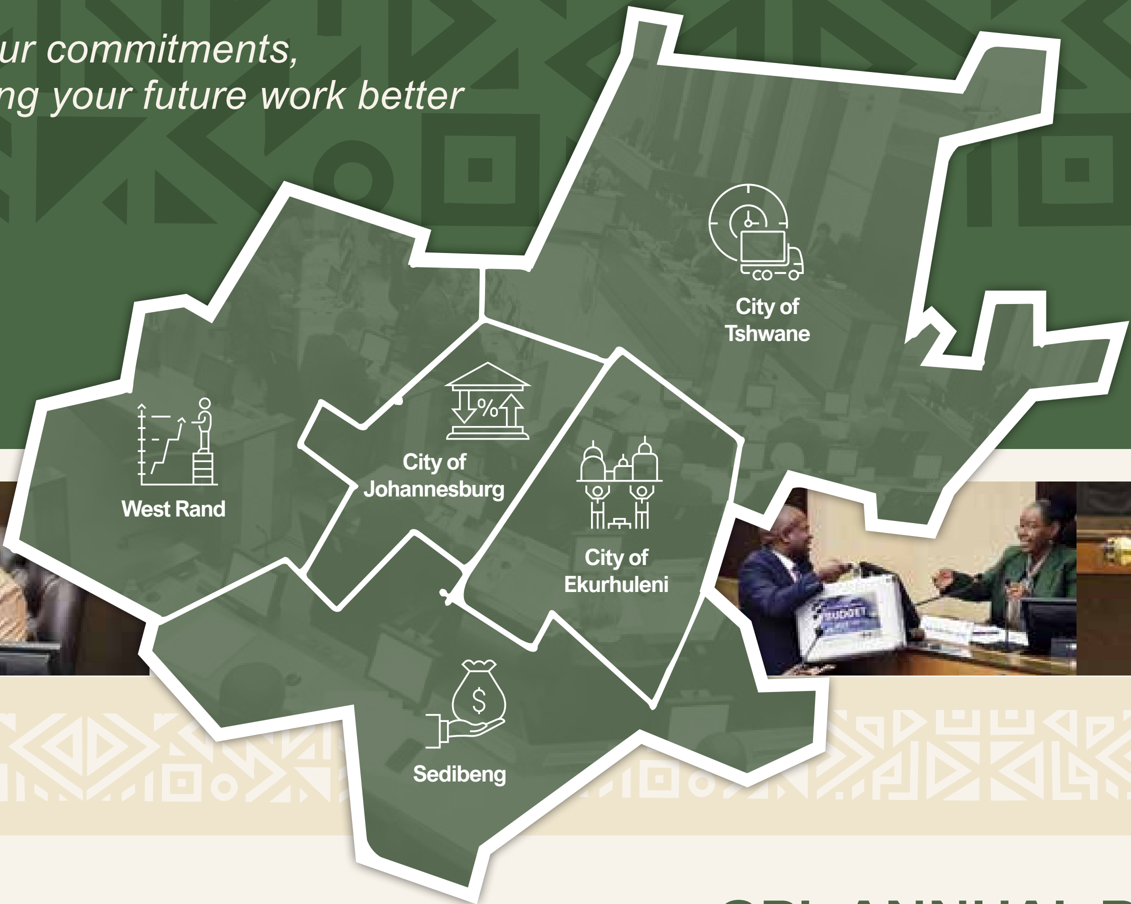
GAUTENG
LEGISLATURE
Your View — Our Vision

CELEBRATING
1994-2024
30
YEARS OF
DEMOCRACY

Following up on our commitments,
making your future work better



GPL ANNUAL REPORT
2024/2025


GAUTENG
Autocue

GPL ANNUAL REPORT 2024/2025

Following up on our commitments, making your future work better

CONTENT

Following up on our commitments, making your future work better

SECTION A

GENERAL INFORMATION 05

SECTION B

PERFORMANCE INFORMATION 21

SECTION C

GOVERNANCE 55

SECTION D

HUMAN RESOURCE MANAGEMENT 69

SECTION E

FINANCIAL INFORMATION 95

GPL ANNUAL REPORT

2024/2025

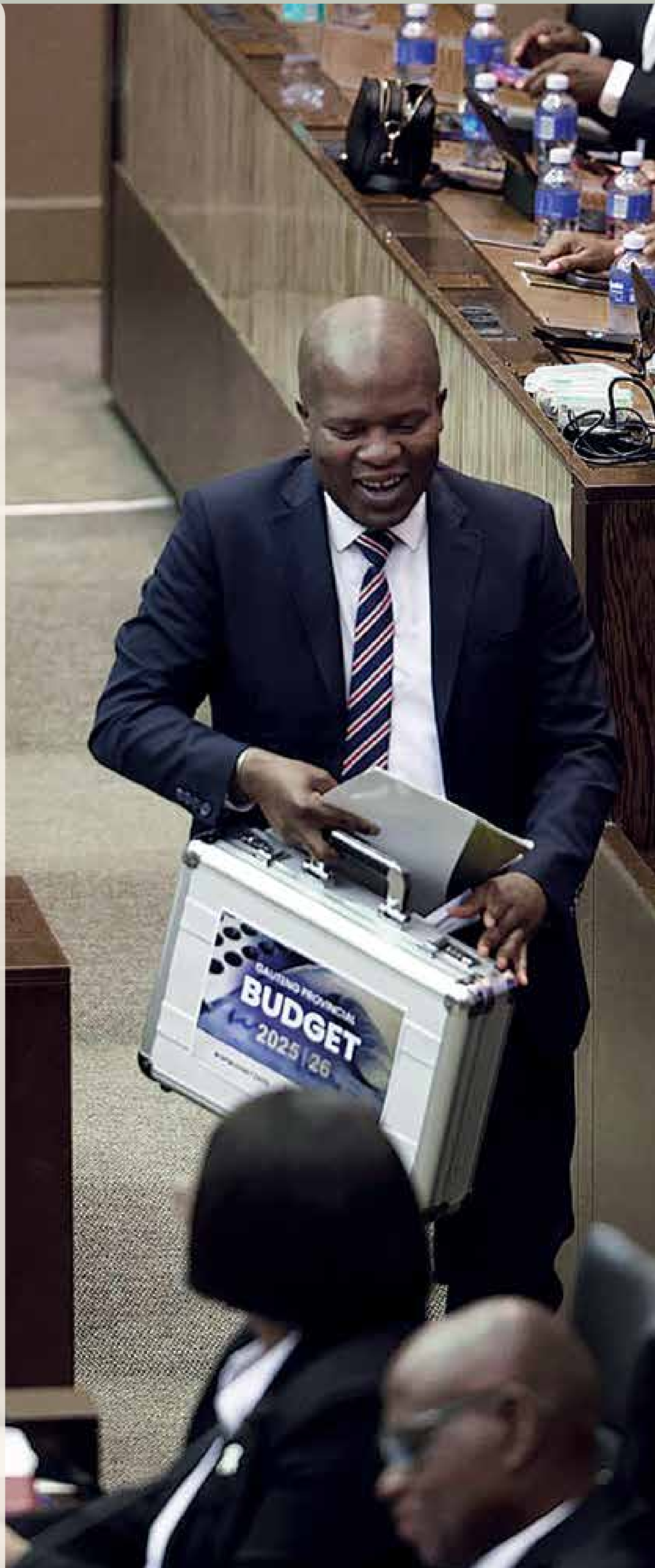
In times of political transition, our shared commitment to democratic principles becomes our greatest strength. Whether in opposition or unity, our purpose remains unchanged: to serve the people of Gauteng with integrity, accountability, and unwavering dedication to their wellbeing.

GENERAL INFORMATION

SECTION A

A

Preamble to the Constitution



Abbreviations/Acronyms

APP	Annual Performance Plan
BBBEE	Broad-Based Black Economic Empowerment
BEP	Business Enhancement Plan
CCTV	Closed Circuit Television
CHEA-AR	Commonwealth Hansard Editors Association Africa Region
COID	Compensation for Occupational Injuries and Diseases
COSO	Committees of Sponsoring Organisations of the Treadway Commission Framework
COVAC	Committees Oversight and Accountability Framework
CPA	Commonwealth Parliamentary Association
CRC	Citizens Responsibility Campaign
CRR	Capital Replacement Reserve
CWP	Commonwealth Women Parliamentarians
EAP	Employee Assistance Programme
ECM	Enterprise Composite Model
EFT	Electronic Transfer
FIS	Focused Intervention Study
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act
GEYODI-R	Gender, Youth and People Living with Disabilities
GPF	Gauteng Partnership Fund
GPL	Gauteng Provincial Legislature
GRAP	Generally Recognised Accounting Practice
GRIR	Goods Received Invoice Received
GSF	Gauteng Speakers' Forum
HDIs	Historically Disadvantaged Individuals
Hon	Honourable
HVAC	Heating, Ventilation and Air Conditioning
ICT	Information and Communications Technology
IPSAS	International Public Sector Accounting Standards
IPMS	Integrated Performance Management System
IR	Invoice Received
IT	Information Technology
LAC	Legislature Adjudication Council
LGBTQIA+	Lesbian, Gay, Bisexual, Transgender, Intersex, Queer/Questioning, Asexual
LSB	Legislature Services Board
LSS	Legislative Sector Support
MEC	Member of Executive Council
MPLs	Members of the Provincial Legislature
MPWC	Multi-Party Women's Caucus
NCOP	National Council of Provinces
NGO	Non-Governmental Organisation
NSF	National Speakers' Forum
OCoC	Office of the Chairperson of Committees
OCPOL	Oversight Committee on the Premier's Office and the Legislature
O-Dep-CoC	Office of the Deputy Chairperson of Committees
OHS	Occupational Health and Safety
PBMER	Integrated Framework for Planning, Budgeting, Monitoring, Evaluation and Reporting
PDMC	Provincial Disaster Management Centre
PPPF Act	Preferential Procurement Policy Framework Act
PPE	Property, Plant and Equipment
PSC	Public Service Commissioner
PwD	People with Disabilities
SADC	Southern African Development Community
SALSA	Secretaries' Association of the Legislatures of South Africa
SA GAAP	South African Statement of Generally Accepted Accounting Practice
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDGs	Sustainable Development Goals
SOM	Sector Oversight Model
SPOF	Strategic Projects Oversight Forum
TM Policy	Transversal Mainstreaming Policy
TMFP	Transversal Mainstreaming Audit and Training Project
UIF	Unemployment Insurance Fund

1 Foreword by the Speaker

Hon Morakane Mosupyoe
Speaker of the Gauteng Provincial Legislature

It is with great honour and humility that I reflect on the Annual Report of the Gauteng Provincial Legislature (GPL) for the 2024/2025 financial year. This report marks a significant moment in our democratic journey, as it represents the closing chapter of the Sixth Legislature and sets the stage for the dawn of the Seventh Term of Office.

Over the past five years, the Sixth Legislature has worked with dedication to fulfil its constitutional mandate, i.e. making laws, conducting oversight over the Executive, facilitating public participation and promoting cooperative governance in our democratic processes. This final year was no exception. As we prepared for the conclusion of our term, we remained focused on delivering a legislature that is accountable, responsive, and grounded on the values of our Constitution.

During the 2024/2025 financial year, we intensified our oversight role, with portfolio committees working tirelessly to oversee that the Gauteng Provincial Government delivered services in line with its commitments to the people. We continued to deepen public participation, taking the Legislature to the people through sectoral engagements, public hearings, and outreach programmes that gave voice to our communities, especially youth, women, and marginalised groups.

The year also saw the successful delivery of the 2024 Provincial and National Elections. We celebrate the peaceful conduct of these elections as delivered by our credible Independent Electoral Commission (IEC), and welcome the transition into the Seventh Legislature - a new era of leadership, vision and renewed commitment to the people of Gauteng.

As we look to the future, we are reminded that the work of building a people-centred democracy is never complete. The incoming Seventh Legislature is tasked with revitalising the role of the GPL in a changing sociopolitical and economic landscape. We must continue to respond with agility and innovation, while remaining firmly rooted in the principles of transparency, ethical governance, and people-first service.

I extend my heartfelt gratitude to all Members of the Legislature, staff, our constitutionally established institutions, civil society, and most importantly, the people of Gauteng, for their firm partnership in building a legislature that reflects the will and aspirations of the people it serves.

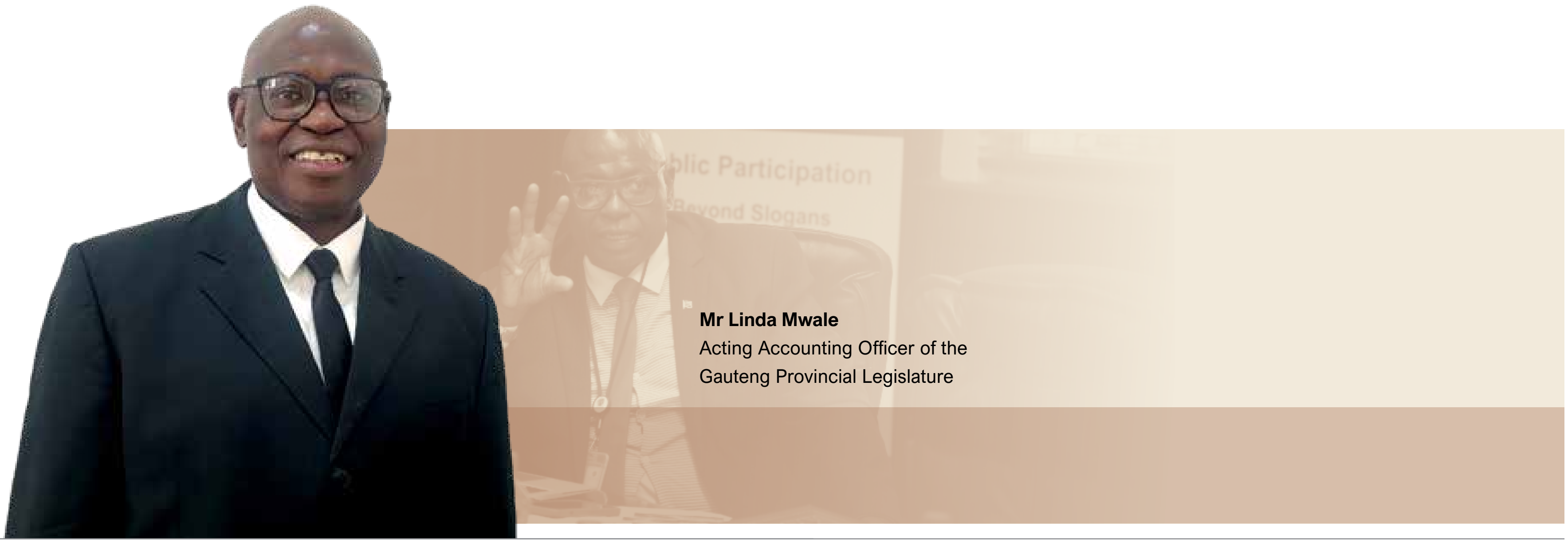
Let this report serve not only as a record of our achievements, but as a foundation upon which the next chapter will be written, a chapter defined by accountability, unity, and shared purpose.

Accordingly, I hereby present the Annual Report of the Gauteng Provincial Legislature (GPL) for the 2024/2025 financial year to the legislature and the people of Gauteng.

Hon Morakane Mosupyoe
Speaker of the Gauteng Provincial Legislature


MOSUPYOE
Aquafria

2 Report of the Acting Accounting Officer



Mr Linda Mwale
Acting Accounting Officer of the
Gauteng Provincial Legislature

On behalf of the management, it gives me immense pleasure to provide an overview of the administrative performance in supporting the discharge of the GPL's constitutional mandate for the 2024/2025 financial year.

We have successfully stabilised the institution in the aftermath of the COVID-19 pandemic, thanks to the dedication of our selfless staff and management, unparalleled institutional agility, impeccable administrative leadership, and an unwavering commitment to serve the Presiding Officers and Members of the GPL. This has ensured that the House and its committees remain fully equipped to discharge their constitutional mandates.

The period under review coincided with the 2024 National and Provincial Elections, which led to the establishment of the Seventh Legislature. This resulted in an increase in the number of political parties from six to 11, and the formation of a Government of National Unity, with no single governing party. Gauteng Province also saw the establishment of a Government of Provincial Unity. Subsequent to this, the GPL developed its Seventh Term Strategy based on the priorities of the Presiding Officers, spearheaded by the Speaker and supported by the MPLs and the administration.

Despite the focus on the development and approval of the Seventh Term Strategy, the implementation of the Sixth Term Strategy proceeded until the end of the 2024/2025 financial year. This resulted in the achievement of an unprecedented 92% performance on the 2024/2025 Annual Performance Plan, which is an increase of 9% from the previous achievement. The 8% underachievement was due to the consideration of House resolutions and the complete implementation of the ICT Strategy, both of which saw significant progress during the reporting period with gaps identified for closure in the next periods.

The successful achievements covered all GPL strategic outcomes, including oversight work of the House and committees, law-making and public participation processes, implementation of the Inter-Legislature Strategy and provision of administrative support. Great progress was achieved with regard to how the House and its committees oversaw the work of the Executive through the use of oversight tools such as Motions, Questions, adopted reports, petitions and various forms of visits.

On the law-making front, the support to the House and committees included processing of national and provincial Bills, as well as approval of provincial regulations. Public participation remained a critical aspect of reaching out to the people of Gauteng Province on the business of the GPL. The public participation mechanisms employed included public education workshops, outreaches by the Presiding Officers, as well as engagements through various forms of media.

In implementing its mandate, the GPL engaged and collaborated with other likeminded institutions at local, national, regional and international levels, to ensure that it continues to be at the cutting edge of its work. All this work was supported by administration, as illustrated by the improved performance.

Other notable achievements include the review of administrative governance structures to align with the FMPPLA requirements. This include initiating the process to repeal the Legislature Service Act (LSA), and establishment of the Advisory Committee (AdCom) to provide strategic advice to the Presiding Officers and the Executive Authority. All internal policies were reviewed to align with the new governance structures of the Seventh Legislative Term.

Furthermore, the GPL extended its stabilisation efforts into the operational areas of the institution, by forging sustainable partnerships with organised labour to achieve and maintain labour stability. The subsistence and allowance (S&T) allowance payments matter was successfully addressed, with appropriate consequence management and corrective measures thereby reinforcing accountability and compliance. Furthermore, measures were implemented to create an environment of enhanced productivity, successfully establishing an administration for the Seventh Term and ensuring professional administrative support services are provided to the elected members.

Looking ahead, we will continue to review our policy environment to align with the GPL's Five-Year Strategy, continue refurbishing the building, while exploring additional office space options in the inner city through the Space Optimisation Project. We will focus on stabilising the institutional structure, by carrying out the organisational design process and prioritizing the filling of critical vacant posts.

Despite immense changes and navigating uncharted waters, the GPL remains firmly committed to its constitutional duty of improving the lives of the people of the province. Key priorities include enhancing oversight, ensuring responsive legislation, promoting public participation and collaborating with other State organs. Through close collaboration with Members, the institution will continue to foster public confidence and guide our efforts as the parliamentary term progresses.

In conclusion, I extend my gratitude to the unwavering strategic support provided by the Executive Authority, the Advisory Committee, Audit and Risk Committee, Internal Audit, and the Offices of the Deputy Speaker, the Chairperson of Committees and the Chief Whip. Their guidance during this extraordinary year ensured the smooth functioning of the institution. I also express my sincere appreciation to our dedicated and hardworking staff. It is against this background that I hereby submit the 2024/2025 Annual Report to the Honourable Speaker of the GPL.

Mwale

Mr Linda Mwale
Acting Accounting Officer of the
Gauteng Provincial Legislature

3 Statement of responsibility and confirmation of accuracy for the Annual Report

4 Strategic Overview

5 Legislative and other mandates

- **Gauteng Petitions Act (Act 5 of 2002).** This Act provides for the right to submit a petition to the Gauteng Provincial Legislature; to provide for the general principles and procedures for the submission of a petition to the legislature; to provide for the consideration of a petition by the standing committee of the legislature assigned to deal with petitions; to provide for the repeal of the Gauteng Petitions Act, 1998, as amended; and to provide for incidental matters thereto.

- **National Key Points Act (Act 102 of 1980).** This Act provides for the identification of national key points and for the safeguarding of such places. It also makes provision for security arrangements in respect of national key points. The precinct of the Gauteng Provincial Legislature was declared a national key point.

- **Mandating Procedures of Provinces Act (Act 52 of 2008).** This Act provides for uniform procedures in terms of which provincial legislatures confer authority on their delegations to cast votes on their behalf in the National Council of Provinces, as required by Section 65(2) of the Constitution.

- **Public Audit Act (Act 25 of 2004 as amended).** The amended Act came into effect on 1 April 2019. It assigns the supreme auditing function to the Auditor-General (AG). The AG audits and reports on the accounts and financial statements and financial management of all provincial government departments and provincial organs of State, including the administrations of provincial legislatures. The audit reports are tabled in the provincial legislature.

  The Auditor-General may determine the relevant criteria, standards, guidelines, and frameworks in respect of which provincial legislatures are audited.

- **Electoral Act (Act 73 of 1998 as amended).** The amended Electoral Act was enacted in June 2023 and it provides for inclusion and nomination of independent candidates as contesters in the election of the National Assembly and provincial legislatures.

6 Office Bearers

Presiding Officers

Hon Morakane Mosupyoe	Hon Nomvuyo Mhlakaza–Manamela	Hon Dulton Adams	Hon Thulani Kunene
Speaker	Deputy Speaker	Chairperson of Committees	Deputy Chairperson of Committees

Chairpersons of Standing Committees

Hon Morakane Mosupyoe	Hon Nomvuyo Mhlakaza–Manamela	Hon Dulton Adams	Hon Lentheng Mekgwe
Rules Committee and Programming Committee	Privileges and Ethics Committee	Committee of Chairpersons	Oversight Committee on the Premier's Office and the Legislature

Hon Vuyiswa Jentile	Hon Matshidiso Mfikoe	John Moodey
Petitions Committee	Committee on the Scrutiny of Subordinate Legislation	Committee on Public Accounts

Hon Nomantu Nkomo-Ralehoko

MEC Health

Leader of Government Business

Leaders of Political Parties

Hon Lesego Makhubela

ANC

Hon Solly Msimanga

DA

Hon Phillip Makwala

EFF

Hon Nkani Thabang

MK

Hon Funzi Ngobeni

ActionSA

Hon Sheila Mary Peters

PA

Hon Anton Alberts

FF+

Hon Bonginkosi Dhlamini

IFP

Hon Dulton Adams

ACDP

Hon Ayanda Allie

BOSA

Hon Vuyiswa Ramokgopa

RISE

Chairpersons of Portfolio Committees

Hon E. Khumalo

Co-operative Governance & Traditional Affairs (COGTA)

Hon M. Mhlongo

Education

Hon B. Letsoalo

Health & Wellness

Hon D. Tlebere

Sports, Arts, Culture & Recreation

Hon T. Chokoe

Social Development

Hon N. Mokgethi

Human Settlements

Hon F. Mulder

Environment, Agriculture & Rural Development

Hon A. Alberts

Economic Development

Hon A. Mosai	Hon T. Ndlovu	Hon G. Schneemann
Finance	*Infrastructure Development*	*Transport & Logistics*

Hon M. Hlophe	Hon B. Masuku
E-Government & Research Development	*Community Safety*

True leadership is measured not by power held, but by service rendered. In serving the people with integrity, humility, and courage, leaders build a legacy that outlives their term.

Whips of Political Parties

AFRICAN NATIONAL CONGRESS
1. Chief Whip - Hon L E Makhubela
2. Deputy Chief Whip - Hon N K Mogobe
3. Programming Whip - Hon M I Sesedinyane

DEMOCRATIC ALLIANCE
1. Leader of the Opposition - Hon S T Msimanga
2. Chief Whip of the Opposition - Hon F P Nel
3. Whip - Hon N de Jager
4. Whip - Hon M S Moriarty
5. Whip - Hon M S Chabalala
6. Whip - Hon R Robinson

ECONOMIC FREEDOM FIGHTERS
1. Party leader - Hon P Makwala
2. Whip - Hon M S Koma
3. Whip - Hon J M Maloka

UMKHONTO WESIZWE PARTY (MK)
1. Party Leader - Hon T T Nkani
2. Whip - Hon S D Nyathi
3. Whip - Hon L L Mkhwanazi

ACTIONSA
1. Party Leader - Hon R F Ngobeni

PATRIOTIC ALLIANCE
1. Party Leader - Hon S M Peters

FREEDOM FRONT PLUS
1. Party Leader - Hon A D Alberts

AFRICAN CHRISTIAN DEMOCRATIC PARTY
1. Party Leader - Hon Bishop D K Adams

BUILD ONE SOUTH AFRICA
1. Party Leader - Hon A Allie

INKATHA FREEDOM PARTY
1. Party Leader - Hon B W Dhlamini

RISE MZANSI
1. Party Leader - Hon V R M Ramokgopa

Official Opening of the Gauteng Provincial Legislature 2025

Tshwane Automotive Special Economic Zone (TASEZ)

Monday, 24 February 2025

"As we mark three decades of democratic progress and the close of our Sixth Legislative Term, the Gauteng Provincial Legislature stands as a beacon of hope and cradle of democracy. Our commitment to robust oversight, inclusive public participation and good governance has strengthened our province, even in the face of unprecedented challenges. Together, we pave the way for an even brighter future for all Gauteng residents."

PERFORMANCE INFORMATION

SECTION B

Overview of Gauteng Provincial Legislature's performance

Hon Dulton Adams
Chairperson of Committees

"As we examine the details of our performance, we must keep in mind that our shared endeavours ultimately serve to enhance the living standards of all Gauteng residents."

Hon Thulani Kunene
Deputy Chairperson of Committees

1 Report on performance of committees

The report below represents an overview of the performance of committees for the 2024/2025 financial year.

Since the House and its committees form the very essence of the legislature, this overview is provided with the understanding that the performance of the entire institution is reflected in the performance of its House Committees.

Despite the committees having been established only in the second quarter of 2024/2025, pursuant to the 2024 National and Provincial Elections, their performance has shown an impressive recovery during the second half of the financial year. These substantial achievements have been recorded despite an unprecedented situation in Gauteng, which saw the formation of the Government of Provincial Unity (GPU) and the increase in the number of seats in the legislature from 73 to 80 seats, requiring intensive change management and training.

Committees, as the centre of the work of the legislature, participated in the intensive development of the Seventh Term Strategy, directed by the priorities of the Presiding Officers. Upon approval of the Seventh Term Strategy, committees developed their respective operational plans in response to the Presiding Officers' Strategic Policy priorities of the Seventh Legislature. These plans also considered other key documents such as the National Development Plan (Vision 2030), the Statement of Intent of the 2024 Government of National Unity (GNU), relevant regional and global priorities, and the outcomes of the State of the Nation and State of the Province Addresses. These guiding documents continued to align committee operations and strategic positions with those of the Executive to ensure accountability and effective service delivery for the people of the Gauteng.

During the period under review, committees conducted oversight activities and processed oversight reports for submission to the House, resulting in the House adopting more than 150 oversight reports. These reports are a result of intensive scrutiny by committees of the financial and non-financial performance of provincial departments and their entities. With respect to focused oversight, no fewer than nine focused intervention studies (FIS) were successfully carried out.

House Resolutions are important tools of oversight, critical to the work of the legislature in overseeing the Executive. For the current reporting period, the House Committees considered about two-thirds of departmental responses to House Resolutions, of which more than half were closed, with the rest remaining open to enable continued oversight. The GPL also applies Questions and Motions as oversight tools to hold the Executive accountable. During the reporting period, Oversight Question Papers were timely produced and communicated to the Executive to seek accountability on the questions raised by the legislators.

Through the work of the Petitions Standing Committee (PSC), the GPL facilitates, oversees and demands actions on service delivery-related petitions raised by the people of Gauteng. In the period under review, approximately 200 new petitions were tabled before the PSC for consideration. This demonstrates the legislature's firm commitment to acting and intervening on behalf of the people of Gauteng regarding their service delivery challenges.

The work of the GPL Committees also enables the legislature to actively participate in the National Council of Provinces (NCOP), to ensure that all Bills passed by parliament represent the interests and needs of the people of the Gauteng. In this reporting period, committees processed laws, Bills and Regulations in discharging their lawmaking mandate. This work resulted in four Regulations being approved and three Bills being adopted by the House. Furthermore, committees considered 27 NCOP Bills at varying stages of the law-making process.

Committees remained committed, during the period under review, to engage the people of Gauteng. The purpose of these engagements are to raise awareness and empower communities to better understand the work and role of the legislature. The engagements are usually conducted through sector parliaments, public hearings, public education sessions and civil responsibility activities in order to further democracy to the people. More than 200 public education sessions were conducted to ensure that the people of Gauteng, irrespective of their affiliation or organisation, were involved and engaged by the GPL.

Due to the agility and adaptability of the GPL in enabling a digital (virtual) legislature, the work of the House and its committees was not disrupted despite a vastly reconfigured political environment and allocation of additional seats in the legislature. Committee meetings continued unabated and thanks to the virtual platform.

Committees were able to consider and adopt the Provincial Appropriation Bills, thereby preventing further delay on government's spending ability. This, therefore, ensured enhanced oversight and accountability towards service delivery.

Going forward, through robust Seventh Legislative Term, the legislature's constitutional mandate of oversight will be further enhanced to hold the Executive to account.

Similarly, law-making, public participation and cooperative governance processes will be intensified to ensure that through the work of committees, the GPL fully discharges its constitutional mandates robustly and relentlessly, ultimately accruing benefits and value-add to our most important stakeholders, the people of Gauteng.

2 Organisational environment

The legislature resolved to stop the Value Creation Project in the 2023/2024 financial year and as a result, the institution had to revisit its Organisational Development Strategy.

Staffing Vacancy Rate and Recruitment Plan 2024/2025 - 2025/2026

Current State (2024/2025)	Recruitment Plan (2025/2026)	Projected Outcome
→ 14% **Vacancy Rate** 37 critical vacancies advertised	→ 10% **Target Vacancy Rate** Action: Complete recruitment of 37 posts	→ 4% **Reduction of vacancy rate** Improved staffing levels

As at the end of 2024/2025 financial year, the vacancy rate was sitting at 14%. Consequently, the institution has set a target, in the 2025/2026 financial year, to reduce the current vacancy rate to 10%. To this end, the recruitment process to fill 37 critical vacancies that were advertised in 2024 was initiated. This recruitment process is planned to be completed in the 2025/2026 financial year.

The commitment to engage with organised labour remained steadfast in this reporting period. The GPL recognised the importance of fostering a collaborative and constructive relationship with employee representatives.

The GPL demonstrated its commitment to protecting employee rights and interests by paying the 13th cheques for the 2022/2023 and 2023/2024 financial years. This focus extended beyond mere compliance, emphasising the wellbeing and stabilisation of the institution. This approach contributed to a conducive and harmonious working environment where all staff members could thrive.

In conclusion, the GPL has demonstrated resilience and adaptability in the face of significant changes and challenges during the 2024/2025 financial year. The committees of the House have shown impressive performance, thereby contributing to the institution's strategic goals, and ensuring accountability and effective service delivery. Despite stopping the Value Creation Project, the institution's commitment to organisational development and employee wellbeing has remained strong. The ongoing recruitment process for critical positions further underscores the GPL's dedication to enhancing its operational capacity. Moving forward, the GPL will continue to prioritise collaboration, strategic alignment and the wellbeing of its staff, to achieve its mission and serve the people of the Gauteng effectively.

3 Key policy developments and legislative changes

During this reporting period, the primary policy and legislative change was the resolution by the Rules Committees to repeal the Legislature Services Act (LSA). This significant decision marks a pivotal shift in the legislative framework, reflecting the evolving priorities of the institution. Additionally, the majority of administrative policies were reviewed and updated to align with the Seventh Term priorities and the anticipated repeal of the LSA. These reviews ensure that the institution's operations remain efficient and responsive to the new strategic direction, fostering a more cohesive and adaptive organisational environment.

The repeal process will unfold, with the expectation that this will be finalised in the next reporting period.

4 Strategic outcomes

Consistent with the principles of the South African Constitution, the GPL envisions a long-term impact that directly contributes to enhancing the quality of life for all residents. This vision, in turn, aims to address critical societal challenges such as inequality, poverty and unemployment, as outlined in the National Development Plan.To achieve this ambitious outcome, the GPL has identified five strategic outcomes that serve as the foundational pillars toward realising the desired impact.

These outcomes closely correspond with the GPL's constitutional mandate, which encompasses law-making, scrutiny and oversight of the Executive's work, facilitating public participation and ensuring cooperative governance at all levels. Overall, the GPL's strategic focus extends beyond legislative functions; it actively seeks to create a positive change by improving the wellbeing of citizens and fostering a more equitable and prosperous society.

The table below provides details of the Seventh Term's Policy Priorities, as set by the Presiding Officers, as well as the strategic outcomes and intent.

Enhanced oversight and accountability towards service delivery.	Improved responsiveness of laws to meet the needs of the people of Gauteng.	Enhanced meaningful public participation.	Improved alignment and collaboration between organs of State.	Enhanced compliance with all relevant fiduciary requirements and principles of good governance.
Policy Priority				
Oversight to be intensified to focus more on specific government programmes and commitments.	Law-making to become more proactive and responsive to the needs of the people.	Public participation to become more community-based and representative.	Cooperative governance processes to become more sector-orientated and supportive of local legislatures.	Administrative process to become more efficient, enabling and reflective of good governance standards.
Strategic Outcome				
The GPL will enhance its oversight over the Executive and facilitate improved accountability by the Executive in accordance with strategic priorities, specific government commitments and planned projects. This will ensure that oversight is focused and driven towards ensuring that services are rendered, thereby improving the quality of life of all the people of Gauteng.	The GPL will improve its law-making capacity and processes to make, amend and pass laws that are responsive to the needs of the people of Gauteng. The legislature will also be vigilant and monitor the implementation of policies and legislation that it has passed. It will also participate, in an effective manner, in the national law-making processes.	The GPL will rally the people of Gauteng to participate in the delivery of its mandates in a meaningful manner. It will improve its accessibility by people as well as its access to the people to ensure that it is indeed a beacon of the people. The focus will be on the youth and marginalised sectors of society. Furthermore, the work of the GPL will facilitate public participation, public pride and active citizenry through effective awareness and access to information.	The GPL will strengthen the Gauteng Legislative Sector's cooperative governance and cooperation to contribute to the sector development locally, continentally and globally. It will engage in targeted interventions to enhance sector collaboration and coordination.	The GPL will lead by example. While it oversees the work of the Executive, it will ensure that it conducts its own business and associated processes in accordance with all relevant financial and legal prescripts, thereby upholding the GPL's image as a supreme oversight body in the province.

5 Performance information by programme

PROGRAMME 1:
Leadership and Governance

The core function of Programme 1 is to provide overall strategic leadership and direction to the institution. It also ensures alignment of the legislature's processes with its five-year strategy, and to monitor and oversee the execution of institutional obligations. In addition, the programme provides leadership and strategic direction to the Presiding Officers, Office Bearers as well as House Committees and enable them to achieve the political outcomes.

Programme 1 has three directorates, with each responsible for the delivery of specific mandates as follows. The Administrative Operations Directorate provides direct support to the Offices of the Speaker and the Deputy Speaker. The Oversight and Strategic Liaison Directorate is responsible for the direct support to the Offices of the Chairperson of Committees and Deputy Chairperson of Committees. Lastly, the Inter-Legislature Relations Directorate is responsible for sector-wide coordination and collaboration and the rendering of protocol services across the institution. In the reporting period under review, the programme directly contributed to four of the five strategic outcomes as per the annual performance plan.

Strategic outcomes, performance indicators, planned targets and actual achievements

The core mandates of the legislature are prescribed by the Constitution of the Republic of South Africa, 1996. These mandates are discharged by the House and its committees. Through the application of various oversight instruments, the House committees play a fundamental role as the engine through which robust oversight is exercised on the work of the Gauteng Provincial Government throughout the planning-reporting value chain. The annual performance plans as well as the budget plans were scrutinised by the House committees to facilitate effective accountability by the Executive. The performance and adherence of the Executive with regulatory prescripts were scrutinised through quarterly performance reports, unannounced oversight visits and the focused intervention studies.

The leadership and governance in the Office of the Speaker serves as one of the core pillars that strengthen the GPL's legislative effectiveness. While the programme supports all the five strategic outcomes, it specifically contributes to four of the five strategic outcomes, which were all achieved. The first performance target relates to the oversight on the performance of House committees by the Chairperson of Committees. In this respect, four quarterly reports were produced, as planned, and tabled before the Standing Committee of Chairpersons to detail the performance of House Committees. This performance is measured and reported on in line with the GPL's Committees Oversight and Accountability Framework (COVAC) Framework. Through the Office of the Chairperson of Committees, the programme strengthened the operationalisation of the Sector Oversight Model (SOM), through the COVAC Framework, which is used to monitor and oversee the performance of House Committees.

In addition, the Office of the Chairperson of Committees enables robust oversight by House Committees through the GPL's Standardised Oversight, Accountability and Reporting Framework (SOAR-GP). Through this framework, House committees are able to exercise systematic oversight over various aspects of the Executive's performance. The oversight function is standardised in line with focus areas which include, but are not limited to, implementation of plans, consideration and approval of Appropriation Bills, application of laws, and continuous engagement and feedback to House Resolutions.

In addition, the Chairperson of Committees (CoC) plays a vital role as a champion of oversight and scrutiny among the Presiding Officers of the Legislature. The office oversees the effective functioning of the entire committee system in the legislature, to ensure that the work done in this space is thorough and focused on addressing the needs of the people of Gauteng. The CoC leads the Standing Committee of Chairpersons, a platform for engagement amongst various House Committee Chairpersons. This, to facilitate reflective sessions on the overall legislative performance, particularly the House committees, and identify areas of improvement in the exercise of oversight and scrutiny. In this respect, four quarterly review sessions were held to provide an opportunity for the Chairperson of Committees to engage with other oversight bodies, Chapter 9 and Chapter 10 institutions as well as other Institutions Supporting Democracy (ISDs) to enable holistic oversight on all aspects of the Executive's performance.

The second performance target relates to the number of oversight reports produced on the discharge of the lawmaking mandate. The target was met wherein an annual report that assesses the strengths and weaknesses in the law-making processes was produced and submitted to the relevant oversight structures. The aim of this target is to support the work championed by the Deputy Speaker to ensure that the lawmaking mandate is effectively carried out, barriers are identified and plans are designed to address those challenges. Further, through this target, the Deputy Speaker is also able to monitor the implementation of laws by the provincial government and engage with the Leader of Government Business, where challenges arise.

The third performance target is the implementation of the Inter-Legislature Relations (ILR) Strategy, which aimed to achieve 90% of its milestones for the financial year. The target was exceeded, recording an achievement of 100%.

This achievement can be attributed to the strategies implemented in areas that are outside the control of the legislature, to which the strategy implementation depends. The overall aim of the ILR Strategy is to foster legislative cooperation across the three spheres of governance in South Africa, and engagement with national, regional as well as international legislative stakeholders to exchange ideas and best practices, with the aim of strengthening cooperative governance and deepening democracy.

In this regard, the programme engaged with various stakeholders and among the key achievements of the ILR are:

» The legislature participated in the various forums within the sector. Among these were Council on Governmental Ethics Laws (COGEL) Conference, 3rd Commonwealth Parliamentarians with Disabilities Conference of the Commonwealth Parliamentary Association (Africa Region), National Speakers' Forum, State of the Nation Address (SONA), South Africal Legislative Sector Education Office (SALSEO), 53rd Commonwealth Parliamentary Association Africa Region Conference, and 67th Commonwealth Parliamentary Association (CPA) Conference as well as World Parliamentary Forum Against Fascism, Neofascism and Similar Expressions.
» Through the Gauteng Speakers' Forum, the legislature held robust engagements with municipal councils such as the City of Tshwane and Lesedi Municipality, fostering a platform for dialogue and shared learning. Additionally, joint initiatives were implemented between the Gauteng Speakers' Forum and the City of Tshwane, focusing on rules and ethics. This provided valuable insights and strengthened our commitment to ethical governance. The Speaker of the Gauteng Legislature also made a courtesy visit to the City of Tshwane Metropolitan Municipal Council, further solidifying the legislature's relationship and promoting inter-municipal cooperation. Collaboration with the Lesedi Municipality provided an opportunity for sharing of best practices and standardisation in the sector.
» Awareness campaigns were conducted throughout the year on diplomacy and protocol, by issuing periodic communique on parliamentary diplomacy and protocol. The GPL issued a communique on the Order of Precedence, which is a hierarchy that dictates the order in which individuals of different ranks must be seated, recognised and treated during formal settings and events. It ensures dignitaries and diplomatic corps are acknowledged appropriately, thereby maintaining respect and decorum in engagements.
» A survey on the application of the sector's norms and standards was carried out across the organisation to identify strengths and weaknesses. A report in this respect was produced and tabled before governance structures for deliberations. This will be followed by a plan to address the weaknesses identified by the survey, which is earmarked for implementation in the next financial year.
» The legislature successfully engaged with strategic partners as well as the Parliamentary Constituency Offices (PCOs) to strengthen collaboration on matters of common interest. The GPL participated in commemorative events of various countries like the Japan National Day event, the Chinese Lunar New Year and the

76th India Reception Dinner. Through these strategic partnerships, the GPL was able to foster cultural exchange, strengthen diplomatic ties, and promote mutual understanding and collaboration. Furthermore, partnership between the GPL and the Consulate General of China resulted in a donation that directly benefitted 18 students identified by the GPL from across the various institutions of higher learning in Gauteng. This donation enabled these students to settle their university debts, allowing them to continue their academic pursuits without the financial burden of unpaid tuition. The legislature also signed a memorandum of understanding (MOU) with the Public Protector of South Africa (PPSA).

The Deputy Chairperson of Committees successfully led the programme of launching the 30 years of democracy.

Lastly, the programme conducted the Ethics Seminar, led by the Gauteng Speakers' Forum, with members of the municipal councils. The aim of this seminar was to promote ethical conduct among Members of the Provincial Legislature (MPLs) as well as the members of municipal councils, to foster a culture of integrity, transparency and accountability within the legislative sector. It addressed issues relating to understanding ethical standards, managing conflicts of interest and ethical decision-making. The table below provides a summary of the planned targets as well as the performance to date.

Performance indicators and targets

Programme 1: Leadership and Governance

	Performance Indicator	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target for 2024/2025	Comment on deviations
Strategic Outcome 1: Enhanced oversight and accountability towards service delivery						
1.1	Number of quarterly oversight reports on the performance of Committees produced	4	4	4	No deviation	None
Strategic Outcome 2: Increased responsiveness of laws to meet the needs of the people of Gauteng						
2.1	Number of annual oversight reports on discharge of law-making making mandate	1	1	1	No deviation	None
Strategic Outcome 4: Improved alignment and collaboration between organs of State						
4.1	Percentage achievement of targets in ILR strategy implementation plan	97%	90%	100%	10% due to effective strategies implemented in areas that are not within GPL control	None
Strategic Outcome 5: Enhanced compliance with relevant fiduciary requirements and principles of good governance						
5.1	Number of initiatives undertaken to promote ethical conduct - seminar	1	1	1	No deviation	None

Strategy to overcome areas of underperformance	Changes to planned targets
There are no areas of performance deviation reported in this financial year.	There were no in-year changes made to planned performance indicators and targets.

2025-2026 Financial Year Outlook

In the next reporting period, the GPL will focus on the following:

- The audit by the Auditor-General of South Africa (AGSA) on the work of committees will be facilitated through the Office of the Chairperson of Committees, to ensure that our oversight processes continue to evolve, are enhanced and remain open to higher scrutiny. The Legislature Services Act was found to be out of sync with FMPPLA, and the Rules Committee has resolved that the Act should be repealed.
- In recognition of the sterling work done by members of the Audit and Risk Committee (ARC) during the Sixth Legislative Term and to ensure continuity, the Executive Authority (EA) reappointed the members of the ARC. Due to the impending repeal of the Legislature Service Act (LSA), the structures such as the Performance Remuneration Committee, the Human Resource Development Committee and the Legislature Service Board were not reconstituted, but instead the EA appointed the independent members of these structures to a new structure called the Advisory Committee. The Advisory Committee plays an advisory role to the EA.
- Inter-legislature relations will be strengthened with likeminded institutions for enhancement of the legislature mandates and to drive robust and impactful legislative reforms. Collaboration with the sector and with local government remains a vehicle through which cooperative governance will be driven across all spheres of government. Strategic partnerships will also remain our focus to deepen diplomatic relations, enhance the mandates of the legislature and to complement the programmes of the institution.

PROGRAMME 2:
Office of the Secretary

The Secretary's Office serves as the custodian of the development and implementation of the institutional strategy and it provides strategic, tactical and operational leadership to the GPL administration for the achievement of the institutional mandate of oversight and scrutiny, law making, public participation and cooperative governance.

The office is established to support the Secretary to the Legislature to fulfil administrative and financial obligations in line with applicable legislation and legal prescripts. It is also accountable for the institutional strategic planning, reporting, budgeting, monitoring, evaluation, contract management, transversal mainstreaming and project governance. The programme directly contributes to Strategic Outcome 5, that is, enhanced compliance with relevant fiduciary requirements and principles of good governance.

Strategic outcomes, performance indicators, planned targets and actual achievements

The programme serves as the central hub for administration, primarily facilitating an efficient and effective administrative support to the House and its committees, thus, enabling them to fulfil their constitutional mandate. It plays a vital role in the provision of strategic leadership across the institution, supporting the attainment of all the five strategic outcomes but specifically, contributing to Strategic Outcome 5. In this reporting period, the programme successfully achieved all four planned targets whose performance is detailed below.

The Secretariat, an executive committee spearheaded by Programme 2, holds the highest administrative authority within the legislature's administration. Its responsibilities include ensuring alignment between the overall strategy, annual as well as operational plans. Additionally, the Secretariat actively monitors institutional performance against all the institutional plans to ensure that plans and budgets are executed as approved. Furthermore, it oversees compliance with various regulatory requirements. Notably, during this reporting period, the institution has fully complied with the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA).

The Secretariat promptly compiled and submitted six compliance reports to the Executive Authority, which were subsequently tabled to the oversight structures. These included four quarterly reports, one mid-year report and one annual report. Moreover, the institutional planning cycle for the 2025/2026 financial year culminated in a five-year strategic plan, integrated annual plans as well as operations plans for both committees and Administration programmes for the Seventh Legislature, to ensure clear alignment with the constitutional mandates and the results-based outcomes intended.

In terms of institutional performance monitoring, the Secretariat diligently ensured continuous compliance with various governance frameworks and statutory requirements. This oversight is extended to strategic projects, contract management, legal matters as well as transversal mainstreaming training throughout the financial year. In compliance with the Contract Management Framework, the status of all contracts with respect to duration, costs and purpose was monitored and tracked through the contract register and reported to various structures. This ensured streamlining of contract and risk management as well as alignment with the procurement process in terms of cancellations and renewals. This facilitated compliance of all contracts with the stages of the Legislature Acquisition Council's decisions. Through the Project Governance Office, the GPL continued to provide leadership and oversight on institutional projects. Oversight and reporting were mainly on projects resident in the Building Management space as well as in the Core Business Programme.

Transversal mainstreaming is the third performance target, which planned for capacity training sessions in this financial year. The overall objective of these training sessions is to contribute towards a broader transformation agenda by creating awareness and promote the integration of transversal issues related to gender, race, disability and youth into the legislature's operations. Additionally, by facilitating awareness, building knowledge and skills among management, practitioners and staff, the training equips the public representatives and workforce with the necessary tools to mainstream transversal issues effectively in their respective functions. To this end, four training sessions were conducted – two were delivered online by the GPL staff and the two face-to-face sessions were delivered by the external training providers. The online sessions were mainly orientation for new staff, and the other online session was an alignment between the work undertaken within the Transversal Mainstreaming Unit and the work of the Employment Equity Forum.

The code of conduct guides the conduct of all public officials, and it underpins the ethos of public service. The programme played a pivotal role in establishing systems to facilitate financial disclosures by both public representatives and officials. Collaborating closely with the Integrity Commissioner, the Secretariat actively promoted ethical behaviour across the institution. This involved raising awareness among public representatives and officials and ensuring compliance with the Code of Conduct and Disclosures Framework. Specifically, the public disclosure is a legal requirement stipulated in Part 4(20)(3) of the Code of Conduct, which mandates Members to disclose their registrable interests within 30 days after the Official Opening of the Legislature for the reporting period. As part of this commitment, the office compiled and published a Register of Members' Interests for the 2023/2024 as well as the 2024/2025 financial years. Media statements were issued to inform the public of the availability of the register and its location should any member of the public desire to scrutinise it. The register is placed at the Gauteng Legislature Library (Information Centre).

The public disclosures resulted in the publication of the Members' Register of Interest and the financial disclosure report for all officials. These reports were tabled before the Privileges and Ethics Committee and Secretariat respectively.

The table below illustrates the programme's performance for all planned targets for this financial year.

Performance indicators and targets

Programme 2: Office of the Secretary

	Performance Indicator	Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target for 2024/2025	Comment on deviations
Strategic Outcome 5: Enhanced compliance with relevant fiduciary requirements and principles of good governance						
5.1	Number of compliance performance information progress reports on the APP	6	6	6	No deviation	None
5.3	Number of transversal mainstreaming capacity development sessions conducted	4	4	4	No deviation	None
5.4	Number of initiatives conducted to promote ethical conduct (e-disclosure and Members register)	2	2	2	No deviation	None
5.5	GPL 7th Term Strategy developed and approved	N/A	GPL 7th Term Strategy developed and approved	GPL 7th Term Strategy developed and approved	No deviation	None

Strategy to overcome areas of underperformance

There are no areas of negative performance deviation reported in this financial year.

Changes to planned targets

There were no in-year changes made to planned performance indicators and targets.

2024/2025 Financial Year Outlook

For the 2025/2026 financial year, from the approved budget for Programme 2, R7 070 002,00 was allocated to the Office of the Secretary Subprogramme and R92 500,00 to the Office of the Integrity Commissioner Subprogramme for goods and services. This budget is distributed across various general ledger (GL) accounts, including printing and publications, focusing primarily on the annual report and the facilitation of the Declaration of Financial Interests process. Travel expenses are budgeted to support participation in South African Legislative Sector (SALS) activities and other international commitments. Provision is also made for consultants, particularly for training and development interventions, as well as for the hiring of an external commercial venue to cater for the mid-year review meeting, which will assess progress on the implementation of the 2025/2026 Annual Performance Plan (APP) and the Seventh Legislature Strategy, while also initiating planning for the 2026/2027 financial year.

It is important to highlight that the majority of Programme 2's outputs are driven by core institutional responsibilities that do not result in significant expenditure beyond the cost of employees. As a result, the goods and services budget serves a targeted purpose, enabling statutory reporting, legislative governance compliance and performance review functions. The Office of the Secretary will continue to exercise financial discipline while ensuring that the allocated resources are strategically deployed to enhance oversight coordination, promote integrity and enable long-term institutional planning and alignment.

The purpose of the Corporate Support Services is to provide support to all internal stakeholders. This is achieved by providing facilities and benefits for Members and their political parties, rendering human resource and Members' facilities management services; providing household, security, logistical services, including facilitation of occupational health and safety services; rendering administrative and user support services, as well as enhancing and maintaining information technology infrastructure.

The Corporate Support Services comprises four directorates, namely: Members' Affairs, Operational Support Services, Institutional Support Services as well as Information and Communications Technology. Although the programme supports the attainment of all the set strategic outcomes, it contributes specifically to Strategic Outcome 5: Enhanced compliance with relevant fiduciary requirements and principles of good governance. Overall, three of the four planned performance targets were achieved, and below is the account of the achievement in this respect.

Strategic outcomes, performance indicators, planned targets and actual achievements

The programme is entrusted with the provision of enabling corporate support services to the institution. Further, it is charged with the responsibility of providing corporate support services to the political parties and Members so they may discharge their mandates effectively and efficiently. The services provided by the programme include capacity building, property and facility management services in line with the set norms and standards, information and communications technologies, people management, and other facilities for Members to fulfil their duties as public representatives.

Training is crucial for building a competent, knowledgeable and effective legislative body that can serve the best interests of the citizens it represents. The focus for training of MPLs conducted during this reporting period included enhancement of legislative knowledge to promote effective oversight and scrutiny, governance principles of the legislature through instruments such as the Standing Rules, Code of Ethics and Conduct, the Constitution as well as internal policies and procedures; building personal expertise and communication as well as brand management. The training equips MPLs with the necessary knowledge, skills and ethical conduct to fulfil their constitutional duties to the people of Gauteng and to serve meaningfully as Members of the Legislature. It also enables them to advocate for their constituents effectively, engage constructively in legislative debates, and strengthen the provincial governance by holding the Executive accountable during the oversight visits, committee meetings and House Sittings.

Some of the areas of training included deliberation on the Money Bills and Legislative Drafting; effective communication through varied channels and brand management; continuous orientation of the Sector Oversight Model (SOM) unearthing some of the limitations of this framework for potential future improvements, and governance instruments such as the Standing Rules, Code of Ethics and Conduct and internal policies.

Members of the Provincial Legislature (MPLs) as well as political staff were also afforded an opportunity to undertake various personal development in the areas of interest to strengthen their capacity.

To ensure effective running of the political parties represented in the legislature and, in turn, improve constituency engagement and participation, the legislature ensured that transfers of party funds and constituency allowances were made to all political parties timeously. The transfers were executed in accordance with Section 35(1) of the Financial Management of Parliament and Provincial Legislatures Act (Act 10 of 2009), as well as the Internal Arrangements for Represented Political Parties Policies, as prescribed by Section 116 of the Constitution. Each political party in the legislature signed a memorandum of agreement, which was subsequently monitored and reported on. The financial management of these funds was meticulously tracked through audited financial statements submitted by the respective political parties to the legislature.

Further, the Leadership Initiatives performed at 100% (19/19), with all planned milestones achieved. In this reporting period, the focus was on the four priority leadership competencies – culture management, people leadership, emotional intelligence for leaders, and networking and relationship building, which were successfully executed for all executive and senior managers. Additionally, the Leadership Pipeline was also developed and approved, with materials presented to employees at P8-P9 levels. This initiative aims to foster leadership growth across organisational levels, with continued implementation planned to unfold in the next financial year. Other achievements include the approval of the Return-on-Investment (ROI) Framework as well as the revision of the Sixth Term Leadership Initiative Plan to inform the Seventh Administration's plan and align it to the emerging leadership and management capacity needs.

The legislature reviewed 42 policies during the year under review and those policies will be revised in the 2025/2026 financial year. With respect to human capital management, 22 outputs that were planned for this financial year were also realised, reflecting a 100% achievement.

The human capital management plan revolves around five strategic pillars, namely: strengthening the new working models, talent management, repositioning of human resources, employee wellness, and human resource governance. The strategic pillars were executed to strengthen the capabilities of the institution as well as that of employees for productive efficiencies.

From the Information and Communications Technology (ICT) front, the operational efficiency of the organisation was driven through the implementation of the five-year ICT Strategy. In this respect, an implementation of the strategy was executed below the planned target of 100%, realising 76% (26/34) of the planned outputs by the end of the 2024/2025 financial year. This resulted in a deviation of 24%.

The outputs that were not achieved are automation of the Integrated Performance Management System (IPMS), asset management, as well as the SAP Procure-to-Pay process. The table below illustrates the planned targets and the performance status of each, providing reasons for deviations as well as mitigation plans.


Lipton

The purpose of the Core Business Programme is to provide comprehensive professional support services to the House and its committees to be able to advance the constitutional mandates of lawmaking, oversight and scrutiny over the work of the Executive, public participation, and cooperative governance. Core Business ensures access and involvement by the people of Gauteng in the business of the legislature through the provision of adequate support to different public participation initiatives and creation of platforms that ensure effective participation.

The programme comprises three subprogrammes that play a critical role in the attainment of the strategic outcomes of the legislature, and these are Parliamentary Business, Information and Knowledge Management as well as Communication, Public Participation and Petitions. The programme contributes directly to three of the five strategic outcomes with a total of 10 performance indicators. Of these, nine were achieved while one was not achieved (refer to item 4.4.2 below).

Strategic outcomes, performance indicators, planned targets and actual achievements

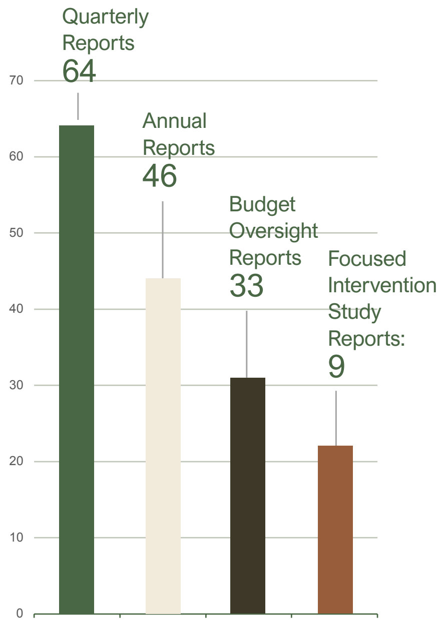
The primary purpose of the Core Business Programme is to provide administrative support for smooth running of the House and its committees and enable Members of the Provincial Legislature (MPLs) to fulfil their constitutional mandates of oversight, lawmaking and facilitating a participatory governance in the provincial government. This is achieved by offering diverse professional support in procedural, legal, research, secretarial, language, communications, advisory and information services. The standard operating procedures, sector frameworks, as well as the Standing Rules set standards for the efficiency and effectiveness in which these services are rendered. The 10 key performance indicators and targets outlined below provide an account of the commitments that this programme made for this financial year. This section also details the planned performance targets – what was achieved and not achieved, as well as the performance deviations and mitigation strategies to curb the recurrence of non-performance.

The legislative Sector Oversight Model (SOM) provides a framework for the exercise of oversight and scrutiny by legislatures across the country.

Within the realm of the annual performance plan, the legislature planned its outputs around five of these oversight tools provided by SOM, namely: 1) scrutiny of the performance plans and reports, 2) focused intervention studies, 3) Resolutions, 4) Questions, and 5) Motions. In this regard, the House adopted a total of one hundred and fifty-two (152) SOM oversight reports, comprising 64 quarterlies, 46 annual, 33 budget oversight reports as well as nine focused intervention study reports.

These reports are a result of intensive scrutiny of and oversight over the non-financial and financial performance plans and reports, engagements with different provincial departments' officials and the Members of the Executive Councils, as well as the announced and unannounced oversight visits and focused intervention studies to the project sites where policies

Types of SOM Oversight Reports adopted by the House



and programmes are implemented.

The programme had planned to carry out 22 focused intervention studies (FIS) during this reporting period, but a total of nine were executed, and the reports thereof were produced and adopted by the House. It is important to note that through these studies, committees also placed focus on the scrutiny of strategic or capital projects in the province. Table 1 provides a list of the focused intervention studies that were carried out and the reports thereof were subsequently adopted by the Housin this reporting period.

Table 1: List of focused intervention study reports adopted by the House

As at the end of 2024-2025 FY (9)	
1	Finance Committee: A root cause analysis of the backlog A GIFA Infrastructure Projects: A case of underperforming projects
2	Economic Development Committee: The role of the Gauteng Investment Centre (Invest SA-Gauteng) in facilitating investments to foster economic growth and development
3	Transport and Logistics Committee: The maintenance and protection of road infrastructure: The implications of these on road safety in the province
4	Health and Wellness Committee: Assessing the programmatic scope of oncology services in central hospitals of Gauteng
5	Joint Committee of Community Safety and Education: Assessing the effectiveness of school safety interventions in fighting crime in schools in Gauteng" emanating from the two departmental budget Votes of the 2023/2024 FY
6	SRAC Committee: The assessment of the provision of library materials to the non-fee-paying schools in Gauteng - How this has impacted learning and teaching in schools
7	Human Settlements: Assessing progress made in relation to the implementation of mega projects in the Gauteng Province
8	Education Committee: Assessing the support and resourcing of schools of specialisation (SOSs) in Gauteng Province
9	EARD Committee: Status of the Bontle ke Botho Programme and Waste Management

House resolutions are another important oversight tool employed by the legislature to oversee the work of the Executive. These are binding decisions of the House requiring action and response by the Executive, based on all the SOM oversight reports. Resolutions also provide a tracking mechanism of action by the Executive. Consideration of Executive's responses to the resolutions by House Committees marks a critical step in the resolutions management value chain, where committees scrutinise the implementation of the resolutions by respective provincial departments and determine whether to close or keep the resolutions open depending on the adequacy of the responses.

In this reporting period, the House Committees considered 65% (328 /504) of the responses to House resolutions received. Of the 328 responses considered by the committees, 53% (173 of 328) were closed. The remainder remains open, as committees continue to monitor the actions taken on the resolutions by the Executive.

The legislature also applies Questions and Motions as oversight tools to hold the Executive accountable. During the reporting period, a total of forty (40) Oversight Question Papers were produced and communicated to the Executive to seek accountability on the questions raised by the legislators. Furthermore, a total of three Motions were tabled for debate in the House (refer to the table below).

Table 2: Titles of Motions tabled

As at the end of 2024-2025 FY (9)	
1	Adoption of the Gauteng Provincial Appropriation Bill [G001-2024] for the 2024/2025 FY
2	Adoption of the Gauteng Provincial Adjustment Appropriation Bill [G003-2024] for the 2024/2025 FY
3	Adoption of the Gauteng Provincial Second Adjustment Appropriation Bill [G002-2025] for the 2024/2025 FY

In addition to the above tools that ensure compliance with both the Sector Oversight Model and the Standing Rules of the House, petitions provide a platform to the people of Gauteng to make submissions or lodge complaints to the legislature about service delivery issues, as provided for by the Gauteng Petitions Act. The petitions system allowed the Petitions Standing Committee (PSC) to facilitate, oversee and demand action on the backlogs and/or feedback on queries relating to service delivery from the Executive, and provide feedback to the petitioners.

11	Public Service Commission Bill
12	Upstream Petroleum Resources Development Bill
13	Independent Municipal Demarcation Authority Bill
14	Transport Appeal Tribunal Amendment Bill
15	National Health Insurance Bill
16	National Land Transport Amendment Bill
17	National Road Traffic Amendment Bill
18	National Veld and Forest Fires Amendment Bill
19	Performers' Protection Amendment Bill
20	Public Administration Management Amendment Bill
21	Agricultural Products Standards Amendment Bill
22	Climate Change Bill
23	National Small Enterprise Amendment Bill
24	Public Procurement Bill
25	Railway Safety Bill
26	Expropriation Bill
27	Plant Health (Phytosanitary) Bill

Section 77 (NCOP) Bills

01	Division of Revenue Bill [B4-2024]
02	Division of Revenue Amendment Bill [B13-2024]
03	Division of Revenue Bill [B7-2025]

Provincial Bills

01	Gauteng Petitions Amendment Bill
02	Gauteng Provincial Appropriation Bill, 2024/2025 FY
03	Gauteng Provincial Adjustment Appropriation Bill, 2024/2025 FY
04	Gauteng Provincial Second Adjustment Appropriation Bill, 2024/2025 FY
05	Gauteng Provincial Appropriation Bill, 2025/2026 FY
06	Gauteng Safe Learning Space Act [G002-2025]
07	Gauteng Legislature Service Repeal Bill [G003-2025]

The purpose of the programme is to provide professional financial, risk and supply chain management services for the realisation of the legislature's strategic outcomes. The office strives to raise financial resources to ensure adequate funding for the implementation of the institution's annual and operations performance plans while promoting effective financial management with respect to revenue, expenditure, assets and liabilities.

It provides effective and efficient management of all financial resources through the implementation of best business practices by linking planning, budgeting and reporting. The office is also responsible for ensuring continuous implementation of all relevant financial legislations to enhance the fiscal stability, accountability and integrity of the legislature.

It oversees implementation of governance processes related to financial management, supply chain management, auditing and risk management. In addition, it promotes stewardship and ensures the allocation and management of resources to support the institutional outcomes. Programme 5 is central to performance achievement of Strategic Outcome 5, i.e. enhanced compliance with relevant fiduciary requirements and principles of good governance.

Strategic outcomes, performance indicators, planned targets and actual achievements

In this reporting period, the programme had two (2) planned targets under Strategic Outcome 5, as detailed below, all of which were successfully achieved. The first target, which is "unqualified audit opinion with no material findings for 2023/24FY", was achieved for the fifth consecutive financial year. This target is spearheaded through the Audit, Risk and Governance Subprogramme, which coordinated and facilitated the 2023/2024 statutory audit by the Auditor-General of South Africa (AGSA), in line with the requirements of FMPPLA. In this respect, an annual audit strategy was developed to address the annual audit findings from the previous financial years and was subsequently monitored throughout the year.

Additionally, to strengthen the legislature's compliance with the regulatory frameworks, an ongoing compliance assessment against key regulations was conducted and the outcome thereof was reported to all the relevant governance structures. The risk mitigation plans accompanied the assessment to address identified gaps. All these efforts resulted in an unqualified audit opinion with no matters of emphasis for the 2023/ 2024 financial year.

The second planned target relates to the tabling of two Medium-Term Expenditure Framework (MTEF) budgets of the legislature, to ensure sufficient resourcing of its plans to enable it to execute its mandates effectively. The budgets were produced in May 2024 as well as in February 2025, in line with the prescripts of the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA). These were subsequently submitted to the Executive Authority for approval and submission to the Provincial Treasury.

Further, to strengthen financial discipline, the programme adhered to the compliance reporting to oversight structures by submitting monthly financial reports in line with the Section 51 of FMPPLA, carrying out payment of constituency allowances to the political parties, as well as monitoring payment of invoices within 30 days, to name but just a few.

To ensure appropriate and adequate funding of the annual performance plans as well as operational plans, the programme provided strategic leadership during the strategic planning of the Seventh Legislature and annual budgeting process. It coordinated and finalised the budget adjustments for 2024/2025 and budget processes for the 2025/2026 financial years to accommodate the needs of the new political leadership that assumed office after the May 2024 national elections. The financial planning for the Seventh Legislature has shed some light that requires improvement of the agility of the planning processes because of the delays experienced with the approval of the Division of Revenue Bill by parliament. Despite this experience, the legislature adhered to the required timelines for tabling and approval of the budget for the 2025/2026 FY.

The office, through the Supply Chain Management (SCM) Unit, continued to monitor and report the unauthorised, irregular, and fruitless and wasteful expenditure throughout the financial year. Among other regulatory frameworks that SCM is expected to comply with is the Preferential Procurement Policy Framework Act (PPPFA), which is central to facilitating the transformation of the public procurement processes in the country's endeavour to redress the past injustices. To achieve this, targets were set at the beginning of the financial year, and mostly achieved as plannned. There are a number of challenges regarding the implementation of the preferential procurement framework which includes, among others, participation of businesses from people with disabilities and non-compliance with procurement processes by township-based enterprises. To improve this outlook, the programme hosted a number of Supplier Open Days across the five regions of Gauteng Province, to raise awareness as well as link potential suppliers with capacity building networks. Through these sessions, suppliers are provided with information that empowers them to effectively manage their enterprises and enhance their chance to do business with government. Although the results of these Supplier Open Days are not immediate, we anticipate improvements in future procurements.

Strategy to overcome areas of underperformance

There were no areas of underperformance reported in this financial year.

Changes to planned targets

There were no in-year changes to the performance indicators and targets.

2025/2026 Financial Year Outlook

In the coming financial year, the programme will intensify and enhance partnership support services and provide dedicated support to Finance, Supply Chain Management (SCM) as well as Asset and Risk Management Units. It will further enhance strategic resourcing to improve efficiencies in the provision of goods and services, and ensure alignment between the financial plan, risk management plan and institutional strategy.

To be responsive to fiscal constraints faced by the country, more focus will be applied on improving financial practices and efficiencies and thereby realising more value from limited resources. Revenue generation measures will also further be implemented to optimise revenue. To enhance financial reporting and curb challenges faced in the preparation of the financial statements, the Mid-Year Interim Financial Statements will be prepared in line with the Generally Recognised Accounting Practice (GRAP) and FMPPLA requirements.

The SCM Policy will be reviewed and revised to elevate the provision of professional SCM services to the next level. In response to the GPL's imperative of Taking the Legislature to the People, the programme will reprioritise the allocation of business to local and township service providers.

The programme will play a leading role in the Legislative Support Services Finance Forum. The Finance Forum is the platform for CFOs and financial practitioners in the legislative sector to learn best practices, share innovations that are relevant to the sector, and address challenges encountered. The programme will engage regularly with all programmes and respective programme managers on budget implementation to ensure that they spend within available resources.

In embedding risk management within the GPL, the programme will regularly meet with all managers to track, monitor and report on progress made with the implementation of action plans. These will be incorporated into the strategic and operational risk registers, and help address internal and external audit findings.


HON: A. MOSAI
CHAIRPERSON:
FINANCE COMMITEE

6 Transfer of payments

In this reporting period, the GPL fulfilled the requirements of Section 236 of the South African Constitution which promotes multi-party democracy and funding of political parties participating in the provincial legislatures on an equitable and proportional basis. Transfers have been paid to political parties represented in the GPL in the form of political party funding, and operational and constituency support. Operational support seeks to provide human resource and administrative support to political parties whilst the constituency support is provided to enable parties represented in the GPL to establish and maintain infrastructure to serve the interests of their constituents.

The intent of the political party funding is to allow each party represented in the GPL to engage and build relations with its citizenry, with the purpose of establishing their needs within the developmental agenda; to maintain parties' own administrative infrastructure within the GPL precinct, to enable Members to obtain requisite training in order to fulfil their constitutional mandate, as well as to enable them to attend political party meetings in the interest of the GPL, in line with the Political Party Funding Act (Act 6 of 2018). The Act regulates public and private funding of political parties, and it became effective from 1 April 2021, following the signed proclamation by the President of the Republic of South Africa on the enactment and commencement of the Act.

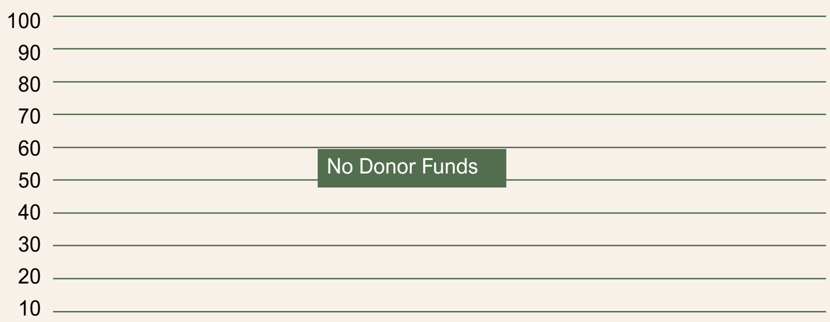
During the 2024/2025 financial year, a total amount of R234.4 million was transferred to political parties represented in the GPL, as indicated in the table below:

Party Name	Support for			Total Transfers
	Political Party Work	Constituency Work	Operational Work	
ANC	37 953 685	26 640 152	7 731 759	**72 325 596**
DA	28 632 963	19 647 054	7 565 744	**55 845 761**
EFF	15 000 930	9 965 125	4 758 324	**29 724 379**
FF+	4 293 753	1 953 439	4 011 772	**10 258 964**
IFP	2 788 275	905 920	3 594 610	**7 288 805**
ACDP	2 720 741	905 918	3 751 871	**7 378 530**
Action SA	4 583 265	2 292 970	3 535 673	**10 411 908**
BOSA	2 081 070	764 320	3 535 673	**6 381 063**
MK	9 608 279	6 114 581	4 411 986	**20 134 846**
PA	3 148 434	1 528 645	3 535 675	**8 212 754**
RISE Mzansi	2 174 252	764 320	3 535 673	**6 474 245**
TOTAL	**112 985 647**	**71 482 444**	**49 968 761**	**234 436 852**

7 Donor funds received

The GPL did not receive any donor funds in this reporting period.

Donor funds received by the GPL



8 Capital investment

The acquisition, maintenance and safeguarding of GPL's assets remained a priority as prescribed in FMPPLA. The legislature maintained and updated a fixed asset register (FAR) that adheres to the requirements of relevant prescripts. The FAR is updated regularly with new acquisitions, disposals, and any other movements of assets as and when they occur.

In line with the GPL Strategy, replacement and disposal of old and redundant equipment that no longer support effective service delivery by the GPL was undertaken. All assets that could not be cost-effectively repaired or refurbished were disposed of. All stolen and lost assets were dealt with in line with the GPL policy on the management of losses. Furthermore, all losses due to theft were investigated and recommendations were made on whether to recover the losses or to write them off. Although the overall number of losses due to theft was relatively low, damages and losses of cell phones and laptops increased slightly. All losses were removed from the asset register after approval.

All new assets were barcoded and captured on the FAR, and asset locations were also updated accordingly before distribution. Asset verification was conducted at the end of the financial year to account for all assets in possession of the GPL. In addition, impairment tests and reassessment of useful life of assets were conducted and the FAR was reconciled to the General Ledger. Continued efforts were made to strengthen the overall control, management and safeguarding of assets, and compliance was monitored on an ongoing basis.

True democracy flourishes when our institutions are strong, our processes are transparent, and our commitment to serving the people remains unwavering. In Gauteng, we understand that good governance is the foundation upon which we build better communities and brighter futures.

GOVERNANCE

SECTION C

Governance

Hon Morakane Mosupyoe
Speaker of the Gauteng Provincial Legislature

In reviewing how we've performed, we need to remember that our shared work is fundamentally about bettering the lives of all Gauteng citizens.

Hon Nomvuyo Mhlakaza-Manamela
Deputy Speaker

1 Introduction

1.1 Governance Transition and Realignment

The period under review included a significant transition with the disestablishment of the Sixth Legislature and establishment of the Seventh Legislature. This transition necessitated a review of governance structures to ensure alignment with the Seventh Term's priorities, while adhering to the Corporate Governance Framework, as outlined in the King V reports. The FMPPLA served as the central framework, dictating the required governance system and structure to maintain the highest standards of good governance.

During the Sixth Term, a two-pronged approach was followed, blending the Legislature Service Act (LSA) with the FMPPLA. This approach positioned the Legislature Services Board (LSB) and the Executive Authority as key decision makers for the administration of the legislature, while the House and its Committees remained primarily governed under the Standing Rules. The LSB and its committees reported to the Executive Authority, who, in turn, was accountable to the Oversight Committee for the Premier and the Legislature (OCPOL).

Upon establishment of the Seventh Legislature, the Executive Authority (EA), in consultation with the Rules Committee, resolved that the LSB and two of its subcommittees – the Performance and Remuneration Committee (PRC) as well as the Human Resources Development (HRD) Committee – would not be reconstituted. The EA further requested the Audit and Risk Committee (ARC) to oversee the roles and responsibilities previously managed by the PRC and HRD Committees. This was considered a transitional arrangement while the EA was contemplating the reconfiguration of the governance structures.

With the establishment of the Seventh Term, post the National and Provincial Elections in May 2024, there was a realignment to fully comply with the FMPPLA, and the process to repeal the Legislature Service Act (Act 5 of 1996) was initiated. This necessitated the development of an interim governance framework, while the main overarching institutional governance framework and structures were being reviewed and revised to reflect the transition. During this period, the Rules Committee approved the repeal process, and an interim process led by the Audit and Risk Committee was established to prevent any governance vacuum from the first quarter of the 2024/2025 financial year. Subsequently, the Advisory Committee was formed to ensure the institution maintained high governance standards, with the ARC reverting to its mandate.

To fully implement the repeal process, an appointed legal firm has been charged with the responsibility to provide an opinion on the implications of the structural changes to the governance framework in relation to the applicable legislative framework. It is anticipated that on receipt of the legal opinion, the LSA repeal process will unfold and hopefully conclude in the next reporting period.

2 Commitment to Governance Excellence

The GPL remains committed to delivering on its key mandates and strategic objectives by embedding risk management and internal controls in its daily operations. It is dedicated to upholding integrity, transparency, fairness and accountability in all its activities.

3 The role and functions of the Executive Authority

In the previous reporting period, the role and function of the Legislature Services Board (LSB) were highlighted in this section. Given the changes in the governance processes of the GPL, the authority of the Executive Authority is now vested in the Speaker as the political head of the institution. The Executive Authority is assisted by the other Presiding Officers – Deputy Speaker, Chairperson of Committees and Deputy Chairperson of Committees – in accordance with the Constitution. The duties of the Executive Authority, as outlined in the Standing Rules of the Legislature, include but not limited to the following. The Speaker must -

- safeguard the independence of the legislature and maintain its authority;
- act as the spokesperson for the legislature in its relations with other arms of government, and with outside institutions and persons. The Speaker is accountable to the legislature and its Members;
- protect freedom of speech during debates in the House and its committees;
- ensure that the Rules are observed;
- preside over the House, and ensure that House Sittings and committee meetings are conducted in an orderly manner and according to the Constitution and the Rules;
- account for the financial management of the legislature in accordance with Rule 64(2); and
- discharge his or her responsibilities in an impartial way.

4 Exercising Good Governance

In exercising good governance, the Executive Authority has led the administration towards effective leadership grounded upon an ethical foundation. Compliance, like any other business activity, has occurred within the context of strong leadership and sound governance principles. The Executive Authority has consistently strived to align with the FMPPLA, and the King Reports on principles of good governance and improved accountability.

The Executive Authority ensures that the GPL complies with all applicable laws, policies, codes and standards. These compliance responsibilities are particularly onerous, especially where the State is involved. This complexity is exacerbated by the need to interpret individual provisions within laws, policies, codes and standards in the context of the entire scope of compliance applicable to the GPL.

During the year under review, post the establishment of the Seveth Term, the Executive Authority was supported by two key committees – Audit and Risk Committee, and Advisory Committee.

5 Compliance with the Financial Management of Parliament and Provincial Legislatures Act, 2009

The Financial Management of Parliament and Provincial Legislatures Act (FMPPLA), 2009, regulates the preparation of strategic and annual performance plans (APPs) and reporting against those plans. The Act promotes democratic values and principles enshrined in the Constitution of the Republic of South Africa, emphasising the promotion and maintenance of high professional ethics within the organisation. It advocates for the efficient, economic and effective use of resources allocated to parliaments and ensures fairness, transparency, accountability, and sound management of revenue, expenditure, assets, and liabilities.

Throughout the 2024/2025 financial year, the Gauteng Provincial Legislature, through its governance structures, has ensured that there's an effective discharge of oversight responsibilities by OCPOL and the Executive Authority. Executive management, led by the Secretary to the Legislature, provided quarterly financial and performance management reports in line with the FMPPLA requirements.

The Executive Authority has consistently strived to align with the principles of good governance and improved accountability as outlined in the FMPPLA and King IV Reports. It ensures that the GPL complies with all applicable laws, policies, codes and standards. These compliance responsibilities are particularly onerous, especially where the State is involved. This complexity is exacerbated by the need to interpret individual provisions within laws, policies, codes and standards in the context of the entire scope of compliance applicable to the GPL.

6 Conflict of Interest

Members of the Audit and Risk Committee and the newly established Advisory Committee are required to declare any personal or perceived interests that could constitute a conflict of interest by signing a formal disclosure form. This process occurs at every meeting. If a conflict of interest exists, the members and any management team involved must recuse themselves from the proceedings of the committee when conflicting matters are being considered. Additionally, members are required to complete annual declarations.

7 Fees for Non-Executive Directors

The external independent members are remunerated in accordance with the approved GPL fee structure, which was reviewed during the year under review. The fee structure was developed in line with the FMPPLA.

Legislature Services Board

The role of the Board	Members	Designation	Meeting Attendance
The LSB is responsible and accountable for the affairs and performance of the GPL and for ensuring the sustainability of the institution into the future. The Board's role includes, but not limited to, the following: » ensure that appropriate systems and procedures are in place to enable the GPL to conduct its business in an honest, ethical and responsible manner; » ensure that effective audit, risk management and compliance measures are in place; » review, assess and guide management in setting group strategy and business plans; » review and approve strategic plans, policies and operating budgets as well as to monitor financial » performance and expenditure; and » ensure accurate, concise, transparent and timely reporting.	Hon Lentheng Ntombi Mekgwe	Non-Executive Member and Chairperson	2/2
	Hon Nomvuyo Mhlakaza-Manamela	Non-Executive Member	2/2
	Hon Sizakele Nkosi-Malobane	Non-Executive Member	2/2
	Hon Lesego Makhubela	Non-Executive Member	2/2
	Hon Solly Msimanga	Non-Executive Member	1/2
	Hon Bonginkosi Dhlamini	Non-Executive Member	1/2
	Ms Hlaleleni Dlepu	Independent Non-Executive Member	2/2
	Dr Nandipha Siwahla-Madiba	Independent Non-Executive Member	2/2
	Mr Sandile Luthuli	Independent Non-Executive Member	2/2
	Mr Thamsanqa Makamba	Executive Member (Acting Accounting Officer)	2/2

The following tables show the composition of each committee, their roles and functions as well as the number of meetings that each member of the committee attended:

Performance and Remuneration Committee (PRC)

The role of the committee	Members	Meeting Attendance
» Responsible to oversee and monitor the performance of the GPL against its annual performance plan and institutional strategy. » Monitors that the organisation's remuneration policy and philosophy is aligned with the GPL's long-term business strategy, its business objectives, its risk appetite and values. » Monitors and ensures that the GPL implements its remuneration policy fairly and consistently, and that Senior Managers are remunerated accordingly for their individual contributions and performance within the group. » Carries out other functions as the Executive Authority may request from time to time.	Dr Nandipha Siwahla-Madiba (Chairperson)	2/2
	Mr Victor Nondabula	2/2
	Adv Collen Weapond	2/2

Human Resources Development (HRD) Committee

The role of the committee	Members	Meeting Attendance
» Assists the LSB by providing oversight on the implementation of human resources policies and systems. » The committee exercises its responsibility on the premise that economic competitiveness is measured by aggregate skills and capacity of the GPL workforce. Thus, the organisation must put systems to protect its human capital and provide means in which the GPL workforce will be highly productive. » Carries out other functions as the LSB may request from time to time	Hon Nomvuyo Mhlakaza-Manamela (Chairperson)	1/1
	Hon Sizakele Nkosi-Malobane	1/1
	Hon Dulton Adams	1/0
	Hon Lesego Makhubela	1/1
	Hon Fasiha Hassan	1/1
	Dr Siphelele Zulu	1/1
	Mr Tshokolo Nong	1/1

8 Governance Structures

8.1 Oversight Committees

Both the Audit and Risk Committee, and the Advisory Committee are governed by their own charters, which are the terms of reference. These charters are approved by the Executive Authority and determine the mandate of each committee. The Executive Authority directs the organisation with the principles of effective leadership, ethics and good governance. Both Charters incorporate principles and commitments embodied in the King IV Report of Corporate Governance as well as the Protocol on Corporate Governance in the Public Sector. These principles include discipline, independence, responsibility, fairness, social responsibility, transparency, and accountability of directors to all its stakeholders.

The Executive Authority is satisfied that every effort has been made during the financial year, which ended on 31 March 2025, to comply, in all material respects, with the requirements of good corporate governance. The Charters were reviewed to align to the structural changes made at the beginning of the Seventh Legislature.

8.1.1 Audit and Risk Committee

The Audit and Risk Committee is established in terms of Section 47 of the Financial Management of Parliament and Provincial Legislatures. It monitors the implementation of the GPL's Annual Performance Plan to ultimately achieve the institution's strategic objectives and delivery of its mandate. It is also responsible for evaluating the independence, effectiveness and performance of the Internal Audit function and compliance with its charter as well as the approved Audit Plan.

The committee reviews the annual financial statements prepared by the GPL for inclusion into the annual report. The role of the Audit Committee is to provide assurance to the EA that all strategic risks are being mitigated successfully.

8.1.2 Advisory Committee

The Advisory Committee was established during the financial year under review, after the discontinuation of the LSB. The section below details the membership of the committee, its roles and functions as well as the number of meetings each member attended:

Advisory Committee		
The role of the committee	**Members**	**Meeting Attendance**
» Assists the Executive Authority by providing oversight on the implementation of human resources policies and systems. » The committee exercises its responsibility on the premise that economic competitiveness is measured by aggregate skills and capacity of the GPL workforce. Thus, the organisation must put systems to protect its human capital and provide means in which the GPL workforce will be highly productive. » Responsible to oversee and monitor the performance of the GPL against its annual performance plan and institutional strategy. » Monitors that the organisation's remuneration policy and philosophy is aligned with the GPL's long-term business strategy, its business objectives, its risk appetite and values. » Monitors and ensures that the GPL implements its remuneration policy fairly and consistently, and that Senior Managers are remunerated accordingly for their individual contributions and performance within the group. » Carries out other functions as the Executive Authority may request from time to time.	Mr Sandile Luthuli (Chairperson)	2/2
	Hon Thulani Kunene	2/2
	Hon Andiswa Mosai	2/2
	Ms Given Sibiya	2/2
	Ms Katheen Dlepu	2/2
	Mr Tshokolo Nong	2/2
	Mr Amukelani Mashele	2/2

9 Internal Arrangements Committee

The terms of reference of the committee were adopted was adopted in the meeting held on 9 September 2024. Member Moriarty replaced Member Nel due to his resignation from the legislature on 6 January 2025.

Internal Arrangements Committee (IAC)		
The role of the committee	**Members**	**Meeting Attendance**
» The main purpose of the Internal Arrangements Committee is to oversee how the Administration provides support to represented political parties and their Members as well as caucus staff. It has the responsibility to draft and review Members' policies, and deal with matters emanating from stakeholder engagement meetings and any topical and relevant matters affecting Members.	Hon Morakane Mosupyoe	4 out of 4
	Hon Nomvuyo Mhlakaza-Manamela	2 out of 4
	Hon Dulton Adams	3 out of 4
	Hon Thulani Kunene	4 out of 4
	Hon Lesego Makhubela	4 out of 4
	Hon Ntsako Mogobe	2 out of 4
	Hon Mpho Sesedinyane	2 out of 4
	Hon Frederik Nel	2 out of 3
	Hon Mike Moriarty	1 out of 1
	Hon Ruhan Robinson	4 out of 4
	Hon Philip Makwala	4 out of 4
	Hon Thabang Nkani	2 out of 4
	Hon Richard Ngobeni	2 out of 4
	Hon Anton Alberts	3 out of 4
	Hon Shyla Peters	3 out of 4
	Hon Ayanda Allie	4 out of 4
	Hon Bonginkosi Dhlamini	2 out of 4
	Hon Vuyiswa Ramokgopa	3 out of 4

10 Risk Management

Risk management is a valuable management tool which helps an institution to minimise potential negative consequences and optimise opportunities. The GPL recognises risk management as an integral part of management's responsibility and has continued to implement its adopted Enterprise-Wide Risk Management Strategy and Policy during the period under review. This strategy is aligned with the Committee of Sponsoring Organisations of the Treadway Commission (COSO) Framework. The objective of the Risk Management Policy is to identify, manage, control and respond to business, strategic and operational risks that may adversely affect the performance of the SSS. The SSS believes that effective risk management requires a single, consolidated view of risks across the organisation to understand its full risk exposure and prioritise risk management and governance activities.

10.1 Risk process

The GPL Risk Management Framework requires identification and management of risks to be embedded in all business activities through the following processes:

Risk identification	Risk assessment
New and emerging risks are identified, and each risk is assigned an owner or accountable individual within the programme or business unit where it is located.	Risks are assessed using an appropriate and internationally recognised technique to determine their potential impacts and likelihood, prioritise them and inform risk treatment options.
Risk treatment	**Monitoring and review**
Controls are implemented to prevent, reduce or mitigate downside risks (risk materialising) and increase the likelihood of opportunities being realised.	Risks and controls are reviewed periodically and on an ongoing basis (including where there are high potential events or changes in the external environment, such as the COVID-19 pandemic, severe changing weather patterns due to climate change) to evaluate performance and appropriate mitigation actions.

The 2024/2025 annual strategic risk assessment, informed by the strategic objectives of the GPL, was conducted and finalised in February 2024. The outcomes were presented to the Audit and Risk Committee and thereafter adopted. The Risk Management Committee met quarterly to review progress on mitigating the identified risks. Strategic risks and associated action plans were communicated to the Executive Authority, on a quarterly basis, through the Chairperson of the Audit and Risk Committee.

Operational risk assessments were also conducted at the subprogramme level during the reporting period. Identified risks and their mitigating controls were continuously tracked, with progress on the implementation of action plans regularly monitored and reported to the oversight structures. The strategic risks for the 2025/2026 period, associated with the Seventh Term of the Legislature, were identified, approved and included in the 2025-2030 Five-Year Strategic Plan. These strategic risks will be monitored, reviewed and updated annually over the MTEF period.

10.2 Emerging risks

Emerging risks associated with the newly developing or changing risks that are highly uncertain and difficult to quantify were identified. They are generally driven by internal and external influences and often cannot be prevented, although they can be prepared for. As such, these were effectively identified, incorporated into the risk register and managed accordingly during the period under review.

Some of the emerging risks include: Environmental, social (crime) and dilapidating state of the infrastructure within the central business district (CBD) impacting on business continuity.

- Cyber security – ransomware attacks.
- Unsecured information and technology (IT) infrastructure due to severe weather patterns and impact of climate change.
- Inadequate support provided to Members to enable them to perform effective oversight on the implementation of laws passed and the impact thereof.

11 Fraud and Corruption

The GPL continued to implement the adopted Fraud Risk Management Framework and Policy and has also developed a Fraud Risk Management Plan during the reporting period. Progress on the implementation of the Fraud Risk Management Plan was monitored throughout the period and reported, on a quarterly basis, to all the oversight structures, which include the Risk Management Committee, Audit and Risk Committee, and the Executive Authority. A fraud risk assessment was also conducted during the period, and management has identified risk mitigation plans to reduce the risk of fraud and corruption in the legislature. Management is responsible for detecting fraud, theft and other irregularities. Each member of the management team should be familiar with the types of improprieties that might occur within his or her area of responsibility and be alert for any indication of irregularity.

The GPL expects its employees to conduct all aspects of business with the highest level of professionalism and excellence, in line with the established institutional values and Code of Conduct. Where an individual may be aware of or discovers information which he/she believes shows serious malpractice, suspicious fraud or wrongdoing within the institution, there are various channels that have been made available to MPLs, staff and members of the public alike. These channels include the Anti-Fraud and Corruption Hotline, a link on the official GPL website as well as open letters written directly to the Office of the Speaker. The Anti-Fraud and Corruption Hotline, which is administered by the Public Service Commission (PSC), remained operational during the period under review. Members, staff, service providers and the public are continuously encouraged to utilise the hotline number to report possible or alleged incidents of fraud or corruption. Whistle blowers have the option to remain anonymous and are protected in terms of the Protected Disclosures Act, 26 of 2000.

During the period under review, no cases were reported through any of the channels that were made available. When cases are reported through the Anti-fraud and Corruption hotline, these are forwarded to the GPL's Accounting Officer for further investigation. It is an accepted fact that no matter how stringent fraud prevention measures within an organisation are, there is no guarantee that fraud and unethical behaviour will not occur.

12 Minimising Conflict of Interest[1]

12.1 Members of the Provincial Legislature

The GPL implements the Code of Conduct, which outlines the minimum ethical standards of behaviour that South Africans expect from their elected representatives. These standards include upholding propriety, integrity, and ethical values in their conduct. The Code of Conduct aims to foster a culture of high ethical standards among MPLs and to ensure that they do not place themselves in positions that conflict with their responsibilities as public representatives.

In accordance with Part 4(20)(3) of the Code, MPLs are required to disclose their registrable interests within 30 days after the Official Opening of the Legislature or after being appointed as Members of the Legislature.

In this reporting period, out of a total of 80 Members, 71 Members have complied with the deadline for declaring their registrable interests. This adherence to the Code of Conduct not only promotes transparency and accountability but also reinforces the commitment of MPLs to uphold the highest standards of integrity and professionalism in their roles as public representatives.

To this end, the Register of Members' Interests for 2024/2025 was accordingly printed and copies were placed at the GPL Library and posted on the website and social media platforms for viewing by all interested parties, including the media or any member of the public. The next step is to verify the correctness of the declared information and provide feedback to the said Members and report to the Privileges and Ethics Committee.

12.2 Staff

The approved Code of Conduct and Ethics Framework for GPL staff members serves as a code of good practice and a comprehensive guide on expected conduct. This Code mandates that senior managers and staff declare their financial interests annually and perform their duties in accordance with the ethical and professional standards of the GPL.

In April 2024, staff members declared their financial interests electronically through the SAP ESS/MSS system (e-Disclosure). This system facilitates the completion of an electronic disclosure template, significantly enhancing the monitoring and evaluation of employee disclosures. The Office of the Secretary requested the Office of the Integrity Commissioner (IC) to conduct thorough verification of various categories of staff who submitted disclosures to confirm the veracity of declared information. In instances where a potential conflict of interest is detected, the Office of the Secretary follows up with the implicated official(s) to address the issue appropriately.

An unprecedented 99% compliance with the framework was achieved during this reporting period, demonstrating a strong commitment to transparency and accountability among the staff. This marks a significant improvement as compared to the previous compliance rates, which were notably lower.

This framework not only promotes transparency and accountability but also reinforces the commitment of staff to uphold the highest standards of integrity and professionalism.

13 Health, Safety and Environmental Issues

The Occupational Health and Safety (OHS) Act 85 of 1993, as amended, gives guidelines on how the Gauteng Provincial Legislature can ensure a safe and comfortable working environment for its employees and for those doing business with the GPL. Therefore, the Gauteng Provincial Legislature abides by all applicable laws, particularly the Occupational Health and Safety Act. Most of the interventions that were carried out during this reporting period were designed to raise the bar for minimal adherence to the regulations and provisions of the Occupational Health and Safety Act. This, to support, stimulate, and encourage high standards of health and safety at work. The implementation of health and safety management covers monitoring workplace risks, responding to reported accidents and increasing awareness on statutory requirements.

The GPL's Health and Safety Committee was established, and it meets periodically to discuss issues raised and make recommendations to the employer. The role of the committee is to undertake monthly and quarterly inspections to ensure GPL's compliance with relevant regulations. The GPL is 80% compatible with the Act on applicable legislation, but there are certain constraints due to the age of the building we occupy.

The current fire compliance system is effective in responding to emergencies. The GPL received a 95% grade from the City of Johannesburg Disaster Management for its most recent evacuation drill.

The current fire compliance system does not extend to the City Hall and there are plans in place to install the most recent fire detection system, which will cover the City Hall. An upgrade to the current fire system as well as a maintenance plan or contract will ensure a timely reaction when the fire panel fails or the public address system is unresponsive.

The Emergency Committee continuously meets to plan for an emergency response and ensures that all newly identified emergencies are planned for and mitigated. The GPL has trained individuals as Fire Marshals and First Aiders to ensure preparedness and readiness to respond to any situation during an emergency. There is continuous risk assessment which ensures that the GPL responds and mitigates the associated risks accordingly within the GPL premises. Incidents and accidents are examined promptly, and mitigating methods are conveyed to the units responsible for implementation of remedial actions.

[1] Guiding Notes: present systems, processes used to manage integrity/minimising conflict of interest, and what we have done to meet our governance obligations as per the code.

In the current fiscal year, four injuries on duty were documented, but with no fatalities. Three employees were treated as outpatients, and one was hospitalised and underwent surgery.

The Health and Safety team continues to provide advice and support to managers and staff to ensure that everyone understands his/her responsibilities under this Act and complies with the constantly changing laws governing this piece of legislation.

14 Transversal Mainstreaming

14.1 Establishment of the Seventh Legislature and Launch of the Women's Caucus

During this reporting period, the GPL established the Seventh Legislature and launched the Multi-Party Women's Caucus in December 2024. The following key members were nominated as Office Bearers: Hon N Mokgethi (Chairperson), Hon N Meso (Deputy Chairperson) and three EXCO Members – Hon A Allie, Hon C Bosch and Hon L Masilela. The launch led to the development of the five-year strategy aligned with the Seventh Term priorities. A strategic session held in March 2025 produced several outputs, including a draft five-year strategic plan, a three-year action plan, updated terms of reference for the Women's Caucus, and a revised MPWC Declaration. The Women's Caucus is committed to align its activities with those of the CWP, ensuring synergy between the two entities.

14.2 Transversal Mainstreaming Activities

Other activities focused on capacity building around transversal issues, including awareness workshops, a sensitisation workshop, and a GPL facilities scan and access workshop. These workshops aimed to raise awareness of the Transversal Mainstreaming (TM) philosophy and the GPL context, promoting the integration of TM within institutional operations and engaging new staff members.

The Disability Sensitisation Training and Awareness Workshop was a significant step towards creating a more inclusive and equitable workplace. It aimed to deepen participants' understanding of the barriers faced by marginalised individuals and equip them with practical skills to create inclusive environments. The workshop also provided valuable insights into the challenges faced by marginalised individuals and emphasised the importance of creating an inclusive environment. The GPL is encouraged to consider the recommendations made during the workshop. By equipping staff with the necessary skills and knowledge, the GPL continues to lead the way in redressing past injustices and promoting a culture of inclusivity and equity. Despite changes in the agenda, the motivational speaker's story added a powerful and personal perspective on the need for reasonable accommodation. Further sessions will be planned to accommodate more participants and build on the foundation laid by this initial workshop.

The Access Scan Workshop assessed key accessibility challenges within the built environment to enhance mobility, safety and usability for staff and visitors. The findings highlighted several areas needing improvement, which include entrance accessibility, parking allocations, security procedures, ramps and stairs, lighting, flooring and emergency preparedness. Additionally, discussions emphasised the importance of staff awareness and disability equity training to ensure accessibility is integrated into institutional operations. The workshop also outlined long-term strategies for embedding accessibility considerations into future building acquisitions, with rigorous evaluation criteria, audits, inclusive design planning and continuous monitoring.

14.3 Key priorities for the next period

The key priorities for the next period include finalising and implementing the five-year strategic plan, aligning the Multi-Paty Women's Caucus activities with those of the Commonwealth Women Parliamentarians (CWP), through a three-year action plan, and strengthening organisational alignment. Additionally, focus will be on enhancing Member engagement and regular monitoring and evaluation of progress to ensure that goals are met, and adjustments are made, where necessary. These priorities aim to build on the previous period's foundation and drive the organisation towards achieving its long-term goals.

15 Prior Modifications to Audit Reports

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing/resolving the matter
N/A, Clean audit opinion achieved	2019/2020	N/A
N/A, Clean audit opinion achieved	2020/2021	N/A
N/A, Clean audit opinion achieved	2021/2022	N/A
N/A, Clean audit opinion achieved	2022/2023	N/A
N/A, Clean audit opinion achieved	2023/2024	N/A
N/A, Clean audit opinion achieved	2024/2025	N/A

16 Internal Audit Unit

The Internal Audit Unit is established in terms of Section 50 of the Finance Management of Parliament and Provincial Legislatures Act. The GPL, in conjunction with internal auditors, assessed the adequacy and effectiveness of internal controls in line with planned audit activities during the year under review and will continue to do so in subsequent years. The internal auditors provide the Audit and Risk Committee and management with reasonable assurance regarding the adequacy, appropriateness and effectiveness of existing internal controls, and recommend the necessary improvements where appropriate. This is achieved through the risk management process, implementation of the internal audit plan, identification of corrective actions, and recommending enhancements to controls and processes.

Where controls are found to be inadequate, enhancements are recommended, and management is given sufficient time to embed these enhanced controls prior to the next review. Regarding internal control and internal audit, the Internal Audit function provided a written assessment on the effectiveness of internal controls and internal financial controls to the Audit and Risk Committee (ARC) for noting by the Executive Authority.

For the year under review, there were no material breakdowns in internal controls, including internal financial controls, corporate governance, risk management, and maintaining effective control systems. The Audit and Risk Committee considers significant control deficiencies, if any – as raised by management as well as internal and external auditors – and reports its findings to the Executive Authority. Where weaknesses are identified, the committee ensures that management takes appropriate action.

17 Combined Assurance

The GPL has adopted a Combined Assurance Model that integrates and optimises all assurance services and functions within the institution to enhance risk management, governance and control effectiveness. This model involves collaboration between internal and external assurance providers to ensure that risks are adequately addressed and that the organisation achieves its objectives.

Combined Assurance is the process of internal and external parties working together and coordinating their activities to communicate the effectiveness of risk management to stakeholders. When properly implemented, it can improve risk and governance oversight and control efficiencies, resulting in the optimisation of overall assurance. This approach aims to ensure:

- » Improved knowledge transfer: All role players and stakeholders benefit from the knowledge, judgment, and approach of other internal parties.
- » More efficient use of resources: Eliminating overlapping efforts and sharing work improves efficiency.
- » Focus on higher risk items: Internal Audit can concentrate on more immediate and significant risk items.
- » Unified messaging: It is easier for management and stakeholders to synthesise the messages they receive, providing one coherent message to senior management and the Executive Authority.

18 Internal Audit and Audit Committees

The table below provides relevant information about the Audit Committee members:

Name	Qualifications	Internal or external	If internal, position in the GPL	Date appointed	Date resigned	No of meetings attended
Dr Nandipha Siwahla-Madiba (Chairperson)	CD(SA), M.Ist.D, Ph.D, DBA, MBA, Hons B Compt.	External	N/A	1/12/2016 and 10/10/2019 (re-appointed)	N/A	8/8
Victor Nondabula	MBA - Finance and International Business	External	N/A	2/6/2017 and 05/12/2019 (re-appointed)	N/A	8/8
Adv Collen Weapond	M.Tech Information Technology; Bachelor of Law (LLB)	External	N/A	01 October 2022	N/A	8/8

The role of the committee
» Assists the Executive Authority in discharging its duties relating to the safeguarding of assets and evaluation of internal control enhancement plans. » Leads the risk management process, which includes risk identification, assessment, monitoring and review. » Evaluates and assesses the adequacy and effectiveness of the established accounting, financial, compliance and other internal control systems. » Considers the internal and external audit processes and the accounting principles and ensures compliance with policies to ensure independence and effective communication. » Oversees the adequacy and integrity of information reported in the integrated annual report of the GPL. » Carries out other functions as the Executive Authority may request from time to time.

The Audit and Risk Committee held several meetings, which included special meetings to approve the draft unaudited annual financial statements and audited annual financial statements in May and July 2024 respectively. An additional meeting was held in February 2025 to approve the 2025/2026 Five-Year Strategic Plan and Annual Performance Plan (APP).

Dr Nandipha Siwahla-Madiba
CD(SA), M.Ist.D, Ph.D, DBA
Chairperson of the Audit and Risk Committee

Strong governance rests on three fundamental pillars: integrity, accountability, and transparency. Through our steadfast adherence to these values, the Audit and Risk Committee ensures our institution surpasses its fiduciary obligations. In presenting this report for the year ending 31 March 2025, we renew our pledge to uphold exemplary standards in financial supervision and risk oversight.

19 Audit and Risk Committee Report

The Audit and Risk Committee (ARC) is pleased to present its report for the financial year ended 31 March 2025. The report has been prepared in accordance with the Financial Management of Parliament and Provincial Legislatures Act no 10 of 2009 (FMPPLA).

19.1 The responsibility of the Audit and Risk Committee

The Audit and Risk Committee reports that it has complied with its responsibilities arising from Section 48 (1) (c) of the Financial Management of Parliament and Provincial Legislatures Act. It also reports that it has regulated its affairs in compliance with its Charter and has discharged all its responsibilities as contained therein.

19.2 The Effectiveness of Internal Controls and Internal Audit

The ARC reviewed and approved the Internal Audit Charter, as well as the risk-based Internal Audit Plan, which encompassed both the three-year rolling plan and an annual operational plan. The Committee further evaluated the independence, effectiveness and performance of the Internal Audit function and compliance with its charter as well as the approved Audit Plan. The ARC noted the audit findings raised through the Internal Audit function, as per the approved annual Internal Audit Operational Plan, which recommended areas of improvement to enhance the effectiveness and adequacy of internal control systems. The recommendations were communicated to the Gauteng Provincial Legislature (GPL) management for further enhancement of the control environment. The reported findings were monitored through the tracking register and reported, on a quarterly basis, to the Risk Management Committee (RMC), ARC as well as the Executive Authority.

The following internal audit work was conducted and completed during the year under review:

- Review of the 2024-25 Draft Annual Financial Statements (AFS)
- Review of the 2024-25 Draft Annual Performance Report (APR)
- Audit of Predetermined Objectives for all the quarters (1 to 4) of 2024-25
- Draft 5-Year Strategic Plan Review
- Review of the 2024-25 Draft Annual Performance Plan
- Corporate Support Services – Information Communications Technology Network Security Review
- Corporate Support Services – Institutional Support Services Review: Human Resources
- Corporate Support Services – Members Affairs Review
- Core Business – Information Knowledge Management Review
- Leadership and Governance – Governance and Risk Management Review
- Leadership and Governance – Committee Oversight Review
- Office of the Chief Financial Officer (CFO) – Finance Review
- Office of the CFO – Asset Management Review
- Office of the CFO – Supply Chain Management Review

19.3 Risk Management

The Audit and Risk Committee considered quarterly Risk Management Committee Reports, and highlighting the risks identified throughout the institution as well as management's mitigating strategies. The Strategic Risk Register for the 2024-25 financial year was considered and recommended to the Executive Authority for adoption where after the ARC monitored the implementation of mitigating action plans on a quarterly basis. The Committee reviewed the implementation of the Combined Assurance, considered quarterly reports on the progress made in enhancing the maturity of the Combined Assurance model, and recommended improvements thereof, while commending management for the reports which were reflective of management's commitment to the concept of combined assurance.

19.4 Performance Management

The Audit and Risk Committee monitored the implementation of the GPL's Annual Performance Plan to ultimately achieve the institution's strategic objectives and delivering on its mandate. Internal Audit provided assurance to the institution on the level of implementation and achievements of targets set on a quarterly basis.

19.5 In-Year Management and Quarterly Report

The GPL Management reported monthly and quarterly to the ARC and the Executive Authority as required by the FMPPLA, and the ARC is satisfied with the quality of reports submitted by the Acting Accounting Officer of the GPL during the year under review.

19.6 Evaluation of Annual Financial Statements (AFS)

The Committee reviewed the audited Annual Financial Statements prepared by the GPL to be included in the Annual Report. The Committee further reviewed and considered the Auditor General of South Africa's management report and management's response related thereto as well as the final Audit Report. The ARC met with the Auditor General of South Africa (AGSA) to ensure that there were no unresolved matters. The Committee satisfied itself that the AGSA is independent of the entity and has demonstrated a high level of professionalism and integrity in engaging with management and the Audit and Risk Committee during the audit process. The Audit and Risk Committee concurs with and accepts the Auditor General of South Africa's report on the Annual Financial Statements and is of the opinion that the 2024-25 audited AFS should be accepted and read together with the report of the AGSA.

19.7 Auditor General South Africa (AGSA) Report

The Committee had reviewed the GPL's Audit Strategy and implementation plan as well as audit findings raised in the previous year and is satisfied that all matters were adequately addressed. The Committee also noted the AGSA's recommended areas of improvement to the audited Annual Financial Statements and internal control systems and was satisfied that these were not material, and that management is committed to strengthening those controls. The ARC concurs and accepts the conclusions of the AGSA on the AFS and is of the opinion that the audited AFS be accepted and read together with the report of the AGSA.

19.8 Acknowledgement

The Audit and Risk Committee (ARC) commends the Gauteng Provincial Legislature (GPL) for sustaining a record of clean audit opinions over the past five consecutive years, building on a longstanding history of unqualified audits. This achievement reflects GPL's unwavering commitment to sound financial management, effective internal controls, and a culture of accountability embedded across all levels of governance and operations. The ARC expresses its appreciation to the GPL's Executive Authority, Accounting Officer, Management and Staff, Internal Audit, the AGSA and all other key role players for the robust and constructive engagements held in making this process a success.

Dr Nandipha Siwahla-Madiba, CD(SA), M.Ist.D, Ph.D, DBA
Chairperson of the Audit and Risk Committee
Date: 31 July 2025

An empowered workforce is not built by policy alone. It grows where people, purpose, and possibility meet. Every appointment, every skill gained, and every challenge overcome shapes the strength of the institution. In this space, human potential becomes public service.

HUMAN RESOURCE MANAGEMENT

SECTION D

Human resource management

Behind every statistic is a story of people. Hired, trained, supported, and challenged to deliver their best for the Legislature and the people it serves. These are the voices, hands, and minds that carry the vision forward. Their progress is the measure of our success.

1 Introduction

The legislative framework considers, but not limited to, the following pieces of legislation:

- » Skills Development Act 97 of 2008.
- » South African Qualifications Authority Act 58 of 1995.
- » Employment Equity Act 55 of 1998.
- » Basic Conditions of Employment Act 75 of 1997.
- » Labour Relations Act 66 of 1995.
- » Occupational Health and Safety Act 85 of 1993.
- » Unemployment Insurance Contributions Act 4 of 2002.
- » Compensation for Occupational Injuries and Diseases Act 130 of 1993.
- » Remuneration of Public Office Bearers Act (Act 20 of 1998): Determination of the upper limit of salaries and allowances of Premiers, Members of the Executive Council and Members of the Provincial Legislature.

2 Overview of human resources

Human resources remain relevant in driving the strategic posture of the institution and contributes immensely towards delivery standards in line with the GPL's Five-Year Strategy. The following areas have been singled out as key drivers and are discussed in depth below.

2.1 The status of human resources in the GPL

The Value Creation Project, whose aim was to repurpose and reposition the institution, was stopped with all its deliverables in the 2023/2024 reporting period. As a result, the moratorium on the filling of vacancies was lifted during the 2024/2025 financial year (FY). A total of 37 posts were advertised. The recruitment process will be completed in the 2025/2026 FY.

2.2 Human resource priorities for the year under review and the impact thereof

During the reporting period, the Administration focused its efforts on fostering a culture of accountability and compliance, advancing the recruitment of interns, and implementing key components of the Leadership Initiatives.

The matter concerning subsistence and travel (S&T) payments was successfully addressed and resolved during this reporting period, and consequence management was implemented to those who were found to have transgressed the S&T policy. As part of the consequence management process, corrective actions were implemented to ensure accountability and prevent future recurrence. These included the issuance of formal written warning letters to the individuals involved, along with the recovery of overpaid amounts through structured repayment arrangements. In addition, those affected were required to participate in mandatory financial compliance training to reinforce their understanding of the S&T policy. Furthermore, enhanced monitoring of future claims submitted by the individuals concerned was introduced, and performance reviews, along with supervisory interventions, were conducted to ensure accountability at both individual and managerial levels. These corrective actions not only addressed the specific incidents but also served to reinforce a culture of accountability, transparency, and compliance across the GPL.

In terms of Leadership Initiatives, the focus was on the implementation of the Executive Leadership Coaching Programme and the launch of the Senior Managers Coaching Programme. These initiatives are designed to strengthen leadership capacity and support professional development at senior management levels.

Additionally, the Sixth Term, which was in its final year of implementation, progressed as planned. While the five-year Human Resources Strategy reached its final year in 2024/2025, not all planned initiatives were fully executed. This was primarily due to adjustments necessitated by changes in the term and evolving organisational priorities. Despite the challenges that were experienced, substantial progress was made, and the strategy laid a solid foundation for future HR development.

Looking ahead, the development of the Seventh Term Strategy is currently underway. This process is being informed by lessons learned from the Sixth Term and is aimed at aligning strategic priorities with the evolving needs of the institution, thereby ensuring continuity, innovation, and sustained organisational growth.

2.3 Workforce planning and key strategies to attract and recruit a skilled and capable workforce.

Several positions were vacant within the institution. Recruitment of new employees commenced with the advertisement of the vacancies. The vacancies included that of the Secretary to the Legislature. The main recruitment strategies that were utilised were newspaper advertisements as well the GPL website.

2.4 Employee Performance Management

The Gauteng Provincial Legislature focused on the revision of the Integrated Performance Management Systems (IPMS) Policy, whilst implementing the provisions of the current policy to govern the performance management process. A task team was established in September 2024, to conduct a benchmarking exercise with other legislatures to inform the revision of the IPMS Policy. The HR Unit scheduled benchmarking sessions with the Limpopo Legislature, North-West Legislature and Parliament of the Republic of South Africa to share lessons on the implementation of the performance management methodologies. The task team also participated in the finalisation of the IPMS policy, which served at the GLLF and the Policy Committee in March 2025.

During the period under review, the GPL processed the validated annual performance outcomes for the 2022/2023 and 2023/2024 financial years for the employees in the bargaining unit. Further to this, the 2021/2022 and 2022/2023 IPMS appeals of the employees in the bargaining unit were validated and presented to the Programme Moderating Committees. The GPL also processed the 2022/2023 validated annual performance outcomes for the Senior Management team during the reporting period, whilst finalising the validation of their 2023/2024 annual performance reviews. The GPL reported an increase in the number of employees whose 2024/2025 performance contracts were completed when compared to the previous fiscal year. This improvement can be attributed to the training offered to both staff and line managers on the completion of performance agreements for the year under review.

2.5 Wellness Programme

The GPL appointed a new service provider to render health and wellness services for both Members of the Provincial Legislature (MPLs) and staff during the 2024/2025 FY. The GPL also witnessed a surge in the number of staff and MPLs who participated in the Annual Wellness Day during the 2024/2025 FY as compared to the 2023/2024 FY. In 2023/2024, only 85 delegates attended the Annual Wellness Day, but 100 delegates attended the same event in the 2024/2025 FY.

With the lapse of the ICAS contract, an interim service provider was appointed. During this period, there was a decrease in the utilisation of the wellness services because the interim service provider only reported seven individual cases in the third quarter of the 2024/2025 FY. The new service provider, LYRA Southern Africa, was appointed and it reported 16 individual cases by the end of Quarter 4 of the 2024/2025 FY, which is more than double the utilisation rate reported in the previous quarter. The increase in the utilisation rate is attributed to the sessions that were held in Quarter 3 to introduce LYRA SA's services to all MPLs and staff.

2.6 Key achievements and challenges faced by the GPL as well as future human resource plans/goals

With the halting of the Value Creation Project, it has now become more urgent to review the current organisational structure, so that it is aligned to the Seventh Legislature mandate as well as the new world of working.

Office space remains a challenge. In this regard, the GPL is in the process of purchasing a new building that will be occupied by the GPL staff.

2.7 Collective bargaining, salary negotiations and substantive agreement

In 2023, the Legislature Employers Organisation (LEO) reached a three-year collective bargaining agreement with NEHAWU. The wage deal was in three parts, with the first part already implemented. During the 2024/2025 financial year, the GPL implemented the second part of the three-year wage agreement. For the period under review, an increase of 6.55% was implemented as per the agreement. It was effected on 1 April 2024.

3 Human Resources Oversight Statistics

3.1 Personnel-related expenditure

Table 3.1.1 Personnel expenditure by programme

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)						
Programme 1	32 169	31 121	216	832	7%	1 353
Programme 2	19 100	14 265	144	4 691	3%	951
Programme 3	103 731	101 653	454	1 624	24%	747
Programme 4	220 048	217 103	973	1 972	51%	965
Programme 5	53 554	49 504	301	3 749	12%	1 125
Total	**428 602**	**413 646**	**2 088**	**12 868**	**97%**	**934**

Table 3.1.2 Personnel costs by salary band

Salary band		Personnel Expenditure	% of total personnel cost	No. of employees	Average personnel cost per employee
(R'000)					
P1–P3	Leadership	408	0.10%	1	408
P4–P5	Senior Management	31 276	7.56%	16	1 955
P6–P7	Management	54 489	13.17%	33	1 651
P8–P10	Professionals and technical workers	209 572	50.66%	179	1 171
P11–P16	Support Workers	109 899	26.57%	174	632
N/A	Contractors	8 002	1.93%	41	195
Total		**413 646**	**100.00%**	**444**	**6 011**

Table 3.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme

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)								
Programme 1	27 835	89.44%	-	0%	-	0%	-	0%
Programme 2	12 012	84.21%	-	0%	-	0%	-	0%
Programme 3	88 926	87.48%	-	0%	-	0%	-	0%
Programme 4	186 594	85.95%	-	0%	-	0%	-	0%
Programme 5	43 213	87.29%	-	0%	-	0%	-	0%
Total	**358 580**	**86.69%**	**-**	**0%**	**-**	**0%**	**-**	**0%**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band

Salary Bands		Salaries	Overtime	Home Owners Allowance		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)									
P1–P3	Leadership	54	0.01%	-	0.0%	-	-	-	-
P4–P5	Senior Management	29 634	7.16%	-	0.0%	-	-	-	-
P6–P7	Management	47 781	11.55%	-	0.0%	-	-	-	-
P8–P10	Professionals and technical workers	179 072	43.29%	-	0.0%	-	-	-	-
P11–P16	Support Workers	94 754	22.91%	-	0.0%	-	-	-	-
N/A	Contractors	7 285	1.76%	-	0.0%	-	-	-	-
Total		**358 580**	**86.69%**	**-**	**0.0%**	**-**	**-**	**-**	**-**

3.2 Employment and Vacancies

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment. This information is presented in terms of three key variables:

Programme >

Salary band >

Critical occupations >

Institutions have identified critical occupations that need to be monitored. In terms of the current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 3.2.1 Employment and vacancies by programme

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1	34	30	12%	9
Programme 2	19	12	37%	0
Programme 3	149	125	16%	2
Programme 4	239	217	9%	4
Programme 5	54	38	30%	-10
Total	**495**	**422**	**15%**	**5**

Table 3.2.2 Employment and vacancies by salary band

Salary band		Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
(P1 – P3)	Leadership	1	0	100%	0
(P4 – P5)	Senior Management	17	13	24%	0
(P6 – P7)	Management	42	31	26%	3
(P8 – P10)	Professionals and technical workers	198	172	13%	8
(P11 – P16)	Support Workers	191	170	11%	-1
N/A	Contract Workers and Interns	46	36	22%	-5
Total		**495**	**422**	**15%**	**5**

Table 3.2.3 Employment and vacancies by critical occupations

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
	495	422	14,7%	0
Total				

3.3 Job Evaluation

In terms of the Public Service Regulations, executing authorities may evaluate or re-evaluate any job in his or her organisation. The regulations provide that all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. It also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.3.1 Job evaluation by salary band (Job evaluation was not conducted as the institution has embarked on the Value Creation Project.)

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
P1 – P3	Leadership	1	0	0	0	0	0	0
P4 – P5	Senior Management	17	0	0	0	0	0	0
P6 – P7	Management	36	0	0	0	0	0	0
P8 – P10	Professionals and technical workers	185	0	0	0	0	0	0
P11 – P16	Support Workers	221	0	0	0	0	0	0
N/A	Contract Workers and Interns	35	0	0	0	0	0	0
Total		**495**	**0**	**0**	**0**	**0**	**0**	**0**

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

Table 3.3.2 Profile of employees whose positions were upgraded due to their posts being upgraded

Beneficiary	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
Total	0	0	0	0	0
Employees with disabilities	0	0	0	0	0

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 3.3.3 Employees with salary levels higher than those determined by job evaluation by occupation

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
All	0	0	0	0
Percentage of total employed	0	0	0	0

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

Table 3.3.3 Employees with salary levels higher than those determined by job evaluation by occupation

Beneficiary	African	Asian	Coloured	White	Total
All	0	0	0	0	0
Male	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**
Employees with disabilities	0	0	0	0	0

Total number of employees whose remuneration exceeded the grade determined by job evaluation in 2024/2025	**0**

3.4 Employment changes

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

Table 3.4.1 Annual turnover rates by salary band

Salary Band		Number of employees at the beginning of period:1 April 2024 – 31 March 2025	Appointments and transfers into the legislature	Terminations and transfers out of the legislature	Turnover rate
P1 – P3	Leadership	1	0	1	100.00%
P4 – P5	Senior Management	15	0	2	13.33%
P6 – P7	Management	28	4	1	3.57%
P8 – P10	Professionals and technical workers	173	5	9	5.20%
P11 – P16	Support Workers	174	1	3	1.72%
Contract Workers and Interns		36	11	7	19.44%
Total		**427**	**21**	**23**	**5.39%**

Table 3.4.2 Annual turnover rates by critical occupation

Salary Band		Number of employees at the beginning of period:1 April 2024 – 31 March 2025	Appointments and transfers into the legislature	Terminations and transfers out of the legislature	Turnover rate
P1 – P3	Leadership	0	0	0	0
P4 – P5	Senior Management	0	0	0	0
P6 – P7	Management	0	0	0	0
P8 – P10	Professionals and technical workers	0	0	0	0
P11 – P16	Support Workers	0	0	0	0
Contract Workers and Interns		0	0	0	0
Total		**0**	**0**	**0**	**0**

The table below identifies the major reasons why staff left the legislature.

Table 3.4.3 Reasons why staff left the legislature

Termination Type	Number	% of Total Resignations
Death in Service	1	4.35%
Resignation	7	30.43%
Expiry of contract	7	30.43%
Dismissal – operational changes	0	0.00%
Dismissal – misconduct	0	0.00%
Dismissal – inefficiency	1	4.35%
Discharged due to ill-health	0	0.00%
Early Retirement	0	0.00%
Retirement	6	26.09%
Retrenchment	1	4.35%
Transfer to other Public Service Legislatures	0	0.00%
Other	0	0.00%
Total	**23**	**100.00%**
Total number of employees who left as a % of total employment	**5.39%**	

Table 3.4.4 Promotions by critical occupation

Occupation	Employees on 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Total	**0**	**0**	**0**	**0**	**0**

Table 3.4.5 Promotions by salary band

Occupation	Employees on 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Leadership (P1–P3)	0				
Senior Management (P4–P5)	0				
Management (P6–P7)	0				
Professionals and technical workers (P8–P10)	0				
Support Workers (P11–P16)	0				
Contract Workers and Interns	0				
Total	**0**	**0**	**0**	**0**	**0**
Employees with disabilities	0	0	0	0	0

3.5 Employment Equity

Table 3.5.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as at 31 March 2025

Occupational category		Male					Female					Total
		African	Coloured	Indian	White	No. with Disability	African	Coloured	Indian	White	No. with Disability	
P1 – P3	Leadership	0	0	0	0	0	0	0	0	0	0	0
P4 – P5	Senior Management	6	0	2	0	0	4	0	1	0	0	13
P6 – P7	Management	15	2		1	1	13	0	0	0	0	31
P8 – P10	Professionals and technical workers	78	1	2	3	2	79	3	3	3	1	172
P11 – P16	Support Workers	65	1	0	0	1	93	3	2	6	4	170
Contractors and Interns		13	0	1	1	0	18	2	0	1	0	36
Total		**177**	**4**	**5**	**5**	**4**	**207**	**8**	**6**	**10**	**5**	**422**
Employees with disabilities		4	0	0	0	4	3	0	1	1	5	9

Age		18 – 34	35 – 49	0 – 59	60 – 69	70+
P1 – P3	Leadership	0	0	0	0	0
P4 – P5	Senior Management	0	5	7	1	0
P6 – P7	Management	1	14	12	4	0
P8 – P10	Professionals and technical workers	8	111	50	3	0
P11 – P16	Support Workers	7	101	52	10	0
Contractors and Interns		31	4	1	0	0
Total		**47**	**235**	**122**	**18**	**0**
Employees with disabilities		0	5	4	0	0

Table 3.5.2 Recruitment in 2024/2025

Occupational Band		Male				Female				Total
		African	Coloured	Indian	White	African	Coloured	Indian	White	
P1 – P3	Leadership	0	0	0	0	0	0	0	0	0
P4 – P5	Senior Management	0	0	0	0	0	0	0	0	0
P6 – P7	Management	1	0	0	0	3	0	0	0	4
P8 – P10	Professionals and technical workers	3	0	0	0	2	0	0	0	5
P11 – P16	Support Workers	1	0	0	0	0	0	0	0	1
N/A	Contractors and Interns	4	0	0	1	3	2	0	1	11
Total		**9**	**0**	**0**	**1**	**8**	**2**	**0**	**1**	**21**
Employees with disabilities		0	0	0	0	0	0	0	0	0

Age		18 – 34	35 – 49	50 – 59	60 – 69	70+	Total
P1 – P3	Leadership	0	0	0	0	0	**0**
P4 – P5	Senior Management	0	0	0	0	0	**0**
P6 – P7	Management	1	3	0	0	0	**4**
P8 – P10	Professionals and technical workers	1	4	0	0	0	**5**
P11 – P16	Support Workers	0	1	0	0	0	**1**
N/A	Contractors and Interns	11	0	0	0	0	**11**
Total		**13**	**8**	**0**	**0**	**0**	**21**
Employees with disabilities		0	0	0	0	0	**0**

Table 3.5.3 Promotions

Occupational Band		Male				Female				Total
		African	Coloured	Indian	White	African	Coloured	Indian	White	
P1 – P3	Leadership	0	0	0	0	0	0	0	0	0
P4 – P5	Senior Management	0	0	0	0	0	0	0	0	0
P6 – P7	Management	0	0	0	0	0	0	0	0	0
P8 – P10	Professionals and technical workers	0	0	0	0	0	0	0	0	0
P11 – P16	Support Workers	0	0	0	0	0	0	0	0	0
N/A	Interns	2	0	0	1	1	2	0	1	7
Total		**2**	**0**	**0**	**1**	**1**	**2**	**0**	**1**	**7**

Age		18 – 34	35 – 49	50 – 59	60 – 69	70+	Total
P1 – P3	Leadership	0	0	0	0	0	**0**
P4 – P5	Senior Management	0	0	0	0	0	**0**
P6 – P7	Management	1	3	0	0	0	**4**
P8 – P10	Professionals and technical workers	1	4	0	0	0	**5**
P11 – P16	Support Workers	0	1	0	0	0	**1**
N/A	Contractors and Interns	11	0	0	0	0	**11**
Total		**13**	**8**	**0**	**0**	**0**	**21**
Employees with disabilities		0	0	0	0	0	0

Table 3.5.4 Terminations

Occupational Band	Male				Female				
	African	Coloured	Indian	White	African	Coloured	Indian	White	Total
Leadership	1	0	0	0	0	0	0	0	1
Senior Management	0	0	1	0	1	0	0	0	2
Management	1	0	0	0	0	0	0	0	1
Professionals and technical workers	1	0	0	0	7	1	0	0	9
Support Workers	1	0	0	0	0	1	1	0	3
Contractors	3	0	0	0	4	0	0	0	7
Total	**7**	**0**	**1**	**0**	**12**	**2**	**1**	**0**	**23**
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.5.5 Disciplinary action

Disciplinary action	Male				Female				
	African	Coloured	Indian	White	African	Coloured	Indian	White	Total
	2	0	0	0	0	0	0	0	2

Table 3.5.6 Development: Training provided (Including Members)

Occupational Category		Number of employees as at 1 April 2024	Training provided within the reporting period			Total
			Tertiary qualifications	Learnerships	Skills Programmes & other short courses	
P1 – P3	Leadership	0	0	0	0	0
P4 – P5	Senior Management	13	5	0	0	5
P6 – P7	Management	31	1	0	0	1
P8 – P10	Professionals and technical workers	172	20	0	1	21
P11 – P16	Support Workers	170	9	0	0	9
Employees with disabilities		36	1	0	0	1
Total		**422**	**36**	**0**	**1**	**37**

Trained Employees										
Occupational category		Male				Female				
		African	Coloured	Indian	White	African	Coloured	Indian	White	Total
P1 – P3	Leadership	0	0	0	0	0	0	0	0	0
P4 – P5	Senior Management	5	0	3	0	4	0	1	0	13
P6 – P7	Management	7	2	0	1	10	0	0	0	20
P8 – P10	Professionals and technical workers	54	1	3	2	57	3	3	3	126
P11 – P16	Support Workers	34	0	0	0	52	3	2	3	94
Employees with disabilities		1	0	0	0	1	0	1	1	4
Total		**101**	**3**	**6**	**3**	**124**	**6**	**7**	**7**	**257**

Age		18 – 34	35 – 49	50 – 59	60 – 69	70+
P1 – P3	Leadership	0	0	0	0	0
P4 – P5	Senior Management	0	7	5	1	0
P6 – P7	Management	1	10	7	2	0
P8 – P10	Professionals and technical workers	9	81	34	2	0
P11 – P16	Support Workers	6	61	20	7	0
Employees with disabilities		0	9	2	0	0
Total		**16**	**161**	**67**	**13**	**0**

3.6 Performance Rewards

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

Table 3.6.1 Performance rewards by race, gender, age and disability

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
(R'000)					
African, Male	3	7	43%	337	112
Asian, Male	3	3	100%	501	167
Coloured Male	0	0	100%	-	0
White Male	0	0	0%	-	0
African Female	6	10	60%	645	108
Asian Female	1	1	100%	111	111
Coloured Female	0	0	0%	-	0
White Female	0	0	0%	-	0
Total	**13**	**21**	**62%**	**1 594**	**123**
Employees with disabilities	0	0	0%	-	0
Age	18 – 34	35 – 49	50 – 59	60 – 69	70+
Number of beneficiaries	0	7	6	0	0
Number of employees	0	8	11	2	0
% of total within group	0%	88%	55%	0%	0%
Cost (R'000)	0	839	755	0	0
Average cost per employee	0	119.9	125.8	0	0
Total	**0**	**839**	**755**	**0**	**0**

[2]Foreign workers by major occupation not yet determined.

Table 3.6.2 Performance rewards by salary band for personnel below Senior Management Service

Salary Band		Beneficiary Profile			Cost		
		Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	Total cost as a % of the total personnel expenditure
P1 – P3	Leadership	0	0	0	0	0	0
P4 – P5	Senior Management	0	0	0	0	0	0
P6 – P7	Management	0	0	0	0	0	0
P8 – P10	Professionals and technical workers	0	0	0	0	0	0
P11 – P16	Support Workers	0	0	0	0	0	0
Total		**0**	**0**	**0**	**0**	**0**	**0**

Table 3.6.3 Performance rewards by critical occupation

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost	Average cost per employee
0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**

Table 3.6.4 Performance related rewards (cash bonus), by salary band for Senior Management Service

Salary Band	Beneficiary Profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	Total cost as a % of the total personnel expenditure
Band A	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

3.7 Foreign Workers

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

Table 3.7.1 Foreign workers by salary band

Salary Band		01 April 2024		31 March 2025		Change	
		Number	% of total	Number	% of total	Number	% Change
P1 – P3	Leadership	0	0%	0	0%	0	0%
P4 – P5	Senior Management	0	0%	0	0%	0	0%
P6 – P7	Management	2	50%	2	50%	0	0%
P8 – P10	Professionals and technical workers	1	25%	1	25%	0	0%
P11 – P16	Support Workers	1	25%	1	25%	0	0%
Total		**4**	**100%**	**4**	**100%**	**0**	**0%**
Employees with disabilities		0	0%	0	0%	0	0%

Table 3.7.2 Foreign workers by major occupation [2]

Major Occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
-	0	0	0	0	0	0
-	0	0	0	0	0	0

3.8 Leave utilisation

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

Table 3.8.1 Sick leave

Salary Band		Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
(R'000)							
P1 – P3	Leadership	0	0%	0	0.00%	0	0
P4 – P5	Senior Management	35	66%	7	4.96%	5	252
P6 – P7	Management	147	87%	14	9.93%	11	873
P8 – P10	Professionals and technical workers	383	71%	56	39.72%	7	1528
P11 – P16	Support Workers	603.94	92%	58	41.13%	10	1182
Contractors and Interns		31	45%	6	4.26%	5	46
Total		**1199.94**	**83%**	**141**	**100.00%**	**38**	**3881**
Employees with disabilities		119	13%	8	5.67%	15	0

Table 3.8.2 Disability leave (temporary and permanent)

Salary Band		Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost
(R'000)							
P1 – P3	Leadership	0	0	0	0	0	0
P4 – P5	Senior Management	0	0	0	0	0	0
P6 – P7	Management	0	0	0	0	0	0
P8 – P10	Professionals and technical workers	0	0	0	0	0	0
P11 – P16	Support Workers	0	0	0	0	0	0
Contractors and Interns		0	0	0	0	0	0
Total		**0**	**0**	**0**	**0**	**0**	**0**

Table 3.8.3 Annual Leave

Salary Band		Total days taken	Number of Employees using annual leave	Average per employee
P1 – P3	Leadership	-	0	-
P4 – P5	Senior Management	147.00	13	11.31
P6 – P7	Management	300.00	25	12.00
P8 – P10	Professionals and technical workers	2 156.00	146	14.77
P11 – P16	Support Workers	2 246.00	145	15.49
Contractors and Interns		214.25	23	9.32
Total		**5 063.25**	**352**	**14.38**
Employees with disabilities		119.00	8	14.88

Table 3.8.4 Capped leave

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 at 31 March
P1 – P3	Leadership	0	0	0	0
P4 – P5	Senior Management	0	0	0	0
P6 – P7	Management	0	0	0	0
P8 – P10	Professionals and technical workers	0	0	0	0
P11 – P16	Support Workers	0	0	0	0
Total		**0**	**0**	**0**	**0**
Employees with disabilities		0	0	0	0

The following table summarises payments made to employees as a result of leave that was not taken.

Table 3.8.5 Leave pay-outs

Reason		Total Amount	Number of Employees	Average per employee
(R'000)				
P1 – P3	Leadership	202	1	0
P4 – P5	Senior Management	126	1	0
P6 – P7	Management	133	1	0
P8 – P10	Professionals and technical workers	355	6	59
P11 – P16	Support Workers	55	2	28
Contractors and Interns		0	0	0
Total		**871**	**11**	**79**
Employees with disabilities		0	0	0

3.9 Labour Relations

Table 3.9.1 Collective agreements

Subject Matter	Date
Salary agreement of 4.5% was reached in SALSA	

The following tables summarise the outcomes of disciplinary hearings conducted within the legislature for the year under review.

Table 3.9.2 Misconduct and disciplinary hearings finalised

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

Table 3.9.3 Types of misconduct addressed at disciplinary hearings

Type of misconduct (based on Annexure A)	Number	% of total
Fraud	0	0%
Dereliction of duty	0	0%
Total	**0**	**0%**

Table 3.9.4 Grievances lodged

	Number	% of Total
Number of grievances resolved	2	40%
Number of grievances not resolved	3	60%
Total number of grievances lodged	**5**	**100%**

Table 3.9.5 Disputes lodged		
	Number	% of Total
Number of disputes upheld	2	100%
Number of disputes dismissed	3	0%
Total number of disputes lodged	**5**	**100%**

Table 3.9.6 Strike actions (None)	
Total number of persons working days lost	0
Total costs working days lost	0
Amount (R'000) recovered as a result of no work no pay	0

Table 3.9.7 Precautionary suspensions	
Number of people suspended	1
Number of people whose suspension exceeded 30 days	1
Average number of days suspended	100
Cost (R'000) of suspension	_

3.10 Injury on duty

The following table provides basic information on injury on duty.

Table 3.10.1 Injury on duty

Nature of injury on duty	Number	% of total
Required basic medical attention only	1	0.2%
Temporary total disablement	0	0%
Permanent disablement	0	0%
Fatal	0	0%
Total	**1**	**0.2%**

True democracy flourishes when our institutions are strong, our processes are transparent, and our commitment to serving the people remains unwavering. In Gauteng, we understand that good governance is the foundation upon which we build better communities and brighter futures.

FINANCIAL STATEMENTS

SECTION E

E

Confirmation of the accuracy and fair presentation of the Annual Financial Statements submitted

"In our ongoing dedication to transparency and accountability, the Gauteng Provincial Legislature remains steadfast in maintaining the integrity of its financial operations. As we conclude the 2024/2025 financial year, we emphasise our commitment to accuracy and reliability in our Annual Financial Statements. By adhering to rigorous accounting standards and demonstrating unwavering diligence, we provide an authentic representation of our performance and financial stability."

Financial Statements for the 2024/2025 financial year ending 31 March 2025

I hereby acknowledge that the Annual Financial Statements of the Gauteng Provincial Legislature have been submitted to the Auditor-General's office for auditing in terms of section 56(1) and 57 of the FMPPLA.

I acknowledge my responsibility for the accuracy of the accounting records and the fair presentation of the Performance Information and confirm to the best of my knowledge and belief, the following:

- The financial statements have been prepared in accordance with Generally Recognised Accounting Practice (GRAP),
- The financial statements are complete and accurate;
- The financial statements are free from material misstatements including omissions; and
- Accounting estimates are reasonable in the circumstances.

Mwale

Yours faithfully,
Mr Linda Mwale
Acting Accounting Officer of the
Gauteng Provincial Legislature

Abbreviations

GRAP	Generally Recognised Accounting Practice
MEC	Member of the Executive Council
IPMS	Institutional Performance Management System
GPL	Gauteng Provincial Legislature
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act
PPE	Property, Plant and Equipment
EFT	Electronic Funds Transfer
GRIR	Goods Received Invoice Received
IR	Invoice Received
IT	Information Technology
UIF	Unemployment Insurance Fund

General Information

Legal form of entity
Provincial Legislature

Registered office
Cnr President and Loveday
Street Johannesburg, 2001

Business address
Cnr President and Loveday Street
Johannesburg, 2001

Postal address
Private Bag X52
Johannesburg 2000

Bankers
Standard Bank of SA

Auditors
Auditor-General South Africa
(AGSA)
Registered Auditors

Report of the Auditor-General to the Gauteng Provincial Legislature on vote no. 2: Gauteng Provincial Legislature

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Gauteng Provincial Legislature set out on pages 102 to 142, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

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

Basis for opinion

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

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

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

Responsibilities of the accounting officer for the financial statements

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

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

Responsibilities of the Auditor-General for the audit of the financial statements

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

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 100, forms part of my auditor's report.

I Report on the audit of the annual performance report

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

11. I selected the following programme presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected a programme that measures the Legislature's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme		
Programme 4 – Core Business	Page Number: 38 to 47	The purpose of the Core Business programme is to provide comprehensive professional support services to the House and its committees to be able to advance the constitutional mandates of lawmaking, oversight and scrutiny over the work of the executive, public participation, and cooperative governance

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

13. I performed procedures to test whether:

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

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

15. I did not identify any material findings on the reported performance information of core business.

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

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

18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets taken to improve performance are included in the annual performance report on pages 45 to 46.

Programme 4 - Core Business		
Targets achieved: 90%		
Key indicators not achieved	**Planned target**	**Reported achievement**
Percentage of Responses to SOM oversight House resolutions considered by committees	70%	65%

Report on compliance with legislation

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

20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

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

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

Other information in the annual report

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

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

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

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

Internal control deficiencies

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

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

AUDITOR GENERAL

Johannesburg
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 programme and on the Legislature's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the annual 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 rne at the date of this auditor's report. However, future events or conditions may cause the 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

29. 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); 14(1); 14(2)(a); 14(2)(b); Section 14(2)(c); 14(2)(d); 14(2)(e); 15(1); Section 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); Section 20(5); 21(2); 33(2)(a); 33(2)(b); 33(2)(e); Section 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; Section 52; 53(1); 53(1)(b); 53(1)(c); 56(1); Section 57(a); 67(2)(a); 67(2)(b); 68(2)(a); Section 68(2)(b)
Financial Management of Parliament Act - SCM Regulations, 2015	Regulation 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); Regulation 6(6)(a)(v); 6.7; 6(7)(a)(i); 6(7)(a)(ii); Regulation 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); Regulation 6(8)(f)(iv); 6(9)(a)(i); 6(9)(a)(ii); Regulation 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); Regulation 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); Regulation 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); Regulation 6(11)(d(vi); 6(11)(e)(i); 6(11)(e)(ii); Regulation 6(11)(e)(iii); 6(11)(d)(vii); 7(8)(a); Regulation 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); 8(2); 9; Regulation 9(1)(c); 11(2); 11(2)(c); 11(3)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; Regulation 6.4; 6.6; 6.8; 7.1; 7.2; 7.4; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Statement of Financial Position
as at 31 March 2025

Figures in Rand	Note(s)	31-Mar 2025	31-Mar 2024
Current Assets			
Prepayments	3	11 491 232	11 004 922
Inventories	4	601 460	1 471 486
Receivables from exchange transactions	5	12 698 967	11 115 082
Receivables from non-exchange transactions	6	15 640 703	9 245 705
Cash and cash equivalents	7	555 886 540	833 176 601
		596 318 902	**866 013 796**
Non-Current Assets			
Heritage assets	8	1 920 264	1 920 264
Property, plant and equipment	9	87 094 286	93 745 262
Intangible assets	10	521 851	559 936
		89 536 401	**96 225 462**
		685 855 303	**962 239 258**
Liabilities			
Current Liabilities			
Payables from exchange transactions	11	30 688 391	28 846 415
Other employee benefit obligation	12	1 037 500	1 165 000
Finance lease obligation	13	933 786	4 278 741
Operating lease liability	14	188 252	275 143
Employee benefit obligation	15	59 843 034	85 428 709
Financial liabilities	16	9 234 061	8 589 742
		101 925 024	**128 583 750**
Non-Current Liabilities			
Finance lease obligation	13	251 012	-
Other employee benefit obligation	12	5 987 059	6 314 821
		6 238 071	**6 314 821**
Total Liabilities		**108 163 095**	**134 898 571**
Net Assets		**577 692 211**	**827 340 687**
Accumulated surplus		577 692 211	827 340 687
Total Net Assets		**577 692 211**	**827 340 687**

Statement of Financial Performance
as at 31 March 2025

Figures in Rand	Note(s)	31-Mar 2025	31-Mar 2024
Revenue from non-exchange transactions	17	1 005 610 003	943 861 879
Revenue from exchange transactions	18	3 902 400	2 092 614
Operating expenses	28	(953 958 258)	(928 003 977)
Operating surplus		**55 554 145**	**17 950 516**
Interest income	19	63 606 791	57 527 291
Gains or losses on disposal of assets	21	(1 903 207)	(1 307 019)
Foreign exchange gains and losses	22	34 984	(25 611)
Finance costs	25	(377 020)	(656 424)
Surplus for the year		**116 915 693**	**73 488 753**

Statement of Changes in Net Assets

for the year ended 31 March 2025

Figures in Rand	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2023	**753 851 934**	**753 851 934**
Surplus for the year	73 488 753	73 488 753
Total changes	73 488 753	73 488 753
Balance at 01 April 2024	**827 340 687**	**827 340 687**
Surplus for the year	116 915 693	116 915 693
Re-appropriation of funds	(366 564 169)	(366 564 169)
Net Movement	(249 648 476)	(249 648 476)
Balance at 31 March 2025	**577 692 211**	**577 692 211**

Re-appropriation of funds

The budget allocated to the GPL for the 2025/26 financial year does not adequately address new and increased financial requirements emanating from the 7th Term strategic plan. As an interim measure, until such time that the Provincial Treasury can adequately fund the new baseline, the GPL has opted to utilize its own limited internal resources to bridge the funding shortfall. GPL made a transfer from accumulated funds to the Provincial Treasury of R333.467 million which will be re- appropriated into the GPL Main Budget for the 2025/26 financial year to cover the budget shortfall. Funds transferred to the Provincial Treasury to augment budget allocation for the 2024/25 financial year amounted to R33.097 million. The total funds re- appropriated in the current financial year amounts to R 366.564 million.

Cash Flow Statement
for the year ended 31 March 2025

Figures in Rand	Note(s)	31-Mar 2025	31-Mar 2024
Cash flows from operating activities			
Receipts			
Revenue from non-exchange transactions		999 215 005	937 617 597
Interest income		62 357 576	55 539 817
Revenue from exchange transactions		3 567 730	2 849 754
		1 065 140 311	**996 007 168**
Payments			
Employee costs		(540 945 121)	(487 654 851)
Suppliers		(185 410 979)	(239 298 255)
Political party transfers	20	(234 436 858)	(160 668 000)
		(960 792 958)	(887 621 106)
Net cash flows from operating activities	**29**	**104 347 353**	**108 386 062**
Cash flows from investing activities			
Purchase of property, plant and equipment	9	(10 190 563)	(13 942 463)
Purchase of intangible assets	10	(240 062)	-
Proceeds from sale of asset		610 232	470 514
Net cash flows from investing activities		**(9 820 393)**	**(13 471 949)**
Cash flows from financing activities			
Finance lease payments		(4 910 818)	(3 863 590)
Foreign exchange differences		34 984	(25 611)
Finance costs		(377 020)	(656 424)
Net cash flows from financing activities		**(5 252 854)**	**(4 545 625)**
Net increase/(decrease) in cash and cash equivalents		**89 274 106**	**90 368 488**
Cash and cash equivalents at the beginning of the year		833 176 601	742 808 113
Re-appropriation of funds		(366 564 169)	-
Cash and cash equivalents at the end of the year	**7**	**555 886 540**	**833 176 601**

Statement of Comparison of Budget and Actual Amounts
for the year ended 31 March 2025

Budget on Cash Basis

Figures in Rand	Note(s)	Approved Budget	Adjustments	Adjusted Budget	Actual amounts on comparable basis	Difference between final budget and actual
Statement of Comparison of Budget and Actual Amounts as at 31 March 2025						
Appropriation		844 925 000	53 665 000	**898 590 000**	898 590 000	-
Expenditure						
Personnel		(433 474 000)	17 593 000	**(415 881 000)**	(404 502 000)	**11 379 000**
Goods and Services		(207 511 000)	(8 294 000)	**(215 805 000)**	(188 167 000)	**27 638 000**
Transfers and Subsidies		(184 468 000)	(49 969 000)	**(234 437 000)**	(234 437 000)	**-**
Assets		(19 472 000)	(12 995 000)	**(32 467 000)**	(14 130 000)	**18 337 000**
Total expenditure		**(844 925 000)**	**(53 665 000)**	**(898 590 000)**	**(841 236 000)**	**57 354 000**
Surplus for the year	**Note 38 & 39**	**-**	**-**	**-**	**-**	**57 354 000**

Statement of Comparison of Budget and Actual Amounts
the year ended 31 March 2024

Budget on Cash Basis

Figures in Rand	Note(s)	Approved Budget	Adjustments	Adjusted Budget	Actual amounts on comparable basis	Difference between final budget and actual
Statement of Comparison of Budget and Actual Amounts as at 31 March 2024						
Appropriation		857 061 000	-	**857 061 000**	857 061 000	**-**
Expenditure						
Personnel		(421 712 000)	3 122 000	**(418 590 000)**	(396 672 000)	**21 918 000**
Political party funding and Constituency allowance		(160 668 000)	-	**(160 668 000)**	(160 668 000)	**-**
Goods and services		(262 140 000)	672 000	**(261 468 000)**	(234 889 000)	**26 579 000**
Assets		(12 541 000)	(3 794 000)	**(16 335 000)**	(13 706 000)	**2 629 000**
Total expenditure		**(857 061 000)**	**-**	**(857 061 000)**	**(805 935 000)**	**51 126 000**
Surplus for the year		**-**	**-**	**-**	**-**	**51 126 000**

1. Presentation of Annual Financial Statements

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

These Annual Financial Statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement unless specified otherwise. They are presented in South African Rand.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these Annual Financial Statements are disclosed below:

1.1 Significant judgements and sources of estimation uncertainty

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

Impairment of Exchange and Non-exchange Receivables
The GPL assesses its trade receivables and loans and receivables for impairment at the end of each reporting period In determining whether an impairment loss should be recorded in surplus or deficit, management makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset. Management assesses all accounts with balances outstanding for 90 days and longer to determine whether there is evidence that they should be impaired.

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

Useful lives of property plant equipment and intangible assets
The GPL's management determines the estimated useful lives and related depreciation charges for the property, plant and equipment and Intangible assets. This estimate is based on patterns in which assets' future economic benefits or service potential are expected to be consumed. When the estimated useful life of an asset differs from previous estimates, change is applied prospectively in the determination of the depreciation charge.

1.2 Property plant and equipment

Property, plant and equipment is initially measured at cost at the time they are incurred. Cost includes all of the expenditure which is directly attributable to the acquisition or construction of the asset. Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by GPL. The useful lives of items of property plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Land	None	Infinite
Buildings	Straight line	50 years
Leasehold property	Straight line	over the lease period
Plant and machinery	Straight line	5-15 years
Furniture and fixtures	Straight line	10 to 20 years
Motor vehicles	Straight line	5 to 8 years
Office equipment	Straight line	10 to15 years
IT equipment	Straight line	3 to 7 years
Leasehold improvements	Straight line	over the lease period
Library books	Straight line	20 to 25 years

The residual value and the useful life and depreciation method of each asset are revised at the end of each reporting date. If the expectations differ from previous estimates the change is accounted as a change in accounting estimate. Reviewing the useful life of an asset on an annual basis does not require the GPL to amend the previous estimates unless expectations differ from previous estimates.

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.

1.3 Intangible assets

Intangible assets are carried at cost at the time they are incurred, less any accumulated amortisation and any impairment losses.

Intangible assets consist of Computer software and licences acquired and is measured at cost less accumulated amortisation on a straight-line basis over expected useful lives.

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

Internally generated goodwill is not recognised as an intangible asset.

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

Item	Depreciation method	Average useful life
Computer software	Straight line	3 to 5 years

1.4 Heritage assets

Heritage assets are made up of artwork that the GPL holds and have a cultural, historical and artistic significance and are held indefinitely for the benefit of present and future generations.

Heritage assets are measured at cost.

After recognition as an asset a class of heritage assets is carried at its cost less any accumulated impairment losses. The GPL does not depreciate Heritage assets.

1.5 Financial instruments

The GPL 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	Note	Category
Cash and cash equivalents	7	Financial asset measured at amortised cost
Receivables from exchange transactions	5	Financial asset measured at amortised cost
Other receivables from non-exchange transactions	6	Financial asset measured at amortised cost
Trade and other payables from exchange transactions	11	Financial liability measured at amortised cost
Other long-term employee benefits	12	Financial liability measured at fair value

1.6 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership. When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

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

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

Finance leases are made up of mobile phone rentals with an average period of two years. The current lease contract for Members' mobile phones commenced on 1st of July 2024 and the contract for Staff expired on the 31st of March 2025.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability. The aggregate benefit of incentives is recognise as a reduction of rental expenses over the lease term on the straight-line basis over the lease term. Any contingent rent is recognised separately as an expense when paid or payable and is not straight lined over the lease term. The GPL leases one office building in the Western Cape province.

1.7 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction then their costs are their fair value as at the date of acquisition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the GPL.

The GPL inventory consists of memorabilia that is available for sale and consumables that is used in the normal course of operations.

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the GPL.

The GPL inventory consists of memorabilia that is available for sale and consumables that is used in the normal course of operations.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.8 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash and cash equivalents comprise bank balances, cash on hand, deposits held with banks with original maturities of twelve months or less.

1.9 Employee benefits

Short-term employee benefits

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

Short-term employee benefits include items such as.

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

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

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

The GPL measures the expected cost of accumulating compensated absences as the additional amount that the GPL expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

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

Other long-term employee benefits

The GPL provides other long-term employee benefits to its employees in the form of long service bonus awards based on the number of completed years in the employ of GPL.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts: The present value of the defined benefit obligation at the reporting date minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly. The GPL shall recognise the defined benefit obligation per annual actuarial valuation.

1.10 Provisions and Contingencies

Provisions are recognised when:

- the GPL 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 GPL does not have any provisions for the current financial year.

Contingent liabilities are not recognised but details thereof are disclosed in note 33.

1.11 Revenue from exchange transactions

The GPL generates revenue mainly from the rental of the city hall and parking bays, the sale of GPL memorabilia and interest.

City Hall and parking bays rental revenue
Revenue from the rental of the city hall and parking bays is recognised when the amount of revenue can be measured reliably and It is probable that the economic benefits or service potential associated with the transaction will flow to the GPL. The amount recognised is the fair value of the consideration received or receivable

Sale of Memorabilia
Revenue on the sale of memorabilia is recognised when significant risks and rewards of ownership are transferred and the fair value of the consideration received, or receivable is reliably measured.

Interest Revenue
Interest revenue arising from the use by others of GPL assets yielding interest and is recognised when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and the amount of the revenue can be measured reliably. GPL generates interest revenue from positive bank balance and interest earned on short term fixed deposits.

1.12 Revenue from non-exchange transactions

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

Appropriated funds - Voted Funds and Parliamentary Business
- Appropriated funds comprises of annual allocations as well as direct charges mainly for members' compensation.
- Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective.

Goods or Service in kind
The GPL recognises services in-kind that are significant to its operations or service delivery objectives as assets and the related revenue when it is probable that the future economic benefits or service potential will flow to the GPL and the fair value of the assets can be measured reliably. Where services in-kind are not significant to the GPL's operations and/or service delivery objectives, the GPL discloses the nature and type of services in-kind received during the reporting period.

1.13 Operating expenditure

Operating expenditure refers to costs incurred in the normal course of business. It is recognised when goods or services are received, or a liability is incurred, and is measured at the actual cost paid or payable. Operating expenditure is classified by nature.

1.14 Translation of foreign currencies

Foreign currency transactions
A foreign currency transaction is recorded, on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Gain or loss is recognised in surplus or deficit.

1.15 Comparative figures

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 restriction is disclosed where accounting errors have been identified in the current period. the correction is made retrospectively as far as practicable and the period comparable as far as practicable and the prior year comparatives are restated accordingly.

1.16 Unauthorised expenditure

Unauthorised expenditure means:
- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the 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.

1.17 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 that was incurred and identified during the current financial year and for which condonement is outstanding at year end must be recorded in the irregular expenditure register and disclosed in 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 must be updated with the amount condoned.

1.19 Budget information

GPL is typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

The Statement of comparative and actual information has been included in the annual financial statements as the recommended disclosure when the annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

1.20 Related parties

The GPL 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 GPL including those charged with the governance of the GPL in accordance with legislation in instances where they are required to perform such functions.

1.21 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:

- The GPL will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.
- The GPL will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

2. New standards and interpretations

2.1 Standards and interpretations effective and adopted in the current year

- During the financial year ended 31 March 2025 there were no standards applicable to the GPL that were effective and adopted.

2.2 Standards and interpretations not yet effective or relevant

During the financial year ended 31 March 2024 there were no new standards issued that are not yet effective.

Standard/ Interpretation	Effective date: Years beginning on or after	Expected impact
GRAP 106 Transfer of Functions Between Entities Not Under Common Control	To be determined by the Minister of Finance	Not expected to impact results but may result in additional disclosure
GRAP 2023 Improvements to the Standards of GRAP 2023	To be determined by the Minister of Finance	Impact is currently being assessed
GRAP 103 (as revised): Heritage Assets	To be determined by the Minister of Finance	Impact is currently being assessed
GRAP 104 (as revised): Financial Instruments	01 April 2025	Unlikely there will be a material impact

Figures in Rand	2025	2024

3. Prepayments

Insurance	-	479 530
Subscriptions and consulting	2 717 846	3 132 530
Software Licences	8 773 386	7 392 862
	11 491 232	**11 004 922**

Prepayments relate to payments made during the year but relating to the following financial period.
Amounts applicable to periods after financial year end are recognised as prepayments.

4. Inventories

Consumable store	601 460	1 471 486

Figures in Rand	2025	2024

5. Receivables from exchange transactions

Interest receivable[1]	11 520 001	10 270 786
Staff debt	285 005	259 565
Trade debtors	1 415 553	1 706 096
Less: Impairment	(521 592)	(1 121 365)
	12 698 967	**11 115 082**

[1]The increase in interest receivable is as a result of interest accrued on short-term investments which have not matured as at 31 March 2025.

The ageing of amounts after impairment are as follows:

0 to 30 days	11 793 266	11 061 765
31 to 60 days	60 099	-
61 days and over	845 602	53 317
	12 698 967	**11 115 082**

No receivables from exchange transactions were used as collateral.
In estimating the future cash flows management estimates the cash flows that it expects to collect based on the facts and circumstances at the reporting date.
Management adopted the pattern of each receivable over the previous 12 months as the most appropriate methodology as it reflects the amount likely to be collected in future.
Receivables from exchange transactions due which are not considered to be impaired at 31 March 2025 amounted to R 11 853 365 (2024: R 11 061 765)

Reconciliation of provision for impairment of receivables from exchange transactions

Opening balance		
Provision for impairment	1 121 365	1 082 541
Amounts reversed	(599 773)	38 824
	521 592	**1 121 365**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024

6. Receivables from non-exchange transactions

Statutory receivables	15 778 414	9 383 417
Provision for bad debts	(137 711)	(137 712)
	15 640 703	**9 245 705**

The Statutory receivables consist of increases in Members' remuneration and gratuities paid to Members for loss of office.
The increase in receivables is attributable to gratuities that were paid to Members as a result of loss of office.
Treasury has an obligation to provide funds for the remuneration of Political Office Bearers

7. Cash and cash equivalents

Cash and cash equivalents consist of positive bank account balances and short term cash investments as follows :

Bank balances	555 886 540	833 176 601

The budget allocated to the GPL for the 2025/26 financial year does not adequately address new and increased financial requirements emanating from the 7th Term strategic plan. As an interim measure, until such time that the Provincial Treasury can adequately fund the new baseline, the GPL has opted to utilize its own limited internal resources to bridge the funding shortfall. GPL made a transfer from accumulated funds to the Provincial Treasury of R333.467 million which will be re-appropriated into the GPL Main Budget for the 2025/26 financial year to cover the budget shortfall. Funds transferred to the Provincial Treasury to augment budget allocation for the 2024/25 financial year amounted to R33.097 million. The total funds re-appropriated in the current financial year amounts to R 366.564 million.

Standard Bank Main	176 994 174	551 873 344
Standard Bank Revenue	22 076 421	48 500 427
Standard Bank Salaries	167 496	247 965
Standard Bank Political Party Fund	7 104 101	3 875 124
First National Bank - Investment Account	122 788 435	112 424 659
Standard bank - Investment Account	218 416 160	108 400 000
Standard Bank - Claim investment Account	8 338 671	7 691 006
Standard Bank Petty cash	1 082	164 076
	555 886 540	**833 176 601**

The exposure to credit risk is the carrying amount of each class of cash and cash equivalents. Cash and cash equivalents are placed with high credit quality rated financial institutions therefore the carrying values were not impaired
The Fitch ratings has affirmed the Long-Term Issuer Default Ratings assigned to both Standard Bank of South Africa Limited (SBSA) and First National Bank (FNB) at BB-
Accordingly, the risk associated with SBSA and FNB is considered negligible or within the acceptable tolerance threshold.

The exposure to credit risk is the carrying amount of each class of cash and cash equivalents. Cash and cash equivalents are placed with high credit quality rated financial institutions therefore the carrying values were not impaired.

The Fitch ratings has affirmed the Long-Term Issuer Default Ratings assigned to both Standard Bank of South Africa Limited (SBSA) and First National Bank(FNB) at BB-

Accordingly the risk associated with SBSA and FNB is considered negligible or within the acceptable tolerance threshold.

8. Heritage assets

Figures in Rand		2025			2024	
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	1 920 264	-	1 920 264	1 920 264	-	1 920 264

	Opening balance	Total
Reconciliation of heritage assets 2025		
Art Collections, antiquities and exhibits	1 920 264	**1 920 264**
Reconciliation of heritage assets 2024		
Art Collections, antiquities and exhibits	1 920 264	**1 920 264**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

9. Property, plant and equipment

Figures in Rand	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	9 111 028	-	9 111 028	9 111 028	-	9 111 028
Buildings	60 941 570	(20 358 319)	40 583 251	60 941 570	(18 830 249)	42 111 321
Leasehold assets	1 816 870	(681 015)	1 135 855	8 142 320	(4 076 728)	4 065 592
Plant and machinery	20 507 445	(13 808 366)	6 699 079	20 014 980	(13 092 672)	6 922 308
Furniture and fixtures	10 612 494	(6 217 131)	4 395 363	10 485 247	(5 624 383)	4 860 864
Motor vehicles	15 090 920	(5 326 060)	9 764 860	11 746 563	(3 905 580)	7 840 983
IT equipment	36 833 565	(24 098 011)	12 735 554	41 519 565	(25 313 628)	16 205 937
Library books	5 962 872	(3 293 576)	2 669 296	5 742 925	(3 115 696)	2 627 229
Total	**160 876 764**	**(73 782 478)**	**87 094 286**	**167 704 198**	**(73 958 936)**	**93 745 262**

Property, plant and equipment_ Continued

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	"Depreciation	Impairment loss	Total
Land	9 111 028	-	-	-	-	**9 111 028**
Buildings	42 111 321	-	-	(1 528 070)	-	**40 583 251**
Leasehold assets[1]	4 065 592	1 816 870	(131 534)	(4 615 073)	-	**1 135 855**
Plant and machinery	6 922 308	1 146 641	(199 313)	(1 163 602)	(6 956)	**6 699 079**
Furniture and fixtures	4 860 864	164 456	(31 809)	(561 815)	(36 333)	**4 395 363**
Motor vehicles	7 840 983	3 426 210	(25 478)	(1 476 855)	-	**9 764 860**
IT equipment	16 205 937	5 231 239	(2 725 078)	(5 898 887)	(77 657)	**12 735 554**
Library books	2 627 229	222 017	-	(178 060)	(1 890)	**2 669 296**
	93 745 262	**12 007 433**	**(3 113 212)**	**(15 422 362)**	**(122 836)**	**87 094 286**

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Additions through transfer	Disposals	Depreciation	Impairment loss	Total
Land	9 111 028	-	-	-	-	-	**9 111 028**
Buildings	43 643 578	-	-	-	(1 532 257)	-	**42 111 321**
Leasehold assets[1]	-	8 142 320	-	-	(4 076 728)	-	**4 065 592**
Plant and machinery	7 987 967	1 308 238	-	(28 883)	(2 345 015)	-	**6 922 308**
Furniture and fixtures	6 116 686	998 609	-	(1 547 489)	(706 942)	-	**4 860 864**
Motor vehicles	5 592 075	3 781 107	-	-	(1 173 277)	(358 921)	**7 840 983**
IT equipment	14 530 555	7 647 017	733 654	(201 164)	(6 499 284)	(4 841)	**16 205 937**
Library Books	2 583 917	207 495	-	-	(164 183)	-	**2 627 229**
IT equipment - Work-in-progress	733 654	-	(733 654)	-	-	-	-
	90 299 460	**22 084 786**	**-**	**(1 777 536)**	**(16 497 686)**	**(363 762)**	**93 745 262**

[1]There was no cash outflow for the addition of leasehold assets, however the additions for the other categories resulted in a cash outflow of 2025 - R10 190 563.

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024
Assets subject to finance lease (Net carrying amount)		
Leasehold property	1 135 855	4 065 592
Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance		
Buildings	3 136 804	551 704
Equipment	1 017 059	98 616
	4 153 863	**650 320**

10. Intangible assets

Figures in Rand	2025			2024		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Computer software, other	2 934 278	(2 412 427)	521 851	20 160 547	(19 600 611)	559 936

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Impairment loss	Total
Computer software, other	559 936	240 062	(278 147)	521 851

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Impairment loss	Total
Computer software, other	173 422	657 806	(271 292)	559 936
Intangible assets work-in-progress	657 806	(657 806)	-	-
	831 228	**-**	**(271 292)**	**559 936**

Figures in Rand	2025	2024

11. Payables from exchange transactions

	2025	2024
Trade payables	16 317 010	12 203 589
Accrued expenses	9 246 059	8 848 067
GRIR	3 980 775	2 579 732
Outstanding EFT	1 144 547	5 215 027
	30 688 391	**28 846 415**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024
12. Other employee benefit obligations		
Defined Benefit Obligation		
Present value of the defined benefit obligation	(7 024 559)	(7 479 821)
Non-current liabilities	(5 987 059)	(6 314 821)
Current liabilities	(1 037 500)	(1 165 000)
	(7 024 559)	**(7 479 821)**
Changes in the present value of the defined benefit obligation are as follows:		
Opening Defined Benefit Obligation	7 479 821	6 930 121
Plus: Interest cost	815 300	601 898
Service cost	567 452	641 745
Actuarial (gain)/loss	(780 514)	296 057
Less: Benefits paid	(1 057 500)	(990 000)
	7 024 559	**7 479 821**
Key assumptions used		
Assumptions used at the reporting date:		
Discount rates used	9.69 %	10.90 %
Expected increase in salaries	4.78 %	6.14 %
Other assumptions		
Expected retirement age	65	65

Figures in Rand	2025	2024

13. Finance lease obligation

Minimum lease payments due		
- within one year	1 023 773	4 520 004
- in second to fifth year inclusive	255 943	-
	1 279 716	**4 520 004**
less: future finance charges	(94 918)	(241 263)
Present value of minimum lease payments	**1 184 798**	**4 278 741**
Present value of minimum lease payments due		
- within one year	933 786	4 278 741
- in second to fifth year inclusive	251 012	-
	1 184 798	**4 278 741**
Non-current liabilities	251 012	-
Current liabilities	933 786	4 278 741
	1 184 798	**4 278 741**

The GPL leases mobile phones under finance leases. The average lease term is 2 years and the average effective borrowing rate is in line with the contract. The current lease contract for mobile phones commenced on the 1st of July 2024.

14. Operating lease liability

Current liabilities	188 252	275 143

The operating lease liability is as a result of straight lining of rental payments over the lease term.
The Cape Town office lease expires in March 2026.

Notes to the Annual Financial Statements
for the year ended 31 March 2025

15. Employee benefit obligation

Reconciliation of employee benefit obligation - 2025

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Bonus	5 405 360	2 440 138	(1 608 974)	(1 451 244)	4 785 280
Pay progression	8 518 534	5 509 485	(5 259 665)	(2 682 719)	6 085 635
Leave	23 860 746	2 196 719	(3 308 713)	-	22 748 752
13th Cheque	47 644 069	26 223 367	(47 644 069)	-	26 223 367
	85 428 709	**36 369 709**	**(57 821 421)**	**(4 133 963)**	**59 843 034**

Reconciliation of employee benefit obligation - 2024

	Opening balance	Additions	Utilised during the year	Reversed during the year	Total
Bonus	23 640 725	5 405 361	(1 575 959)	(22 064 766)	5 405 360
Pay progression	3 191 923	8 518 535	(642 399)	(2 549 525)	8 518 534
Leave	22 180 296	2 618 888	(938 438)	-	23 860 746
Other	3 001 423	95 136	(3 096 559)	-	-
13th Cheque	-	47 644 069	-	-	47 644 069
	52 014 367	**64 281 989**	**(6 253 355)**	**(24 614 291)**	**85 428 709**

The bonus and pay progression consist of amounts payable to employees based on results of the integrated performance management system and dependent on employees' attainment of certain performance goals.

Leave utilised is the amount of leave paid out to employees who resigned or whose employment contracts ended during the year.

Figures in Rand	2025	2024

16. Financial liabilities

Staff payables[1]		
Staff	895 390	855 236
Political staff	-	13 500
Members to the Legislature	-	30 000
	895 390	**898 736**

Claims and recoveries[2]		
Insurance claim payable	8 338 671	7 691 006

Current liabilities		
Fair value	9 234 061	8 589 742

[1]The amount relates to optional savings made by employees during the financial year as deductions from their salaries. The money is paid back to employees upon request but ordinarily paid out in December of each year.

[2]This amount is as a result of an insurance claim received on behalf of a deceased Member which was not paid as at 31 March 2025. The funds have been deposited into an interest-bearing account while the deceased estate disputes are being resolved. The increase relates to interest earned on the funds.

17. Revenue from non-exchange transactions

Voted funds	898 590 000	857 061 001
Direct charges	106 803 503	86 560 878
Aid assistance	216 500	240 000
	1 005 610 003	**943 861 879**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024

18. Revenue from exchange transactions

Parking Income	2 279 809	1 932 721
Rental income	570 058	-
Sundry income	946 333	53 793
Hall bookings	106 200	106 100
	3 902 400	**2 092 614**

Sundry income arises from various sources, including the recovery of fruitless and wasteful expenditure, the sale of memorabilia, recovery of overpaid S&T claims emanating from the fraudulent claims' investigation and recovery of end user computing services to political parties.

19. Interest income

Interest on bank balance	39 869 977	38 819 619
Investment Income	23 736 814	18 707 672
	63 606 791	**57 527 291**

GPL invested a portion of the retained income, per investment policy, in short-term investment accounts. Short-term interest-bearing accounts offered the GPL competitive interest rates and provided a relatively low-risk investment option. Surplus funds assisted the GPL to optimise its financial resources in alignment with its revenue generating strategy and to supplement the budget shortfall through re-appropriation.

Figures in Rand	2025	2024

20. Transfers and subsidies

Constituency allowances	71 482 450	62 282 000
Political Party Fund	112 985 647	98 386 001
Operational Work	49 968 761	-
	234 436 858	**160 668 001**

Political Parties support staff contracts were terminated at the end of the 6th Administration, before the 2024 elections. Operational work allowance was introduced thereafter to fund the salaries of Political Parties support staff as they were no longer in GPL's payroll.

21. Gains or losses on disposal of assets

Gain or (loss) on disposal of assets	(1 903 207)	(1 307 019)

22. Foreign exchange gains and losses

License fees	28 309	50 884
Conferences	69	(57 503)
Subscriptions	6 606	(18 992)
	34 984	**(25 611)**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024

23. Employee related costs

Salary	385 781 201	412 188 247
Service cost Interest cost and actuarial loss	602 238	1 539 700
UIF	1 205 550	1 015 060
Leave pay	871 131	938 438
Car allowance	20 406 902	20 072 719
	408 867 022	**435 754 164**

Members remuneration		
Annual Remuneration	78 328 282	62 608 787
Car Allowance	6 742 337	9 147 035
Political allowance	8 113 478	7 392 646
Members Gratuity	12 909 932	6 894 003
Home Connectivity	587 452	518 409
	106 681 481	**86 560 880**

The reduction is attributable to the introduction of operational work allowance for the remuneration of Political Parties support staff whose contracts were terminated at the end of the 6th Administration.

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024

24. Depreciation, amortisation and Impairment

Property, plant and equipment	15 545 198	16 861 448
Intangible assets	278 147	271 292
	15 823 345	**17 132 740**

25. Finance costs

Finance leases	377 020	656 424

This represents the finance charges element of finance lease payments associated with the finance lease of mobile phones. The current contract commenced on the 1st of July 2024.

26. Auditors' remuneration

Regulatory audit	4 328 926	3 852 454
Other audits	-	2 885 320
	4 328 926	**6 737 774**

27. Auditors' remuneration - internal audits

Internal audits	1 434 561	1 343 948
	1 434 561	**1 343 948**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024
28. Operating expenditure		
Advertising	7 822 284	9 752 894
Auditors remuneration	4 328 926	3 852 454
Auditors remuneration - other audits[1]	-	2 885 320
Consulting and professional fees	16 625 720	16 086 939
Depreciation amortisation and impairments	15 823 345	17 132 740
Employee costs	515 548 503	522 315 044
Operating expenditure	35 961 494	34 493 247
Insurance	2 368 120	2 051 468
Hansard outsourcing[2]	3 748 154	7 929 856
License fees[3]	17 035 268	15 629 851
Opening of the Legislature[4]	7 435 530	3 409 958
Political party funding and Constituency allowances[6]	234 436 858	160 668 000
Rent[7]	1 402 273	6 303 154
Repairs & maintenance[8]	8 432 718	3 643 554
Staff bursaries	3 057 307	3 271 292
Municipal Services	9 494 567	8 586 538
Travel and accommdations[9]	27 775 268	62 604 386
Workshop, functions and public hearings	18 003 872	22 865 364
Telephone and Data Service	5 989 676	8 317 235
Placement fees[5]	290 711	70 926
Security	16 943 103	14 789 809
Internal audit fees	1 434 561	1 343 948
	953 958 258	**928 003 977**

[1]Audit support for political parties was discontinued.
[2]Legislative activities declined due to delays in establishing committees under the 7th Legislature.
[3]Regular contractual increases were implemented, along with additional acquisitions.
[4]Expenditures were influenced by the official opening of the 7th Legislature and the State of the Province Address.
[5]The moratorium on the filling of vacant positions was lifted.
[6]The number of represented political parties increased
[7]The Sage building contract reached its conclusion.
[8]Roof maintenance on the main building was carried out.
[9]International study tours and benchmarking exercises are typically not undertaken during the first year of a new legislature

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025	2024
29. Cash generated from operations		
Surplus	116 915 693	73 488 753
Adjustments for:		
Depreciation and amortisation	15 823 345	17 132 740
Gain on sale of assets and liabilities	2 502 981	1 307 019
Foreign exchange differences	(34 984)	25 611
Finance costs - Finance leases	377 020	656 424
Movements in operating lease assets and accruals	(86 891)	(241 097)
Movements in retirement benefit assets and liabilities	(455 262)	549 700
Movements in employee benefit obligation	(25 585 675)	33 414 342
Changes in working capital:		
Inventories	870 025	(877 148)
Receivables from exchange transactions	(1 583 885)	(1 230 335)
Financial liabilities	644 319	696 151
Other receivables from non-exchange transactions	(6 394 998)	(6 244 282)
Prepayments	(486 310)	(1 233 106)
Payables from exchange transactions	1 841 975	(9 058 710)
	104 347 353	**108 386 062**

30. Service in-kind

During the financial year the SAPS variably deployed personnel at the GPL to implement its own responsibility in terms of the National Key Point Act. These services in-kind are not significant to the operations of the Legislature and cannot be reliably measured hence not recognised. The GPL has outsourced security services to meet the requirements of the GPL and its operations.

Notes to the Annual Financial Statements
for the year ended 31 March 2025

31. Financial instruments disclosure

2025 Categories of financial instruments

	At fair value	Total
Financial assets		
Trade and other receivables from exchange transactions	12 698 967	12 698 967
Cash and cash equivalents	555 886 540	555 886 540
	568 585 507	**568 585 507**
Financial liabilities		
Trade and other payables from exchange transactions	30 688 391	30 688 391
Financial liabilities	9 234 061	9 234 061
	39 922 452	**39 922 452**

2024 Categories of financial instruments

	At fair value	Total
Financial assets		
Trade and other receivables from exchange transactions	11 115 082	11 115 082
Cash and cash equivalents	833 176 601	833 176 601
	844 291 683	**844 291 683**
Financial liabilities		
Trade and other payables from exchange transactions	28 846 415	28 846 415
Financial liabilities	8 589 742	8 589 742
	37 436 157	**37 436 157**

Figures in Rand	2024	2023

32. Commitments

	At fair value	Total
Authorised operational expenditure		
Already contracted for but not provided for		
Approved and contracted for	62 592 222	87 500 974

The notable variance is largely attributable to the reduced contracts entered into during the year and existing contracts approaching expiry dates.

Operating leases - as lessee (expense)		
Minimum lease payments due		
- within one year	1 368 360	1 267 000
- between 2 and 5 years	-	1 368 360
	1 368 360	**2 635 360**

The operating lease payments represent rentals payable by the GPL for office space rented in Cape Town.

33. Contingent liabilities

Mr Gcwabaza versus GPL at the CCMA
Employee challenging a dismissal by the GPL for allegations of poor performance and dishonesty. Review, answering and replying affidavits was served and filed. Waiting for allocation of date by the Court and filling of Heads of Arguments.

Expected monetary value of the case – Salary backpay of R 773 128 and reinstatement. The timing of outflows and extent which is currently remote is dependent on the ruling of the Labour Court.

Notes to the Annual Financial Statements
for the year ended 31 March 2025

34. Related parties

2025 Remuneration of Executive Directors

Name	Package	Compensation for loss of office	Performance Bonus	Leave Encashment	Total
Secretary to the Legislature	54 349	6 217 546	-	353 193	**6 625 088**
Chief Financial Officer	2 759 190	-	180 668	-	**2 939 858**
Executive Director: Corporate support	2 011 336	2 413 603	158 039	254 813	**4 837 791**
Executive Director: Leadership and Governance	2 292 120	-	-	-	**2 292 120**
Executive Director: Core business	2 441 921	-	-	-	**2 441 921**
	9 558 916	**8 631 149**	**338 707**	**608 006**	**19 136 778**

2024 Remuneration of Executive Directors

Name	Package	Performance Bonus	Total
Secretary to the Legislature	2 869 637	426 202	**3 295 839**
Chief Financial Officer	2 589 573	172 888	**2 762 461**
Executive Director: Corporate support	2 265 231	201 645	**2 466 876**
Executive Director: Leadership and Governance	2 151 216	-	**2 151 216**
Executive Director: Core business	2 291 808	102 005	**2 393 813**
	12 167 465	**902 740**	**13 070 205**

Related parties_continued

2025 Remuneration of Directors

Name	Package	Compensation for loss of office	Performance Bonus	Leave Encashment	Total
Director: Information Technology	1 668 418	-	145 661	-	**1 814 079**
Director: Oversight and Strategy	2 005 209	-	175 064	-	**2 180 273**
Director: Supply Chain Management	1 692 307	-	-	-	**1 692 307**
Director: Finance	1 692 307	-	70 355	-	**1 762 662**
Director: Parliamentary Business	1 782 000	-	155 577	-	**1 937 577**
Director: OSS	1 692 307	-	-	-	**1 692 307**
Director: Administration	1 692 307	-	110 810	-	**1 803 117**
Director: Inter-Legislative Relations	1 846 333	-	161 194	-	**2 007 527**
Director: Institutional Support	1 692 307	-	-	-	**1 692 307**
Director: Institutional Knowledge Management	1 692 307	-	55 405	-	**1 747 712**
Director: Audit: Risk and Governance	1 692 308	-	110 810	-	**1 803 118**
Director: OD	981 048	846 154	-	126 015	**1 953 217**
	20 129 158	**846 154**	**984 876**	**126 015**	**22 086 203**

2024 Remuneration of Directors

Name	Packages	Performance Bonus	Total
Director: Information Technology	2 087 806	92 926	2 180 732
Director: Oversight and Strategy	1 881 942	125 644	2 007 586
Director: Supply Chain Management	1 588 275	-	1 588 275
Director: Finance	1 588 275	-	1 588 275
Director: Parliamentary Business	1 672 454	148 878	1 821 332
Director: OSS	1 588 275	-	1 588 275
Director: Administration	1 588 275	106 038	1 694 313
Director: Inter-Legislative Relations	1 732 832	115 689	1 848 521
Director: Institutional Support	1 379 016	-	1 379 016
Director: Institutional Knowledge Management	1 588 275	-	1 588 275
Director: Audit: Risk and Governance	1 588 275	106 038	1 694 313
	18 283 700	**695 213**	**18 978 913**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Related parties_continued

2025 Remuneration of Senior Managers

Name	Package	Leave payout	Bonuses and performance related payments	Total
Office Manager: Corporate support	1 472 841	-	-	1 472 841
Senior Manager: Planning Monitoring and Evaluation	1 592 830	-	104 296	1 697 126
Office Manager: Core Business	1 550 902	-	101 551	1 652 453
Board secretariat LSB	613 684	105 358	-	719 042
Senior Manager: HR Business Partner	1 472 841	-	64 293	1 537 134
	6 703 098	**105 358**	**270 140**	**7 078 596**

2024 Remuneration of Senior Managers

Name	Package	Bonuses and performance related payments	Total
Office Manager: Corporate support	1 382 300	-	1 382 300
Senior Manager: Planning Monitoring and Evaluation	1 494 913	99 805	1 594 718
Office Manager: Core Business	1 455 563	129 570	1 585 133
Board secretariat LSB	1 382 300	-	1 382 300
Senior Manager: HR Business Partner	1 382 300	-	1 382 300
	7 097 376	**229 375**	**7 326 751**

35. Risk management

Financial risk management

- Liquidity risk; and
- Credit risk;
- Interest rate

Liquidity risk

At 31 March 2025				
	Less than 1 year	**Between 1 and 2 years**		
Trade and other payables	30 688 391	-	-	-

At 31 March 2024				
	Less than 1 year	**Between 1 and 2 years**		
Trade and other payables	28 846 415	-	-	-

Figures in Rand	2025	2024

Credit risk

Credit risk consists mainly of cash equivalents and trade debtors. The GPL only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The Global ratings has affirmed international scale rating assigned to Standard Bank of South Africa Limited and First National Bank (FNB) of BB- with the outlook accorded as Stable. Accordingly the risk associated with SBSA is considered negligible or within the acceptable tolerance threshold. Management evaluates credit risk relating to receivables on an ongoing basis.

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

	2025	2024
Receivables from exchange transactions	12 698 967	11 115 082
Cash and cash equivalents	555 886 540	833 176 601

Interest rate risk

Fluctuations in Interest rates impact on the value of investments and financing activities

Notes to the Annual Financial Statements
for the year ended 31 March 2025

Figures in Rand	2025		2024	
Financial instrument	**Receivables from exchange transactions**	**Cash and cash equivalent**	**Receivables from exchange transactions**	**Cash and cash equivalent**
1% effect	126 990	5 558 865	111 151	8 331 766
-1% effect	(126 990)	(5 558 865)	(111 151)	(8 331 766)

Figures in Rand	2025	2024
36. Irregular expenditure		
Opening balance as previously reported	36 225	36 225
Less: Removal from register	(36 225)	-
Non-compliance to SCM Regulations	118 853	-
	-	-
Closing balance	**118 853**	**36 225**

Investigation report on the **R36 225** has been finalised. Conflict of interest was identified in a business linked to an employee of the GPL, legal advice obtained confirmed that no conflict of interest existed at the time services were rendered to GPL.

Irregular expenditure amounting to **R118 853** was incurred during the 2024/25 financial year due to non-compliance with the prescribed quotation process, as required by the SCM Policy and the FMPPLA SCM Regulations. In two instances, less than the required three quotations were obtained, and the deviations were not approved by the Accounting Officer nor recorded in the deviations register at the time of procurement.

Management has since initiated corrective measures to strengthen internal controls and ensure future compliance. The expenditure is being assessed for possible condonation in terms of the applicable legislative framework.

Figures in Rand	2025	2024

37. Fruitless and wasteful expenditure

Opening balance as previously reported	995 532	-
Add: Fruitless and wasteful expenditure identified - current	69 580	3 460 470
Add: Fruitless and wasteful expenditure identified - prior period	115 630	316 326
Less: Amount to be recovered	(21 086)	-
Less: Amount written off	(1 090 077)	(2 781 264)
Closing balance	**69 579**	**995 532**

The Audit, Risk and Governance Directorate conducted a detailed analysis of the expenditure in line with the unauthorised, irregular, fruitless and wasteful expenditure guidelines.
Investigations of previously identified cases have been finalised and details of cases identified in the current financial year are as follows: During the financial year, the GPL incurred expenses associated with interpretation services. Language interpreters were onsite but could not deliver interpretation services.

38. Reconciliation between budget and statement of financial performance

Net surplus per the statement of financial performance	116 915 693	73 488 753
Adjusted for:		
Capitalisation of Assets	(12 247 495)	(22 084 783)
Depreciation and Amortisation recognised	15 823 345	17 132 740
Impairment and Disposal of Assets	3 113 212	1 777 534
Employee Benefit Obligations	3 924 097	37 732 548
Movement on Leases	(3 093 923)	4 104 667
Inventory	870 025	(877 147)
Prepayments	(486 310)	(1 233 106)
Movement in Financial Liabilities	644 319	695 961
Revenue from exchange	(3 902 400)	(2 092 614)
Interest Income	(63 606 791)	(57 527 291)
Receivables	(599 772)	8 738
Net surplus per approved budget	**57 354 000**	**51 126 000**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

39. Actual operating expenditure versus budgeted operating expenditure

2024/25 Expenditure stands at R840,682 million or 93,6% of the allocated budget and the details are as follows:

- Goods and services spent at 87,2% of allocated budget. The underspending is largely due to activities affected by revised term programme after the establishment of new House Committees and outstanding feedback on
- sector parliaments
- Capital assets spending at 43,5% of capital budget. The underspending is largely to the postponement of capital projects and capital asset expenditure which will commence in the new financial year as part of the refurbishment
- of the GPL precinct project
- Compensation of employees spending at 97,3% of personnel budget; underspending is driven by unfilled vacancies and outstanding bonus payment for senior management

Figures in Rand	2025	2024

40. Other disclosures

Revenue from non-exchange transactions		
Voted funds	898 590 000	857 061 001
Direct charges - Parliamentary Business	106 803 503	86 560 878
Amount paid to Political parties		
Political Party funding and constituency allowances	184 468 097	160 668 000
Operational work	49 968 761	-
Amount included in Receivables balance		
Provincial Treasury	15 640 703	9 245 706
ANC (Walter Sisulu - Parking)	36 672	4 092
Political Parties	-	510 150
Department of Social Development	171 743	171 743
Department of Education	45 270	45 270
Department of Transport	45 270	45 270
COGTA	47 171	47 171
Amount included in Revenue		
ANC Walter Sisulu	466 980	446 449
Department of Social Development	1 812 829	1 486 271

Other disclosures continued

2025 Remuneration of Executive Authority	Package	Other benefits received	Total
Speaker	2 001 725	122 281	**2 124 006**
Deputy Speaker	1 708 981	128 034	**1 837 015**
	3 710 706	**250 315**	**3 961 021**

2024 Remuneration of Executive Authority			
Speaker	2 098 243	129 100	**2 227 343**
Deputy Speaker	1 697 935	129 100	**1 827 035**
	3 796 178	**258 200**	**4 054 378**

The Gauteng Provincial Legislature transacted with related parties within the Gauteng Province and departments within the Gauteng Provincial Government. These transactions occurred within the normal course of operations and in accordance with GPL's constitutional mandate and operating procedures.

The transactions relate to standard activities such as cost recoveries from collaborative programme support including rental of parking bays and shared services.

41. Change in estimates

The remaining useful lives of non-current assets were assessed in the current financial year and were increased by two years. The effect of this revision has decreased the depreciation charges for the current and future periods by R 1 435 715.

	Depreciation before assessment	Depreciation after assessment	Change in estimate
Plant and machinery	131 935	35 103	96 832
IT equipment	1 747 313	408 430	1 338 883
	1 879 248	**443 533**	**1 435 715**

Notes to the Annual Financial Statements
for the year ended 31 March 2025

42. Re-appropriation of funds

Figures in Rand	2025	2024
Transfer to Treasury	366 564 169	-

The GPL embarked on a mid-year review process during the current financial year, which coincided with both the 2025/26 planning and strategic planning for the 7th Term post the 2024 elections. Immediate 7th Term priorities were identified by the new administration during the planning process and funding requirements were submitted as part of the mid-year review process. The mid-year review process resulted in budget pressures amounting to R53.665 million which were mainly driven by additional Political Parties represented in the 7th Legislature and the immediate 7th Term priorities. R33.097 million of the budget pressures were funded through GPL's limited accumulated surplus by transferring the amount to the Provincial Treasury for re-appropriation in terms of section 23 of Financial Management of Parliament and Provincial Legislatures Act, 2009, and the remainder of R 20.567 million was funded through additional allocation from the Provincial Treasury.

The interim budget allocated to the GPL for the 2025/26 financial year did not adequately address new and increased financial requirements emanating from the approved 7th Term strategic plan. Whilst the GPL acknowledges the fiscal constraints faced by the Provincial Treasury, the current funding gap poses a significant risk to the effective functioning of the Legislature and its oversight responsibilities and as an interim measure, until such time that the Provincial Treasury can adequately fund the new baseline, the GPL continued to utilise its own limited internal resources in the form of accumulated surplus to bridge the funding shortfall. GPL made a transfer from accumulated surplus to the Provincial Treasury of R333.467 million which was re- appropriated into the GPL Main Budget for the 2025/26 financial year to cover the budget shortfall. Total funds transferred to the Provincial Treasury to augment the budget shortfall for both the 2024/25 and 2025/26 financial years through re- appropriation amounted to R 366.564 million as per section 23 of Financial Management of Parliament and Provincial Legislatures Act, 2009

Detailed Income Statement
for the year ended 31 March 2025

Figures in Rand	Note(s)	2025	2024
Revenue			
Revenue from exchange transactions			
Parking income		2 279 809	1 932 721
Hall Bookings		106 200	106 100
Sundry income		946 333	53 793
Rental income - sub-lease		570 058	-
Gains or Losses on assets disposal	21	(1 903 207)	(1 307 019)
Interest received	19	63 606 791	57 527 291
Total revenue from exchange transactions		**65 605 984**	**58 312 886**
Revenue from non-exchange transactions			
Transfer revenue			
Voted funds	17	898 590 000	857 061 001
Direct charge	17	106 803 503	86 560 878
Aid Assistance	17	216 500	240 000
Total revenue from non-exchange transactions		**1 005 610 003**	**943 861 879**
Total revenue		**1 071 215 987**	**1002 174 765**
Expenditure			
Employee related costs	23	(515 548 503)	(522 315 044)
Subscriptions		(7 509 230)	(5 729 857)
Depreciation and amortisation	24	(15 823 345)	(17 132 740)
Rent		(1 402 273)	(6 303 154)
Transfers and Subsidies	20	(234 436 858)	(160 668 001)
General Expenses		(179 238 049)	(215 855 181)
Total expenditure		**(953 958 258)**	**(928 003 977)**
Foreign exchange gains and losses		34 984	(25 611)
Finance cost		(377 020)	(656 424)
Surplus for the year		**116 915 693**	**73 488 753**

The supplementary information presented does not form part of the annual financial statements and is unaudited

Notes

Notes

GAUTENG
LEGISLATURE
Your View — Our Vision

Gauteng Provincial Legislature
Private Bag X52
Johannesburg
2000, South Africa

Contacts:
Tel: +27 (11) 498 5555
Fax: +27 (11) 498 5999
www.gpl.gov.za

Gauteng Legislature condemns violence against Women & Children

GPL ANNUAL REPORT 2024/2025