAMME EXPENDITURE

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
1. Administration	267 016	266 542	474	275 690	255 839	19 851
2. Member's Salaries	38 674	38 539	(135)	30 685	31 995	(1 310)
3. Legislature Operations	229 642	228 228	1 414	228 693	225 832	2 881
Total	**535 332**	**533 309**	**2 023**	**541 491**	**513 666**	**27 825**

The above appropriation relates to actual cash payments and does not include GRAP accruals and non-cash transactions.

VIREMENTS / ROLL OVERS

Virements

An amount of R11.1 million was moved from Compensation of Employees in Programme 2 to the following Programs:

- R2.1 million was moved to Compensation of Employees in Programme 1.
- R9 million was moved to Compensation of Employees in in Programme 3.

Shifts

An amount of R21.8 million was moved from payment of Capital Assets in Programme 2 to the following:

- R6.8 million was moved to Compensation of Employees in Programme 1.
- R15 million was moved to Goods and Services in Programme 1.

Roll overs

There was a roll-over of R5 000 000 during the financial year 2024/25.

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

Unauthorised Expenditure

No unauthorised expenditure was incurred in 2024/25 financial year.

Irregular Expenditure

No irregular expenditure was incurred for the reporting period ending 31 March 2025. The NWPL condoned an amount of R4 636 127 from previous financial years and derecognised an amount of R 106 921 irregular expenditure.

FUTURE PLANS OF THE INSTITUTION

We will continue striving 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

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

IMPLEMENTATION OF GRAP STANDARDS

- The 2024/2025 Annual Financial Statements (AFS) are in full compliance with the Generally Recognised Accounting Practices (GRAP) statements;
- The AFS are presented to management and the Audit Committee for review and inputs; and
- The AFS are also submitted to the Office of the Accountant General in the Provincial Treasury and Internal Audit for an independent review.

GIFTS AND DONATIONS RECEIVED IN KIND FROM NON-RELATED PARTIES.

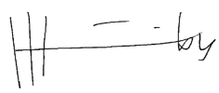
As per the AFS, an amount of R493 033 was received from Public Service Sector Education and Training Authority (PSETA) during the period under reporting.

EXCEPTIONS AND DEVIATIONS RECEIVED FROM NATIONAL TREASURY

None

EVENTS AFTER THE REPORTING DATE

None



Adv. L.I. Netshitumbu
Secretary to the NWPL

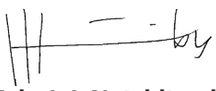
Date: 30 May 2025

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 Annual Performance Report has been prepared in accordance with the Guidelines on the Annual Performance Report as issued by the National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the GRAP and the relevant frameworks and guidelines issued by the National Treasury.
- The Accounting Officer is responsible for the preparation of the Annual Financial Statements and for the judgements made in this information.
- The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the Human Resources information and the Annual Financial Statements.
- The external auditors are engaged to express an independent audit opinion on the Annual Financial Statements.
- In my opinion, the Annual Performance Report fairly reflects the operations, the performance information, the Human Resources information and the financial affairs of the North West Provincial Legislature for the financial year ended 31 March 2025.

Yours faithfully,



Adv. L.I. Netshitumbu
Secretary to the NWPL

Date: 30 May 2025

6. STRATEGIC OVERVIEW

6.1. VISION

Building a united prosperous society in the North West.

6.2. MISSION

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

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

6.3. ORGANISATIONAL VALUES

In striving for service excellence and the best practice, the administration subscribes to the core values:

Integrity:	Being honourable and following ethical principles.
Responsiveness:	Responding to the needs of the people of the Province.
Transparency:	Transparent, being open and accountable in its operations and records.
Trustworthy:	Building trust with the people of the Province.
Professionalism:	Efficiency of operations, informed decision-making and a general professional attitude by providing advice and service of a high quality.
Teamwork:	Being co-operative and working well with others.

7. LEGISLATIVE AND OTHER MANDATES

7.1. CONSTITUTIONAL MANDATE

The North West Provincial Legislature (NWPL) derives its mandate from the Constitution and the following are some of the important Sections conferring mandate to the Legislature:-

Sections 114 and 118 which outlines the powers, functions, and responsibilities of a Provincial Legislature are 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.

  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.

Section 116(1) of the Constitution provides that Provincial Legislature 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 North West Provincial Legislature further gives more expression to the powers conferred by Section 116(1) of the Constitution.

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) as amended.**
   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.**
   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.**
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.**
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.**
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**
This Act provides for the determination of permanent and special delegates to the National Council of Provinces (NCOP).

g) **Electoral Amendment Act, 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**
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**
This Act makes provision for the filling of vacancies among permanent delegates to the NCOP.

j) **Political Party Funding Act, 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**
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.

7.3. GUIDELINES AND BEST PRACTICES

The Legislature adheres to the guidelines and best practices that are stated below:

- Treasury Regulations, Frameworks, Practice Notes and Guides.
- Preferential Procurement Regulations.
- 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).
- Control Objectives for Information and Related Technologies (COBIT) 5.



8. ORGANISATIONAL STRUCTURE

MEMBERS OF THE NWPL



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



HON. (DR.) DESBO MOHONO
SPEAKER OF THE NWPL
(ANC)



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



HON. MOTLALEPULE ROSHO
CHIEF WHIP OF THE NWPL
(ANC)



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



HON. SMUTS MATSHE
CHAIRPERSON: STANDING COMMITTEE ON PROVINCIAL PUBLIC ACCOUNTS
(ANC



HON. PAUL SEBEGOE
CHAIRPERSON: PORTFOLIO COMMITTEE ON PUBLIC WORKS, 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)



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)

MEMBERS OF THE NWPL



HON. MATSHIDISO BOTSWE
EFF LEADER
(EFF)



HON. PAPIKI BABUILE
EFF WHIP
(EFF)



HON. MODIEGI DIKOLOMELA
MEMBER OF THE NWPL
(EFF)



HON. PRIMROSE SONTI
MEMBER OF THE NWPL
(EFF)



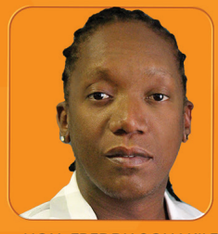
HON. CALVIN MOEMA
MEMBER OF THE NWPL
(EFF)



HON. JUSTICE DABAMPE
MEMBER OF THE NWPL
(EFF)



HON. PRIMROSE BOGATSU
MEMBER OF THE NWPL
(EFF)



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



HON. JOHANNA STEENKAMP
DA WHIP
(DA)



HON. WOLFGANG WALLHORN
MEMBER OF THE NWPL
(DA)



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



HON. CHRISTIAN STEYL
MEMBER OF THE NWPL
(DA)

MEMBERS OF THE NWPL



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



HON. KWENA MANGOPE
MEMBER OF THE NWPL
(ACTION SA)



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

NWPL PERMANENT DELEGATES MEMBERS OF THE NCOP



HON. JEANNE MARGUERITE ADRIAANSE

MEMBER OF THE NATIONAL COUNCIL OF PROVINCES



HON. LAETITIA HELOISE ARRIES

MEMBER OF THE NATIONAL COUNCIL OF PROVINCES



HON. TIDIMALO INNOCENTIA LEGWASE

CHAIRPERSON AT SELECT COMMITTEE ON APPROPRIATIONS (NCOP COMMITTEES)



HON. BAAKISANG SOLOMON MABEBO

MEMBER OF THE NATIONAL COUNCIL OF PROVINCES



HON. ONICA DIPUO MEDUPE

MEMBER OF THE NATIONAL COUNCIL OF PROVINCES



HON. SYLVIA LOSEA SITHOLE

MEMBER OF THE NATIONAL COUNCIL OF PROVINCES

MEMBERS OF THE EXECUTIVE COUNCIL



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



MEC VIOLA MOTSUMI
LEADER OF GOVERNMENT BUSINESS
MEC : DEPARTMENT OF EDUCATION
(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 ELIZABETH MOKUA
MEC : DEPARTMENT OF PUBLIC WORKS AND ROADS
(ANC)



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



MEC GALEREKWE TLHAPI
MEC : DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION
(ANC)



MEC SELLO LEHARI
MEC : DEPARTMENT OF HEALTH
(ANC)



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



MEC WESSELS MORWENG
DEPARTMENT OF COMMUNITY SAFETY AND TRANSPORT MANAGEMENT
(ANC)

NWPL ORGANISATIONAL STRUCTURE

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 servces 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 servces 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

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

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 Parliaments, Committees and Oversight
3. Responsible for Members' Interests and capacity building
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

NWPL SECRETARY_____

NWPL SPEAKER_____

9. ENTITIES REPORTING TO THE NWPL

There are no entities reporting to the Legislature.



PART B



PART B
PERFORMANCE INFORMATION

1. AUDITOR GENERAL'S REPORT:PREDETERMINED OBJECTIVES

The 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 **115 - 122** of the Report of the Auditor General, published as Part F: Financial Information.

2. OVERVIEW OF INSTITUTIONAL PERFORMANCE

2.1. SERVICE DELIVERY ENVIRONMENT

The North West Provincial Legislature 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) and who are supported by staff members. The main functions of the Legislature are to conduct oversight over the Provincial Executive and 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 of the Legislature.

The number of public representatives increased from 33 MPLs in the 6th Administration to 38 in the 7th Administration.

The following table illustrates the distribution of MPLs across the represented political parties in the 6th Administration and in the 7th Administration.

Name of Political Party	Number of Public Representatives in the 6th Administration	Number of Public Representatives in the 7th Administration
ANC	21	23
EFF	06	07
DA	04	05
VF +	02	01
MKP	N/A	01
Action SA	N/A	01
Total	**33**	**38**

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 NWPL was designed to support its legislative, oversight, and public participation mandates. The Executive Authority of the Legislature vests with the Speaker of the Legislature who is elected in terms of Section 111 of the Constitution and who is assisted by the Deputy Speaker.

The Speaker is further assisted by the Chairperson of the Forum of Committee of Chairperson 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 Presiding Officers.

The Speaker provides overall political leadership and ensures the smooth functioning of the Legislature and is supported by a team of administrators, 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, the Programming Committee, each assigned specific functions in terms of the Standing Rules of the Legislature.

This 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 interrelationships within the institution.

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

2.3.2. GRAP Implementation

The NWPL is fully compliant with standards of GRAP.

2.3.3. Annual Financial Statements (AFS)

The AFS 2024/2025 were prepared in terms of GRAP standards. This includes the unauthorised, irregular, fruitless and wasteful expenditure disclosures as legislated by Section 63 of the FMPPLA

2.3.4. Accounting Policies

The AFS were prepared in accordance with the 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. 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 will be 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 Legislature Affairs 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 Legislature Affairs through the preparation and adoption of the 2024/2025 Annual Performance Plan (APP) which is referred to as the contracting stage. The implementation of the APP was continuously monitored and assessed by the Standing Committee on the Oversight of the Legislature Affairs through the consideration of the Quarterly Performance Reports each quarter and the consideration of the Annual Performance Report 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 2024/2025 financial year to the Committee as listed herein below:

- 4x Quarterly performance information reports (financial and non-financial);
- 12x monthly financial statements;
- The Mid-Year budget and performance assessment report; and
- The Annual Report 2023/2024.

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

2.3.7. Strengthening Governance

The 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 Committee is not to investigate the irregular expenditure but to assess the outcome, supported by evidence, of the investigations carried out by the

Accounting Officer, motivating for the condonement and/or derecognition. The Committee comprises of external members who are appointed by and report to the Executive Authority (the Speaker).

During the 2024/2025 financial year the Committee met twice to consider the reports from the Accounting Officer. An amount of R4 636 126,83 of irregular expenditure was submitted to the Committee for their consideration with the recommendation that the irregular expenditure be condoned.

A further amount of R106 920,68 irregular expenditure was submitted with the recommendation that it be derecognised as irregular expenditure and therefore removed from the irregular expenditure register.

The Committee considered the submission to ensure all the steps within the investigations had been adequately conducted and were satisfied with the outcome thereof. The reports were subsequently submitted to the Speaker for approval, whereby R 4 636 126,83 irregular expenditure was condoned and R 106 920,68 derecognised and removed from the irregular expenditure register.

The Information and Communication Technology (ICT) Steering Committee

The NWPL has an ICT Steering Committee composed of three (3) external members and is chaired by one of the external members. The ICT Steering Committee reviewed the terms of reference in line with the revised ICT Governance Policy Framework from the Department of Public Service and Administration. The ICT Steering Committee had five (5) meetings that included two (2) special sessions regarding the renewal of the Microsoft license agreement. In addition, the ICT Steering Committee reviewed and endorsed the ICT Combined ICT Policy and was satisfied that the ICT Combined policy has addressed the recommendations from the Auditor-General of South Africa (AGSA).

The ICT Steering Committee also monitored the implementation of key ICT projects related to the Oracle System and Microsoft Server deployments. The ICT Steering Committee also monitored the implementation of the ICT post audit action plans to ensure the actions plans were completed and the findings are closed.

Policy Formulation Committee

The Policy Formulation Committee (PFC) was established to guide, regulate and formalise the policy formulation and review processes. It further provides guidelines, standards and uniformity with regards to the policy formulation process. The Committee comprises a total of eight (8) internal members of both management and staff. Members were appointed for a period of three (3) years, namely from July 2023 to June 2026.

At the end of the financial year, two (2) members had resigned from the Legislature and have since been replaced accordingly.

The PFC held six (6) meetings during the financial year and assessed 14 policies. Of the 14, three (3) were approved, with six (6) policies that will be submitted for approval within the 1st quarter of the new financial year. The remaining policies are currently under review and shall be finalised and approved in the 2025/2026 financial year.

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

The Irregular, Fruitless and Wasteful (IFW) Expenditure Governance and Assurance Committee, hereafter referred to as the IFW Committee, was established by the Accounting Officer to consider potential irregular, fruitless and wasteful expenditure. The IFW Committee comprises of four (4) internal members (NWPL management) and one (1) external member that is the Chairperson of the Committee. The IFW Committee members are appointed for a

period of two (2) years and the current IFW Committee's term of office will expire in March 2026.

The IFW Committee met twice during the financial year to review investigation reports on irregular expenditure. A total of R4 636 126,83 irregular expenditure was submitted to the Accounting Officer to recommend condonation by the Executive Authority and a further amount of R106 920,68 irregular expenditure was submitted for possible derecognition. The recommendations were considered by the CMAC and submitted to the Speaker as recommended for approval.

Consequently, an amount of R4 636 126,83 was condoned by the Speaker and a further amount of R106 920,68 was derecognised as an irregular expenditure and was removed from the register of irregular expenditure was approved.

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. The 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 seats of Members of Provincial Legislatures. It provides that this must be done by considering 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.

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

The Legislative Sector is in the process of reviewing the FMPPLA. The process was underway during the 6th Administration and has not been completed. This process is led by the National Parliament and not Provincial Legislatures as FMPPLA is a national legislation and when the legislation is being processed, provinces will be required to submit mandates. Parliament is also in the process of reviewing the Regulations that were made in terms of Section 65 of the FMPPLA. As at May 2025, the draft amendment Regulations were at a consultation stage.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Legislature's performance for the period under review was based on the four (4) priority areas as highlighted below:

- Enhancing oversight over the Executive;

- Increased public participation and thereby vigorous public participation;
- Strengthening the law–making practices,
- Monitoring of House Resolutions

During the implementation of the 2020-2025 strategic plan, the Institution focused on developing annual performance plans, committee annual plans, and business processes to support the successful attainment of the outcome's priority areas as set in the Annual Performance Plans 2024/2025.

To ensure the Legislature achieved the above stated, the Institution continued to:

- Strengthen the process of scrutinising and overseeing the executive arm of government, its entities and local government;
- Building public confidence through people's driven and people centred Legislature that is responsive to the needs of the people; and
- Building an effective and efficient people's Legislature capable of speaking for the voiceless and the oppressed.

3.1. ENHANCED OVERSIGHT OVER THE EXECUTIVE

During the year under review, the Legislature heightened oversight over the Executive. The Legislature was more visible in the communities and ensured that the oversight it conducted involved members of the communities, thereby increasing their confidence in the work of the Legislature. More oversight meetings were conducted via public platforms such as the NWPL social media pages, community radio stations, whilst some of the activities were taken outside the Legislature precincts. The Legislature also continued with its conventional programs such the women dialogue, Sectoral Parliaments and *Basadi Re Aga Sechaba.*

Although these programs are public participation in their form, they also serve as oversight activities, in the sense that concerns that are raised by the members of the public are passed on to the respective provincial departments during the process of oversight.

The Standing Committee on Public Accounts (SCOPA) continued their interaction with the municipalities in the province to determine the level of assistance their respective provincial departments were providing them, in line with the Constitution.

At the beginning of the 6th Administration, the provincial government was under Section 100 Administration but, as the 6th Term came to an end, the governing under this Section came to an end. The Committees of the Legislature ensured that as the administrators of the various provincial departments were released and the departments were able to function on their own.

The fact that more and more provincial departments are receiving better audit outcomes, the improvement in the provincial matric results, as well as the improvement in service delivery are strong pointers to the fact that the oversight processes in the Legislature are bearing fruits.

3.2. STRENGTHENING LAW-MAKING FOR THE YEAR UNDER REVIEW

One of the functions of the Legislature is to enact laws for the North West Province and, during the period under review, the Legislature has doubled its effort to introduce and process laws, both in terms of provincial law-making

process and the national law-making process. The Legislature realized that there was a need to further sharpen the skills of the MPLs and Legislature staff and has therefore partnered with the University of the North West to offer training to MPLs and their support staff in terms of legislative drafting.

The year under review was quite a hectic year in comparison to the five years of the term in relation to law-making processes. In the past four (4) financial years, the Legislature processed an average of five (5) NCOP Bills. However, during the 2024/25 financial year the Legislature processed more NCOP Bills that had not been planned for but were prioritized to be finalized before the dissolution of the 6th Legislature.

The Legislature processed a total of 12 NCOP Bills and conferred mandates on all of them. All the negotiating and final mandates that were conferred were preceded by the public participation processes, which were conducted in line with the Public Participation Framework of the Legislature.

The following four (4) provincial Bills were adopted by the Legislature during the year under review.

1. North West Appropriation Act, 2024;
2. North West Adjustment Appropriation Act, 2024;
3. North West Youth Entrepreneurship Service Fund Act, Repeal Act, 2025; and
4. North West Second Adjustments Appropriation, Act 2025.

Mandates were conferred on the following NCOP Bills in line with the Mandating Procedures of Provinces Act:

1. Older Persons' Amendment Bill [B11B 2022];
2. Division of Revenue Amendment Bill [B13 2024];
3. National Small Enterprise Amendment Bill [B16B-2023];
4. Climate Change Bill [B9B -2022];
5. Preservation and Development of Agricultural Land Bill [B8B -2021];
6. Public Procurement Bill [B18D -2023];
7. Railway Safety Amendment Bill [B7B -2021];
8. Electricity Regulation Amendment Bill [B23B -2023];
9. Marine Pollution (Prevention of Pollution from Ship) Amendment Bill [B5-2022];
10. Transport Appeal Tribunal Amendment Bill [B8D -2020];
11. Plant Health (Phytosanitary) Bill [B14B -2021]; and
12. Division of Revenue Bill [B4 - 2024].

3.3. INCREASED PUBLIC PARTICIPATION FOR THE YEAR UNDER REVIEW

The Legislature is enjoined by Section 118 of the Constitution to ensure the involvement of the people in its law-making processes and other processes of the Legislature. The main drivers of public participation were the Committee Oversight visits to various community-based projects and establishments, the hosting of sectoral parliaments and institutional days, and special programs such as the *Basadi Re Aga Sechaba* and Women Dialogue.

The dynamics within communities varied according to the socio-economic conditions prevailing at a particular period. For the financial year 2024-2025, the NWPL consistently ensured that public confidence in the government systems and process was maintained. This was evident during the hosting of public participation activities in the

four (4) districts wherein no major incidents and/or protests were reported.

The Standing Committee on Legislative Review and the implementation of Resolutions of the House in the North West Provincial Legislature is responsible for the administrative process and consideration of all petitions tabled before them with a view to settling the matter to the satisfaction of the petitioner and where applicable, advise the petitioner of other appropriate remedies available.

To this end, the Petitions Committee meetings were undertaken in the four (4) districts during the financial year to create a platform for the petitioners to interact with the Members of the Standing Committee, as well as affected departments in terms of their submissions related to service delivery concerns and/or complaints. After the interactions and consideration, the Standing Committee summarily recommended the referral of some of these petitions, in whole or in part, to the Executive Council of the Province, the Municipal Council of the local government within the Province or the House of Traditional Leaders.

The overall attendance of community members at activities of the Legislature such as the sectoral parliaments, the Speaker's Special Programmes and public hearings, draws a picture of improved understanding of the Legislature processes.

Four (4) Sectoral Parliaments were conducted during the year under review, namely:

1. Women's Parliament;
2. Parliament for Senior Citizens;
3. Men's Health Parliament; and
4. Parliament for People with Disabilities.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1. PROGRAMME 1: ADMINISTRATION

4.1.1. Purpose of the Programme

To enable the administration to render support services that will enable Members of the Provincial Legislature 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 2024/2025

Summary of Achievements

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

- Oversight was conducted over the provincial departments and organs of state.
- Four (4) Sectoral Parliaments were held.
- Oversight weeks were conducted every quarter.
- Public hearings held on 16 Bills.
- Mandates were conferred on NCOP Bills.
- The 6th Legislature was successfully dissolved.
- The 7th Legislature was successfully established.

Further achievements detailed under each Program.

Table 1. Outcomes, Outputs, Output Indicators, Targets and Actual Achievements - 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
				2022/23	2023/24	2024/25			
1.	Effective and Efficient administration	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	24	20	21	1	The deviation is a typing error instead of 21 planned annual targets, we typed 20 (see page 55 of the APP) The target of 21 was planned.
		3. Audit Outcome	1.3. Unqualified audit opinion achieved.	1	1	1	1	None	N/A
		4. Human Resource Management Plan	1.4 Vacancy rate of 10% or below maintained.	NI	NI	10%	7%	None	N/A
		5. e-Parliament Systems	1.5. Number of ICT systems implemented.	-	-	4	3	1	Due to insufficient funds the Resolution Tracking System could not be implemented

4.1.4. Strategy to overcome areas of underperformance

Ensure that the Resolution Tracking System is budgeted for so that funds are available to implement the system.

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 integrated strategic management frameworks and standardise output indicators.

4.1.6. Linking Performance with Budgets

Table 2. Programme 1: Budget

	Details per Sub-Programme	2024/2025			2023/2024		
		Final Appropriation	Actual Expenditure	(Over) Under Expenditure	Final Appropriation	Actual Expenditure	(Over) Under Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000
1.1	Office of the Speaker	17 473	24 025	(6 552)	19 679	18 867	812
1.2	Office of the Secretary	25 922	34 605	(8 683)	24 279	25 717	(1 438)
1.3	Financial Management	81 501	67 904	13 597	91 450	72 030	19 420
1.4	Corporate Services	130 898	127 330	3 568	132 672	131 998	674
1.5	Internal Audit	11 222	12 678	(1 456)	7 610	7 227	383
	Total	**267 016**	**266 542**	**(474)**	**275 690**	**255 839**	**19 851**

The table above confirms that the programme has spent approximately R266 million or 99 per cent 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 to 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 – programme, namely:

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

4.2.3. Outcomes, Outputs, Output Indicators, Targets and Actual Achievements 2024/2025

Summary of Achievements

- The NWPL successfully managed the transition from the 6th to the 7th Legislature by overseeing both exit and entry processes for MPLs. An exit workshop for outgoing MPLs was held on 17 April 2024 to advise them of the dissolution procedures, timelines, and their entitlements.
- A pre-swearing in workshop was conducted on 13 June 2024 to orientate new MPLs on the parliamentary processes, rules and protocols and the expectations during the swearing-in process.
- Swearing-in for MPLs of the 7th Legislature was successfully conducted on 14 June 2024.
- Key leadership positions, including the position of the Speaker, the Deputy Speaker, the Premier, the Chairperson of Forum of Committee of Chairpersons were filled at the first sitting. In addition, the Chief Whip of the House and Leaders of parties represented at the Legislature were designated at the first sitting.
- The Rules Committee was immediately constituted after the first sitting and it continued with the establishment of other governance Committees such as the Multi-Party Whips Forum, the Programming Committee, and Standing and Portfolio Committees were established.
- The Speaker of the Legislature facilitated the appointment of MPLs to various Committees of the Legislature and Chairpersons to these Committees were appointed in line with the Standing Rules of the Legislature.
- A comprehensive induction and orientation program for MPLs was organized to inform them of their responsibilities and to hit the ground running.
- Various capacity building exercises were also undertaken in addition to the Orientation and Induction Programs notably the capacity-building exercise offered by the National School of Governance and the University of Johannesburg.
- Bench marking exercises were embarked on with the Chief Whip's Forum undertaking a study tour to the Eastern Cape Provincial Legislature to study the operations and the functioning of the Multi-Party Whip's Forum. This led to the enhancement of the functions of the Multi-Party Whip's Forum in the Standing Rules of the Legislature.
- The Standing Committee House Resolutions, Petitions and Legislative Review undertook a bench marking exercise to the Limpopo Provincial Legislature. This has led to the enhancement on the processing of petitions and further strengthening of the Standing Rules regulating the processing of petitions.

Table 3: Outcome, Output, Output Indicators, Targets and Actual Achievements - Programme 2: Members' Salaries

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2022/23	2023/24	2024/25			
1.	Accountable and transparent governance.	1. Exposure and academic programmes attended.	1.1. Number quarterly reports on MPL's capacity -building sessions produced.	1	3	2	2	-	N/A

4.2.4. Strategy to overcome areas of under performance

No underperformance was recorded.

4.2.5. Changes to planned targets

No changes to the plan.

4.2.6. 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 integrated strategic management frameworks and standardise output indicators.

4.2.7. Linking Performance with Budgets

Table 4: Programme 2 Budget

	Details per Sub-Programme	2024/25			2023/24		
		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	Member's Salaries	38 674	39 137	(463)	37 108	31 995	5 113
Total		**38 674**	**39 137**	**(463)**	**37 108**	**31 995**	**5 113**

The programme's allocation is for the payment of MPL's salaries. The programme has spent 99,7% of the allocation.

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 2023/2024

Summary of Achievements

- The official Opening of the 7th Legislature was held on 25 July 2024 at the Mmabatho Stadium Parking area. The official opening of the 7th Legislature provided the Premier of the Province with the opportunity to open the 7th Administration and to announce the priorities for this administration to the people of the province.
- On 27 February 2025, the second official opening was held at the Legislature Chambers. This program offered the Premier the opportunity to outline the progress that has been made since coming into office and to also outline the programs for the coming financial year and the rest of the MTEF period. The Premier's State of the Province Address was aired live on various media platforms including community radio stations and had at least 3100 viewership on the Facebook page of the Legislature.

This was followed by a House sitting at which the opening speech of the Premier was debated by represented parties, whereon the Premier responded accordingly.

In compliance with Section 118 of the Constitution, which requires that the Legislature must facilitate public involvement in its legislative and other processes of the Legislature, the Legislature conducted public hearings on the below stated Provincial (4 Bills) and NCOP Bills (12 Bills):

1. Older Persons' Amendment Bill [B11B 2022];
2. Division of Revenue Amendment Bill [B13 2024];
3. National Small Enterprise Amendment Bill [B16B-2023];
4. Climate Change Bill [B9B -2022];
5. Preservation and Development of Agricultural Land Bill [B8B -2021];
6. Public Procurement Bill [B18D -2023];
7. Railway Safety Amendment Bill [B7B -2021];
8. Electricity Regulation Amendment Bill [B23B -2023];
9. Marine Pollution (Prevention of Pollution from Ship) Amendment Bill [B5-2022];
10. Transport Appeal Tribunal Amendment Bill [B8D -2020];
11. Plant Health (Phytosanitary) Bill [B14B -2021];
12. Division of Revenue Bill [B4 - 2024];
13. North West Appropriation Bill, 2024;
14. North West Youth Entrepreneurship Service Fund Act Repeal Bill, 2023;
15. North West Adjustments Appropriation Bill, 2024; and
16. The North West Second Adjustments Appropriation Bill 2025

- The process of public participation ensures that the resultant Acts that are adopted by the House carry the aspirations and the will of the people as they would have participated in shaping the Act.
- The NWPL hosted four (4) sectoral parliaments (see below list). Sectoral parliaments are a means of oversight and also foster public involvement. Matters raised during sectoral parliaments are taken up with the respective departments for implementation. The sectoral parliaments were conducted to meet the dictates of Section 114 (2) (b).
    1. **Women's Parliament** was held during women's month on 16 August 2024 under the theme "North West Women intensify their role and influence through Divine Intervention in celebrating 30 years of democracy". The session was attended by women from various churches in the province, as well as the representative from the political parties represented in the Legislature. This was an interfaith session where women identified unique intervention mechanisms to combat social decay, as well as

gender-based violence and femicide (GBVF) through the power of praying together. The event was attended by 320 women with 1200 views on the NWPL Facebook page.

2. The **Senior Citizens Sectoral Parliament** was held in the Dr Kenneth Kaunda District on 25 October 2024 under the theme "Ageing with Dignity, The importance of Strengthening Care and Socio-Economic support system for Older Persons in the Province". It was attended by 249 older persons drawn from all four districts in the province and had 1500 views on the NWPL Facebook page *https://www.facebook.com/nwplegislature/videos/938841821400382.*

3. **Men's Health Sectoral Parliament** - The Legislature further held a Men's Health Sectoral Parliament in November 2024 to coincide with the Men's Health Month at the Dr. R.S. Mompati District under the theme "Deepening Accountability amongst Men and Boys to respond decisively to South Africa's Health and Socio-economic challenges''. The sectoral parliament provided an opportunity to share the province's programs that addresses men and boys' issues related, but not limited to health. The session was attended by 218 participants from the men's sector with 3500 views on the NWPL Facebook page *https://www.facebook.com/nwplegislature/videos/482332804861103.*

4. **Parliament for People with Disabilities** - The Legislature also hosted the Parliament for People with Disability on 06 December 2024 in the Ngaka Modiri Molema District under the theme "Celebrating 30 years of Democracy: Creating a Disability-Inclusive Society for a Better Quality of Life and Protection of the Rights of Persons with Disabilities" The session was attended by 195 participants mobilized from the four districts in the Province, people with Disability Forums and had with 1600 views on the NWPL Facebook page *https://www.facebook.com/nwplegislature/videos/2017907848662714*

Table 5: Outcomes, Outputs, Output Indicators, Targets and Actual Performance - 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
				2022/23	2023/24	2024/25			
1.	Participatory Democracy	Public Participation Programmes.	Number of Public Participation Programmes Conducted.	31	40	29	32	3	Of the 29 planned annual targets, 27 targets were achieved, however, due to unplanned educational workshop. The NWPL attained an over achievement.
2.	Accountable and Transparent Governance.	Strategic Documents	Number of Strategic Documents tabled.	88	87	112	106	6	Of the 112 planned annual targets, 106 targets were achieved, however the underperformance is due to revised Departmental APP's 2024/25 and a MSA Sec 47 Report that were not tabled.

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2022/23	2023/24	2024/25			
		SOM imperative Studies.	Number of SOM Imperative Studies Conducted	40	169	167	135	32	The underperformance was due to SOM imperative analysis that were conducted, but did not in comply to the APPs' TID.
		Committees' Reports	Number of Committees' Reports tabled.	192	263	170	237	67	Of the 170 planned annual targets, 237 targets were achieved, However, the achievement of 67 reports were due to the Committee reports carried over from 2023/2024 financial year and increased in public hearings held.

	Outcome	Output	Output Indicators	Audited Actual Performance		Planned Annual Target	Actual Achievement	Deviation from Planned Target to Actual Achievement	Reason for Deviation
				2022/23	2023/24	2024/25			
		House Resolutions	Number of House Resolutions monitored.	163	233	192	117	76	The under -performance is due to the following: - - House resolutions which were communicated on the 31 March 2025. - Reports that were to be tabled at the end of the financial year 2024/2025.
3.	Transformational Laws.	NCOP Mandates adopted.	Number of Mandates on NCOP Bills Adopted	4	12	5	12	7	More Bills were received from the NCOP than initially planned for.
		Provincial Bills Passed.	Number of Provincial Bills Passed in the House.	4	3	4	4	-	N/A

4.3.4. Strategies to overcome areas of under-performance

In the new financial year, the Legislature will utilise the House Resolution system. This system will permit staff members to adequately and effectively track the resolutions and conduct the analysis timeously as required.

We will further ensure that all SOM imperative studies are conducted as per the approved Legislature Programmes.

4.3.5. Changes to planned targets

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

4.3.6. 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 integrated strategic management frameworks and standardise output indicators.

4.3.7. Linking performance with budgets

Table 6: Programme 3 Budget

	Details per Sub-Programme	2024/2025			2023/2024		
		Final Appropriation	Actual Expenditure	(Over) Under Expenditure	Final Appropriation	Actual Expenditure	(Over) Under Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000
1.1	Logistics Members	96 670	82 434	14 236	90 069	78 132	11 937
1.2	Exposure to Parliamentary Services	5 995	6 095	(100)	8 580	6 778	1 802
1.3	House Proceedings	17 962	21 177	(3 215)	21 515	19 653	1 862
1.4	Committee Services	36 488	42 480	(5 992)	41 713	43 992	(2 279)
1.5	NCOP Liaison Services	7 176	6 558	618	7 107	5 592	1 515
1.6	Public Participation	43 514	42 549	965	38 332	46 564	(8 232)
1.7	Library, Research and Information Services	21 837	26 935	(5 098)	21 377	25 121	(3 744)
Total		**229 642**	**228 228**	**1 414**	**228 693**	**225 832**	**2 881**

The expenditure of R228 million or 99 per cent of the 2024/2025 budget is registered under this core programme. The level of expenditure is 1 percentage points below the 100 per cent spending threshold. The programme has completed all its anticipated programs during the financial year.

5. TRANSFER PAYMENTS

5.1. Transfer Payments to Public Entities

No transfer payments were made to public entities.

5.2. Transfer payments to all organisations other than public entities

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the NWPL. comply with S35 (1)(a) of the FMPPLA	Amount transferred 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	49 645	49 788	Excess amount transferred – receivable raised
EFF	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	15 272	15 291	Excess amount transferred – receivable raised
DA	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	11 444	10 786	Augmentation Constituency allowance needs to be paid – payable raised
MK	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	2 503	2 503	N/A
ASA	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	2 503	2 503	N/A

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the NWPL. comply with S35 (1)(a) of the FMPPLA	Amount transferred R (000)	Amount spent by the entity R (000)	Reasons for the funds unspent by the entity
VF+	Political Party	Political Party Funding, Constituency Allowance, Research Allowance, and Secretarial Allowance	Yes	3 583	3 592	Excess amount transferred – receivable raised

6. CONDITIONAL GRANTS

6.1. Conditional Grants and Earmarked Funds Paid

None

6.2. Conditional Grants and Earmarked Funds Received

An amount of R493 033 was received from PSETA.

7. DONOR FUNDS

7.1. Donor Funds Received

Name of donor	PSETA
Full amount of the funding	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 493 033
Amount spent - Current year (R'000)	R 493 033
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	2024/25			2023/24		
	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 re-placement assets	-	-	-	-	-	-
Existing infra-structure assets	-	-	-	-	-	-
Upgrades and additions	9 000	9 338	662	3 376	5 895	(2519)
Rehabilitation, renovations and refurbishments	618	205	321	10 960	11 494	(534)
Maintenance and repairs	-	-	-	4 250	9 521	-
Infrastructure transfer	-	-	-	-	(5271)	-
Current	-	-	-	-	-	-
Capital	-	-	-	10 708-	9 961	747
Total	**9 618**	**9 543**	**75**	**23 000**	**18 553**	**4 447**

PART C



PART C
GOVERNANCE

1. INTRODUCTION

Section7(c) of the Financial Management of Parliament and Provincial Legislatures Act (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 following risk management policy documents were approved by the Accounting Officer:

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

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

3. FRAUD AND CORRUPTION

The institution has approved the following documents:

- Fraud Prevention Strategy; and
- Fraud Risk Register.

4. MINIMISING CONFLICT OF INTEREST

The Legislature dictates that both MPLs and staff are required to declare their financial interest annually. The requirements for the disclosure of interests allows for transparency, by both the MPLs and employees of the NWPL. The NWPL developed the Code of Ethics and Conduct Policy to ensure the NWPL guides, regulates and formalises good ethical and professional standards of conduct for both the MPLs and employees of the Legislature. Furthermore, the Legislature had established the Office of the Integrity Commissioner to process the declaration of interest for the MPLs.

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 good ethical and professional conduct for both MPLs and staff members and to define the type of behaviour and conduct that the Legislature expects of its MPLs and staff.

6. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The NWPL has been designated a National Key Point. This designation requires the NWPL to meet specific security standards, as outlined in the National Key Point Act. This includes measures to ensure the security status is adequate, including security awareness campaigns and security contingency plans.

The NWPL established the Joint Planning Committee (JPC), which includes a security cluster stakeholder and it meets quarterly. Furthermore, the national key point security measures upgrade specifications have been finalised. The implementation processes will commence in the 2025- 2026 financial year. The protection services division has been strengthened with the appointment of five (5) security personnel.

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

For the year under review, the Legislature had two (2) injury on duty cases. Of the two, one (1) was carried over from the previous financial year.

The NWPL recognizes the importance of taking care of its workforce through proactive and reactive wellness interventions programs. Various wellness intervention programs were held, including a Women's Day event, which was aimed at celebrating the role of women and which also serves as part of Wellness Interventions.

Furthermore, a Men's Health Seminar was held, which focused on the physical and well-being of male MPLs and employees. These wellness intervention programs are aimed at promoting a healthy employee.

Continuous support is also offered to staff members and their next of kin who required wellness intervention and this includes building relationships with the provincial Department of Health, private psychiatrist/psychologist and financial well-being.

The Legislature also organized a "TB Awareness Session" in March 2025, which coincided with the TB awareness month. This was done not only to raise awareness on the symptoms of TB, but also to educate people that TB is curable.

To promote heath awareness, the Legislature also hosted a Health Fun Walk and Run activity.

7. STANDING COMMITTEE ON THE OVERSIGHT OF THE NWPL

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

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

	Date of Meeting	Purpose of the Meeting	Outcome of the Meeting
1	09 May 2025	The NWPL 4th Quarter Performance Information Report 2024/2025	The NWPL 4th Quarter Performance Information Report 2024/2025 was adopted with recommendations by the Committee.
2	04 April 2025	The NWPL 3rd Quarter Performance Information Report 2024/2025	The NWPL 3rd Quarter Performance Information Report 2024/2025 was adopted with recommendations by the Committee.
		The Strategic Plan 2025 – 2030 and Annual Performance Plan and Budget 2025/2026	The Strategic Plan 2025 – 2030 Annual Performance Plan and Budget 2025/2026 was adopted with recommendations by the Committee.
3	30 October 2024	The NWPL Annual Performance / Budget Report 2023/2024	The NWPL Annual Performance Plan 2025/2026 was adopted with recommendations by the Committee
4	21 August 2024	The NWPL 1st Quarter Performance Information Report 2024/2025	The Standing Committee recommends that the House adopts the reports with recommendations.
5	08 November 2024	The NWPL Annual Performance Report 2023/2024.	The Standing Committee recommends that the House adopts the NWPL Annual Performance Report 2023/2024 considering concerns and recommendations.
6	20 November 2024	The NWPL 2nd Quarter Performance Information Report 2023/2024	The Standing Committee recommends that the House adopt the NWPL Annual Report 2023/2204.
7	14 February 2025	The NWPL 3rd Quarter Performance Information Report 2023/2024	The Standing Committee recommends that the House adopt the Committee Report and taking into account concerns and recommendations.
8	08 May 2024	The NWPL 4th Quarter Performance Information Report 2023/2024	The Standing Committee recommends that the House adopts the Committee Report and taking into account concerns and recommendations.

8. SCOPA RESOLUTIONS

There are no Resolutions of SCOPA that are applicable to the Legislature for 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 7 for the reports that were discussed.

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

RESOLUTION No. 100			
	Subject & Details	**Responses by the Legislature**	**Resolved (Yes/ No)**
01	The NWPL should capacitate the office of the MPLs support to ensure that there is adequate MPLs support capacity.	It is indeed correct that there is a need to beef-up the capacity of the above unit. The process that we will follow is that immediately after the adoption of the Strategic Plan for the 7th Legislature, we will then follow up with the review of the structure holistically, not only concentrating on one unit. This unit will be prioritized.	Ongoing
02	The NWPL should ensure that there is a mechanism in place to strengthen professionalism in the work place.	We are exposing the staff of the Legislature to interventions that are aimed at building professionalism and embracing change. Several members of staff are also sent to capacity-building initiatives to enhance their professionalism. In the recent weeks we have exposed staff, including staff attached to political parties to an intensive session on the structuring and processing of questions. This is in addition to the disciplinary measures where necessary.	Yes
03	The NWPL must speed-up the process on IT automation of claim register and to adopt revised MPLs policies.	The automation of claims will be done through a system called the i- expense, which is now on production and the testing stage. We anticipate that this will be finalised for implementation by July.	Yes
04	The Portfolio and Standing Committees to ensure that all public hearing reports are considered and adopted.	We will always create a space in the NWPL Program for the consideration and adoption of public hearing reports.	Yes
05	To review the NWPL public participation model in strengthening democracy.	The Model is being reviewed at the sector level.	Yes

RESOLUTION No. 100			
	Subject & Details	**Responses by the Legislature**	**Resolved (Yes/ No)**
06	The NWPL should strengthen the public participation unit to ensure that relevant stakeholders are invited at public meetings.	We are ensuring that relevant stakeholders are invited when public participation activities and programmes are facilitated/ held and this is done in accordance with the theme/ topic.	Yes
07	The vetting report of all employees or the plans in ensuring that employees are complying with the National Key Point regulations. The report on foreign nationals employed and service providers used if any.	We have appointed a service provider to conduct the vetting. The Legislature has no foreign nationals in its employment.	Yes
08	The NWPL management to do oversight at the gym and submit a plan on how they are going to upgrade gym equipment so that it can be fully furnished with the relevant updated equipment.	The Legislature gym has gym equipment that is in good working order and further equipment will be budgeted for in the next financial year.	Yes
09	The NWPL to submit the health and wellness strategy.	The strategy has been submitted to the Committee.	Yes
10	The NWPL to confirm if the payments in respect of previous MPLs gratuity were audited in terms of accuracy of their payouts.	The payments were properly calculated and paid out accordingly.	Yes
11	The NWPL to ensure there is professionalism in the workplace, including staff profiles.	Various mechanism such as training, seminars, mentoring and coaching, and disciplinary action and being employed to enhance professionalism.	Ongoing
12	The NWPL must submit a Post Audit Action Plan indicating how they will sustain the clean audit.	The Post Audit Action Plan was submitted to the Committee.	Yes
13	The NWPL must submit a report on the stakeholder engagements strategy.	The Public Participation Strategy was submitted to the Committee.	Fully implemented

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Not Applicable

10. INTERNAL CONTROL UNIT

Internal Control are activities that safeguard and provide 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 and to reduce the likelihood of unauthorised, irregular and fruitless & wasteful expenditure.

Management reports on the status of implementing the Post Audit Action Plan (PAAP) as at 31 March 2024 (as presented in table below).

Table: Progress on PAAP

Table: Progress on PAAP	Number of Actions	Percentage of Implementation
Implemented	21	81%
Not Implemented	5	19%
In Progress	26	100%
Total	**36**	**100%**

11. INTERNAL AUDIT AND AUDIT COMMITTEE

11.1. KEY ACTIVITIES AND OBJECTIVES OF THE INTERNAL AUDIT

11.1.1. Purpose and Mandates

The purpose of the internal audit function is to strengthen North West Provincial Legislature (NWPL) 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.
- Ability to serve the public interest.

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

11.1.2 Vision and Strategy

The internal audit charter and three-year rolling plan and annual plan for the first year of the three-year internal audit plan

11.1.3. Charter Methodology and Internal Audit Plan

The internal audit charter and three-year rolling plan and annual plan for the first year of the three-year internal audit plan were reviewed and approved by the Audit Committee. The audit methodology was not reviewed. The methodology will be reviewed in 2025/26 to align it with the Global Institute of Internal Auditors standards standards (GIAS).

11.1.4. Independence and objectivity

The IAF confirms to the Audit Committee that, the IAF did not perform any operational or management function during the 2024/25 financial year. The following listed items were reported and approved by the Audit Committee in the 2024/25 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.

11.1.5. Internal Audit modality

The IAF is fully insourced.

11.1.6. Staffing

IAF has a staff complement of five, only one auditor is vacant. The IAF staff collectively have appropriate skills and experience.

11.1.7. Quality Assurance and Improvement Program

IAF has a quality assurance and improvement program in place. IAF has not yet conducted its external quality assurance. IAF will be conducting internal quality self-assessment in the first quarter of 2025/26, 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 presented quarterly to the Audit Committee.

11.1.8. Stakeholder Relationships

- Executive Authority;
- Accounting Officer and Executive Management;
- Line Management;
- Office of the Auditor-General; and
- Audit Committee.

11.2. SUMMARY OF THE WORK OF DONE BY THE IAF IN THE REPORTING PERIOD

IAF implemented its annual audit plan for 2024/25 financial year as part of the three-year rolling plan, after consultation with management and approval by the NWPL's Audit Committee. Sixteen (16) Audits were planned for the 2024/25 financial year. Of the sixteen (16) planned audits, ten (10) were completed. The remaining variance of six (6) were not completed and consequently rolled over to the 2025/26 financial year. The Audit Committee approved all the changes to planned audits with reasons provided, and they were rolled over to 2025/26. This resulted in 63 per cent completion of the approved 2024/25 internal audit annual plan.

11.3. KEY ACTIVITIES AND OBJECTIVES OF THE AUDIT COMMITTEE

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

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

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

11.3.1. Audit committee Composition and Meeting Attendance

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of Meetings attended 2024/25	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					
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 out of 6	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	4 out of 6	Yes	No	3	5
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	**	6 out of 6	Yes	No	3	2
Mr. Peter Mukheli	- B. Com - B. Com (Hons)		Appointed 01 Jan. 2024	**	6 out of 6	Yes	No	4	5

Name	Qualifications	Professional Affiliation (e.g. SA-ICA, IIA, IOD(SA))	Appointment: Term of Office		No. of Meetings attended 2024/25	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					
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		Appointed 01 Jan. 2024	**	6 out of 6	Yes	No	1	2

12. AUDIT COMMITTEE REPORT

The North West Provincial Legislature's Audit Committee is pleased to present its report for the year ended 31 March 2025. The report was prepared in line with the requirements of the FMPPLA.

12.1. MEMBERSHIP AND ATTENDANCE

The Committee comprises five (5) independent non-executive members who are appointed by the Executive Authority. In terms of the FMPPLA and the Committee Charter, the Committee is required to meet at least four (4) times per annum. During the financial year, six (6) meetings were held. This included the three (3) quarterly ordinary meetings and special meetings to consider the financial statements and the report on non-financial performance information and the audit report.

Meeting attendance per member is outlined in the table below:

Name	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Mr. K Maja	▪ B. Com (Acc) ▪ B. Compt (Hons) ▪ Master of Business Leadership (MBL) ▪ CIA	No	*2	*2
Ms. P Mangoma	▪ B. Compt (Acc) ▪ B. Com (Hon) (Internal Auditing)	No	3	*2
Ms. Lerato Moyo	▪ B. Com ▪ Advance Certificate in Computer Auditing ▪ Postgraduate Diploma: Certified Internal Auditing ▪ Master Philosophy: Corporate Strategy ▪ CIA ▪ CISA ▪ CISM	No	3	3
Mr. Peter Mukheli	▪ B. Com ▪ B. Com (Hons)	No	3	3

Name	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
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	No	3	3

*** Member tendered apology**

12.2. AUDIT COMMITTEE RESPONSIBILITY

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.

12.3. THE 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.

Due to design deficiencies in the Oracle accounting system, management utilised the general ledger on the Pastel Accounting System for the preparation of the 2024/25 Annual Financial Statements. The integrity, completeness and accuracy of the data in the Oracle Accounting System was not tested in time and thus the reason for falling back onto the Pastel Accounting System.

In pursuit of correcting deficiencies in the Oracle accounting system, the Accounting Officer initiated the Oracle stabilisation project to ensure the proper and complete configuration of the system. As a result, Oracle Phase I was concluded. Phase II sought to ensure that the system utilization was optimized and that critical licensed modules are reconfigured and implemented; and unlicensed/new modules are procured and implemented accordingly.

Phase II of this project, started in the 2020/21 financial year, and was expected to be finalised in the 2021/22 financial year. However, it could not be finalized due to poor project management and a worldwide shortage of microchips directly related to the purchase of new servers to complete the project.

In 2024/25 the NWPL re-started the Phase II of the project using lessons learnt from

Phase I as a baseline to ensure that all outstanding activities are carried out and that the NWPL reports directly from the Oracle system for the next financial reporting period. The Audit Committee has recommended that Oracle Phase II project be accelerated and be finalized.

Management developed the Post Audit Action Plan to address issues raised by the AGSA in 2023/24. 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.

12.4. EFFECTIVENESS OF INTERNAL AUDIT ACTIVITY

The NWPL has an established Internal Audit Function (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 a risk-based internal audit annual plan, and reported quarterly to the Committee against the 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 Internal Audit Function 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.

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

12.6. 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 as a result of management not timeously implementing Internal Audit and 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.

12.7. 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.

12.8. IN-YEAR MANAGEMENT AND QUARTERLY REPORTS

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

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

12.9. EVALUATION OF THE FINANCIAL STATEMENTS

The Committee has reviewed and discussed the following:

- Audited Annual Financial Statements for the year ended 31 March 2025 to be included in the Annual Report, and discuss same with the Auditor-General South Africa and the NWPL Management;
- Information of the audited pre-determined objectives to be included in the 2024/25 Annual Report;
- Changes in accounting policies, disclosure and practices; and
- NWPL's compliance with legal and regulatory provisions.

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

12.10. COMPLIANCE

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.

12.11. AUDITOR-GENERAL SOUTH AFRICA

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 is partially satisfied that the findings that have been raised have been adequately resolved.

12.12. 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 that internal controls, and good governance practices would be enhanced.

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

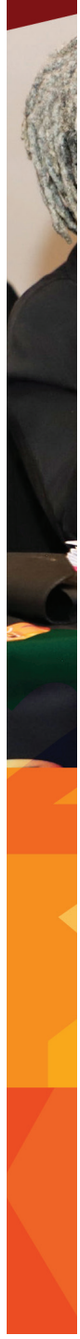


Mr. K Maja
Chairperson: Audit Committee

Date: 31 July 2025

13. 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 licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	N/A
Developing and implementing a preferential procurement policy?	Yes	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 D



PART D
HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

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

The NWPL has 229 staff members and 38 MPLs as at 31 March 2025. The 38 MPLs include the Premier and 10 Members of the Executive Council (MECs) who are accounted for by various provincial departments. Excluding the MECs, the MPLs are 27.

2. OVERVIEW OF HUMAN RESOURCE

As at 31 March 2025, the NWPL managed to fill all its strategic positions (Executive Manager positions). This ensures that the Institution is fully capacitated to execute its mandate.

As indicated above, the NWPL had a total of 229 staff members. Of the 229 staff members, 153 staff members are employed within the administration (Programme 1) and the remaining 76 staff members are employed in the core function (Programme 2 and 3). The senior management component is 22 staff members, namely 12 males and 10 females.

The gender split of the institution is 132 females and 97 males staff members.

Six (6) employees of the Legislature have disclosed their disability status, which constitutes 2.7% of the work force. In addition to the afore-mentioned, one (1) MPL has disclosed their disability status. Based on these disclosures, the NWPL exceeded the 2% target set in terms of the persons with disability in the workplace.

The NWPL three-year Employment Equity (EE) Plan has been reviewed, approved and aligned to the current Strategic Plan as one of the priorities for the year under review. The Employment Equity Plan considered the current workforce profile in relation to race, gender, and disability status per occupational class.

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

The Employment Equity Plan was submitted to the Department of Labour and assessed. There were areas of improvement identified by the Department of Labour and the plan was reviewed to consider such recommendations.

The approved Employment Equity Plan requires the Accounting Officer to identify possible barriers to attaining targets on the plan and come up with remedial actions. The following were achieved as prioritised:

- Employees with disability with their supervisors were trained on Workplace Disability Management; and
- Reasonable accommodation was also provided to one Member of the Legislature.

The Occupational Health and Safety (OHS) Committee was established in terms of the Occupational Health and Safety Act, 1995 (Act No. 85 of 1993). The NWPL provided various skills development programmes to its workforce for the year under review and provided support where required.

The 10 unemployed youth who were given bursaries by the PSETA to further their studies have successfully completed a Diploma in Public Administration (NQF level 6) with Jeppe College. They have now been taken on a 24 months Internship Program that commenced on 01 February 2025.

22 bursary applications were received and assessed in line with the Bursary Policy of which 19 were recommended. Of the 19, 11 were new applications and 8 were continuations. 3 applications were not recommended as they did not comply with the Bursary Policy.

The NWPL has an approved Performance Management Development System (PMDS) to deal with Employee Performance. This system assists the employer to identify performance gaps and implement corrective measures where possible. In the case of outstanding performance, there are rewards implemented whilst poor performance is addressed through corrective measures.

The project of augmenting the Finance Branch Organisational Structure was been concluded. The aim of this exercise is to ensure the NWPL is internally capacitated to function independently from the financial consultants. There were five (5) positions that were advertised in the Financial Reporting Division. The Manager Financial reporting assumed duties effective 01 March 2025. This forms part of the bigger picture of building internal ccapacity towards taking over from the financial consultants.

3. HUMAN RESOURCE OVERSIGHT STATISTICS

3.1. PERSONNEL RELATED EXPENDITURE

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

- Amount spent on personnel

Table 3.1.1. Personnel expenditure by programme for the period 01 April 2024 and 31 March 2025

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	254 984	251 975	3 009	-	98,8%	1 100
Members (MPLs)	38 494	38 494	-	-	100%	1 426
TOTAL	**293 478**	**290 470**	**3 009**	**-**	**98,9%**	**1 135**

Table 3.1.2. Personnel costs by salary band for the period 01 April 2024 and 31 March 2025

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)	19 107	8	38	502
Highly skilled production (levels 6-8) (Gr B4-C2)	100 152	40	89	1 125
Highly skilled supervision (levels 9-12) (Gr C3-D2)	88 512	35	80	1 106
Senior and Top management (levels 13-16)(Gr D5-FU)	44 204	17	22	2 009
TOTAL	**251 975**	**100**	**229**	**1 100**

The above table does not include the 27 MPLs.

Table 3.1.3. Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 01 April 2024 and 31 March 2025

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	251 976	87%	54	0%	11 616	4%	14 678	5,8%
Members (MPLs)	38 494	13%	-	0%	-	0%	1 411	3,6%
TOTAL	**290 470**	**100%**	**54**	**0%**	**11 616**	**3,9%**	**16 089**	**5,5%**

Table 3.1.4. Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 01 April 2024 and 31 March 2025

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)	19 107	8%	54	0,2%	929	4,8%	1 174	6,1%
Highly skilled production (levels 6-8) (Gr B4-C2)	100 152	40%	-	0%	4 646	4,6%	5 871	5,8%
Highly skilled supervision (levels 9-12) (Gr C3-D2)	88 512	35%	0	0%	4 065	4,6%	5 138	5,8%
Senior management (level 13-16) (Gr D5-FU)	44 204	17%	0	0%	1 974	4,5%	2 496	5,6%
TOTAL	**251 975**	**100%**	**54**	**0,002%**	**11 616**	**4,6%**	**14 678**	**5,8%**

3.2. EMPLOYMENT AND VACANCIES

- Programme
- Salary band
- Critical occupations

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

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	166	153	8%	0
Legislature Operations	80	76	5%	0
TOTAL	**246**	**229**	**7%**	**0**

The above table does not include the 27 MPLs

Table 3.2.2. Employment and vacancies by salary band as on 31 March 2025

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)	44	38	14%	-
Highly skilled production (levels 6-8) (Gr B4-C2)	93	89	4%	-
Highly skilled supervision (levels 9-12) (Gr C3-D2)	86	80	7%	-
Senior management (13-16) (Gr D5-FU)	23	22	4%	-
TOTAL	**246**	**229**	**7%**	-

The above table does not include the 27 MPLs.

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

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

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 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)	18	16	89%	2	11%
Total	**23**	**22**	**96%**	**1**	**4%**

The above table does not include the 27 MPLs.

Table 3.3.2. SMS post information as on 31 March 2024

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	3	60%	2	40%
Salary Level 13 (Gr D5)	18	17	94%	1	6%
Total	**24**	**21**	**88%**	**3**	**12%**

Table 3.3.3. Advertising and filling of SMS posts for the period 01 April 2023 to 31 March 2024

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	N/A	-	-
Salary Level 16 (Gr FU)	-	-	-
Salary Level 15 (Gr FL)	-	-	-
Salary Level 14 (Gr E)	2	2	-
Salary Level 13 (Gr D5)	2	1	1
Total	**2**	**3**	**1**

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 and 31 March 2025

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

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 2024 and 31 March 2025

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Skilled (Levels 3-5) A-B3	38	2	5%	1	50%	0	N/A
Highly skilled production (Levels 6-8) B4 – C2							
Highly skilled supervision (Levels 9-12) C3-D2	80	8	10%	0	0	0	0
Senior Management Service Bands 13 (D5)	16	3	19%	0	0	0	0
Senior Management Service Bands 14 (E)	5	0	0	0	0	0	0
Senior Management Service Bands 15 (FL)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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 2024 and 31 March 2025

Gender	African	Asian	Coloured	White	Total
Female	-	-	-	-	-
Male	2	-	-	-	2
Total	**2**	**-**	**-**	**-**	**2**

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 2024 and 31 March 2025

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	-	-	-	-	-	-
Male	-	-	-	-	-	-
Total	**0**	**0**	**0**	**0**	**0**	**0**
Employees with a disability	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 2024 and 31 March 2025

Salary band	Number of employees at beginning of period - 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels1-2)	N/A	N/A	N/A	N/A
Skilled (Levels 3-5) A-B3	39	9	7	18%
Highly skilled production (Levels 6-8)	79	15	6	8%
Highly skilled supervision (Levels 9-12)	78	7	6	7%
Senior Management Service Bands A -13	16	3	3	18%
Senior Management Service Bands B – 14	5	2	2	40%
Senior Management Service Bands C – 15	0	0	0	0
Senior Management Service Bands D – 16	1	0	0	0
Contracts	-	-	-	-
Total	**218**	**37**	**25**	**11%**

The above table does not include the 27 MPLs

Table 3.5.2. Annual turnover rates by critical occupation for the period 1 April 2024 to 31 March 2025

Critical occupation	Number of employees at begnning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrations	-	-	-	-
Legislature Operations	-	-	-	-
TOTAL	**0**	**0**	**0**	**0**

The above table does not include the 27 MPLs

Table 3.5.3. Reasons why staff left the department for the period 1 April 2024 and 31 March 2025

Termination Type	Number	% of Total Resignations
Death	1	4%
Resignation	6	25%
Expiry of contract	14	58%
Dismissal – operational changes	1	4%
Dismissal – misconduct	-	-
Dismissal – inefficiency	-	-
Discharged due to ill-health	-	-
Retirement	2	8%
Transfer to other Public Service Departments	-	-
Other	0	0
Total	**24**	**11%**
Total number of employees who left as a % of total employment	**N/A**	**N/A**

The above table does not include the 27 MPLs

Table 3.5.4. Promotions by critical occupation for the period 1 April 2024 to 31 March 2025

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

Table 3.5.5. Promotions by salary band for the period 1 April 2024 to 31 March 2025

Salary Band	Employees 01 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower Skilled (Levels1-2)	N/A	N/A	N/A	N/A	N/A
Skilled (Levels 3-5) A-B3	39	2	5%	-	-
Highly skilled production (Levels 6-8)	79	2	2.4%	-	-
Highly skilled supervision (Levels 9-12)	78	-	-	-	-
Senior Management (Level 13-16)	22	-	-	-	-
Total	**218**	**4**	**1.9%**	**-**	**-**

3.6. EMPLOYMENT EQUITY

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (D5-FU)	12	-	-	-	10	-	-	-	22
Professionals	-	-	-	-	-	-	-	-	-
Technicians and associate professional (C1 – D2)	67	0	1	1	94	3	1	2	169
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)	11	-	-		21	-	-	-	32
Total	**95**	**0**	**1**	**1**	**126**	**3**	**1**	**2**	**229**
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 2025

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)	8	0	0	0	8	0	0	0	16
Professionally qualified and experienced specialists and mid-management (D1-D2)	17	0	0	1	17	1	1	0	37
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)	27	1	0	0	45	1	0	1	75

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Semi-skilled and discretionary decision making (B4-C1)	22	0	0	0	33	1	0	1	57
Unskilled and defined decision making (A-B3)	16	0	0	0	22	0	0	0	38
Total	**94**	**1**	**0**	**1**	**127**	**3**	**1**	**2**	**229**

The above table does not include the 27 MPLs

Table 3.6.3. Recruitment for the period 1 April 2024 and 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management 14-16 (Gr E-FU)	1	-	-	-	1	-	-	-	2
Senior Management 13 (Gr D5)	3	-	-	-	-	-	-	-	3
Professionally qualified and experienced specialists and mid-management (Gr D1-D2)	1	-	-	-	-	-	--	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)	3	-	-	-	4	-	-	-	7

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Semi-skilled and discretionary decision making (B4-C1)	8	-	-	-	7	-	-	-	15
Unskilled and defined decision making (A-B3)	4	-	-	-	5	-	-	-	9
Total	**20**	**-**	**-**	**-**	**17**	**-**	**-**	**-**	**37**
Employees with disabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

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)	-	-	-	-	1	-	-	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (C2-C5)	-	-	-	-	1	-	-	-	1

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Semi-skilled and discretionary decision making (B4-C1)	-	-	-	-	2	-	-	-	2
Unskilled and defined decision making (A-B3)	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**4**	**-**	**-**	**-**	**4**
Employees with disabilities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	-	-	-	-	-	-	-	2
Senior Management	3	-	-	-	-	-	-	-	3
Professionally qualified and experienced specialists and mid-management	1	-	-	-	-	-	-	-	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	3	-	-	-	3	-	-	-	6
Semi-skilled and discretionary decision making	3	-	-	-	3	-	-	-	6

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making 1 - 2	4	-	-	-	3	-	-	-	7
Total	**16**	**-**	**-**	**-**	**9**	**-**	**-**	**-**	**25**
Employees with disabilities	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2**

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management	1	0	0	0	0	0	0	0	1
Unskilled and defined decision making	2	0	1	0	1	0	0	0	4

The above table does not include the 27 MPLs

3.7. SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

All members of the SMS conclude 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 2024

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)	-	-	-	-
Salary Level 14 (Gr E)	5	5	5	100%
Salary Level 13 (Gr D5)	17	16	16	94%
Total	**23**	**22**	**22**	**100%**

Table 3.7.2. Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2024

Reasons
N/A

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2024

Reasons
N/A

3.8. PERFORMANCE REWARDS

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	71	86	82,5%	2 292	32 281
Female	107	113	94,6%	2 703	25 262
Asian					
Male	1	1	100%	1	1 000
Female	1	1	100%	69	69 000
Coloured					
Male	-	-	-	-	-
Female	3	3	100%	77	25 666
White					
Male	1	1	100%	69	69 000
Female	2	2	100%	104	52 000
Total	**186**	**207**	**89,8%**	**5 315**	**28 576**

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	24	24	14,7%	323	R13 466.31	0,01%
Skilled (level 3-5)	38	38	23,3%	783	R20 602.94	0,03%
Highly skilled production (level 6-8)	65	65	40%	1 543	R21 845.93	0,06%

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Highly skilled supervision (level 9-12)	35	35	22%	1 541	R44 017.39	0,06%
Total	**163**	**163**	**100**	**4 190**	**R99 932.57**	**0,016%**

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

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

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A (Gr D5)	7	7	100%	498	R 71 143	0,01%
Band B (Gr E)	4	4	100%	277	R 69 250	0,005%
Band C (Gr FL)	-	-	-	-	-	-
Band D (Gr FU)	1	1	100%	144	R 144 000	0,0005%
Total	**12**	**12**	**100%**	**933**	**R 77 750**	**0,0037%**

3.9. FOREIGN WORKERS

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

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

Salary band	01 April 2022		31 March 2023		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 and 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 2024

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	N/A	N/A
Skilled (levels 3-5)	87	20%	17	8%	5.11	165
Highly skilled production (levels 6-8)	587	52%	112	19%	5.2	2 501
Highly skilled supervision (levels 9 -12)	515	31%	126	24%	4.0	2 157
Top and Senior Management (levels 13-16)	136	53%	19	14%	7.1	1 034
Total	**1325**	**156%**	**274**	**65%**	**21.41**	**5 859**

Table 3.10.2. Disability leave (temporary and permanent) for the period 1 April 2024 to 31 March 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	N/A	N/A
Skilled (levels 3-5)	N/A	N/A	N/A	N/A	N/A	N/A
Highly skilled production (levels 6-8)	N/A	N/A	N/A	N/A	N/A	N/A
Highly skilled supervision (levels 9 -12)	N/A	N/A	N/A	N/A	N/A	N/A
Top and Senior Management (levels 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 3.10.3. Annual Leave for the period 1 April 2024 to 31 March 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower Skills (Level 1-2)	N/A	N/A	N/A
Skilled (levels 3-5)	318	48	6.6
Highly skilled production (levels 6-8)	1131	214	5.2
Highly skilled supervision (levels 9 -12)	1537	326	4.7
Top and Senior Management (levels 13-16)	375	79	4.7
Total	**3361**	**667**	**21.2**

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 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 2024 and 31 March 2025

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee
LLeave pay-out for 2024/25 due to non-utilisation of leave for the previous cycle	-	-	
Capped leave pay-outs on termination of service for 24/25	-	-	-
Current leave pay-out on termination of service for 24/25	2049488,8	19	107867,7
Total	**2049488,8**	**19**	**107867,7**

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
Household and maintenance personnel due to the nature of their work: cuts can be sustained if using sharp objects.	Information sharing sessions and related awareness events with the employees.
Protection Officers are exposed to a risk as they assist MPLs and staff Members during accidents and during field work	Provision of Protective Clothing such as Gloves and training

Table 3.11.2. Details of Health Promotion and HIV/AIDS Programmes

	Question	Yes	No	Details, if yes
1.	Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		M.S. Tselapedi
2.	Does the Institution have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	x		01 Employee under Employee Health and Wellness and 01 Labour Relations unit. Budget: R 3 852 164 000.
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 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		HIV and AIDS policy reviewed and policy enhanced to HIV and AIDS, STI and TB Management policy. 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		Through Employee Health and Wellness programme, there are Proactive and reactive programmes in place to assist all employees affected or infected in order to reduce/eliminate stigma and discrimination. ▪ Human rights and access to justice programs ▪ Confidential Treatment referral ,care and support ▪ Prevention, Health promotion services for all
7.	Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	x		The awareness was done during Women and Men's Health seminars in September and November 2024.
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 Pre and post-test counselling held ▪ Number of Employees participating in sport and recreation weekly activities ▪ Number of employees accessing counselling services ▪ Number of proactive awareness campaigns or events according to Health calendar months ▪ Number of Occupational Health and Safety inspections held annually ▪ Number of Injury on duty cases reported

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

3.12. LABOUR RELATIONS

Table 3.12.1. Collective agreements for the period 01 April 2023 to 31 March 2024

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 2024 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Two months Suspension Without Pay	1	25%
One Month Suspension Without Pay	1	25%
Final Written Warning	2	50%
Total	**4**	**100%**

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

Type of misconduct	Number	% of total
Absenteeism	02	40%
Misused and damage vehicle	00	0
Insubordination	00	0
Fraud (fraudulent travel claim)	00	0
Other	**03**	**60%**
Total	**05**	**100%**

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

Grievances	Number	% of total
Number of grievances resolved	-	-
Number of grievances not resolved	-	-
Total number of grievances lodged	**-**	**-**

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

Disputes	Number	% of total
Number of disputes upheld	01	12,5%
Number of disputes dismissed	04	50%

Disputes	Number	% of total
Total number of disputes lodged	08	100%

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

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

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

Number of people suspended	01
Number of people whose suspension exceeded 30 days	01
Average number of days suspended	225
Cost of suspension(R'000)	R525 273. 00

3.13. SKILLS DEVELOPMENT

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

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

Occupational category	Gender	Number of employees as at 01 April 2024	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	-	5	8	13
	Male	12	-	2	1	3
Professionals	Female	18	-	12	9	
	Male	19	-	11	8	
Technicians and associate professionals	Female	28	-	22	2	24
	Male	47	-	16	3	19
Clerks	Female	22	-	15	5	20
	Male	35	-	8	0	8

Occupational category	Gender	Number of employees as at 01 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
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	22	-	17	0	17
	Male	16	-	11	0	11
Sub Total	*Female*	-	-	-	-	-
	Male	-	-	-	-	-
Total		**229**	**-**	**119**	**36**	**115**

Table 3.13.2. Training provided for the period 1 April 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 01 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	10	-	2	10	12
	Male	12	-	-	3	3
Professionals	Female	18	-	8	1	09
	Male	19	-	5	7	12
Technicians and associate professionals	Female	28	-	5	4	09
	Male	47	-	4	1	05
Clerks	Female	22	-	9	20	29
	Male	35	-	7	1	8

Occupational category	Gender	Number of employees as at 01 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Service and sales workers	Female	-	-	-	-	-
	Male	-	-	-	-	-
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	22	-	16	2	18
	Male	16	-	15	-	15
Sub Total	*Female*	-	-	-	-	-
	Male	-	-	-	-	-
Total		**229**	**-**	**71**	**49**	**120**

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 2024 and 31 March 2025

Nature of injury on duty	Number	% of total
Required basic medical attention only	2	100
Temporary Total Disablement	-	-
Permanent Disablement	-	-
Fatal	-	-
Total	**2**	**100**

3.15. SEVERANCE PACKAGES

Table 3.15.1 Granting of employee-initiated severance packages for the period 1 April 2024 and 31 March 2025

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (Levels 1-2)	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
Total	**N/A**	**N/A**	**N/A**	**N/A**

PART E



PART E
FMPPLA COMPLIANCE REPORT

P20
SOUTH AFRICA 2025

2030 NDP

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1. IRREGULAR EXPENDITURE

a) Reconciliation of Irregular Expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening Balance	31 499 835	42 525 149
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular Expenditure confirmed	-	-
Less: Irregular Expenditure condoned	(4 636 127)	(10 715 585)
Less: Irregular Expenditure not condoned and removed	-	-
Less: Irregular Expenditure derecognised	(106 921)	(310 729)
Less: Irregular Expenditure expenditure not recoverable and written off.	-	-
Closing Balance	**26 756 787**	**31 499 835**

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	26 756 787	31 499 835
Irregular expenditure that relates to the prior year that was discovered during the current year	-	-
Irregular expenditure for the current year	-	-
Total	**26 756 787**	**31 499 835**

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	13 105 480	14 951 899
Irregular expenditure under determination	12 287 877	15 184 506
Irregular expenditure under investigation	1 363 430	1 363 430
Total	**26 756 787**	**31 499 835**

c) Details of irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	4 636 127	10 715 585
Total	**4 636 127**	**10 715 585**

d) Details of irregular expenditure removed - (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	106 920.68	-
Total	**106 920.68**	**-**

e) Details of irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	**-**	**-**

f) Details of irregular expenditure written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	-	-
Total	**-**	**-**

g) Details of non -compliance cases where an institution is involved in an inter institutional arrangement (where such institution is not responsible for non - compliance)

Description	2024/2025	2023/2024
None		
Total		

h) Details of irregular expenditure cases where an institution is involved in an inter- institutional arrangement (where such institution is responsible for non – compliance)

Description	2024/2025	2023/2024
	R'000	R'000
None	-	-
Total	**-**	**-**

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

Disciplinary steps taken
None

1.2. FRUITLESS AND WASTEFUL EXPENDITURE

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	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	-	-
Less: Irregular Expenditure derecognised	-	-
Less: Irregular Expenditure expenditure not recoverable and written off.	-	-
Closing Balance	**-**	**-**

Reconciling notes

Description	2024/2025	2023/2024
	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	**-**	**-**

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	**-**	**-**

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	**-**	**-**

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	**-**	**-**

1.3. UNAUTHORISED EXPENDITURE

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	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	-	-

Description	2024/2025	2023/2024
	R'000	R'000
Less: Unauthorised expenditure recoverable	-	-
Less: Unauthorised expenditure not recoverable and written off	-	-
Closing Balance	**-**	**-**

Reconciling notes

Description	2024/2025	2023/2024
	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	**-**	**-**

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

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	**-**	**-**

1.4. ADDITIONAL DISCLOSURE RELATING TO MATERIAL LOSSES IN TERMS OF FMPPLA SECTION 56 (2)(D)(II)

a) Details of material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off		
Total	**-**	**-**

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
None	-	-
Total	**-**	**-**

c) Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
None	-	-
Total	**-**	**-**

d) Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	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	-	-
Invoices paid within 30 days or agreed period	1 034	36 070
Invoices paid after 30 days or agreed period	-	-
Invoices older than 30 days or agreed period (*unpaid and without dispute)*	-	-
Invoices older than 30 days or agreed period *(unpaid and in dispute)*	102	2 187

3. SUPPLY CHAIN MANAGEMENT

3.1. PROCUREMENT BY OTHER MEANS

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
-	-	-	-	-

3.2. 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
Refurbishment of North West Provincial Legislature Chamber and Installation of House and Committees System.	New Deal Engineering	Variation	NWPL02/22	R18 171 854.72	N/A	R1 700 757.77
Total				**R18 171 854.72**		**R1 700 757.77**

PART F



PART F
FINANCIAL INFORMATION

REPORT OF THE AUDITOR-GENERAL

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

Report on the audit of the annual financial statements

Opinion

1. I have audited the financial statements of the North West provincial legislature set out on pages **124 to 179**, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets and statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

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

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

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

Emphasis of matters

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

Irregular expenditure

7. As disclosed in note 31 to the financial statements, irregular expenditure of R26 756 787 in respect of prior years, is under investigation but not finalised.

Restatement of corresponding figures

8. As disclosed in note 29 to the financial statements, the corresponding figures for 31 March 2024 were restated as a result of an error in the financial statements of the legislature at, and for the year ended, 31 March 2025.

Responsibilities of the accounting officer for the financial statements

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

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

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

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

12. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 120 to page 121, forms part of our 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 2025 for auditing. I selected a programme that measures the legislature's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 3: legislature operations	**45 - 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 the criteria, it provides useful and reliable information and insights to users on the l6egislature's planning and delivery on its mandate and objectives.

16. I performed procedures to test whether:

    - all the indicators relevant for measuring the legislature's performance against its primary mandated and prioritised functions and planned objectives are included
    - the indicators and targets reported 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.

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

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

Other matters

19. I draw attention to the matters below.

Achievement of planned targets

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

21. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages **48** to **50.**

Programme 3: Legislature Operations

Targets achieved: 67% Budget spent: 99%		
Key indicator not achieved	Planned target	Reported achievement
Number of house resolutions monitored	192	117
Number of strategic documents tabled	112	106

Material misstatements

22. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for programme 3: legislature operations. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

Report on compliance with legislation

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

24. 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.

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

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

Other information in the annual report

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

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

29. 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.

30. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

31. 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.

32. The matter reported below is limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report, which were subsequently corrected by management.

33. Management did not implement sufficient standard operating procedures in the performance management unit, resulting in material misstatements being identified on the reported performance information.

AUDITOR GENERAL

Rustenburg

31 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Finance Management of Parliament and Provincial Legislature Act 10 of 2009	Section 7(b); 7(e); 13(b); 14(1); 14(2)(a); 14(2)(b); 14(2)(c); 14(2)(d); 14(2)(e); 15(1); 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); 20(5); 21(2); 22(2); 33(2)(a); 33(2)(b); 33(2)(e); 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; 52; 53(1); 53(1)(b); 53(1)(c); 56(1); 57(a); 67(2)(a); 67(2)(b); 68(2)(a); 68(2)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Financial Management of Parliament Act - SCM Regulations, 2015	Regulation 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); 6(6)(a)(v); 6.7; 6(7)(a)(i); 6(7)(a)(ii); 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); 6(8)(f)(iv); 6(9)(a)(i); 6(9)(a)(ii); 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); 6(11)(d(vi); 6(11)(d)(vii); 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii); 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9; 9(1)(c); 11(2); 11(2)(c); 11(3)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.4; 6.6; 6.8; 7.1; 7.2; 7.4; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4



PART F
FINANCIAL INFORMATION

ANNUAL FINANCIAL STATEMENTS

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

General Information

Country of incorporation and domicile	South Africa
Nature of the operations	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

Financial Statements for the year ended 31 March 2025

Index

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

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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

Financial Statements for the year ended 31 March 2025

Accounting Officer's Responsibilities and Approval

The Accounting Officer is required by the Financial Management of Parliament and Provincial 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 ended. The external auditors are engaged to express an independent opinion on the financial statements and were given unrestricted access to all financial records and related data.

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

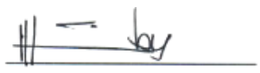
The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

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

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

The Accounting Officer has reviewed the Legislature's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position, he is satisfied that the Legislature has or has access to adequate resources to continue in operational existence for the foreseeable future.

The financial statements set out on pages 4 to 56, which have been prepared on the going concern basis, were approved by the Accounting Officer on 31 May 2025 and were signed on its behalf by:



Secretary of the North West Provincial Legislature
Accounting Officer

Mmabatho

31 May 2025

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Officer's Report

The Accounting Officer submits his report for the year ended 31 March 2025.

1. Legal form of the Legislature

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

2. Review of activities

Main business and operations

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

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

3. Going concern

We draw attention to the fact that at 31 March 2025, the Legislature had an operating deficit for the period of R7 208 843 and that the Legislature's total assets exceed its liabilities by R586 869 758.

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

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

4. Events after reporting date

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

5. Accounting policies

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

6. Bankers

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

7. SCONWPL resolution

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

8. Auditors

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

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Officer's Report

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 (Appointed 14 June 2024)	Speaker
- Hon. Khoza (Resigned 24 September 2024)	Deputy Speaker
- Hon. Maine (Appointed 10 October 2024)	Deputy Speaker
- Hon. Rosho (Appointed 14 June 2024)	Chief Whip of Majority Party
- Hon. Modise (Appointed 14 June 2024)	Chair of Chairs
- Hon. Sebegoe (Appointed 14 June 2024)	Member
- Hon. Williams (Re-appointed 14 June 2024)	Member
- Hon. Khunou (Appointed 14 June 2024)	Member
- Hon. Dial (Appointed 14 June 2024)	Member
- Hon. Makgokgowa (Appointed 14 June 2024)	Member
- Hon. Magagane (Appointed 14 June 2024)	Member
- Hon. Matshe (Appointed 14 June 2024)	Member
- Hon. Oliphant (Appointed 8 October 2024)	Member
- Hon. Van Huyssteen (Appointed 14 June 2024)	Member
- Hon. Steenkamp (Appointed 14 June 2024)	Member
- Hon. Steyl (Appointed 14 June 2024)	Member
- Hon. Wallhorn (Appointed 14 June 2024)	Member
- Hon. Babuile (Re-appointed 14 June 2024)	Member
- Hon. Bogatsu (Re-appointed 14 June 2024)	Member
- Hon. Dikolomela (Appointed 14 June 2024)	Member
- Hon. Botswe (Re-appointed 14 June 2024)	Member
- Hon. Sonakile (Re-appointed 14 June 2024)	Member
- Hon. Dabampe (Appointed 14 June 2024)	Member
- Hon. Moema (Appointed 14 June 2024)	Member
- Hon. Sonti (Appointed 14 June 2024)	Member
- Hon. Groenewald (Appointed 14 June 2024)	Member
- Hon. Mangope (Appointed 14 June 2024)	Member
- Hon. Tsholo (Appointed 14 June 2024)	Member
- Hon. Tlhapi (Re-appointed 14 June 2024 and terminated as member on 30 September 2024)	Member

Members of the Executive of the 7th Administration	
- Hon. Mokgosi (Appointed 14 June 2024)	Premier of the North West Province
- Hon. Mokua (Appointed 21 June 2024)	Executive Member
- Hon. Lenkopane (Appointed 21 June 2024)	Executive Member
- Hon. Sambatha (Re-appointed 21 June 2024)	Executive Member
- Hon. Dantjie (Appointed 21 June 2024)	Executive Member
- Hon. Morweng (Appointed 21 June 2024)	Executive Member
- Hon. Motsumi (Re-appointed 21 June 2024)	Executive Member
- Hon. Molapisi (Re-appointed 21 June 2024)	Executive Member
- Hon. Mosenogi (Re-appointed 21 June 2024)	Executive Member
- Hon. Lehari (Re-appointed 21 June 2024)	Executive Member
- Hon. Tlhapi (Appointed 1 October 2024)	Executive Member
- Hon. Maine (Appointed June 2024, resigned 30 Sep 2024)	Executive Member

Exited Members of the 6th Administration	
- Hon. Dantjie (Terminated 13 June 2024)	Speaker
- Hon. Miga (Terminated 13 June 2024)	Deputy Speaker
- Hon. Sebegoe (Terminated 28 May 2024)	Chief Whip of Majority Party
- Hon. Maape (Terminated 28 May 2024)	Premier of North West Province
- Hon. Mokgosi (Terminated 28 May 2024)	Executive Member
- Hon. Sambatha (Terminated 28 May 2024)	Executive Member
- Hon. Motsumi (Terminated 28 May 2024)	Executive Member
- Hon. Molapisi (Terminated 28 May 2024)	Executive Member
- Hon. Mosenogi (Terminated 28 May 2024)	Executive Member
- Hon. Lehari (Terminated 28 May 2024)	Executive Member

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Officer's Report

- Hon. Tlhapi (Terminated 28 May 2024)	Executive Member
- Hon. Mohono (Terminated 28 May 2024)	Executive Member
- Hon. Rosho (Terminated 28 May 2024)	Executive Member
- Hon. Miga (Terminated 13 June 2024)	Member
- Hon. Motswana (Terminated 28 May 2024)	Member
- Hon. Cwaile (Terminated 28 May 2024)	Member
- Hon. Mataboge (Terminated 28 May 2024)	Member
- Hon. Dliso (Terminated 28 May 2024)	Member
- Hon. Lenkopane (Terminated 28 May 2024)	Member
- Hon. Bogatsu (Terminated 28 May 2024)	Member
- Hon. Xaba (Terminated 28 May 2024)	Member
- Hon. Theologo (Terminated 28 May 2024)	Member
- Hon. Edwards (Terminated 28 May 2024)	Member
- Hon. Rabotapi (Terminated 28 May 2024)	Member
- Hon. Nel (Terminated 28 May 2024)	Member
- Hon. Kleynhans (Terminated 28 May 2024)	Member
- Hon. Moiloa (Terminated 28 May 2024)	Member
- Hon. Sikwane (Terminated 28 May 2024)	Member
- Hon. Williams (Terminated 28 May 2024)	Member
- Hon. Babuile (Terminated 28 May 2024)	Member
- Hon. Botswe (Terminated 28 May 2024)	Member
- Hon. Sonakile (Terminated 28 May 2024)	Member
- Hon. Dikolomela (Terminated 28 May 2024)	Member

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

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Receivables from exchange transactions	3	7 573 112	8 847 960
Receivables from non-exchange transactions	4	170 059	59 422
Cash and cash equivalents	5	267 711 527	280 212 155
		275 454 698	**289 119 537**
Non-Current Assets			
Property, plant and equipment	6	372 647 561	383 106 386
Intangible assets	7	1 262 529	1 745 256
		373 910 090	**384 851 642**
Total Assets		**649 364 788**	**673 971 179**
Liabilities			
Current Liabilities			
Finance lease obligation	8	769 322	441 646
Provisions	9	6 690 468	6 595 583
Operating lease liability	34	170 948	112 607
Payables from exchange transactions	10	23 874 120	27 421 098
Payable from non-exchange transactions	11	657 895	10 000 000
Employee benefit obligation	12	26 612 915	30 161 708
		58 775 668	**74 732 642**
Non-Current Liabilities			
Finance lease obligation	8	367 964	125 018
Employee benefit obligation	12	3 351 398	5 034 926
		3 719 362	**5 159 944**
Total Liabilities		**62 495 030**	**79 892 586**
Net Assets		**586 869 758**	**594 078 593**
Accumulated surplus		586 869 758	594 078 593

* See note 29

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Statement of Financial Performance

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Commissions received		118 612	120 074
Interest income	13	21 780 011	21 495 436
Total revenue from exchange transactions		**21 898 623**	**21 615 510**
Revenue from non-exchange transactions			
Taxation revenue			
Donated funds	14	493 033	27 000
Transfer revenue			
Appropriation	15	528 345 000	516 491 000
Total revenue from non-exchange transactions		**528 838 033**	**516 518 000**
Total revenue	14	**550 736 656**	**538 133 510**
Expenditure			
Remuneration cost	16	(293 620 189)	(265 074 630)
Depreciation and amortisation	6&7	(22 010 027)	(21 061 720)
Finance costs	17	(1 012 016)	(912 490)
Impairments of receivables		(1 108 492)	-
Transfers and Subsidies	18	(76 524 345)	(78 896 899)
Goods & services	19	(165 411 913)	(175 387 132)
Total expenditure		**(559 686 982)**	**(541 332 871)**
Operating deficit	20	**(8 950 326)**	**(3 199 361)**
Loss on disposal of assets	6	(42 044)	(159 342)
Actuarial gains/(losses)	12	1 783 527	(29 103)
		1 741 483	**(188 445)**
Surplus (Deficit) for the period		**(7 208 843)**	**(3 387 806)**

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Statement of Changes in Net Assets

Figures in Rand		Accumulated surplus	Total net assets
Opening accumulated surplus 2023		598 851 359	598 851 359
Changes in net assets			
Prior period adjustments		(1 384 960)	(1 384 960)
Opening Accumulated surplus restated 2024		**597 466 399**	**597 466 399**
Changes in net assets			
Surplus 2024		(2 585 025)	(2 585 025)
Prior period adjustments	29	(802 781)	(802 781)
Surplus for the year		(3 387 806)	(3 387 806)
Total changes		(3 387 806)	(3 387 806)
Restated* Balance at 01 April 2024		**594 078 601**	**594 078 601**
Changes in net assets			
Surplus for the year		(7 208 843)	(7 208 843)
Total changes		(7 208 843)	(7 208 843)
Balance at 31 March 2025		**586 869 758**	**586 869 758**

Note(s)

* See note 29

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Statement of Cash Flows

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Appropriation		528 345 000	516 491 000
Interest income		22 108 910	20 882 805
Other receipts		-	270 000
Comissions received		118 612	-
Donated Funds		493 033	-
		551 065 555	537 643 805
Payments			
Remuneration cost		(297 600 736)	(264 682 663)
Suppliers		(168 862 649)	(169 384 696)
Transfers and subsidies		(85 977 087)	(68 896 899)
		(552 440 472)	(502 964 258)
Net cash flows from operating activities	22	**(1 374 917)**	**34 679 547**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(9 469 537)	(16 829 286)
Purchase of intangible assets	7	(73 536)	-
Cash flows from financing activities			
Movement in finance leases		(570 622)	339 347
Finance costs		(1 012 016)	(912 490)
Net cash flows from financing activities		**(1 582 638)**	**(573 143)**
Net increase/(decrease) in cash and cash equivalents		**(12 500 628)**	**17 277 118**
Cash and cash equivalents at the beginning of the year		280 212 155	262 935 037
Cash and cash equivalents at the end of the year	5	**267 711 527**	**280 212 155**

* See note 29

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand	Per Approved budget	Adjustments	Per final budget	Amount as per AFS	Adjustments to comparable basis	Amounts on comparable basis	Variance	Reference
Statement of Financial Performance								
Revenue								
Revenue from exchange transactions								
Commissions received	-	-	-	118 612	**(118 612)**	-	-	
Interest received	-	-	-	21 780 011	**328 899**	22 108 910	**22 108 910**	32.1
Total revenue from exchange transactions	**-**	**-**	**-**	**21 898 623**	**210 287**	**22 108 910**	**22 108 910**	
Revenue from non-exchange transactions								
Transfer revenue								
Appropriation	520 332 000	15 000 000	535 332 000	528 345 000	**-**	528 345 000	**(6 987 000)**	32.2
Other income	-	-	-	493 033	**(493 033)**	-	-	32.1
Total revenue from non-exchange transactions	**520 332 000**	**15 000 000**	**535 332 000**	**528 838 033**	**(493 033)**	**528 345 000**	**(6 987 000)**	
Total revenue	**520 332 000**	**15 000 000**	**535 332 000**	**550 736 656**	**(282 746)**	**550 453 910**	**15 121 910**	
Expenditure								
Remuneration cost	(284 562 000)	(6 800 000)	(291 362 000)	(293 620 189)	**2 864 369**	(290 755 820)	**606 180**	32.3.1
Transfers and Subsidies	(71 629 000)	(5 000 000)	(76 629 000)	(76 524 345)	**547 258**	(75 977 087)	**651 913**	32.3.2
Goods & services	(123 023 000)	(34 500 000)	(157 523 000)	(165 411 913)	**8 521 182**	(156 890 731)	**632 269**	32.3.4
Depreciation and amortisation	-	-	-	(22 010 027)	**22 010 027**	-	-	
Finance Costs	-	-	-	(1 012 016)	**1 012 016**	-	-	32.3.3
Impairment of Receivables	-	-	-	(1 108 492)	**1 108 492**	-	-	
Total expenditure	**(479 214 000)**	**(46 300 000)**	**(525 514 000)**	**(559 686 982)**	**36 063 344**	**(523 623 638)**	**1 890 362**	
Operating surplus	**41 118 000**	**(31 300 000)**	**9 818 000**	**(8 950 326)**	**35 780 598**	**26 830 272**	**17 012 272**	
Loss on disposal of assets	-	-	-	(42 044)	**42 044**	-	-	
Actuarial gains/losses	-	-	-	1 783 527	**(1 783 527)**	-	-	
Capital Assets Capitalised	(41 118 000)	31 300 000	(9 818 000)	(10 895 029)	**1 351 956**	(9 543 073)	**274 927**	32.3.5
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**-**	**-**	**(18 103 872)**	**35 391 071**	**17 287 199**	**17 287 199**	

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1. Presentation of Financial Statements

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

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

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

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

1.1 Presentation currency

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

1.2 Going concern assumption

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

1.3 Significant judgements and sources of estimation uncertainty

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

Receivables from exchange transactions

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

Impairment testing

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

Provisions

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

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Accounting Policies

1.3 Significant judgements and sources of estimation uncertainty (continued)

Finance lease assets (Cellphones & tablets)

The net book value of finance leases for cellphones and tablets were calculated with certain judgements & assumptions, as follows:
- Prime interest rate was used as the incremental borrowing rate at the inception of each agreement.
- The fair value of the physical devices could not be determined therefore we calculated it as the difference in the fair value of the total contract payments and the fair value of the free data, talk-time and SMS's.
- The fair value of the data, talk-time and SMS's could also not be determined as at the inception of the agreements therefore we calculated using the current market related value. The price of a single SMS was calculated at 50c (2024: 35c) per SMS and 1,000 (2024: 1,000) minutes of talk-time and 50 (2024: 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 (2024: 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.

Long term employee benefits

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

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

Impairment of receivables

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

1.4 Property, plant and equipment

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

The cost of an item of property, plant and equipment is recognised as an asset when:
- it is probable that future economic benefits or service potential associated with the item will flow to the Legislature; and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

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

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

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Accounting Policies

1.4 Property, plant and equipment (continued)

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

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

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

Buildings comprises of constructed buildings.

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

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

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

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	15 Years
Motor vehicles	Straight line	7 Years
Office equipment	Straight line	10 Years
Computer equipment	Straight line	6 Years
Audio visual equipment	Straight line	12 Years
Artwork - Internal	Straight line	25 Years
Library books	Straight line	25 Years
Finance Lease assets	Straight line	Shorter of lease term and useful life
Building	Straight line	30 Years
Porta Cabins	Straight line	10 Years
Generator	Straight line	8 Years
CCTV System	Straight line	8 Years
Public Address and Evacuation System	Straight line	8 Years
Access Control System	Straight line	8 Years
Fire Detection 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.

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1.4 Property, plant and equipment (continued)

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

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

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

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

1.5 Intangible assets

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

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an Legislature 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.

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Accounting Policies

1.5 Intangible assets (continued)

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

Item	Depreciation method	Average useful 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

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

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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

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

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

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

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

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

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Accounting Policies

1.6 Financial instruments (continued)

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

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

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

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

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

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

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

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

Classification

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

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

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

Class	Category
Payables from exchange and non-exchange transactions	Financial liability measured at amortised cost
Finance Lease Obligations	Financial liability measured at amortised cost

Initial recognition

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

The legislature recognises financial assets using trade date accounting.

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1.6 Financial instruments (continued)

Initial measurement of financial assets and financial liabilities

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

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

Subsequent measurement of financial assets and financial liabilities

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

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

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

Reclassification

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

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

Gains and losses

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

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

Impairment and uncollectibility of financial assets

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

Financial assets measured at amortised cost:

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

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

Financial assets measured at cost:

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

For financial assets that do not contain a material financing component and are initially measured at their transaction price, in accordance with the guidance note issued by National Treasury on GRAP 104, the entity assesses impairment on the initially recognised amount.

North West Provincial Legislature
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Accounting Policies

1.6 Financial instruments (continued)

Derecognition

Financial assets

The Legislature derecognises financial assets using trade date accounting.

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

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

Financial liabilities

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

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another Legislature by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

Presentation

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

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

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

1.7 Leases

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

North West Provincial Legislature
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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 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.

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.

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Accounting Policies

1.8 Impairment of cash-generating assets (continued)

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
Financial Statements for the year ended 31 March 2025

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 post-employments benefits and are therefore not as complex to measure. Notwithstanding above, the method used to account for long-term benefits is similar to the method used to account for defined benefit plans.

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

1.10 Provisions and contingencies

Provisions are recognised when:

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

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

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

Contingencies are disclosed in note 24.

1.11 Commitments

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

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

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

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

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

1.12 Revenue from exchange transactions

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

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

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

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1.12 Revenue from exchange transactions (continued)

Measurement

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

Interest income

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

It is probable that the economic benefits or service potential associated with the transaction will flow to the Legislature, and

The amount of the revenue can be measured reliably.

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

Commission income

Commission income is recognised as revenue when it becomes receivable.

1.13 Revenue from non-exchange transactions

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

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

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

Transfer payments are expensed.

Recognition

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

Measurement

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

Appropriation revenue

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

1.14 Borrowing costs

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

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.

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1.16 Unauthorised expenditure

Unauthorised expenditure means:

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

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and when recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.17 Fruitless and wasteful expenditure

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

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.18 Irregular expenditure

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

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

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

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

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

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

1.19 Services in-kind

Services in-kind are recognised.

The Legislature recognise services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the Legislature and the fair value of the assets can be measured reliably.
Where services in-kind are not significant to the Legislature's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the Legislature disclose the nature and type of services in-kind received during the reporting period.

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Accounting Policies

1.20 Budget information

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

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

The financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the financial statements. Refer to note 32 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 adjusts the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

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

North West Provincial Legislature
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Notes to the Financial Statements

2. New and amended standards, guidelines and interpretations

2.1 Standards, guidelines and interpretations approved but not yet effective

The following standards, guidelines and interpretations have been approved but not yet effective:

Standard/Interpretation	Effective Date	Expected Impact
Grap 104 Financial Instruments	1 April 2025	Not Relevant

3. Receivables from exchange transactions

Prepayments: Advances paid	5 367 369	5 716 314
Salary control accounts	60 640	60 640
Other receivables	7 464 008	7 669 961
Staff debt	1 536 562	1 148 019
Provisions for bad debt	(6 855 467)	(5 746 974)
	7 573 112	**8 847 960**

Fair value of trade and other receivables

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

Trade and other receivables past due but not impaired

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

2025	Current (30 days)	30 - 60 days	60 - 90 days	+90 days	Total
Exchange Transactions					
Prepayments	5 273 551	-	-	93 819	5 367 370
Salary Control Account	-	-	-	60 640	60 640
Other Receivables	1 754 292	-	10 576	5 699 143	7 464 011
Staff Debt	-	-	-	1 536 561	1 536 561
	7 027 843	**-**	**10 576**	**7 390 163**	**14 428 582**

2024	Current (30 days)	30 - 60 days	60 - 90 days	+90 days	Total
Exchange Transactions					
Prepayments	5 622 496	-	-	93 819	5 716 315
Salary Control Account	-	-	-	60 640	60 640
Other Receivables	2 243 328	591	17 926	5 408 117	7 669 962
Staff Debt	-	-	-	1 148 019	1 148 019
	7 865 824	**591**	**17 926**	**6 710 595**	**14 594 936**

Trade and other receivables impaired

As of 31 March 2025, trade and other receivables of R 6 855 467 (2024: R 5 746 974) were impaired and provided for. The factors considered in determining the impairment were long outstanding debt and the probability of recovering this debt is slight.

The ageing of these receivables is as follows:

Provisions (90+ days)	6 855 467	5 746 974

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

Figures in Rand	2025	2024

3. Receivables from exchange transactions (continued)

Reconciliation of provision for impairment of trade and other receivables

Opening balance	5 746 974	5 746 974
Provision for impairment	1 108 493	-
	6 855 467	**5 746 974**

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

The Legislature does not hold any collateral as security.

4. Receivables from non-exchange transactions

Other receivables	170 059	59 422

Receivables from non-exchange transactions pledged 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.

Trade and other receivables past due but not impaired

2025	Current (30 days)	+90 days	Total
Non-Exchange Transactions	170 059	-	170 059

2024	Current (30 days)	+90 days	Total
Non-Exchange Transactions	-	59 422	59 422

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

Receivables from non-exchange transactions impaired

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

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

Figures in Rand	2025	2024

5. Cash and cash equivalents

Cash and cash equivalents consist of:

ABSA Expense account	65 276 082	93 634 117
ABSA Salary account	35 455 927	33 158 443
ABSA Investment account	111 494 639	102 235 348
ABSA Fixed Deposit	55 484 879	51 184 247
	267 711 527	**280 212 155**

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	
			01 March 2024
			01 June 2024
- ABSA	Fixed Deposit account	01 December 2023	01 September 2024
			01 December 2024
			01 March 2025

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 rating		
Credit Card	75 000	75 000
Fleet Card	90 000	90 000
	165 000	**165 000**

North West Provincial Legislature

Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

Figures in Rand	2025	2024

6. Property, plant and equipment

	2025			2024		
	Cost / Valuation	**Accumulated depreciation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated depreciation and accumulated impairment**	**Carrying value**
Building: East Wing	345 150 201	(93 578 874)	251 571 327	344 853 593	(79 231 170)	265 622 423
Furniture and fixtures	11 665 428	(6 234 065)	5 431 363	11 109 488	(5 798 288)	5 311 200
Motor vehicles	11 229 758	(6 147 892)	5 081 866	7 287 797	(4 775 579)	2 512 218
Office equipment	3 253 599	(1 613 098)	1 640 501	2 717 748	(1 341 662)	1 376 086
Computer equipment	23 928 215	(14 731 899)	9 196 316	21 643 142	(12 518 066)	9 125 076
Audio visual equipment	19 522 436	(8 659 386)	10 863 050	17 679 482	(7 236 071)	10 443 411
Artwork	287 237	(119 086)	168 151	287 237	(108 338)	178 899
Library books	806 519	(453 616)	352 903	806 519	(424 297)	382 222
Finance lease assets (Cellphones & tablets)	1 718 342	(625 792)	1 092 550	3 729 267	(3 207 081)	522 186
Buildings: West Wing	87 719 028	(469 494)	87 249 534	87 719 028	(86 363)	87 632 665
Total	**505 280 763**	**(132 633 202)**	**372 647 561**	**497 833 301**	**(114 726 915)**	**383 106 386**

Reconciliation of property, plant and equipment - 2025

	Opening balance	**Additions**	**Disposals**	**Additions to Work in Progress**	**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	3 941 961	-	-	(1 372 313)	5 081 866
Office equipment	1 376 086	535 851	-	-	(271 435)	1 640 501
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 (Cellphones & 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	**11 036 982**	**(42 044)**	**-**	**(21 453 762)**	**372 647 561**

Reconciliation of Work-in-Progress 2025

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

North West Provincial Legislature
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Notes to the Financial Statements

Figures in Rand	2025	2024

6. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Additions to Work in Progress	Depreciation	Total
Building: East Wing	279 999 522	-	-	-	(14 377 099)	265 622 423
Furniture and fixtures	5 105 764	832 740	(9 448)	-	(617 856)	5 311 200
Motor vehicles	3 307 787	-	-	-	(795 569)	2 512 218
Office equipment	1 528 541	103 500	-	-	(255 955)	1 376 086
Computer equipment	9 612 432	1 763 723	(57 687)	-	(2 193 392)	9 125 076
Audio visual equipment	8 621 505	3 268 725	(91 707)	-	(1 355 112)	10 443 411
Artwork	196 302	-	-	-	(17 403)	178 899
Library books	412 801	-	(499)	-	(30 080)	382 222
Finance lease assets (Cellphones & tablets)	868 375	366 386	-	-	(712 575)	522 186
Buildings - West Wing	76 225 109	11 493 919	-	-	(86 363)	87 632 665
	385 878 138	**17 828 993**	**(159 341)**	**-**	**(20 441 404)**	**383 106 386**

Reconciliation of Work-in-Progress 2024

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

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 realisties 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:

0.026% (R2 381.68) of the net carrying value of computer equipment,
0.125% (R2 051.31) for office equipment, and
0.214% (R11 601.71) for furniture and fixture,
2.802% (R142 400.23) for Motor vehicle
The cumulative impact on the Legislature's total property, plant and equipment would have been less than 0.04252%.

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.

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6. Property, plant and equipment (continued)

Details of building

Extension of the East Wing (Legislature Building)
The NWPL has been allocated funds in the 2016/19 MTEF period for infrastructure development which relates to the extension of the east wing for the building occupied by the Legislature. The capital expenditure incurred for this project were capitalised as work in progress in the prior financial years.
The construction was finalised during the 2018/19 financial period. The building with a cost of 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 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

Repairs and maintenance

Repairs and maintenance relating to property, plant and equipment amounting to R11 768 472.71 (2024: R9 520 785.40) was incurred.

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

7. Intangible assets

	2025			2024		
	Cost / Valuation	**Accumulated amortisation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated amortisation and accumulated impairment**	**Carrying value**
Computer software	8 459 704	(7 197 175)	1 262 529	8 386 168	(6 640 912)	1 745 256

Reconciliation of intangible assets - 2025

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

Reconciliation of intangible assets - 2024

	Opening balance	**Amortisation**	**Total**
Computer software	2 365 574	(620 318)	1 745 256

Pledged as security

No intangible assets have been pledged as security for liabilities.

No contractual commitment exists for the acquisition of intangible assets.

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8. Finance lease obligation

Minimum lease payments due		
- within one year	857 070	478 712
- in second to fifth year inclusive	361 285	131 435
	1 218 355	610 147
less: future finance charges	(81 068)	(43 483)
Present value of minimum lease payments	**1 137 287**	**566 664**
Present value of minimum lease payments due		
- within one year	769 323	441 646
- in second to fifth year inclusive	367 964	125 018
	1 137 287	**566 664**
Non-current liabilities	367 964	125 018
Current liabilities	769 323	441 646
	1 137 287	**566 664**

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 11.25% (2024: 11.75%).

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

9. Provisions

Reconciliation of provisions - 2025

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

Reconciliation of provisions - 2024

	Opening Balance	Utilisation	Adjustments	Total
Provision for bonus	6 187 966	(4 173 734)	4 581 351	6 595 583

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.

10. Payables from exchange transactions

Trade and other payables	23 874 120	27 421 098

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10. Payables from exchange transactions (continued)

Fair value of trade and other payables

Trade payables	23 874 120	27 421 098

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

11. Payables from non-exchange transactions

Amount payable to Political Parties	657 895	10 000 000

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

The North West Provincial Legislature established a Democracy Enhancement Fund of R20 000 000 of which R10 000 000 was paid and R10 000 000 was accrued for in the 2023/2024 financial year in aid of the elections to be held on the 29th May 2024. The amount was paid in the 2024/2025 financial year.

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

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12. Employee benefit obligations

Defined benefit plan

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

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

Employees are entitled to a long service award 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.

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.

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12. Employee benefit obligations (continued)

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

Prior to 29 February 2016 this entire benefit was met from the Political Office-Bearers Pension Fund. Following the changes to the Pension Fund Rules, on 29 February 2016, the value of the member's Additional Service Benefit, Equalisation Amount and Terminal Gratuity (as outlined above) were crystallised in the Fund at the lesser of the immediate value of these benefits as at 29 February 2016 and the discounted value of their expected amounts as at 30 June 2019 (i.e. the deemed date of the next election). Within the Fund these crystallised amounts are now pure defined contribution benefits (Fund Credits), increasing with Fund returns and further retirement-funding contributions for periods after 1 March 2016.

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 2025, the total employer's accrued liability is R1,831,020. The total expense for 2024/25 was R98,810
The total recognised accrued liability as at 31 March 2025 is therefore R1,831,020.
The total projected expense for 2025/26 is R372,113.

Exit gratuity accrued liability (Members)
As at 31 March 2025 the total employer's accrued liability is R1,479,497. The total expense for 2024/25 was R2,304,295.
The total recognised accrued liability as at 31 March 2025 is therefore R1,479,497.
The total projected expense for 2025/26 is nil.

Pension fund gratuity (Members)
As at 31 March 2025, the total employer's accrued liability is R3,294,000. The total expense for 2024/25 was R4,471,000.
The total recognised accrued liability as at 31 March 2025 is therefore R3,294,000.
The total projected expense for 2025/26 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 & Provisions	(29 964 313)	(35 196 634)
Present value of unfunded obligations	**(29 964 313)**	**(35 196 634)**
Non-current liabilities	(3 351 398)	(5 034 926)
Current liabilities	(26 612 915)	(30 161 708)
	(29 964 313)	**(35 196 634)**

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12. Employee benefit obligations (continued)

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

Opening balance	13 478 622	10 204 162
Benefits paid	(3 929 692)	(545 692)
Other	(1 783 527)	29 103
Net expense recognised in the statement of financial performance	2 204 114	3 791 049
Net transfers between divisions	(3 365 000)	-
	6 604 517	**13 478 622**

Net expense recognised in the statement of financial performance

Current service cost (included under employee related costs)	1 304 806	2 951 507
Interest cost (included under finance cost)	899 308	839 542
	2 204 114	**3 791 049**

Calculation of actuarial gains and losses

Discount rate changes	(121 197)	(132 742)
Changes in the participants to the entitled to the benefits	139 408	(920 662)
Miscellaneous	(173 402)	844 858
Actuarial (gains) and losses due to experience	(389 000)	317 000
Actuarial (gains) and losses due to assumptions	(1 579 591)	(53 000)
Increase in salaries	(66 389)	(26 351)
Actuarial losses due to demographic assumptions	406 644	-
	(1 783 527)	**29 103**

Key assumptions used

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

Long service award assumptions		
Discount rate	9,46 %	10,80 %
CPI	4,27 %	5,61 %
Net discount rate	4,97 %	4,91 %
Gratuity benefits assumptions		
Discount rate	8,32 %	9,26 %
CPI	3,54 %	4,06 %
Salary inflation	4,54 %	5,06 %
Net discount rate	3,62 %	4,00 %
Pension fund gratuity assumption		
Discount rate	9,50 %	9,60 %
Asset return	4,80 %	4,90 %

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 2024 the duration of liabilities was 4.88 years (long service award) and 1.56 years (exit gratuity benefit). At this duration the discount rate determined by using the Bond Exchange Zero Coupon Yield Curve as at 31 March 2025 is 9.46% (long service award) and 8.32% (exit gratuity benefit) per annum.

As mentioned in the paragraph above, the duration of liabilities was estimated to be 4.88 years (long service award) and 1.56 years (exit gratuity benefit) at the previous valuation date of 31 March 2024. At 31 March 2025 the yield on inflation-linked bonds of a similar term was about 4.49% (long service award) and 4.52% (exit gratuity benefit) per annum. This implies an underlying expectation of inflation of 4.27% per annum ([1 + 9.46% - 0.5%] / [1 + 4.49%] - 1) (long service award) and 3.54% per annum ([1 + 8.32% - 0.5%] / [1 + 4.13%] - 1).

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12. Employee benefit obligations (continued)

The CPI was used to determine the level of salary inflation of 4.97%, which was at a 1.0% premium to the CPI (exit gratuity benefit).

However, it is the relative levels of the discount rate and CPI, to one another that are important, rather than the nominal values. We have thus assumed a net discount factor of 3.62% per annum ([1 + 9.46%] / [1 + 4.27%] - 1) (long service award) and 4.97% per annum ([1 + 8.3%] / [1 + 4.54%] - 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 9.5% proposed for this year end has been set with reference to the yields obtained from the zero-coupon yield curve published by the Johannesburg Stock Exchange at 31 March 2025 at a duration of 5 years, consistent with the duration of the liabilities

Price inflation rate: We propose future inflation rates of 4.5% per annum for current year end. This is calculated from the difference between the yield obtained from the zero-coupon yield curve published by the Johannesburg Stock Exchange and the yield obtainable on the real yield curve constructed from the available data for inflation linked bonds at points corresponding to that used in calculation of the discount rate. Given the short term of the obligation, we have made no allowance in the derivation of the proposed inflation rates for an inflation risk premium (0% allowance was made previously). This has the impact of increasing the liability.

We note that the bond yield curve is more volatile at the short end, and therefore we will continue to monitor the appropriateness of the assumptions used each year end.

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 (previously it was assumed that all members would be paid out on 30 June 2024). For members remaining at the subsequent election date (assumed 30 June 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 from service	20	24 %	16 %
Withdrawal from service	30	15 %	10 %
Withdrawal from service	40	6 %	6 %
Withdrawal from service	50	2 %	2 %
Withdrawal from service	55	1 %	1 %

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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12. Employee benefit obligations (continued)

	31 March 2025 Valuation basis	31 March 2024 Valuation basis
Employer's accrued liability	1 929 830	1 941 942
Employer's service cost	163 823	164 942
Employer's interest cost	186 314	187 618

* 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 0.63% increase in the long service awards accrued liability and 0.22% 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 2025 Valuation basis	1.00% increase
Employer's accrued liability	2 028 874	1 929 830	1 840 527
Employer's service cost	173 108	163 923	155 683
Employer's interest cost	178 713	186 314	193 086

The above table illustrates that for the 31 March 2024 financial year, a 1.00% increase in the discount rate assumption will result in roughly a 5.07% decrease in the accrued liability. Similarly, a 1.00% decrease in the discount rate assumption will result in roughly a 5.61% 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 2025 Valuation basis	1.00% increase
Employer's accrued liability	3 714 102	3 783 792	3 861 056
Employer's expense cost	1 408 188	1 353 877	1 584 335

The above table illustrates that for the 31 March 2025 financial year, a 1% increase in the salary cost inflation assumption will result in roughly a 5.63% increase in the accrued liability. Similarly, a 1% decrease in the salary inflation assumption will result in roughly a 5.25% 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.

The total economic entity contribution to such schemes	31 March 2025 Valuation basis	Mortality Basis -2*
Employer's accrued liability	3 783 792	3 792 092
Employer's expense cost	1 353 877	1 495 762

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12. Employee benefit obligations (continued)

* 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 increase	31 March 2025	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	7 649 000	7 765 000	7 888 000

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

	2025	2024	2023	2022
Defined benefit obligation	6 604 517	13 478 622	10 204 156	9 976 275
13th cheque accrual	7 384 091	6 602 501	6 092 738	5 607 910
Accrued leave pay	15 975 705	15 115 511	17 990 240	16 441 946
Total	29 964 313	35 196 634	34 287 134	32 026 131

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.

13. Interest income

Interest revenue		
Bank	21 780 011	21 495 436

14. Revenue

Commissions received	118 612	120 074
Interest income	21 780 011	21 495 436
Donated funds (PSETA)	493 033	27 000
Appropriation	528 345 000	516 491 000
	550 736 656	**538 133 510**
The amount included in revenue arising from exchanges of goods or services are as follows:		
Commissions received	118 612	120 074
Interest income	21 780 011	21 495 436
	21 898 623	**21 615 510**

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14. Revenue (continued)

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

Taxation revenue		
Donated funds (SETA)	493 033	27 000
Transfer revenue		
Appropriation	528 345 000	516 491 000
	528 838 033	**516 518 000**

Donated funds

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

15. Appropriation

Operating grants		
Annual appropriation	485 558 000	504 383 000
Statutory appropriation	49 774 000	37 108 000
Less: Unfunded portion	(1 987 000)	(20 000 000)
Less: Roll over	(5 000 000)	(5 000 000)
	528 345 000	**516 491 000**

Annual appropriation

Included in above are the following appropriation received:

Final appropriation: Administration Programme	264 916 000	275 690 000
Final appropriation: Legislative Operations Programme	220 642 000	228 693 000
Actual Funds Received	(479 220 636)	(481 096 233)
Funds not requested/not received	**6 337 364**	**23 286 767**

Statutory appropriation

Member's Remuneration	49 774 000	37 108 000
Actual Statutory Appropriation received	(49 124 364)	(35 394 767)
Funds not requested/not received	**649 636**	**1 713 233**

The total Appropriation for the NWPL for the 2024/25 period amounts to R535 332 000 which is made up of R485 558 000 for Annual appropriation (made up of R264 916 000 for the Administration programme and R220 642 000 for the Legislative operations programme) and R49 774 000 for Statutory funds. There is an unfunded portion of R1 987 000 and a roll over of R5 000 000.

16. Remuneration cost

Remuneration of members	42 917 011	30 685 875
Remuneration of staff	250 703 178	234 388 755
	293 620 189	**265 074 630**

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16. Remuneration cost (continued)

Remuneration of members

Basic earnings	35 703 610	23 494 693
Car Allowance	66 000	372 000
Group life insurance	673 533	612 719
Medical aid Company Contributions	1 411 781	2 033 663
Pension contributions	5 062 087	4 172 800
	42 917 011	**30 685 875**

Remuneration of staff

13th Cheque	12 927 692	13 082 052
Leave pay provision charge	3 024 907	(2 874 730)
Bonus	5 454 965	4 387 482
Overtime Payments	54 825	166 290
Basic earnings	165 856 377	159 917 203
Acting Allowance	957 571	762 488
Uniform allowance	90 270	66 120
Housing benefit allowance	11 620 565	10 540 875
Car allowance	10 069 953	10 107 240
Unemployment Insurance Fund	472 733	458 748
Group life insurance	5 192 966	5 051 612
Medical aid company contributions	14 715 942	13 120 730
Pension contributions	20 264 412	19 602 645
	250 703 178	**234 388 755**

The Government Employees Pension Fund (GEPF)

Annual Remuneration	20 264 412	19 602 645

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	5 062 087	4 172 800

Contributions to pension funds

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

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Figures in Rand	2025	2024

17. Finance costs

Finance lease obligation	112 708	72 942
Employee benefit interest cost	899 308	839 548
	1 012 016	**912 490**

18. Transfers and subsidies

Research allowance	6 374 503	4 716 089
Secretarial allowance	4 692 371	3 799 809
Constituency allowance	49 067 679	37 096 499
Political party funding	16 389 792	13 284 502
Democracy Enhancement Fund	-	20 000 000
	76 524 345	**78 896 899**

Transfers and subsidies relate to non-exchange payments made to political parties.
A democracy enhancement fund of R20 000 000 was established as an allowance of represented political parties in the legislature as prescribed by section 116(1)(b) of the Constitution of the Republic of South Africa of which R10 000 000 was paid and R10 000 000 was raised as an accrual for in the 2023/2024 financial year. The R10 000 000 previously accrued for was subsequently paid in the 2024/2025 financial year to the relevant political parties.
The Democracy Enhancement Fund is intended to give due to regard to representative and participatory democracy, accountability, transparency and public involvement.
It shall be a once-off payment at the beginning of the financial year, and shall be paid to represented parties proportionally on the year on which national, provincial or local government elections are held.
It shall be paid to represented parties in proportion to the number of seats the party has at legislature.

19. Goods and services

Advertising		6 389 867	11 364 638
Assets expensed		1 588 027	2 862 389
Auditors remuneration	21	5 317 898	3 745 004
Bank charges		127 383	85 705
Catering expense		10 005 631	14 064 362
Committee expenses		635 090	1 071 446
Communication expense		6 161 263	5 729 703
Conferences and seminars		1 062 362	449 453
Consulting and professional fees	23	23 753 886	26 500 284
Consumables		886 465	593 015
Consumables: Diesel		387 838	4 657 255
Expenditure incurred to repair and maintain		11 315 603	10 599 383
Gifts and promotional		1 177 995	22 500
Insurance		293 460	162 727
Learnership & bursaries		1 417 830	1 229 532
Legal cost		2 567 249	1 180 072
License fees		10 013 518	5 391 665
Motor vehicle expenses		1 617 171	1 538 941
Plants and Flowers		6 750	7 180
Printing and stationery		3 956 416	2 658 289
Professional bodies, membership and subscription fees		1 249 106	1 306 898
Rental & hiring expenses		7 882 336	11 234 495
Security services		485 923	-
Staff welfare		342 777	123 550
Training		3 331 500	1 496 046
Travel and accommodation		62 806 213	66 706 785
Uniforms		611 630	559 131
Venues and facilities		20 726	46 684
		165 411 913	**175 387 132**

North West Provincial Legislature
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Notes to the Financial Statements

Figures in Rand	2025	2024

20. Operating deficit

Operating deficit for the year is stated after accounting for the following:

Profit/(Loss) on sale of property, plant and equipment	(42 044)	(159 342)
Amortisation on intangible assets	556 263	620 318
Depreciation on property, plant and equipment	21 453 764	20 441 402
Remuneration costs	293 620 189	265 074 630

21. Auditors' remuneration

Fees	5 317 898	3 745 004

22. Cash (used in) generated from operations

Deficit	(7 208 843)	(3 387 806)
Adjustments for:		
Depreciation and amortisation	22 010 027	21 061 720
(Gain)/Loss on sale of assets and liabilities	42 044	159 342
Finance costs	1 012 016	912 490
Interest received basis difference	328 899	(612 630)
Debt impairment	1 108 492	-
Donated Funds	-	243 000
Movements in employee cost	(3 980 547)	271 893
Transfers and subsidies	-	10 000 000
Actuarial gains/losses	(1 783 527)	29 103
Changes in working capital:		
Receivables from exchange transactions	1 921 388	(742 197)
Employee Benefit Obligation	(1 867 322)	-
Receivables from non-exchange transactions	(110 637)	(268 219)
Payables from exchange transactions	(3 504 802)	7 012 851
Payables from non-exchange transactions	(9 342 105)	-
	(1 374 917)	**34 679 547**

23. Consulting and professional fees

Financial Consulting	19 031 930	18 024 725
Information Systems Consultants	3 807 469	8 014 954
Sign Language Interpretors	622 000	446 875
Other Consultants	292 487	13 731
	23 753 886	**26 500 285**

North West Provincial Legislature
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24. Contingencies

Contingent liabilities

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

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

SA Pulse Media ad 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.

Atlantis Corporate Travel (Pty) Ltd filed a claim against the NWPL over unpaid invoices. A contingent liability was raised in the prior year of R156 607.02. As per the outcome of the court hearing held on the 9 July 2024, NWPL agreed to a settlement amount.

Remuneration of Public Office Bearers: In terms of Notice 2497 of 2024, an increase of 3% for Public Office Bearers for 2023/2024 was recommended for implementation. The recommendation was approved and proclaimed by the president. Subsequent to the approval by the president, the bill was tabled and approved in the legislature. A payment was made to the Public Office Bearers in the 2024/2025 financial year.

Nature of contingent liabilities		
Imbizo Office Furniture	14 560 145	14 560 145
EFF Members	4 500 000	4 500 000
SA Pulse Media	683 726	683 726
Atlantis Corporate Travel (Pty) Ltd	-	156 607
Remuneration of Public Office Bearers	-	902 348
	19 743 871	**20 802 826**

North West Provincial Legislature
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25. Related parties

Relationships

Custodian of public resources	The North West Provincial Treasury
Registered owner of the legislature buildings and precinct	North West Department of Public Works and Roads
Close family member of key management	None
Members of key management	
Speaker of the Legislature	Hon SR Dantjie (Terminated 13 June 2024)
Speaker of the Legislature	Hon Mohono (Appointed 14 June 2024)
Deputy Speaker	Hon Miga (Terminated 13 June 2024)
Deputy Speaker	Hon Khoza (Appointed 5 June 2024, Resigned 7 October 2024)
Deputy Speaker	Hon Maine (Appointed 10 October 2024)
Secretary of the Legislature	Adv L Netshitumbu
Executive Manager: Finance	Mr MG Manenzhe (Resigned 31 August 2024)
Acting Executive Manager: Finance	Ms TG Sebolecwe (1 September 2024 - 31 January 2025)
Executive Manager: Finance	Ms SAS Phathudi (Appointed 1 February 2025)
Executive Manager: Support Service	Mr AJ Maphetle (Terminated 31 July 2024)
Executive Manager: Support Service	MS Tselapedi (1 August 2024 - 31 December 2024)
Executive Manager: Support Service	Mr MM Keetile (Appointed 1 January 2025)
Executive Manager: Committees, Public Participation & Research	Mr BR Elisha
Executive Manager: Speaker's Office	Mr TE Chaane (Terminated 30 June 2024)
Executive Manager: Speaker's Office	Mr Nonyana (Appointed 1 July 2024)
Executive Manager: Proceedings, Hansard And NCOP	MRS. TC Mbedzi

Emoluments of key management have been disclosed in note 27.

The members and executives of the North West Provincial Legislature are disclosed in the Accounting Officer's report, item 9.

North West Provincial Revenue Fund

2025

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

2024

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

26. Services in kind

South African Police Service (SAPS)
North West Provincial Legislature receives services relating to the safeguarding of the building from SAPS at no cost to the Legislature.

North West Department of Public Works and Roads
North West Provincial Legislature occupies a building owned by the North West Department of Public Works and Roads. No rental or utilities are being paid by the North West Provincial Legislature.
No market related rental value could be determined as at 31 March 2025.

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.

North West Provincial Legislature
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Notes to the Financial Statements

Figures in Rand	2025	2024

26. Services in kind (continued)

2024
National Parliament
The National Parliament paid R38 980 for Hon. BRS Danjie certificate in Public Policy and African Studies at the University of Johannesburg as part of a bursary program.

Notes to the Financial Statements

Figures in Rand

27. Management emoluments

Executive

2025

	Basic Salary	13th cheque and Performance bonus	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	775 297	-	121 000	-	-	15 612	-	911 909
Former Deputy Speaker (Resigned October 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 (Terminated June 2024)	645 702	87 270	75 606	21 579	18	19 925	708	850 808
Executive Manager: Support Services (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 (Terminated 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**

Notes to the Financial Statements

Figures in Rand

27. Management emoluments (continued)

2024

	Basic Salary	13th cheque and Performance bonus	Pension fund contribution	Medical aid contribution	Contribution to bargaining council	Contribution to Old Mutual	Unemployment Insurance Fund (UIF)	Total
Speaker of the Legislature	1 652 010	-	279 825	142 317	-	45 532	-	2 119 684
Deputy Speaker	1 390 131	-	226 439	60 910	-	31 150	-	1 708 630
Secretary of the Legislature	2 634 060	188 507	285 803	-	54	67 900	2 125	3 178 449
Executive Manager: Support Service	1 738 120	136 510	205 713	60 268	54	57 805	2 125	2 200 595
Executive Manager: Proceedings, Hansard And NCOP	1 746 177	97 483	198 914	-	54	55 908	2 065	2 100 601
Executive Manager: Office of the Speakers	1 896 888	136 509	205 713	-	54	57 805	2 125	2 299 094
Acting Executive Manager: Committees, Public Participation & Research	-	1 647	-	-	-	-	-	1 647
Executive Manager: Committees, Public Participation & Research	1 695 476	108 370	198 914	50 702	54	55 908	2 125	2 111 549
Executive Manager: Finance	1 769 630	132 546	201 963	-	54	47 994	2 125	2 154 312
	14 522 492	**801 572**	**1 803 284**	**314 197**	**324**	**420 002**	**12 690**	**17 874 561**

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

28. Commitments

Authorised capital expenditure

Total commitments

No capital commitments were entered in to in the 2024/2025 financial year.

Operating leases - as lessee (expense)

Minimum lease payments due		
- within one year	273 002	261 246
- in second to fifth year inclusive	-	273 002
	273 002	**534 248**

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 R194 518 and the straight-lined expense for the period is R252 859.

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

Rental expenses relating to operating leases		
Minimum lease payments	112 607	42 588
Movements	58 341	70 019
	170 948	**112 607**

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

29. Prior period errors

The prior period adjustments were made up as follows:

An increase in receivables of R152 342 attributable to the following:
1) Recognition of Interest accrual previously understated
2) An adjustment to staff debt raised in the prior year
3) Adjustment to office rental in the prior year

An increase in payables of R2 256 203 attributable to the following:
1) An adjustment to the members retro remuneration previously accrued
2) Accounting for the prior year accruals previously not accounted for
3) An adjustment to accruals raised in the prior year

An increase in 13th Cheque Accrual of R114 014 attributable to the following:
1) An adjustment to the 13th cheque accrual raised in the prior year

An increase in Property, Plant and Equipment of R64 148 attributable to the following:
1) An adjustment to the depreciation recorded for disposals

An increase in Operating Lease Laibility of R34 016 attributable to the following:
1) An adjustment to the operating lease liability recorded in the prior year

An increase in Loss on disposal of assets of R9 337 attributable to the following:
1) An adjustment to the loss recorded for the disposals in the prior year

An increase in Goods and services of R224 831 attributable to the following:
1) Accounting for the prior year accruals previously not accounted for
2) An adjustment to accruals raised in the prior year
3) An adjustment to office rental in the prior year
4) An adjustment to the lease expense recorded in the prior year

An increase in employee costs of R775 500 attributable to the following:
1) An adjustment to the members retro remuneration previously accrued
2) An adjustment to staff debt raised in the prior year

An increase in interest income of R206 595 attributable to the following:
1) An adjustment to the interest income for the fixed deposit account recorded in the prior year

An decrease in depreciation and amortisation of R290 attributable to the following:
1) An adjustment to the depreciation for the disposals in the prior year

A decrease in retained earnings of R1 384 960 attributable to the following:
1) An adjustment to the members retro remuneration previously accrued for
2) An adjustment to an accrual raised in the prior year
3) An adjustment to staff debt in the prior year

The correction of the errors results in adjustments as follows:

Statement of financial position	**2023/2024**	**2022/2023**
Receivable from exchange transaction	140 619	11 722
Payables from exchange transactions	(859 521)	(1 396 682)
Accrual 13th Cheque	(114 014)	-
Property, Plant and Equipment	64 148	-
Operating Lease Liability	(34 016)	-
Statement of financial performance		
Goods and services	224 831	-
Retained earnings	-	1 384 960
Depreciation	(290)	-
Remuneration cost	775 500	-
Interest Received	(206 595)	-
Loss on disposal of assets	9 337	-

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

29. Prior period errors (continued)

	Prior Period Audited Balance	Error Adjustment	Total
Receivable from exchange transaction	8 695 619	152 342	8 847 961
Payables from exchange transactions	(46 768 900)	19 347 795	(27 421 105)
Property, Plant and Equipment	383 042 239	64 148	383 106 387
Employee Benefit Obligation	(8 443 696)	(21 718 012)	(30 161 708)
Operating Lease Laibility	(78 591)	(34 016)	(112 607)
Loss on disposal of assets	150 005	9 337	159 342
Goods and services	175 162 303	224 831	175 387 134
Remuneration Cost	264 299 130	775 500	265 074 630
Interest Received	(21 288 841)	(206 595)	(21 495 436)
Depreciation and Amortisation	21 062 010	(290)	21 061 720
Retained earnings	(598 851 359)	1 384 960	(597 466 399)
	176 979 919	**-**	**176 979 919**

Prior Period Error Relating to Disclosure (GRAP Reclassification)

Employee Benefit Obligation and Payables
13th Checque accrual and the leave liability provision does not meet the requirements of GRAP 104 Financial instruments, but should instead be classified as an employee beneift obligation as per GRAP 25.
13th cheque accrual and the leave liability provision have therefore been reclassified from payables to employee benefit obligation.
The reclassification resulted in the following:
1) An increase in employee benefit obligation of R21 603 998.
2) A decrease in payables of R21 603 998.

Services in Kind
North West Provincial Legislature occupies a building owned by the North West Department of Public Works and Roads. NWPL incorrectly disclosed a market value of R7 205 280 for the rental of the building in the prior year. No commercial rental agreement exists and therefore the service in kind should have been disclosed at a market value of Rnil on the Annual Financial Statements.

30. Fruitless and wasteful expenditure

Add: Public Investment Corporation Interest	-	-
Add: Traffic fines, cancellations and repair charges	-	-
	-	**-**

No fruitless and wasteful expenditure was incurred during the 2023/2024 financial period.

31. Irregular expenditure

Opening balance	31 499 835	42 526 149
Less: Amounts condoned	(4 636 127)	(10 715 585)
Less: Amounts derecognised	(106 921)	(310 729)
	26 756 787	**31 499 835**

Analysis of expenditure awaiting condonation per age classification

Prior years	26 756 787	31 499 835

North West Provincial Legislature
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Notes to the Financial Statements

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31. Irregular expenditure (continued)

Details of irregular expenditure

Irregular expenses	Amounts under investigation but not finalised	13 105 480	14 951 899
Irregular Contracts	Amounts under investigation but not finalised	12 287 877	15 184 506
Travel card Fraud	Amounts under investigation but not finalised	1 363 430	1 363 430
		26 756 787	**31 499 835**

2025
No Irregular expenditure was incurred for the current period ending 31 March 2025. The NWPL condoned R4 636 126.83 from previous irregular contracts and expenses and reversed R106 920.68.

2024
No Irregular expenditure was incurred for the current period ending 31 March 2024. The NWPL condoned R10,715,585.26 from previous irregular contracts and reversed R310,729.38.
Management subjected the irregular expenditure to the Consequence Management Advisory Committee (CMAC) which was subsequently condoned in the 2023/2024 financial year.

32. 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 2024 to 31 March 2025. 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 2025. 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.

32.1
Interest Received
The increase is a result of an investment in the ABSA Investment Tracker (Call) at a rate of 8.90% monthly and a Fixed Term investment at a rate of 9.50% monthly.

32.2
Appropriation
The total Appropriation for the NWPL for the 2024/25 allocated by the North WestProvincial Treasury amounted to R535 322 000 which is made up of an initial amount of R520 332 000 and an adjustment of R15 000 000.

There was a shift of R21.8 Million moved from payment of capital assets in Programme 2 to the following:
- Compensation of employees of R6.8 million in Programme 1
- Goods and services of R15 million in Programme 1

There was a virement of R11.1 Million moved from compensation of employees in Programme 2 to the following:
- Compensation of employees of R2.1 million in Programme 1
- Compensation of employees of R9 million in Programme 3

32.3
Employee Related Cost

32.3.1
Employee Cost
33.3.1.1.During the 2024/25 financial period, there was an increase in salaries of 6.5% for staff.
33.3.1.2. The PMDS payments in the current year was higher than that of the prior year.
33.3.1.3. There was increase in the amount of support staff in the 2024/2025 financial period due to the increase of members from 22 to 27.

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements

32. Budget differences (continued)

32.3.2
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 R10 000 000 in relation to the Democracy Enhancement Fund was paid in the 2024/2025 financial year.

32.3.3
Finance Cost
Finance costs are not budgeted for.

32.3.4
Goods and Services
The Underspending in terms of Goods and services is mainly linked to the implementation of cost containment measures in the current year. This resulted in a reduction of expenses relating to accomodation, travel, catering and advertising.

32.3.5
Capital Assets Capitalised
The decrease in capital expenditure is due to the majority of the refurbishment of the chamber as well as the acquisition of furniture, audio and visual equipment, furniture and fixtures being done in the prior year as opposed to the current year where only minimal assets were acquired in the daily operations.

33. Risk management

Financial risk management relating to categories of financial instruments

Due to the largely non-trading nature of the activities and the way in which it is financed, the legislature is not exposed to the same degree of financial risk faced by business entities.

The Legislature recognises the need to implement Risk Management. The Accounting Officer accordingly maintains effective, efficient and transparent systems of risk management and internal control. Risk management is an integral part of the institution's activities to reduce risks to acceptable levels. Continued integration of risk management into key decision-making processes of the organisation was also achieved with the explicit inclusion of risk management principles into the department's strategic and business planning processes.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities.

The Legislature's risk to liquidity is a result of the funds available to cover future commitments. The Legislature manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the Legislature's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

Financial liabilities at amortised cost

At 31 March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Payables from non-exchange transactions	657 895	-	-	-
Payables from exchange transactions	23 874 120	-	-	-
Finance lease obligations	857 070	361 285	-	-

At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Payables from non-exchange transactions	10 000 000	-	-	-
Payables from exchange transactions	27 421 098	-	-	-
Finance lease obligations	478 712	131 435	-	-

North West Provincial Legislature
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33. Risk management (continued)

Credit risk

Credit risk consists mainly of cash and cash equivalents and trade receivables from exchange - and non-exchange transactions. The legislature only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Refer to note 5 in Cash and cash equivalents for the total facilities of credit cards with their respective limits.

Financial assets exposed to credit risk at year end were as follows:

Financial assets at fair value	**2025**	**2024**
Cash and Cash Equivalents	267 711 527	280 212 155
Financial assets at amortised cost		
Receivables from exchange transactions	2 205 743	3 131 646
Receivables from non-exchange transactions	170 059	59 422

Receivables from exchange transactions have been updated to exclude prepayments which does not fall within the definition of financial instruments.

Financial assets past due but not impaired 2025	**Current (30 days)**	**30 - 60 days**	**60 - 90 days**	**+90 days**	**Total**
Exchange Transactions					
Salary Control Account	-	-	-	60 640	60 640
Other Receivables	1 754 292	-	10 576	5 699 143	7 464 011
Staff Debt	-	-	-	1 536 561	1 536 561
	1 754 292	-	10 576	7 296 344	9 061 212
Non-Exchange Transactions	170 059	-	-	-	170 059

2024	**Current (30 days)**	**30 - 60 days**	**60 - 90 days**	**+90 days**	**Total**
Exchange Transactions					
Salary Control Account	-	-	-	60 640	60 640
Other Receivables	2 243 328	591	17 926	5 408 117	7 669 963
Staff Debt	-	-	-	1 148 019	1 148 019
	2 243 328	591	17 926	6 616 776	8 878 621
Non-Exchange Transactions	-	-	-	59 422	59 422

Financial Assets past due and impaired	
2025	-
2024	-

North West Provincial Legislature
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Notes to the Financial Statements

Figures in Rand	2025	2024

33. Risk management (continued)

Market risk

Interest rate risk

As the Legislature has no significant interest-bearing assets, the Legislature's income and operating cash flows are substantially independent of changes in market interest rates.

34. Operating lease asset (accrual)

The operating lease with Dido Digital Document (Pty) Ltd is for a period of 60 months and has an escalation rate of 4.5% per annum. The actual amount paid for the period is R194 518 and the straight-lined expense for the period is R252 859.

	100PPM		70PPM		45PPM	
Commitments	2025	2024	2025	2024	2025	2024
Minimum lease payments due						
- within one year	103 019	98 583	86 536	82 810	83 446	79 853
- in second to fifth year inclusive	-	103 019	-	86 536	-	83 446
	103 019	**201 602**	**86 536**	**169 346**	**83 446**	**163 299**

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

The operating lease liability determined is **2025**:R170 948 (**2024**: R112 607).

35. Other revenue

Commissions received	118 612	120 074

North West Provincial Legislature
Financial Statements for the year ended 31 March 2025

Notes to the Financial Statements
Figures in Rand

36. Going concern

The creditor's payment period is 53 days
- NWPL entered in to 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 R267 711 527 at year end.
- NWPL had negative net cash flows for the year from operating activities of R1 374 917.

The North West Provincial Legislature has a positive solvency ratio where the assets exceeds liabilities by R586 869 758.

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 2023/24 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 seperately or not.

Management deems all operations/activites 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.

PART F

ANNEXURE : ORGANOGRAM

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

OFFICE OF THE SPEAKER NWPL

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

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

1 x Speaker of the NWPL

PRIVATE OFFICE STAFF

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

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

1 x Head of Office -E
0X Private Secretary-C5
1 x Secretary / Receptionist- C1
1x Community Outreach Officer-C5
1x Protocol Officer-C1
1 x Driver Messenger-B3
2 x Domestic Worker -A

ADMINISTRATIVE SUPPORT

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

OFFICE OF THE SECRETARY TO THE LEGISLATURE

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

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

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

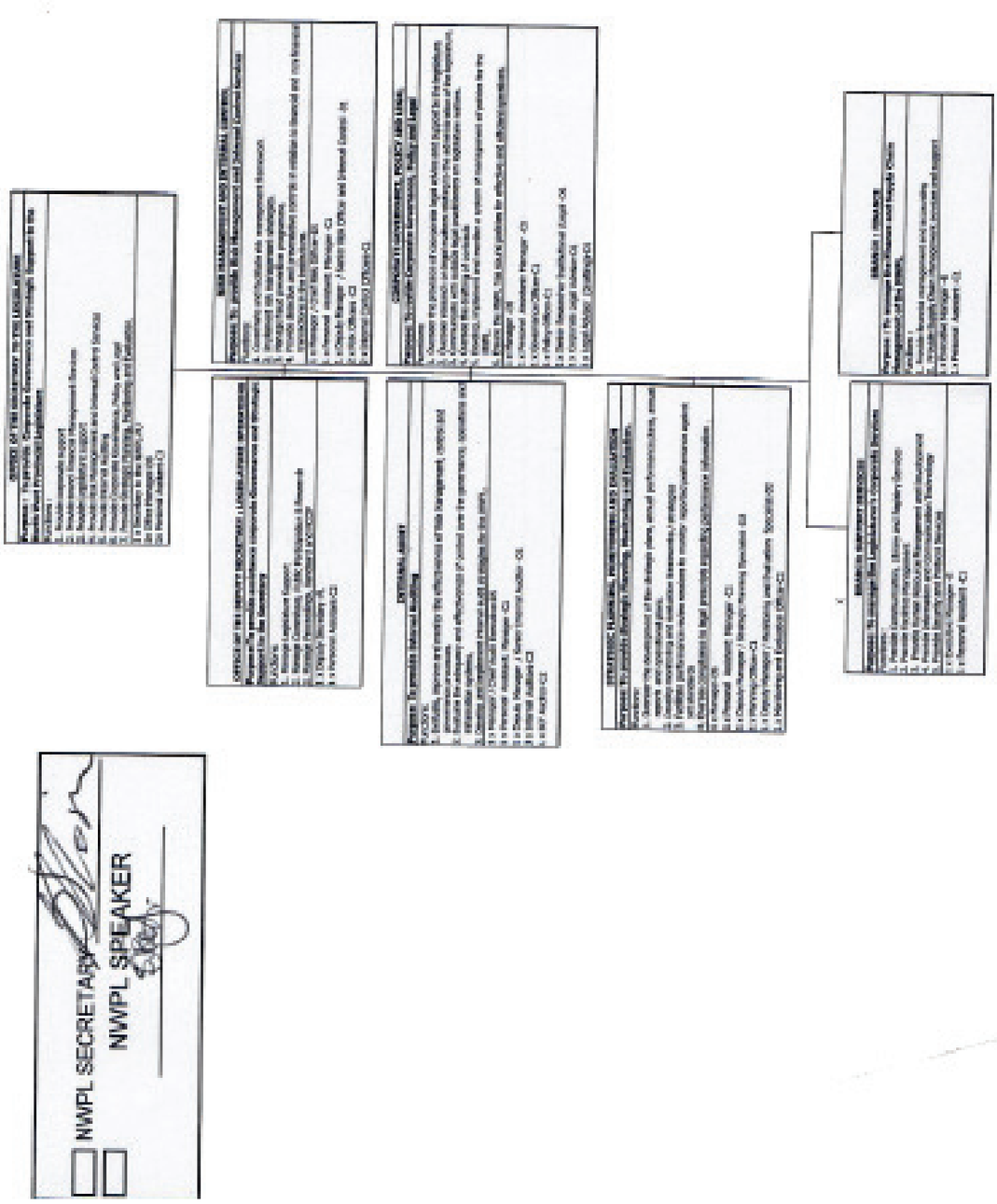
OFFICE OF THE DEPUTY SPEAKER

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

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

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

NORTH WEST PROVINCIAL LEGISLATURE ORGANISATIONAL STRUCTURE 2019



NWPL SECRETARY

NWPL SPEAKER

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

OFFICE OF THE DEPUTY SECRETARY : LEGISLATURE OPERATIONS

Purpose:To provide assistance corporate Governance and Strategic Support to the Secretary

Functions:
1. Manage Legislature Support
2. Manage Commitees, Public Participation & Research
3. Manage Proceedings, Handsard and NCOP

1 x Deputy Secretary -FL
1 x Personal Assistant -C2

BRANCH : COMMITEES, PUBLIC PARTICIPATION & RESEARCH

Purpose: To manage Public Education and Public Participation
To manage learning and knowledge management services and comittees.

Functions:
1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Provide Legislature profesional support
6. Manage Intellectual capital and assets
7. Manage Research services

1 xExecutive Manager -E
1 x Personal Assitant -C1

BRANCH: PROCEEDINGS, HANSARD AND NCOP

Purpose : To manage Proceedings, Handsard and NCOP.

Functions :
1. Provision of effective and procedural support services to the House, Hansard and Language Services to the House
2. Provision of effective NCOP Support Services and Support to Members

1 x Executive Manager -E
1 x Personal Assistant-C1

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

BRANCH : COMMITEES, PUBLIC PARTICIPATION & RESEARCH

Purpose: To manage Public Education and Public Participation
To manage learning and knowledge management services and comittees.

Functions:
1. Provide Public Education and Public Participation
2. Manage Public Petitioning
3. Manage People's Parliament
4. District Coordination
5. Provide Legislature professional support
6. Manage intellectual capital and assets
7. Manage Research services

1 xExecutive Manager -E
1 x Personal Assitant -C1

COMMMITEES

Purpose: To provide effective support services to the committees of the legislature.

Functions:
1. Manage the processing and amendments of bills.
2. Organise committee meetings
3. Facilitate the overnight visits
4. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
5. Keep record of procedural issues
6. Manage committees budget
7. Handle committees administrative work.
8. Provide Legal Support to the NWPL legislative processes

1 x Manager-D5
1 x Personal Assistant to Manager -C1

RESEARCH

Purpose: To manage research services

Functions:
1. Develop research strategy and agenda for the NWPL
2. Ensure adherence to the research agenda
3. Provide research related support to members.
4. Ensure proper monitoring and evaluation systems are in place

1 x Manager -D5
1 x Personal Assistant to Manager -C1

PUBLIC PARTICIPATION AND PETITIONS

Purpose: To manage public education, participation and petitions.

Functions:
1. Coordinate the promotion and enhancement of public participation and petitions through public awareness and education campaings.
2. Manage public petitioning and people's parliament
3. Ensure proper application of the petitions process as envisaged by the constitution.
4. Lead benchmark and research initiatives on PPP services best practices.
5. Keep records of all PPP activities.

1 x Manager -D5
1 x Personal Assistant to Manager -C1

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

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 the oversight visits
4. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
5. Keep record of procedural issues
6. Manage committees budget
7. Handle committees administrative work.
8. Provide Legal Support to the NWPL legislative processes

1 x Manager-D5
1 x Personal Assistant to Manager -C1

GOVERNANCE CLUSTER

Purpose: To provide effective support services to the governance cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator- D1
5 x Committee Administrator-C3
3 x Comitee Assistant -C2

ECONOMIC CLUSTER

Purpose: To provide effective support services to the economic cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator-D1
6 x Committee Administrator-C3
3 x Comitee Assistant -C2

SOCIAL CLUSTER

Purpose: To provide effective support services to the social cluster committees.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

1 x Senior Committee Administrator -D1
3 x Committee Administrator-C3
3 x Comitee Assistant -C2

PUBLIC ACCOUNTS COMMITTEE

Purpose: To provide effective support services to the public accounts committee.

Functions:
1. Organise committee meetings
2. Ensure that committee meetings are in accordance with standing rules and acceptable statutory requirements.
3. Keep record of procedural issues
4. Handle committees administrative work.

2 x Senior Committee Administrator-D1
1 x Committee Administrator-D1
1 x Comitee Assistant -C2

LEGAL SUPPORT COMMITTEES

Purpose: To provide Legal Support to the NWPL legislative processes

Functions:
1. Attend committee, public hearings for support to chairpersons on legal implications of bills.
2. Research and draft legal opinions on bills and present at committee meetings
3. Provide legal support on all bills referred to various committes.
4. Provide training to relevant stakeholders on legalities of amendments.

3 x Legal Advisor-D1

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NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

PUBLIC PARTICIPATION AND PETITIONS
Purpose: To manage public education, participation and petitions.
Functions: 1. Coordinate the promotion and enhancement of public participation and petitions through public awareness and education campaings. 2. Manage public petitioning and people's parliament 3. Ensure proper application of the petitions process as envisaged by the constitution. 4. Lead benchmark and research initiatives on PPP services best practices. 5. Keep records of all PPP activities.
1 x Manager -D5 1 x Personal Assistant to Manager -C1

COMMITTEE SUPPORT, EDUCATION AND PETITIONS
Purpose : To develop education, awareness and petitions solutions as required by committes.
Functions: 1. Develop and implement effective models for PPP liaising with committes. 2. Overseer the petition process and tracking systems. 3. Facilitate the development of PPP solutions in support of committee requirements. 4. Facilitate the submission of solutions to District Coordinators for implementation
1 x Deputy Manager-D1 1 x Senior PP Officer-C4 4 x PP Officer (Com. Liaison) -C1 1 x Senior Public Education Officer-C3 2 x Public Education Officer-C1 1 x Senior Petition Officer-C2 1 x Admin Assistant-B4

DISTRICT COORDINATION
Purpose: To manage public participation at the District
Functions: 1. Operational management of taking parliament to the people programme 2. Provide strategic supportto the Speaker's Forum public participation programme 3. Develop and manage information systems for public participation 4. Mobilisation for PPP interventions
4 x Deputy Manager / District Coordinator (NMM, Dr KK, Bojanala, Dr Ruth Segomotsi Mompati) -D2

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NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

RESEARCH

Purpose: To manage research services

Functions:
1. Develop research strategy and agenda for the NWPL
2. Ensure adherence to the research agenda
3. Provide research related support to members.
4. Ensure proper monitoring and evaluation systems are in place

1 x Manager -D5
1 x Personal Assistant to Manager -C1

GOVERNANCE CLUSTER

Purpose: To provide research related support service to governance cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
3x Researcher (1 per Committee)-C4
1 x Researcher: Public Accounts -C4

SOCIAL CLUSTER

Purpose: To provide research related support service to social cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
4 x Researcher (1 per Committee)-C4

ECONOMIC CLUSTER

Purpose: To provide research related support service to economic cluster members.

Funtions:
1. Facilitate and coordinate research services to committees
2. Facilitate administration reporting and submission of reports
3. Conduct complex research and write reseach reports for committee.
4. Support institutional researcher in cnducting research to improve the operation of NWPL

1 x Senior Researcher-D2
4 x Researcher (1 per Committee)-C4

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NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

BRANCH: PROCEEDINGS, HANSARD AND NCOP
Purpose : To manage Proceedings, Handsard and NCOP.
Functions : 1. Provision of effective and procedural support services to the House, Hansard and Language Services to the House 2. Provision of effective NCOP Support Services and Support to Members
1 x Executive Manager -E 1 x Personal Assistant-C1

PROCEEDINGS AND HANSARD
Purpose: To provide effective and procedural support services to the House, Hansard and Language Services to the House
Functions: 1. Manage hansard and language services 2. Manage accurate recording of the debates of the House 3. Manage translation services. 4. Provide procedural advice to the house and office bearers
1 x Manager -D5 1 x Personal Assistant :Manager -C1

NCOP AND MEMBERS SUPPORT
Purpose: To provide effective NCOP Support Services and Support to Members
Function: 1. Promote and facilitate an effective liason between NWPL and the National Parliament. 2. Improve support on law making and oversight processes. 3. Provide administrative / protocol support to NWPL Special delegates and NW NCOP permanent delegates. 4. Render logistical provision to MPL's in the Province. 5. Coordinate parliamentary outreach programmes 6. Facilitate capacity building programmes for members.
1 x Manager-D5 1 x Deputy Manager : NCOP Coordinator - Cape Town - C5 1 x Administrative Assistant -B4 1 x NCOP and Logistics Officer-C2 1 x Members Support Officer-C1

NORTH WEST PROVINCIAL LEGISLATURE
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NWPL SECRETARY

NWPL SPEAKER

PROCEEDINGS AND HANSARD
Purpose: To provide effective and procedural support services to the House, Hansard and Language Services to the House
Functions: 1. Manage hansard and language services 2. Manage accurate recording of the debates of the House 3. Manage translation services. 4. Provide procedural advice to the house and office bearers
1 x Manager -D5 1 x Personal Assistant :Manager -C1

PROCEEDINGS
Purpose: To manage the provision of procedural advice to the house and office bearers
Functions: 1. Oversee collection of necessary information 2. Prepare and submit house paper / documents for distribution in the house 3. Oversee taking of proceedings minutes and record keeping thereof. 4. Present house papers during meetings
1 x Deputy Manager Proceedings -D1 **1 x IGR Coordinator-C4** **3 x Tabling Officers-C1**

LANGUAGE AND HANSARD
Purpose: To manage the effective Hansard, language and translation Services to the House.
Function: 1. Prepare, edit and publish the official publication of hansard according to policy guideline. 2. Manage contracts in relation to outsourced translation and interpretation services. 3. Avail transcripts timeously to members.
1 x Deputy Manager Language and Hansard (Editor)-D2 4 x Handsard Transcribers-C1 6 x Language Practitioners-C2 1 x Sign Language officer-C1

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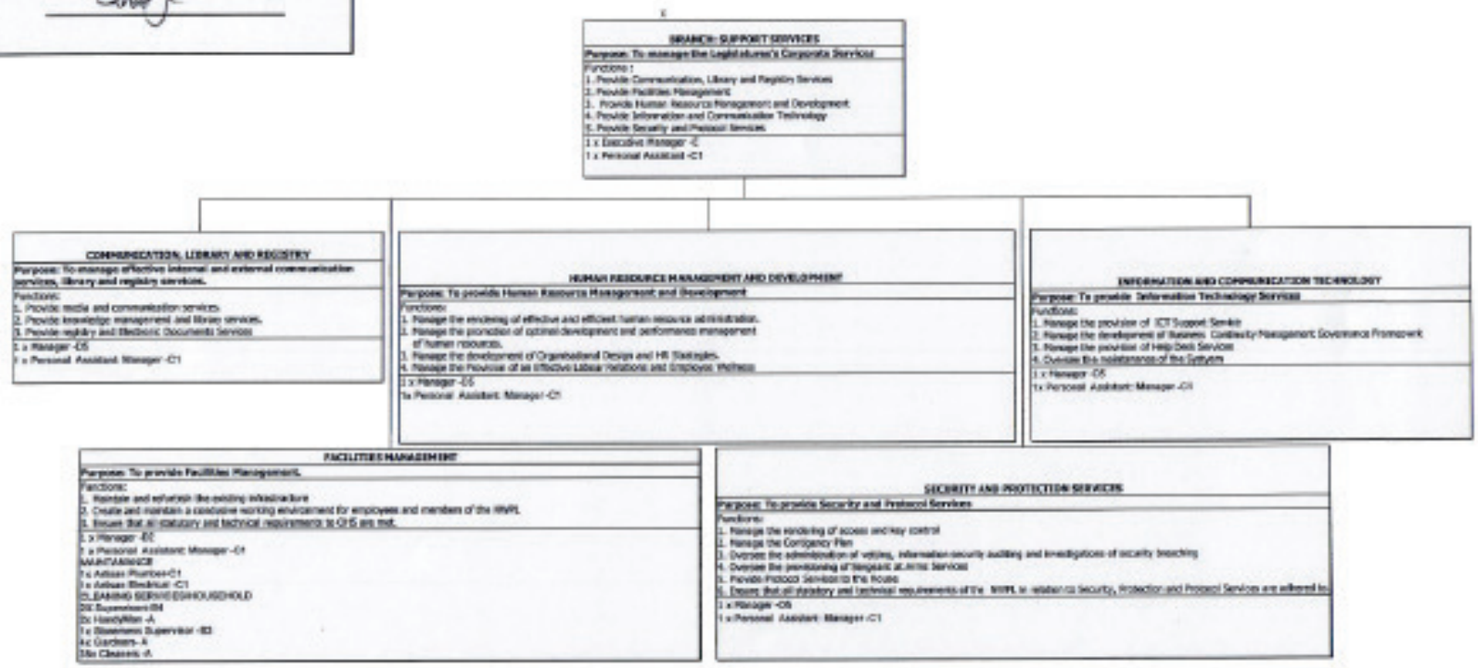
NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER



NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

COMMUNICATION, LIBRARY AND REGISTRY

Purpose: To manage effective internal and external communication services, library and registry services.

Functions:
1. Provide media and communication services.
2. Provide knowledge management and library services.
3. Provide registry and Electronic Documents Services

1 x Manager -D1
1 x Personal Assistant Manager -C1

COMMUNICATION AND MARKETING

Purpose: To manage media and communication services.

Functions:
1. Provide Media Liaison Services
2. Provide Communications Services
3. Conduct Media Briefings
4. Compile and Publish articles of the NWPL
5. Establish and Maintain Corporate Identity

1x Deputy Manager: Communications and Marketing -D2
2x Communication Officers(1 per cluster)-C2
1x Internal Communications Officer -C2
1x Graphic Designer -C2
1x Web Designer -C2

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 Bid development and provision of products and Services.
4. Set up and Manage Applicable Knowledge Management Systems and Strategies.

1x Deputy Manager : Library and Knowledge Management-C2
1x Information Officer-C1
1x Assistant Librarian-C1
1x Knowledge Management Specialist-C2

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 NWPDA
2. Manage Bid Call Centre
3. Manage the Provision of Transportation services

1x Deputy Manager : Registry and Electronic Documents Services-D2
1x Document Officer-C1
2x Switchboard Operators-C1
1x Senior Transport Officer-C4
2x Drivers -B3

NORTH WEST PROVINCIAL LEGISLATURE
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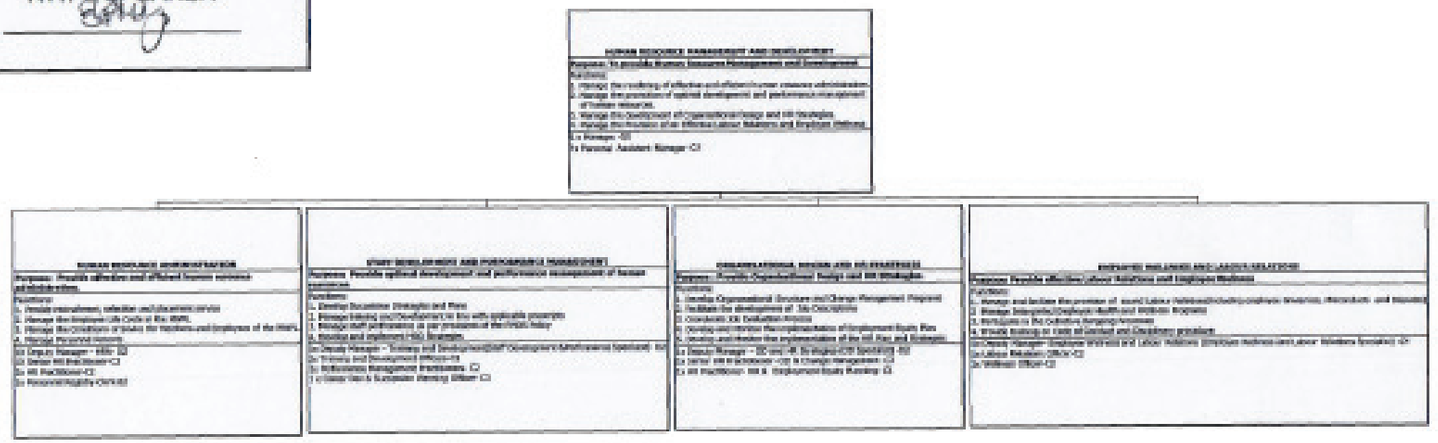
NWPL SECRETARY

NWPL SPEAKER



NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

SECURITY AND PROTECTION SERVICES
Purpose: To provide Security and Protocol Services
Functions: 1. Manage the rendering of access and key control 2. Manage the Contigency Plan 3. Oversee the administration of vetting, information security auditing and investigations of security breaching 4. Oversee the provisioning of Sergeant at Arms Services 5. Provide Protocol Services to the House 6. Ensure that all statutory and technical requirements of the NWPL in relation to Security, Protection and Protocol Services are adhered to.
1 x Manager -D5 1 x Personal Assistant Manager -C1

PROTOCOL
Purpose :To provide Protocol Services , house support and Administration of the Chamber Services
Functions: 1. Plan and Maintain an operational schedule and calender of events and communicate same to Service Officers 2. Manage the Administration of Chamber Services 3. Liase with relevant Managers to ensure synergy of plans to ensure excellent service during the House Sessions 4. Manage the NWPL Protocol Function in consultation with the Office of the Speaker and Secretary
1x Deputy Manager Protocol- D2 5x Service/Protocol Officers -C1

PROTECTION SERVICES
Purpose: To provide Protection Services
Functions: 1. Advisory on Security and Events Security 2. Manage physical and emergency preparedness to the NWPL Precints and events of the Speaker, Deputy and MPLs 3. Emergency preparedness and response 4. Management of Ceremonial Services
1x Deputy Manager- Protection Services -D2 1x Sergeant at Arms-C2 4x Senior Protection Officers-C2 1x Protection Officer (Technician)-C1 1x Assistant Technician -B1 09x Protection Officers-C1

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

INFORMATION AND COMMUNICATION TECHNOLOGY
Purpose: To provide Information Technology Services
Functions: 1. Manage the provision of ICT Support Service 2. Manage the development of Business Continuity Management Governance Framework 3. Manage the provision of Help Desk Services 4. Oversee the maintenance of the System
1 x Manager -D5 1x Personal Assistant: Manager -C1

ICT INFRASTRUCTURE SUPPORT SERVICES
Purpose : To provide infrastructure maintance services
Functions: 1. Provide IT Equipment 2. Provide IT Support Services 3. Provide IT Maintenance
1x System Administrator-D1 2x Audio Network Technician-C1 2x IT Technicians-C1

BUSINESS CONTINUITY
Purpose: To provide an effective Business Continuity Management Governance Framework
Functions: 1. Develop Business Continuity Management Strategy 2. Develop wide Business business continuity management program with all stakeholders 3. Monitor and Evaluate the preparedness on the NWPL to ensure business continuity 4. Provide Monthly reports
1x Business Continuity Specialist -C3

BUSINESS SUPPORT SERVICES
Purpose: To provide an effective Business Support Service
Functions: 1. Provide Business Technology Support Service 2. Provide ICT Communication Support 3. Conduct System Design 4. Maintain the website
1x System Administrator-D1 1x BIM Support Officer-C1 1x Website Administrator-C1 1x Oracle Support Officer -C1

NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

BRANCH : FINANCE
Purpose : To manage the Finance and Supply Chain Management of the NWPL
Functions : 1. Provide financial management and accounting 2. Provide Supply Chain Management services and support
1 x Executive Manager -E 1x Personal Assistant -C1

BUDGET MONITORING AND REPORTING (FINANCIAL MANAGEMENT AND ACCOUNTING)
Purpose: To provide Financial Management and accounting services
Functions : 1. Manage budget and Planning 2. Manage accounts payable 3. Manage payroll 4. Manage Financial Management Reporting
1 x Manager -D5 1 x Personal Assistant: Manager -C1

SUPPLY CHAIN MANAGEMENT
Purpose: To provide Supply Chain Management services and support.
Functions : 1. Managing Demand and Acquisition services. 2. Manage Contracts 3. Managing the rendering of Departmental Assets Services. 4. Managing Departmental logistical management services. 5. Manage procurement in line with prescripts
1 x Manager-D5 1 x Personal Assistant: Manager -C1

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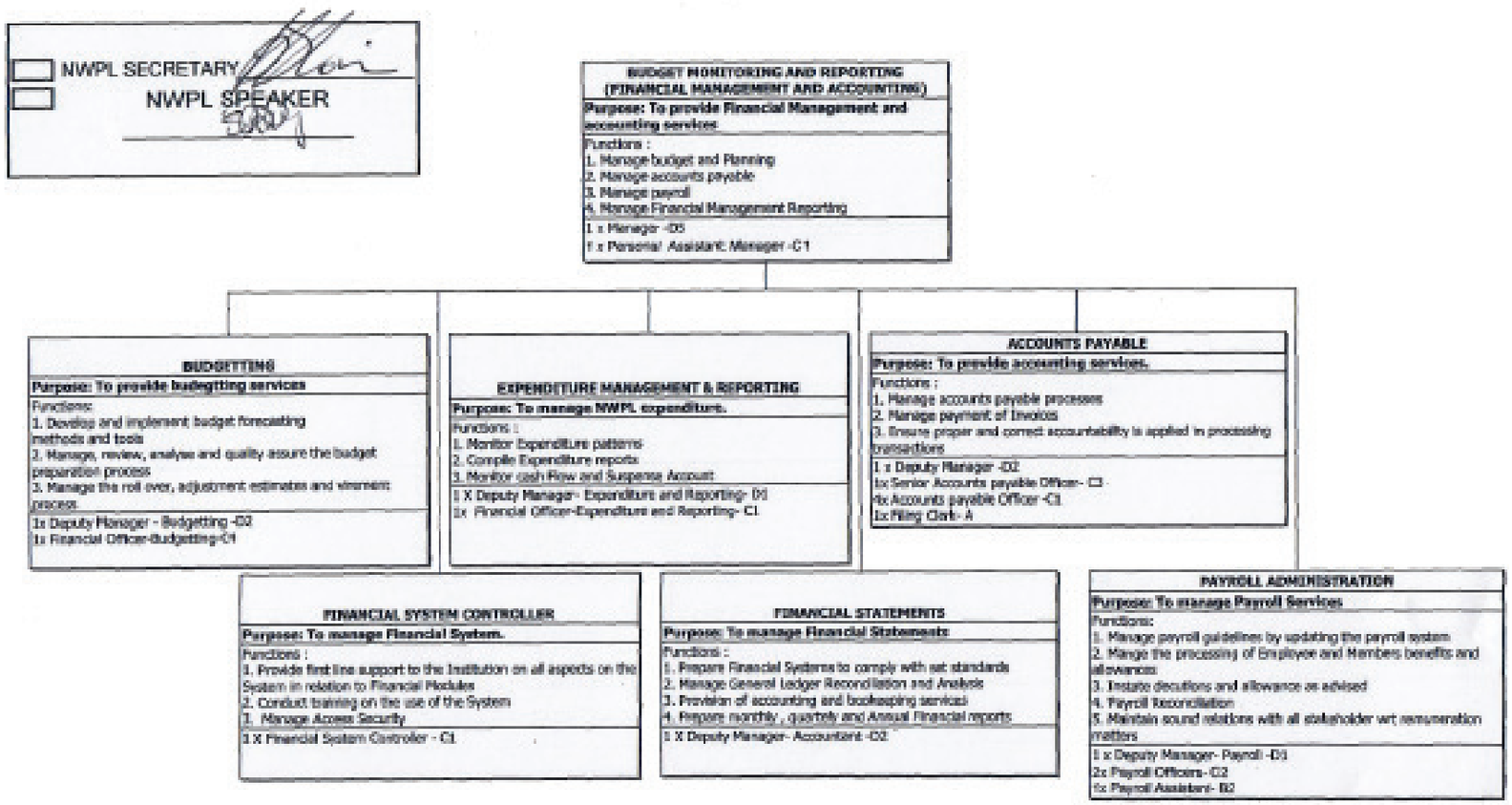
NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019



NORTH WEST PROVINCIAL LEGISLATURE
ORGANISATIONAL STRUCTURE 2019

NWPL SECRETARY

NWPL SPEAKER

SUPPLY CHAIN MANAGEMENT

Purpose: To provide Supply Chain Management services and support.

Functions :
1. Managing Demand and Acquisition services.
2. Manage Contracts
3. Managing the rendering of Departmental Assets Services.
4. Managing Departmental logistical management services.
5. Manage procurement in line with prescripts

1 x Manager-D5
1 x Personal Assistant Manager -C1

DEMAND AND ACQUISITION MANAGEMENT

Purpose: To provide Demand and Acquisition Services

Functions:
1. Coordinate procurement
2. Manage Acquisition of goods and services
3. Manage the tender processes
4. Rendering Bid administration and secretariat services.
5.Manage NWPL Inventory

1x Deputy Manager- D2
1x SCM Practitioner-Tender Admin- C4
1x Snr SCM Practitioner-Acquisition-C4
1x SCM Practitioners Acquisition -C2
1x Stores Assistant-B2

CONTRACT MANAGEMENT

Purpose: To manage NWPL Contracts in the SCM

Functions:
1. Coordinate and manage contracts between the NWPL and Contracted Services Providers
2. Maintain the contract register and database.
3. Manage Supplier performance according to the signed SLA.
4. Maintain supplier database.

1x Deputy Manager-Contract Management- D1
5 x SCM Practitioners- Bookings - C2
1x SCM Practitioner-Contract Management- C1

ASSET MANAGEMENT

Purpose: To manage the NWPL Assets

Functions:
1. Developing and monitoring the implementation of asset management strategy.
2. Ensuring the safeyguard of asset and implementation of maintenance plan.
3. Reconciling registers and reports from the system.
4. Developing and implementing asset disposal strategy and processes.
5. Identifying and conducting asset physical verification process.

1x Deputy Manager-Assets (Asset Management Officer)- D1
1x Senior SCM Practitioner- Asset Management- C4
1x SCM Practitioner - Asset Management- C1

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NORTH WEST PROVINCIAL LEGISLATURE

2024/25

ANNUAL REPORT