provincial treasury

Department:
Provincial Treasury
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT

2025 - 2026

PROVINCIAL TREASURY
NORTH WEST PROVINCE
VOTE NO. 07
ANNUAL REPORT
2025/2026 FINANCIAL YEAR

Contents

PART A: GENERAL INFORMATION 4
1. DEPARTMENT GENERAL INFORMATION 5
2. LIST OF ABBREVIATIONS/ACRONYMS 6
3. FOREWORD BY THE MEC 8
4. REPORT OF THE ACCOUNTING OFFICER 11
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT 17
6. STRATEGIC OVERVIEW 18
   6.1. Vision 18
   6.2. Mission 18
   6.3. Values 18
7. LEGISLATIVE AND OTHER MANDATES 18
8. ENTITIES REPORTING TO THE MEC 19

PART B: PERFORMANCE INFORMATION 20
1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES 21
2. OVERVIEW OF DEPARTMENTAL PERFORMANCE 21
   2.1 Service Delivery Environment 21
   2.2 Service Delivery Improvement Plan 21
   2.3 Organisational environment 24
   2.4 Key policy developments and legislative changes 24
3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES 24
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION 28
   4.1 Programme 1: Administration 28
   4.2 Programme 2: Sustainable Resource Management 35
   4.3 Programme 3: Asset and Liabilities 42
   4.4 Programme 4: Financial Governance 47
5. TRANSFER PAYMENTS 52
   5.1. Transfer payments to public entities 52
   5.2. Transfer payments to all organisations other than public entities 52
6. CONDITIONAL GRANTS 52
   6.1. Conditional grants and earmarked funds paid 52
   6.2. Conditional grants and earmarked funds received 52

7. DONOR FUNDS....53
7.1. Donor Funds Received....53
8. CAPITAL INVESTMENT....53
8.1. Capital investment, maintenance and asset management plan....53
PART C: GOVERNANCE....54
1. INTRODUCTION....55
2. RISK MANAGEMENT....55
3. FRAUD AND CORRUPTION....56
4. MINIMISING CONFLICT OF INTEREST....59
5. CODE OF CONDUCT....62
6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES....63
7. PORTFOLIO COMMITTEES....65
8. SCOPA RESOLUTIONS....69
9. PRIOR MODIFICATIONS TO AUDIT REPORTS....70
10. INTERNAL CONTROL UNIT....70
11. INTERNAL AUDIT AND AUDIT COMMITTEES....70
12. AUDIT COMMITTEE REPORT....76
AUDIT COMMITTEE REPORT FOR DEPARTMENT OF PROVINCIAL TREASURY FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026....76
13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION....79
PART D: HUMAN RESOURCE MANAGEMENT....80
1. INTRODUCTION....81
2. OVERVIEW OF HUMAN RESOURCES....81
3. HUMAN RESOURCES OVERSIGHT STATISTICS....84
PART E: PFMA COMPLIANCE REPORT....127
1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES....128
1.1. Irregular expenditure....128
1.2. Fruitless and wasteful expenditure....130
1.3. Unauthorised expenditure....132
1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3) (b) (i) & (iii))....133
2. LATE AND/OR NON-PAYMENT OF SUPPLIERS....134
3. SUPPLY CHAIN MANAGEMENT....134
3.1. Procurement by other means....134
3.2. Contract variations and expansions....136

PART F: FINANCIAL INFORMATION 137

1. REPORT OF THE AUDITOR-GENERAL 138

2. ANNUAL FINANCIAL STATEMENTS 146

PART A: ACCOUNTING POLICIES 196

PART B: EXPLANATORY NOTES 204

PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS:		PROVINCIAL TREASURY
		GARONA BUILDING
		MMABATHO
		2735
POSTAL ADDRESS	:	Private Bag X2060
		MMABATHO
		2735
TELEPHONE NUMBER/S	:	018-388 2856
FAX NUMBER	**:**	018-388 1872
EMAIL ADDRESS	:	tmoreo@nwpg.gov.za/ BusisiweP@nwpg.gov.za
WEBSITE ADDRESS	**:**	www.treasury.nwpg.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor General of South Africa
AO	Accounting Officer
APP	Annual Performance Plan
BBBEE	Broad Based Black Economic Empowerment
BTO	Budget and Treasury Office
CFO	Chief Financial Officer
DMC	Departmental Management Committee
DPSA	Department of Public Service and Administration
EA	Executive Authority
EHWP	Employee Health &Wellness Programme
EPRE	Estimates of Provincial Revenue and Expenditure
EPWP	Expanded Public Works Programme
ETS	Electronic Tendering System
FASSET	Finance and Accounting Services Sector Education and Training
FIDPM	Framework for Infrastructure Delivery and Procurement Management
GRAP	Standard of Generally Recognised Accounting Practice
HOD	Head of Department
HRM & D	Human Resource Management & Development
ICT	Information and Communication Technology
IDMS	Infrastructure Delivery Management System
IMTT	Inter-Ministerial Task Team
MBRR	Municipal Budget and Reporting Regulations
MCS	Modified Cash Standard
MEC	Member of Executive Council
MFM	Municipal Finance Management
MFMA	Municipal Financial Management Act
MPAC	Municipal Public Accounts Committee
mSCOA	municipal Standard Chart of Accounts
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
N/A	Not applicable
NGOs	Non-Governmental Organizations
NT	National Treasury
OHS	Occupational Health and Safety

OSD	Occupational Specific Dispensation
PAAP	Post Audit Action Plan
PAEIDTAU	Public Administration Ethics Integrity and Disciplinary Technical Assistance Unit
PFMA	Public Finance Management Act
PILIR	Policy and Procedure on Incapacity Leave and ill-health
PMDS	Performance Management and Development Systems
PPPFA	Preferential Procurement Policy Framework Act
PSC	Public Service Commission
PSR	Public Service Regulation
PT	Provincial Treasury
RMC	Risk Management Committee
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDIP	Service Delivery Improvement Plan
SMS	Senior Management Structure
SOP	Standard Operating Procedure
TR	Treasury Regulations
TVET	Technical and Vocational Education and Training
UIFW	Unauthorised, Irregular, Fruitless and Wasteful Expenditure
VCT	Voluntary Counselling and Testing
WSP	Workplace Skills Plan

3. FOREWORD BY THE MEC

It is my pleasure to present the 2025/26 Annual Report of the North West Provincial Treasury, which reflects the Department's performance, achievements, and accountability in fulfilling its constitutional and legislative mandate during the first year of the 2025–2030 Medium-Term Development Plan (MTDP).



This Annual Report reaffirms our commitment to sound financial governance, transparency, accountability, and the prudent stewardship of public resources. These principles remain fundamental to building a capable, ethical, and developmental state that is responsive to the needs of the people of the North West Province.

The Provincial Treasury continues to pursue its vision of being a leader in financial accountability of public resources in the Province. Through its oversight and support role to provincial departments, public entities, and municipalities, the Department remains focused on strengthening financial management systems, improving governance practices, and promoting sustainable service delivery.

During the year under review, the Department continued to make significant progress towards achieving its strategic outcomes of a skilled, capable and ethical workforce; improved integrated planning, budgeting and monitoring; enhanced financial management; and a fair, equitable, transparent and cost-effective supply chain management system. These outcomes contribute directly to the MTDP priorities of driving inclusive growth, reducing poverty and building a capable, ethical and developmental state.

I am pleased to report that the Department achieved 97% of its planned performance targets and spent 99.3% of its allocated budget, demonstrating a continued commitment to fiscal discipline, operational excellence and effective service delivery.

Among the key achievements recorded during the year were:

- The successful tabling and implementation of the 2025/26 Provincial Budget and the successful tabling of the 2026/27 Main Budget and Appropriation Bill.
- Continued support to departments, public entities, and municipalities through financial management interventions, capacity-building programmes, and technical assistance.
- The review of annual financial statements and annual reports for provincial departments prior to submission to the Auditor-General South Africa.
- The rollout of the Asset Verification Tool across provincial departments and public entities.
- The launch of the North West Business Enterprise Database to enhance supplier development and economic participation.
- Ongoing monitoring of audit action plans and implementation of governance improvement initiatives across departments and public entities.
- Capacity-building interventions aimed at strengthening supply chain management, risk management, financial reporting, and municipal financial management.

A particularly noteworthy achievement is the Department's continued attainment of a clean audit outcome, marking thirteen (13) consecutive years of clean administration. This accomplishment reflects the Department's strong culture of accountability, sound internal controls, and commitment to good governance.

A key focus area during the year remained the strengthening of financial governance and accountability within municipalities. The Provincial Treasury continued to provide technical support, capacity-building initiatives and financial management oversight to municipalities through budget assessments, Municipal CFO Forums, audit readiness interventions and targeted support programmes. The Provincial Treasury remains resolute in assisting municipalities to achieve improved audit outcomes, including clean audits, and to effectively address unauthorised, irregular, fruitless and wasteful expenditure. These interventions are critical in strengthening local government, improving service delivery and promoting responsible stewardship of public resources.

Despite these achievements, challenges remain. The constrained fiscal environment, increasing demands on public resources, financial pressures experienced by municipalities, and the need to improve governance and audit outcomes across institutions continue to require focused interventions and innovative solutions. The Department will therefore continue to strengthen support programmes aimed at improving financial sustainability, compliance, and institutional capacity throughout the Province.

Over the medium term, the Provincial Treasury will continue to focus on strengthening integrated planning and budgeting, enhancing financial management capability, promoting ethical governance, supporting municipal financial recovery initiatives, and advancing supply chain management reforms. These priorities will contribute directly to the achievement of the MTDP priorities of driving inclusive growth, reducing poverty, and building a capable, ethical, and developmental state.

I wish to express my sincere appreciation to the Head of Department, senior management, and all officials of the Provincial Treasury for their dedication, professionalism, and commitment throughout the year. I also extend my gratitude to the Provincial Legislature, National Treasury, the Auditor-General South Africa, municipalities, public entities, organised labour, and all stakeholders who continue to support the Department in the execution of its mandate.

Together, we remain committed to strengthening public financial management and ensuring that public resources are managed responsibly for the benefit of all citizens of the North West Province.

Ms. K. Mosenogi
MEC for Finance
Date: 11/09/2026

4. REPORT OF THE ACCOUNTING OFFICER



The 2025/26 financial year marked the commencement of the new Medium-Term Development Plan (MTDP) 2025–2030 period. During the year under review, the North West Provincial Treasury remained steadfast in executing its constitutional mandate of promoting sound financial management, strengthening governance systems, and supporting provincial departments, public entities and municipalities in the responsible management of public resources.

The Department's strategic focus remained aligned to its key outcomes of developing a skilled, capable and ethical workforce; improving integrated planning, budgeting and monitoring; strengthening financial management; and ensuring fair, equitable, transparent and cost-effective supply chain management systems.

These outcomes continue to contribute towards building a capable, ethical and developmental state and improving service delivery across the Province.

I am pleased to report that the Department achieved 97% of its planned annual performance targets and spent 99.3% of its allocated budget during the year under review. These achievements demonstrate the Department's commitment to effective resource utilisation, sound financial management and the achievement of its strategic objectives.

Key achievements recorded during the year under review include:

- Successful coordination and tabling of the 2025/26 Provincial Budget and the 2026/27 Medium-Term Expenditure Framework (MTEF), supporting fiscal sustainability and informed resource allocation across the Province.
- Continued strengthening of financial management, governance and accountability through the provision of oversight, technical support and capacity-building initiatives to provincial departments, public entities and municipalities.
- Sustained support to municipalities through financial management interventions, budget assessments, audit readiness initiatives and implementation of Financial Recovery Plans aimed at improving financial sustainability and audit outcomes.
- Achievement of provincial own-revenue collection targets and continued enhancement of revenue management and fiscal policy oversight.
- Strengthening of supply chain management and asset management practices through compliance monitoring, capacity-building programmes, implementation of governance improvement initiatives and support provided to departments and public entities to improve financial management and audit outcomes.
- Continued enhancement of risk management, internal audit and governance systems through the assessment of key controls, monitoring of audit action plans and alignment of internal audit practices with evolving professional standards.

- Provision of technical support to departments and public entities in the preparation and review of Annual Financial Statements and Annual Reports, contributing towards improved financial reporting, accountability and audit readiness.
- Strengthening stakeholder engagement through provincial forums, outreach programmes and collaborative platforms aimed at improving financial governance and institutional performance across the Province.
- Continued investment in human capital development through targeted capacity-building initiatives aimed at promoting a skilled, capable and ethical public service.

The Department continued to place significant emphasis on strengthening governance, accountability and ethical leadership. Risk management remained embedded within strategic and operational processes, while oversight structures such as the Audit Committee, Risk Management Committee and Internal Audit function continued to provide assurance on the effectiveness of internal controls and governance processes. The Department also maintained measures aimed at preventing fraud and corruption and promoting ethical conduct throughout the organisation.

Financially, the Department spent R588.162 million against a final appropriation of R592.381 million, representing expenditure of 99.3% of the allocated budget. Revenue collection exceeded projections, with actual revenue amounting to R219.699 million against a target of R212.678 million. The Department incurred no unauthorised expenditure and no fruitless and wasteful expenditure during the year under review, reflecting its continued commitment to sound financial management and prudent stewardship of public resources.

I am particularly proud that the Provincial Treasury sustained its record of clean administration by achieving its thirteen (13) consecutive clean audit outcome. This achievement reflects the collective commitment of management and staff to accountability, compliance, good governance and continuous improvement. It also demonstrates the effectiveness of the Department's internal control environment and its unwavering commitment to maintaining the highest standards of public financial management.

Notwithstanding these achievements, challenges remain. Fiscal constraints continue to place pressure on government resources, while governance, capacity and financial sustainability challenges within certain institutions require ongoing intervention and support. The Department will continue to work collaboratively with stakeholders to strengthen institutional capability, improve financial management practices and enhance accountability across the provincial and local spheres of government.

Looking ahead, the Department will continue to focus on strengthening integrated planning, budgeting and expenditure management; enhancing financial governance and accountability; supporting municipalities towards improved financial sustainability and audit outcomes; advancing supply chain management reforms; and building institutional capacity to support the effective implementation of the 2025–2030 Medium-Term Development Plan.

Overview of the operations of the Department:
Departmental receipts

Departmental receipts	2025/2026			2024/2025		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	252	183	69	241	169	72
Transfers received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	212 436	218 866	(6 440)	203 084	195 512	7 572
Sale of capital assets	-	497	(497)	-	3	(3)
Financial transactions in assets and liabilities	-	153	(153)	-	-	-
Total	**212 678**	**219 699**	**(7 021)**	**203 325**	**195 684**	**7 641**

The Department is not primarily a revenue-generating institution. For the year under review, revenue collection was budgeted at R212.678 million, while the actual collection amounted to R219.699 million, resulting in an over-collection of R7.021 million. The significant portion of the revenue was derived from interest earned on provincial investments administered through the Provincial Revenue Fund. Revenue generated from the sale of goods and services mainly relates to commission earned on third-party deductions.

Programme Expenditure

Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	187 544	186 913	631	178 635	178 136	505
Sustainable Resource Management	152 825	152 337	488	194 644	193 921	723
Assets and Liabilities Management	56 096	55 473	623	46 887	46 790	97
Financial Governance	195 916	193 439	2 477	153 642	153 278	364
Total	**592 381**	**588 162**	**4 219**	**573 808**	**572 119**	**1 689**

An amount of R588.162 million was spent as at 31 March 2026, against a final appropriation of R592.381 million, representing expenditure of 99.3% (2024/2025: 99.7%).

Virements

During the 2025/26 financial year, the Department implemented virements across programmes to address operational priorities, equipment needs, system costs, and employee benefit obligations.

- Programme 1: Administration received R1.381 million from Programme 4 to fund replacement office machinery, computer equipment, and pool vehicles.
- Programme 2: Sustainable Resource Management received R7.064 million from Programmes 3 and 4. These funds were mainly used for:
    - Financial Recovery Plan system user licence fees
    - professional fees
    - computer equipment replacement and
    - leave gratuity payments
- Programme 3: Assets and Liabilities Management realised savings of R232 thousand, which were reallocated to Programme 2 for leave gratuity payments.
- Programme 4: Financial Governance was the main contributing programme, transferring R8.213 million to Programmes 1 and 2 to support machinery, vehicles, ICT-related costs, and gratuities.

Roll Overs

There were no roll-overs during the 2025/26 financial year.

Unauthorised, Fruitless and Wasteful Expenditure

- There was no unauthorised expenditure incurred by the Department during the year under review.
- Fruitless and wasteful expenditure remained nil as at 31 March 2026. Any such expenditure incurred is dealt with in accordance with National Treasury Instruction Note 04 of 2022/2023.

Public Private Partnerships

The Department does not have any Public Private Partnerships.

Discontinued key activities / activities to be discontinued

The Department did not discontinue or plan to discontinue any activities during the year under review.

New or proposed key activities

The Department did not have new or proposed key activities during the year under review.

Supply chain management

- There are no unsolicited bid proposals concluded for the year under review
- SCM Bid Committee (Specification, Evaluation and Adjudication) structures are in place and fully operational.
- SCM compliance checklists are in place and the SCM performance unit conducts quarterly reviews to ensure compliance with the relevant legislation and regulations.

Gifts and Donations received in kind from non-related parties

Gifts and donations received in kind from non-related parties have been accounted for in the annual financial statements

Exemptions and deviations received from the National Treasury

The Department did not receive any exemption from the Public Finance Management Act (PFMA) or Treasury Regulations (TR) or deviate from the financial reporting requirements received for the current and/or previous financial year.

Events after the reporting date

No events, favourable and unfavourable, occurred after the reporting date and the date of approval of the Annual Financial Statements.

Other

None

Acknowledgement/s or Appreciation

I wish to express my sincere appreciation to the Honourable MEC for Finance for her leadership and guidance, the Executive Management Team and all employees of the Provincial Treasury for their dedication and professionalism during the year under review. I also extend my gratitude to the Provincial Legislature, National Treasury, Auditor-General South Africa, organised labour, municipalities, public entities and all stakeholders whose continued support contributes to the achievement of the Department's mandate.

The achievements reflected in this report provide a solid foundation for the successful implementation of the Medium-Term Development Plan and reaffirm the Department's commitment to excellence in public financial management, accountability and service delivery.

I hereby present the Annual Report of the North West Provincial Treasury for the 2025/26 financial year.

Mr N.I Kunene
Accounting Officer
Provincial Treasury

Date: 09/09/2026

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

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

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control that has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2026.

Yours faithfully

Mr N.I Kunene
Accounting Officer
Provincial Treasury

Date: 09/09/2026

6. STRATEGIC OVERVIEW

6.1. Vision

A leader in financial accountability of public resources in the North West Province.

6.2. Mission

To provide oversight and support to Departments, Public Entities and Municipalities in the management of public resources for sustained development and inclusive growth.

6.3. Values

The success of any organization rests with inherent qualities of the personnel delegated with the responsibility of undertaking specific activities. The following values, which are derived from the constitution, underpin the activities of the Provincial Treasury.

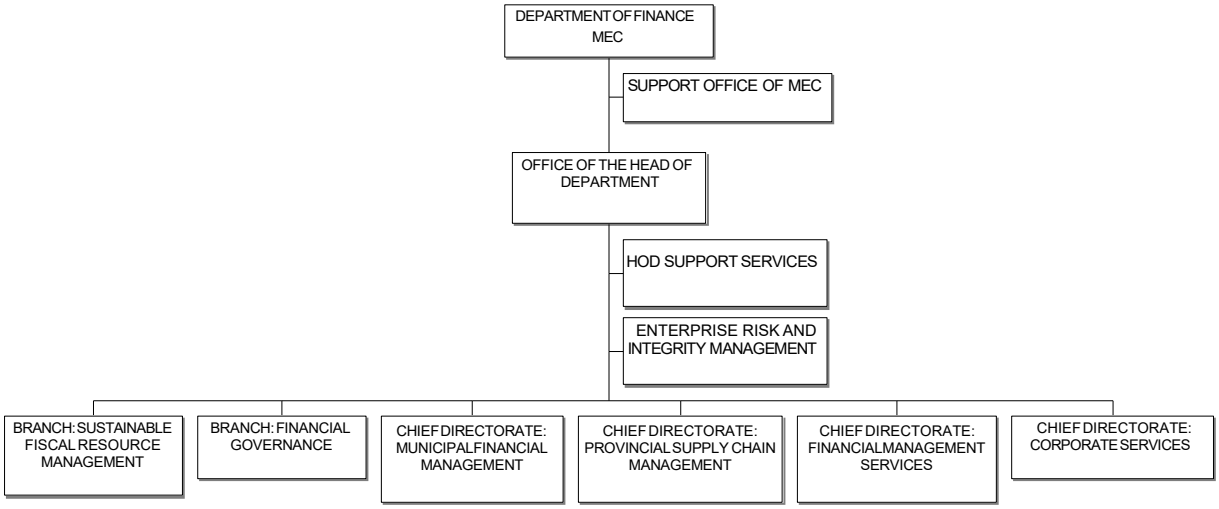
- Fairness
- Equity
- Accessibility
- Transparency
- Accountability
- Participation
- Professionalism

7. LEGISLATIVE AND OTHER MANDATES

The Department is governed by the following pieces of legislation and policy directives:

- Public Finance Management Act, 1999 (Act No. 29 as amended)
- Municipal Financial Management Act 56 of 2003
- Treasury Regulations
- Division of Revenue Act
- Supply Chain Management Regulations (Post -Tender Board environment)
- Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)
- The Broad Based Black Empowerment Act, 2003 (Act No. 53 of 2003)
- The Constitution of South Africa, 1996
- The Public Service Act of 1994
- The Public Service Regulations of 2001
- The White Paper on the Transformation of the Public Service Delivery, (Batho Pele) 1997
- The E-Government: A Public Service IT Policy Framework
- The Promotion of Access to Information Act 2 of 2000
- The National Minimum Information Security Standard Policy of 1996
- The Skills Development Act of 1999
- The Basic Condition Of Employment of 1997
- The Labour Relations Act of 1995
- The Occupational Health and Safety Act 85 of 1993.
- Bursary scheme policy 2025
- Asset loss control policy 2023

ORGANISATIONAL STRUCTURE



8. ENTITIES REPORTING TO THE MEC

Not applicable as the Department does not have any Public Entities.

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information. The level of assurance provided may be reasonable (an opinion) or limited (a conclusion) or none (findings) as predetermined by the AGSA. Assurance in the form of an audit opinion or conclusion on the usefulness and reliability of the reported performance information is currently included in the management report. Material findings are reported in the auditor's report.

Refer to page 137 - 145 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The Department operates under four programmes, namely, Programme 1 – Administration, Programme 2 – Sustainable Resource Management, Programme 3 – Assets and Liabilities Management and Programme 4 – Financial Governance.

As part of delivering services to its clients the Department performed fairly well during 2025/2026 financial year as it managed to achieve 97% of its key output indicators and targets as set in the 2025/26 Annual Performance Plan.

Department does not render services directly to the Public; it renders oversight services to Provincial Departments, Public Entities and capacity support to Municipalities.

2.2 Service Delivery Improvement Plan

Service Delivery Improvement Plan 2025-2030

The Department has an approved Service Delivery Improvement Plan (SDIP) 2025–2030, which was submitted to the Department of Public Service and Administration (DPSA). The plan is implemented, monitored, and evaluated through annual implementation progress reports to measure progress made against the set targets and standards for the identified key services.

Service Delivery Improvement Plan Annual Implementation Progress Report 2025/2026

The progress made is required to be reported annually to the Department of Public Service and Administration (DPSA) by the 30th of June. This report ensures that the planned service delivery improvements are being implemented as outlined in the SDIP. It compares planned activities against actual performance and highlights whether targets and timelines are being met.

The table below highlights the achievements of the SDIP Annual Implementation Progress Report for the 2025/2026 financial year.

Main services and standards (SDIP ANNUAL REPORT 2025/2026)

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provision of financial Management Support to Departments and Public Entities	Provincial Departments Public Entities	12 Departments and 15 Public Entities supported on financial management	100% of all planned interventions implemented achieved based on set targets	Provincial Departments and Public Entities supported on financial management through capacity building as interventions: • 5 Workshops/ trainings conducted • Daily On-site assistance • Meetings/ engagement sessions • 4 CFO Forums • Assessment on the implementation of AGSA findings

Batho Pele arrangements with beneficiaries (Consultation access, etc.) SDIP ANNUAL REPORT 2025/2026

Current/actual arrangements	Desired arrangements	Actual achievements
Access: Technical support provided through various channels • Meetings (physical and virtual) • Feedback session • Engagements sessions/meetings • CFO forums	Through: • Meetings (physical and virtual) • Feedback session • Engagements sessions • CFO forums • Daily on-site assistance • Training/workshops	Capacity Building intervention for Departments and Public Entities **9 conducted through:** CFO forums Virtual and physical training/ workshop (MCS,ABS,GRAAP) Daily on-site assistance

Consultation Recipients consulted on prescripts/legislation, policies and new reforms with regard to financial management through: Meetings Engagement sessions CFO forums Training/ Workshops	Through: Meetings Engagement sessions CFO forums Training Workshops	CFO forums virtual and physical training/ workshops Daily on-site assistance
Information Full and accurate information provided through: Daily on-site assistance Training Workshop Feedback session	Through: Daily on-site assistance Training Workshop Feedback session	Daily on-site assistance Virtual and physical training/ workshop
Value for money Provision of technical support through cost saving mechanism Virtual meeting Feedback through email	Through: Virtual meeting Feedback through email	Virtual training

Service delivery information tool SDIP ANNUAL REPORT 2025/2026

Current/actual information tools	Desired information tools	Actual achievements
Through : Capacity building: workshops, on-site assistance Regular meetings Feedback session CFO Forums	Through : Capacity building: workshops, on-site assistance Regular meetings Feedback session CFO Forums	4 CFO forums 5 workshop/ training (1 virtual and 4 physical) Daily on-site assistance

Complaints mechanism SDIP ANNUAL REPORT 2025/2026

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Developed strategic tools/ guidelines on procedures of handling complaints	Department to have an effective Complaints management system that ensures consistent and efficient handling of complaints for service improvement	Department has an approved: • Framework for the Management of service Recipients and Citizens Complaints, Compliments and Suggestion • Set Norms and Standards on Management of Service Recipients o and Citizens Complaints

2.3 Organisational environment

The Department did not experience any systems failures or strikes, and these factors did not impact the Department's ability to deliver on its Strategic Plan and Annual Performance Plan.

2.4 Key policy developments and legislative changes

Not applicable, as there were no major changes to relevant policies or legislation during the financial year under review.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Provincial Treasury has consistently achieved clean audits for the past thirteen (13) consecutive years.

The departmental Impacts and Outcomes as per the Strategic Plan are listed below:

Impact Statement	Sound financial management in Provincial Administration for quality service delivery

Outcomes

- Skilled, capable and ethical workforce,
- Improved integrated planning, budgeting and monitoring,
- Improved financial management in departments, Public Entities and Municipalities,
- Fair, equitable, transparent, competitive and cost-effective Supply Chain Management

The above-mentioned outcomes contribute to the departmental impact statement and the ***Medium-Term Development Plan (MTDP) Strategic Priorities 1, 2 and 3,*** namely:

- MTDP Strategic Priority 1: Drive inclusive growth and job creation
- MTDP Strategic Priority 2: Reduce poverty and tackle the high cost of living
- MTDP Strategic Priority 3: Build a capable, ethical and developmental state

In contributing to the achievement of the set impact and outcomes, the Department managed to perform the following during the financial year under review:

- Extended support to community media to promote diversity and access to information, including live broadcasts and interviews for the re-tabling of the 2025/26 Provincial Budget and the Thuntsha Lerole Service Delivery Programme.
- Successfully re-tabled the 2025/26 Estimates of Provincial Revenue and Expenditure.
- Conducted a session on 2024/25 MFMA Audit Cycle Readiness to ensure effective audit preparation and compliance.
- Convened the Municipal CFO Forum to engage on key financial management issues.
- Provided finance training to MMCs.
- Reviewed Annual Financial Statements for provincial departments (assets and related notes) and assisted departments in addressing and clearing review findings.
- Provided technical guidance on preparing Annual Financial Statements for provincial departments, focusing on assets and related notes.
- Provided WALKER system support to provincial departments.
- Coordinated the Supply Chain Management Compliance Risk Assessment and Monitoring (CRAM) Tool seminar, facilitated by National Treasury, to enhance supply chain compliance and risk mitigation.
- Held a successful launch of the Contract Management Forum on 26–27 June 2025.
- Conducted a Modified Cash Standards (MCS) workshop on the preparation of Annual Financial Statements.
- Reviewed and provided recommendations on the 2025/26 financial year risk management and related governance documents, including policies, strategies, implementation plans, charters, and whistleblowing frameworks for multiple departments and public entities such as Education, North West Gambling Board, Agriculture and Rural Development, Social Development, and the Office of the Premier.
- Reviewed Annual Financial Statements and annual reports for 11 departments prior to submission to AGSA in May 2025.
- Revised internal audit processes to align with Global Internal Audit Standards and enhance overall audit effectiveness.
- Successfully launched the North West Business Enterprise Database.
- Intensified outreach programme which integrates SCM, Municipal Support Services, and HRD programmes into a unified strategy to enhance stakeholder engagement and visibility of government services.
- The province successfully achieved its revenue collection target.

- The Macro-Economic Analysis participated in the IDP assessment process with the aim of improving the credibility of IDPs.
- Training sessions were conducted for sector departments on the use of the Quantec Data Analysis Tool.
- Trained municipalities on Muni-eMonitor.
- Successfully held PMTEC engagements from 27 to 31 October 2025 with all departments and entities. The provincial MTEC engagements are part of a broader government budgeting process, flowing from the IGR process and national MTEF processes, which guides financial planning for the upcoming MTEF.
- Provided training to service providers on how to conduct business with government.
- Rolled out training to departmental and public entity Bid Specification Committees and Demand Management Practitioners on the development of compliant specifications.
- The Provincial Treasury developed and issued a material irregularity reporting circular and template for departments and public entities to complete and submit to Provincial Treasury on a quarterly basis in order to strengthen accountability and oversight.
- Reviewed the Provincial Risk Management Maturity Model for completion by all provincial departments, including the North West Provincial Legislature and public entities.
- The Asset Verification Tool has been rolled out across provincial departments and public entities.
- The Internal Audit Strategy and Annual Audit Plans per department were finalized.
- Successful tabling of the Provincial main budget for the 2026/27 financial year and Appropriation Bill on 12 March 2026 by the MEC for Finance at the Provincial Legislature.
- Conducted the 2025/26 mid-term budget and performance assessment engagements.
- Supported several provincial departments with asset verification.
- Successfully convened an SCM Forum with departments and public entities, with CFOs invited to provide inputs on four legislative documents drafted by PSCM that required final comments before approval and implementation.
- Procured a mobile office to enhance the efficiency and effectiveness of outreach programmes conducted by Stakeholder Management.
- Continued monitoring and implementation of post-audit action plans for departments and public entities.
- All departments submitted their Q3 interim financial statements on 31 January 2026; the Department has completed the reviews, and the review reports have been communicated to the respective departments.
- Conducted audits in line with the approved Annual Internal Audit Plan.
- Executed several audits for bids exceeding R10 million, including an NTI special assignment.
- The Department managed to facilitate the Provincial Medium-Term Expenditure Committee with National Treasury and NWPG provincial departments from 27 to 31 October 2025.
- Successfully tabled the Adjusted Estimates of Provincial Expenditure and Appropriation Bill at the Provincial Legislature on 28 November 2025.
- Facilitated project site visits with National Treasury from 29 September to 3 October 2025.
- Convened the Chief Audit Executive (CAE), Supply Chain Management (SCM), and CFO forums and provided training for Municipal Managers (MMCs).

- The Department facilitated a workshop on the draft Provincial Inventory Management Policy to provide departments with an opportunity to engage with and input into the draft policy.
- Training for Chief Risk Officers and Risk Practitioners from provincial departments and public entities was arranged under the theme Operational Risk Management, facilitated by the Institute of Risk Management. The training aimed to strengthen practical capability and deepen understanding of operational risk management within the public sector environment.
- Conducted technical workshops, including the Accounting Standards Board (ASB) workshop on GRAP standards on 28 October 2025 and the Modified Cash Standards (MCS) update workshop held from 20 to 21 November 2025.
- Finalized the analysis and reporting of the Public Service Commission (PSC) verification report on SMS financial disclosures.
- Convened quarterly Provincial Revenue Forum, Cash Flow Management Workshop and participated in the National Revenue Workgroup.
- Successfully convened an SCM Forum with departments and public entities, with CFOs invited to provide inputs on four legislative documents drafted by PSCM that required final comments before approval and implementation.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

The purpose of the programme

This programme provides human resource support, strategic management, communication and departmental financial management services.

This programme consists of four sub-programmes:

- Office of the MEC,
- Management Services (HOD),
- Corporate Services,
- Financial Management (Office of the CFO).

The programme's outcome for the year under review is as follows:

- Skilled, capable and ethical workforce.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- Skilled, capable and ethical workforce.

The above mentioned outcome contributes ***to MTDP Strategic Priorities 1 and 3:***

- MTDP Strategic Priority 1: Drive Inclusive Growth and Job Creation
- MTDP Strategic Priority 3: Building a Capable, Ethical and Developmental State

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

*Actual achievement must be reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has re-tabled an Annual Performance Plan in the financial year under review).

N/A

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Office of the MEC								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Skilled, capable and ethical workforce	Annual reports produced	Departmental Annual Report finalized	New	1	1	1	0	N/A

Programme / Sub-programme: Risk Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Skilled, capable and ethical workforce	Financial Disclosure compliance reports produced	% submission of disclosures of financial interest for SMS	100%	100%	100%	100%	0	N/A
		% of compliance to Financial Disclosure on designated groups	100%	100%	100%	100%	0	N/A
	Strategic Risk Assessment	Number of Strategic Risk Assessment Performed	1	1	1	1	0	N/A

Programme / Sub-programme: Corporate Services								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Skilled, capable and ethical workforce	Training of Departmental officials.	Number of training initiatives implemented in line with WSP	New	New	100	104	4	The overachievement is due to the successful coordination and implementation of mandatory training programmes in line with the DPSA directive, as provided for in the Workplace Skills Plan (WSP).
		Number of interns intake	New	New	60	100	40	Over-achievement was driven by Units increasing their intern intake requirements, as well as additional Units that had not previously hosted interns now requesting to accommodate interns.

	Development of Departmental Annual Performance Plan	Departmental Annual Performance Plan developed	New	New	1	1	0	N/A
	Review of communication strategy	Communication strategy reviewed	New	New	1	1	0	N/A

Programme / Sub-programme: Financial Management (CFO)								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Skilled, capable and ethical workforce	Annual financial statements produced	Number of unqualified financial statements without material misstatements (Clean)	New	New	1	1	0	N/A
	All valid invoices paid within 30 days	% of valid invoices paid within 30 days	100%	100%	100%	100%	0	N/A
	procurement spend on women, youth and persons with disabilities	Implemented procurement on women, youth and persons with disabilities owned enterprises	New	New	4	4	0	N/A

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the programme had an actual spending of 99.7% as at 31st March 2026.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	16 943	16 682	261	14 666	14 659	7
Management Services	11 601	11 540	61	9 845	9 667	178
Corporate Services	98 300	98 082	218	94 127	94 008	119
Financial Management (Office of the CFO)	60 700	60 609	91	59 997	59 796	201
Total	**187 544**	**186 913**	**631**	**175 757**	**173 108**	**649**

Strategy to overcome areas of under performance

N/A

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

N/A

4.2 Programme 2: Sustainable Resource Management

Information must be provided in accordance with the Annual Performance Plan

The purpose of the programme

The programme's aim is to provide professional advice and support on Provincial economic analysis, fiscal policy and the management of annual budget process. Implementation of the Provincial budgets as well as monitoring and control the North West Provincial expenditures (inclusive of support to Municipalities).

The Programme consists of the following sub-programmes:

- Programme support
- Economic Analysis
- Fiscal Policy
- Budget Management
- Public Finance
- Infrastructure Management
- Municipal Finance Management (MFM)

The programme's outcomes for the year under review are as follows:

- Improved integrated planning, budgeting and monitoring
- Improved financial management in Departments, Public Entities and Municipalities

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme was able to achieve 92 % of its outputs and output Indicators and targets during the year under review which contributes to the outcomes listed below:

- Improved integrated planning, budgeting and monitoring.
- Improved financial management in Departments, Public Entities and Municipalities

The above mentioned outcome contributes to MTDP Strategic Priorities 1, 2 and 3:

- MTDP Strategic Priority 1: Drive Inclusive Growth and Job Creation
- MTDP Strategic Priority 2: Reduce Poverty and Tackle the High Cost of Living
- MTDP Strategic Priority 3: Building a Capable, Ethical and Developmental State

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

*Actual achievement must be reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has re-tabled an Annual Performance Plan in the financial year under review).

N/A

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Budget Management, Public Finance Management and Infrastructure Coordination								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved integrated planning, budgeting and monitoring	Tabling of the Appropriation Bill	Estimates of Provincial Revenue and Expenditure (EPRE)	1	1	1	1	0	N/A
	Financial assessments on Provincial spending on Departments and Public Entities	Number of quarterly financial assessment performed on Provincial spending	4	4	4	4	0	N/A

	Support provided to Departments on User Immovable Asset Management Plan (U-AMPs)	Number of Departments with Approved User Immovable Asset Management Plan (U-AMPs)	New	New	2	2	0	N/A
	Financial Viability support to Public Entities	Number of Public Entities assessed on Financial Viability	New	New	2	1	1	The processes to appoint the Service Provider to assess the 2nd Public Entity were dependent on the concluded pilot exercise, The terms of Reference which was completed in July 2025. The 2nd phase was dependent on the final report of the 1st pilot phase and preparations for appointment of the Panel of Service Providers was advertised and closed during the 4th quarter.

Programme / Sub-programme: Economic Analysis and Fiscal Policy								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved integrated planning, budgeting and monitoring.	Provincial own revenue collected	Projected Provincial own revenue collected	R1.439 billion	R1.209 billion	R1.4 billion	R1.4 billion	N/A	N/A
	Review of Provincial revenue enhancement strategy	Provincial revenue enhancement strategy reviewed	New	New	1	1	0	N/A
	Compilation of Provincial Economic Review and Outlook (PERO)	Provincial Economic Review and Outlook (PERO)	New	New	1	1	0	N/A
	Compilation of Socio-Economic Review and Outlook (SERO) for the Province	Socio-Economic Review and Outlook (SERO) for the Province	New	New	1	1	0	N/A

Programme / Sub-programme: Municipal Financial Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved financial management in Departments, Public Entities and Municipalities	Municipal budget assessed	Number of budget assessments conducted on adopted Municipal budgets	20	20	20	20	0	N/A
	Capacity building initiatives for Municipal Officials	Number of Municipal capacity building interventions conducted	4	4	4	4	0	N/A
	Municipalities with favourable audit outcomes	Number of municipalities with clean audit outcomes	New	New	N/A	N/A	N/A	N/A
	Support provided on financial	Provincial consolidated report on	4	4	3	3	0	N/A

	management at Municipalities	technical support provided to municipalities in-line with Section 154 of the Constitution						
		Number of legislated reports in line with section 147 of the MFMA	4	4	3	3	0	N/A

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the programme had an actual spending of 99.7% as at 31st March 2026.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

Sub-programme expenditure

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (SRM)	-	-	-	-	-	-
Economic Analysis	9 324	9 299	25	8 067	8 063	4
Fiscal Policy	9 949	9 939	10	9 152	9 148	4
Budget Management	29 882	29 823	59	26 432	26 275	157
Public Finance	18 335	18 238	97	17 424	17 407	17
Municipal Finance	85 335	85 038	297	133 569	133 028	541
Total	**152 825**	**152 337**	**488**	**194 644**	**193 921**	**723**

Strategy to overcome areas of under performance

The process to appoint a panel of Service Providers is underway and is expected to be concluded in the 1st quarter of the new financial year.

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

N/A

4.3 Programme 3: Asset and Liabilities

The purpose of the programme

This programme's aim is to provide policy direction on the following:

- Effective asset management in the province;
- Implementation and monitoring of Supply Chain Management (SCM) in the Province;
- Implementation and management of the Electronic Tendering System (ETS) in the Province.

Assets and Liabilities Management Programme consists of the following sub-programmes:

- Programme Support
- Asset management
- Provincial Supply Chain Management

The programme's outcome for the year under review is as follows:

- Fair, equitable, transparent, competitive and cost-effective Supply Chain Management System in terms of section 217 of the Constitution, 1996.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- Fair, equitable, transparent, competitive and cost effective supply chain management system.

The above mentioned outcome contributes to ***MTDP Strategic Priorities 1, 2 and 3:***

- MTDP Strategic Priority 1: Drive Inclusive Growth and Job Creation
- MTDP Strategic Priority 2: Reduce Poverty and Tackle the High Cost of Living
- MTDP Strategic Priority 3: Building a Capable, Ethical and Developmental State

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

*Actual achievement must be reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has re-tabled an Annual Performance Plan in the financial year under review).

N/A

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Asset Management and Provincial Supply Chain Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Fair, equitable, transparent, competitive and cost-effective Supply Chain Management System in terms of section 217 of the Constitution, 1996.	SCM Capacity building interventions provided to Departments and Public Entities	Number of supply chain management (SCM) capacity building interventions provided to Departments and Public Entities	4	4	4	4	0	N/A
	Departments and Public Entities supported to improve audit outcomes on SCM	Number of Departments and Public Entities supported to improve audit outcomes on SCM	7	7	8 (6D; 2 PE)	11 (9D;2 PE)	3 (D)	Based on audit reports, the number of institutions increased by three (3) due to certain cross-cutting SCM compliance issues that were identified. The manager and other

Programme / Sub-programme: Asset Management and Provincial Supply Chain Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
								unallocated seniors had to augment the available functional capacity to supplement additional capacity needed.
	Assessment of SCM compliance practices conducted on Departments and Public Entities	Number of assessments done on non-compliance by Departments and Public Entities on SCM regulations	4	4	**3**	**3**	0	N/A

Programme / Sub-programme: Asset Management and Provincial Supply Chain Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
	Support provided to service providers/ suppliers and Provincial Government officials	Outreach programme rolled-out	New	New	**3**	**3**	**0**	**N/A**
	Asset management capacity building interventions provided	Number of asset management capacity building interventions provided to Departments and Public Entities	4	4	4	4	0	N/A

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the programme had an actual spending of 98.9% as at 31st March 2026.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (A&L)	19 034	18 766	268	10 880	10 291	589
Asset Management	13 206	13 193	13	12 793	11 641	1 152
Support & Interlinked Financial System	23 856	23 514	342	22 948	20 852	2 096
Total	**56 096**	**55 473**	**623**	**46 621**	**42 784**	**837**

Strategy to overcome areas of under performance

N/A

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

N/A

4.4 Programme 4: Financial Governance

The purpose of the programme

The aim of this programme is to facilitate the implementation of Financial Management in Provincial departments and public entities to ensure improved audit outcomes and manage the transition from modified cash to GRAP accounting in line with PFMA. It operates under five (5) sub-programmes.

The Programme consists of the following sub-programmes:

- Programme support - Accountant General
- Accounting Services Financial Systems
- Provincial Risk Management
- Provincial Internal Audit

The programme's outcome for the year under review are as follows:

- Improved financial management in departments, public entities and municipalities

Outcomes, outputs, output indicators, targets and actual achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- Improved financial management in departments, public entities and municipalities

The above mentioned outcome contributes to MTDP Strategic Priorities 3: Building a capable, ethical and developmental state.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme was able to achieve 100% of its outputs and output Indicators and targets during the year under review which contributes to the following outcome:

- Improved financial management in Departments, Public Entities and Municipalities.

The above mentioned outcome contributes to **MTDP Strategic Priority 3: Building a capable, ethical and developmental state.**

Table 2.4.4.1:

*(To be used for a report against the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has **re-tabled** an Annual Performance Plan in the financial year under review)*

*Actual achievement must be reported in relation to the performance information reflected in the originally tabled Annual Performance Plan until date of re-tabling (In the instance where a department has re-tabled an Annual Performance Plan in the financial year under review).

N/A

Table 2.4.4.2:

*To be used for a report against the originally tabled Annual Performance Plan (In the instance where a department **did not re-table** the Annual Performance Plan in the financial year under review) OR Report against the re-tabled Annual Performance Plan*

Programme / Sub-programme: Accountant General, Provincial Accounting Services, Financial Systems and Provincial Risk Management								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved financial management in Departments, Public Entities and Municipalities	Capacity Building Interventions for Departments and Public Entities	Number of capacity Building Interventions for Departments and Public Entities	13	9	9	9	0	N/A
	Support programmes provided to Departments and Entities	Assessments on the implementation of AGSA findings on the preceding financial year on Departments and public entities	3	3	3	3	0	N/A

	Support programmes provided to Departments and Entities	Number of Payment Files interfaced between the core Financial Systems	New	229	220	230	10	The overachievement is due to the full availability of the system mainframe during the year under review, supported by stable system performance and uninterrupted operations, which enabled the consistent processing and interfacing of payment files between core financial systems.
	Support programmes provided to Departments and Entities	Number of key control assessments performed on departments and public entities	7 (6 D;1 PE)	7 (6 D;1 PE)	8 (7D;1 PE)	8 (7D;1 PE)	0	N/A
	Support programmes provided to Departments and Entities	Number of departments and public entities achieving improved risk management maturity level	9 (6D;3PE)	15 (11D; 4PE)	10 (7D; 3PE)	12 (8D, 4PE)	2 (1D;1PE)	The overachievement is driven by improved performance by Departments and Entities, as well as the review and refinement of the maturity model.

Programme / Sub-programme: Provincial Internal Audit								
Outcome	**Output**	**Output Indicator**	**Audited Actual Performance 2023/2024**	**Audited Actual Performance 2024/2025**	**Planned Annual Target 2025/2026**	****Actual Achievement 2025/2026**	**Deviation from planned target to Actual Achievement 2025/26**	**Reasons for deviations**
Improved financial management in Departments, Public Entities and Municipalities	Post audit action plans audited	Number of Departmental post audit action plans implementation assessed	11	11	11	11	0	N/A
	Risk management strategies audited	Number of Departmental risk management strategies assessed	11	11	11	11	0	N/A
	Supply chain management systems audited	Number of departmental supply chain management systems assessed	New	New	11	11	0	N/A

Linking performance with budgets

All the necessary resources were provided to assist the sub-programmes to achieve the planned targets as per the Annual Performance Plan and this is evident as the programme had an actual spending of 98.7% as at 31st March 2026.

Please find below a summary of actual expenditure in comparison to the adjusted appropriation for both current and previous financial year.

Sub-programme expenditure

Sub-Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme Support (FG)	25 558	25 210	348	9 669	9 664	5
Accounting Services	72 169	71 425	744	50 918	50 729	189
Norms and Standards	14 230	13 867	363	12 893	12 885	8
Risk Management	4 283	4 173	110	3 475	3 470	5
Provincial Internal Audit	79 676	78 764	912	76 687	76 530	157
Total	**195 916**	**193 439**	**2 477**	**153 642**	**153 278**	**364**

Strategy to overcome areas of under performance

N/A

Performance in relation to Standardised Outputs and Output Indicators for Sectors with Concurrent Functions

N/A

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

The Department did not make any transfers to public entities during the year under review.

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2025 to 31 March 2026

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Various individuals (ex-employees)	N/A	Leave Gratuities and post-retirement benefits	Benefits die to ex-employees	1 874	N/A	N/A
North West Department of Community Safety and Transport Management	Provincial Department	Motor Vehicle Licence	Payment of Motor Vehicle Licences	54	N/A	N/A
South Africa Broadcasting Corporation	Public Corporation	TV Licences	Payment of TV Licences	4	N/A	N/A

The table below reflects the transfer payments which were budgeted for in the period 1 April 2025 to 31 March 2026, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
None				

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None.

6.2. Conditional grants and earmarked funds received

None.

7. DONOR FUNDS

7.1. Donor Funds Received

None.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

The Department does not undertake any major capital or infrastructure projects. The table below illustrates changes in the Department's asset holdings during the year under review, including disposals, scrapping, and losses recorded during the reporting period.

Categories	Opening Balance as at 01 April 2025 R'000	Prior Year Adjustment R'000	Asset Additions R'000	Transfer In/Out R'000	Asset Disposal R'000	Balance as at 31 March 2025 R'000
Transport assets	19 623	-	4 832	-	(910)	23 545
Computer Equipment	28 883	-	6 977	(181)	(3 685)	31 974
Office Furniture	17 033	-	483	-	(508)	17 008
Other Machinery and Equipment	15 417	-	2 030	-	(523)	16 924
Total	**80 956**	**-**	**14 322**	**181**	**(5 646)**	**89 451**

The Department performs monthly asset reconciliations between the asset register and the general ledger which are reviewed and signed off by senior management. Any discrepancies are investigated and resolved on a monthly basis before closure. Two physical verifications were undertaken during the financial year. Spot checks were conducted during the year. The Department's assets are in a fairly reasonable condition. Assets stolen/not found are investigated and reported to the Accounting Officer.

Included in disposals are assets with a cost of R2, 284 million that have been donated to various schools within the Province while assets to the value of R2 402 million were scrapped, in line with Treasury Regulations 16A7.7. The transfer relates to servers that were transferred to the Office of the Premier in accordance with Section 42.

The Department has implemented the following asset management policies and procedure manual, which enhance compliance with asset management principles:

- Asset Management Policy and Procedure Manual;
- Asset Management Loss Control Policy;
- Asset Management Strategy.

PART C: GOVERNANCE

1. INTRODUCTION

Commitment by the department to maintain the highest standards of governance is fundamental to the management of public finances and resources. Users want assurance that the department has good governance structures in place to effectively, efficiently and economically utilize the state resources, which is funded by the tax payer.

2. RISK MANAGEMENT

The following risk governance documents have been reviewed and approved for the 2026-27 financial year:

- Risk Management policy
- Risk Management Strategy & Implementation Plan
- Anti-Corruption Policy
- Anti-Corruption Strategy & Implementation Plan
- Business Continuity Policy

The Department conducts both strategic and operational risk assessments annually in conjunction with Risk Owners to identify, evaluate and address potential risks before such risks can impact negatively on the Department's service delivery capacity. The risks are re-rated quarterly considering the effectiveness and implementation of treatment plans.

The Risk Management Committee (RMC) has been appointed for a period of three (3) years (01 April 2025 to 31 March 2028). The RMC consists of a five (05) member panel as follows:

- Independent Chairperson (external)
- Independent Deputy Chairperson (external)
- Independent Member (external)
- Two Internal Members

The Audit Committee advises the Department on risk management and independently monitors the effectiveness of the system of risk management. On a quarterly basis, the Department reports to the Audit Committee, outlining progress made in implementing treatment plans and improving other business processes.

The progress on the effectiveness and implementation of the risk treatment plans on the various Departmental risk registers is updated quarterly, and progress is reported to the RMC and DMC. Through its Risk Management Policy, the Department has adopted an enterprise-wide approach to risk management.

Risk management remains a standing agenda item at DMC meetings. The DMC monitors progress on implementation of risk treatment plans in its meetings basis, while the RMC meets quarterly to provide oversight. Awareness sessions are conducted continuously for all staff members in line with the annual implementation plan.

The Department follows a structured, comprehensive approach to identifying, assessing and managing risks across all levels of the organization. It aligns risk management with strategic planning to protect and create value for stakeholders. Continuous monitoring of implementation of risk mitigation action plans is conducted monthly to ensure risks are managed to an acceptable and tolerance level. During the 2025/26 financial year, 79% (27 out of 34) of the treatment plans were implemented, thus indicating commitment by management to the management of risks.

3. FRAUD AND CORRUPTION

The Department achieved all Anti-Corruption planned outputs during the 2025/26 financial year. The table below present the breakdown of outputs achieved:

No.	Planned Outputs	Achievements	Deviation
1.	Review and approval of the 2025/26 Policies and Strategy	The following Anti-Corruption documents were approved and globalized at the beginning of the financial year: • Anti-Corruption Policy • Anti-Corruption Strategy and Implementation Plan	None
2.	Conduct 04 Anti-Corruption Awareness Workshops to Non-SMS Officials	Awareness workshops were conducted for the following groups: • Assistant Directors • PAs and Secretaries • Officials based at the Rustenburg (Landbank Building) • Provincial SCM • Provincial Internal Audit • Induction to Interns on Fraud	None
3.	Conduct 01 Anti-Corruption Awareness Workshop to SMS Officials	An Awareness Workshop was conducted for SMS	None
4.	Globalization of Awareness Articles on Anti-Corruption	Different Articles and Posters were globalized to commemorate the following activities: • Ethics Week • International Fraud Awareness Week • Posters were put on various locations within the Department (e.g. Lifts, Offices, etc.)	None
5.	Participate in International Fraud Awareness Week	Exhibitions were held in the Garona Building to commemorate the International Fraud Awareness Week	None

The following systems are in place to curb fraud and corruption:

- The Department's Anti-Corruption Policy is in place and operational.
- The Policy on Reporting Unethical Conduct, Corruption and Non-Compliance has been reviewed, approved, and globalized through internal communication.
- An Integrated Case Management System has been developed and implemented.
- Case Management Reports are presented to the DMC during its meetings as well as to the Ethics and Risk Management Committees quarterly.
- A national toll-free anti-corruption hotline (0800 701 701) is in place where incidents of corruption can be reported anonymously. Laws and processes are there to protect people who report others ("whistle-blowers").
- Training for all new staff on code of conduct, ethics and anti-corruption is part of the mandatory induction programme.
- Disciplinary proceedings are instituted against officials who are found to have been involved in corrupt activities.

The Department has a dedicated anti-corruption hotline that can be used by both officials and members of the public to report any allegations of corruption. The details of the hotline are as follows:

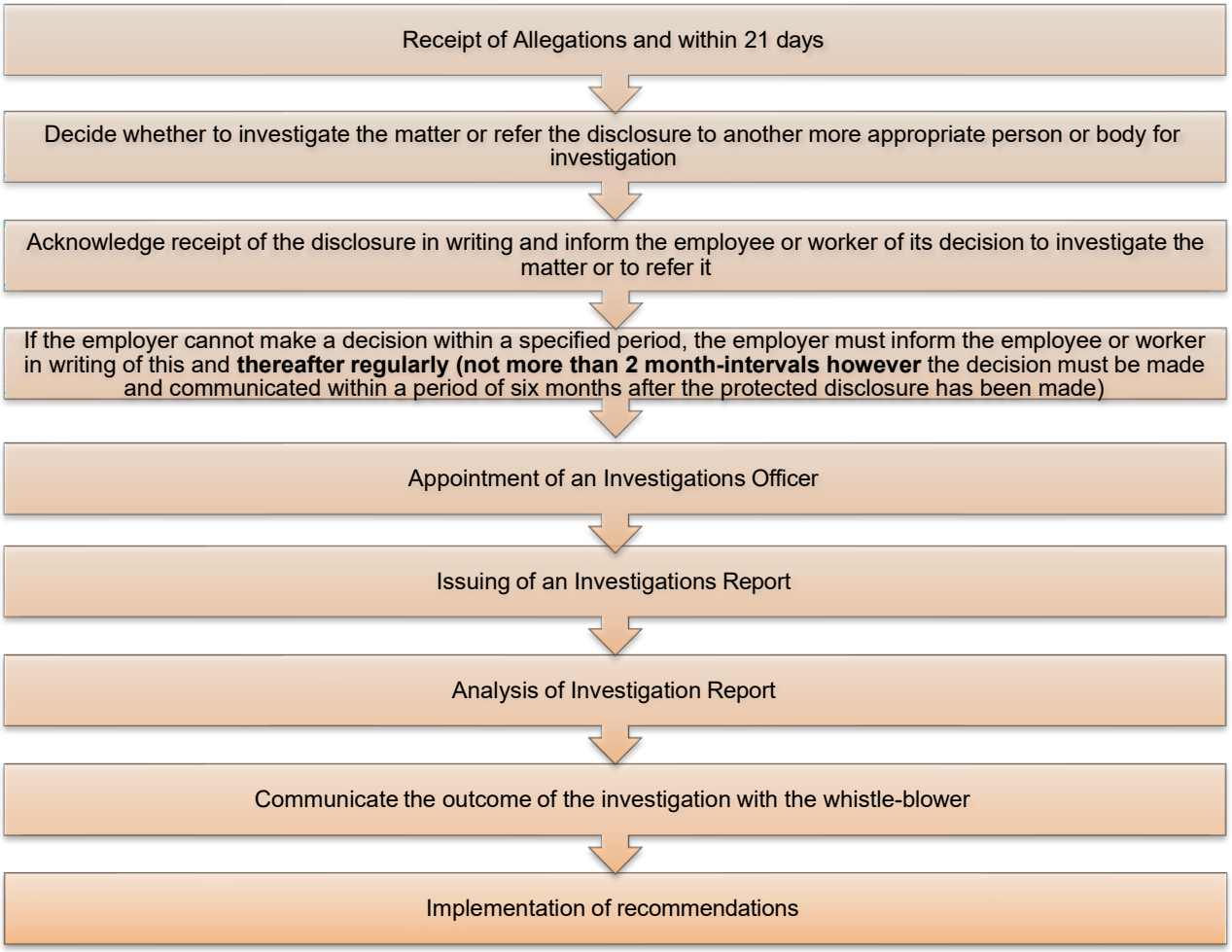
Reporting Channel	**Contact Details**
Toll free number	0801 413 666
SMS	30916
Email	nwpt@theholine.co.za
Website	www.thehotline.co.za/report (use 0801 413 666 to report fraud and corrupt practices)
Postal	P.O Box 10512, Centurion, 0046 (Vuvuzela Fraud and Ethics Hotline)
Fax	0867261681
Mobile App	Download Vuvuzela Mobile app (Use 0801 413 666 to report fraud and corrupt practices)

- Employees report unethical conduct, corruption, and non-compliance as required by the Public Service Act to the Integrity Management Unit or through the department's hotline. All cases reported should be assessed to determine whether they fall within the ambit of department's Anti-Corruption Policy.
- The reported cases are acknowledged within 21 days, unless reports are made anonymously. On the acknowledgement letter, the department may indicate how it plans to deal with the matter

and provide a time frames. The department will further indicate to the official assigned to attend the concern and the sort of assistance the official needs from the employee.

- The department will require the employee reporting a matter to declare any interest he/she may have in it from the onset. Employees may be required to make these declarations in writing.
- Though the department commits itself to regular feedback to the employee regarding a reported matter, it will not divulge any information which will result in the department breaching its confidentiality pledge to another person. Where requested, the department will respond to employees in writing.

The following process acts as a guide on how to deal with reported cases:



4. MINIMISING CONFLICT OF INTEREST

Conflict of interest is one of the most critical risks the Department must manage in its pursuit of building an ethical culture. This is because a transaction is never at arm's length where the parties involved are conflicted. To address this, the Department has put the following systems and measures in place to identify, manage and eliminate real or potential conflicts of interest:

Management of gifts

The Department has implemented Regulation 13(h), which prohibits an employee from receiving or accepting any gift to the cumulative value of R500 per year from any person in the course and scope of his or her employment, other than from a family member. Such gifts are often concealed and can create a conflict for a public servant between personal interests and the interests of the state.

It is for this reason that the Department has established the following systems to manage the acceptance of gifts from service providers, individuals and other stakeholders:

- There shall be a central gift register of all Gifts, Donations and Sponsorships placed and managed in the Integrity Management Office.
- The Ethics Officer(s) shall analyse if there is any potential or actual conflict of interests on the Gifts, Donations and Sponsorships received and recommend to the Head of Department if the employee can accept that Gifts, Donations or Sponsorship.
- The Ethics Officer(s) shall ensure the Gifts register is kept up to date.
- The Ethics Officer(s) shall review and monitor the register and report any anomalies or concerning trends to the Ethics Committee and Head of Department.
- An annual declaration form will be distributed to all employees for completion immediately after year-end relating to the financial year which has just concluded. If nothing was received, then a NIL declaration must be furnished.
- These forms will also serve as audit evidence for Auditor-General and Internal Audit processes and must be consistent with Gifts etc. declared during the E-Disclosure processes.

N.B The Departmental Gift Policy provides more details about the gift management processes.

Disclosure of financial interest by designated employees

Designated groups to disclose their financial interests

The Department has implemented Regulation 18 of the Public Service Act, together with the Directive requiring designated employees to disclose their financial interests in the prescribed form and within the timelines issued by the Minister for the Public Service and Administration.

The following categories of officials are designated groups required to disclose their financial interests:

SMS Members	**Disclosure Periods**
Employees who are incumbent of posts graded on level 13 or above, unless specifically excluded in terms of a determination or deemed determination by the Minister;	01 – 30 April of the year in question
Head of Department	01 – 30 April of the year in question
Other Categories of Designated Employees	**Disclosure Periods**
Employees earning an equivalent of salary level 13 and above through the OSD	01 June to 31 July of the year in question
Employees appointed at salary level 12 including employees earning the equivalent of salary level 12 through OSD.	01 June to 31 July of the year in question
Employees who are authorized by the Minister, EA, HOD or the Chairperson of the Public Commission (PSC) for purposes of record keeping and effective implementation of Part 2 of the Chapter 2 of the PSR, 2016	01.June to 31 July of the year in question
Employees appointed at Salary level 11 including employees earning the equivalent of salary level 11 through OSD.	01 June to 31 July of the year in question
Employees in Supply Chain Management and Finance Units, irrespective of their levels	01 June to 31 July of the year in question
All Assistant Directors appointed at salary level 9 and 10.	01 June to 31 July of the year in question

New employees appointed in the above categories	Within 30 days after assumption of duty

Measures to manage conflict of interest on the financial disclosures

- The Ethics Officer(s) verifies the interests disclosed.
- If the Ethics Officer(s) is of the opinion that an interest of such designated employee disclosed is likely to conflict with execution of any official duty of the employee concerned, he or she, shall consult the employee concerned and, where possible, take appropriate steps to remove the conflict of interest.
- If the employee, after the consultation referred to above, fails to take appropriate steps to remove the conflict of interests, the Ethics Officer(s) shall recommend to the Head of Department to take disciplinary action against the employee.
- The Ethics Office(s) through the Head of Department shall forward no later than 31 December each year, to the Director-General: Department of Public Service and Administration, the details with regard to:

  - The number of cases where conflict of interest was identified;
  - Whether any steps were taken;
  - If steps were taken, a description of those steps

Conducting Lifestyle Audits in the Public Service

Who should conduct lifestyle audits?

All national and provincial departments, as well as government components, are required to conduct lifestyle audits, as this is a decentralised function in terms of Regulation 22(a) of the Public Service Regulations, 2016.

Who has the mandate to conduct lifestyle audits?

Heads of Department and their delegated officials, notably Ethics Officers and investigators, are mandated to conduct lifestyle audits. Regulation 22 of the Public Service Regulations, 2016, provides that a Head of Department must— "(a) analyse ethics and corruption risks as part of the department's system of risk management."

Role-players involved with conducting lifestyle audits

The Head of Department (HOD) will be supported by the Ethics Officer to conduct lifestyle reviews and by an investigator or anti-corruption official to conduct lifestyle investigations. In performing this function, they will also be supported by Risk Management and the Audit and/or Ethics Committees. Internal Auditors will audit the process. External to the Department, the South African Police Service and the National Prosecuting Authority will investigate and prosecute criminal conduct arising from lifestyle audits.

The Public Administration Ethics, Integrity and Disciplinary Technical Assistance Unit (PAEIDTAU) will provide technical support to departments.

5. CODE OF CONDUCT

The Code of Conduct for the Public Service (Chapter 2 of the Public Service Regulations) guides all employees on what is expected of them from an ethical perspective, both in their individual conduct and in their interactions with others. Adherence to the Code enhances professionalism and contributes to building public trust.

The primary purpose of the Code is to promote exemplary and ethical conduct. It articulates the behaviour that public servants should strive for and outlines conduct that is acceptable or unacceptable. To ensure that employees understand and uphold the Code, the Department has established continuous capacity-building and training programmes on ethics management, including specific training on the Code of Conduct.

The Department also inducts new employees and interns on the Public Service Code of Conduct on the day they assume duty, or as soon as possible thereafter. Members of the Senior Management Service (SMS) are expected to adhere to the provisions of the SMS Handbook on ethics and conduct. Officials within Supply Chain Management (SCM), including all SCM role players, are required to comply with the SCM Code of Conduct.

If an employee breaches the Public Service Code of Conduct, disciplinary action will be taken against such an employee in accordance with the prescripts governing discipline management.

The Department has designated two (02) Ethics Officers, and their roles are amongst others to:

- Promote integrity and ethical behaviour in the Department.
- Advice employees on ethics related matters.
- Identify and report unethical behaviour to the Accounting Officer through appropriate channels.
- Administer remunerative work outside the public service applications for the HOD's consideration (whether to approve the application or not).
- Manage disclosure on financial interest.
- Manage acceptance of gifts and maintain the gifts register.
- Manage conducting business with an organ of state.
- Develop the Ethics Policies and Strategies.

The Department has an Ethics Committee chaired by the Chief Director: Corporate Services and its role is to provide oversight on ethics management in the Department. The Ethics Committee reports its work to the HOD quarterly.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Safety, health, and environment issues affecting the organization

Health and safety in the workplace is regulated by the Occupational Health and Safety (OHS) Act, No. 85 of 1993. In terms of this Act, the Head of the Department is charged with the responsibility of ensuring a workplace that is safe and free from risks to the health of employees. This piece of legislation is preventative in its approach to health and safety issues. The second piece of legislation is the Compensation for Occupational Injuries and Diseases Act (COIDA), which complements the OHS Act by providing for compensation for disablement caused by occupational injuries and diseases sustained or contracted by employees.

Employees are made aware of health and safety matters through education and awareness sessions. Staff are also informed of the procedures to follow in cases of injuries on duty through Injury on Duty policy workshops. In terms of this Act, the employer has a duty to pay for reasonable medical expenses for injuries sustained on duty, and employees are not required to make use of their medical aid in such instances.

For the period under review (2025/26), the Department recorded 27 injuries on duty cases. Most of these injuries emanated from slip-and-fall incidents, sporting activities, and vehicle accidents, among others, resulting in soft tissue injuries and effusions. All of these cases required basic medical treatment on an out-patient basis, and 16 resulted in temporary disablement, leading to varying numbers of days of injury-on-duty leave. In addition, 223 staff members were taken through Occupational Health and Safety (OHS) and Compensation for Occupational Injuries and Diseases Act (COIDA) education and awareness sessions.

The Department hosted a Health Promotion event focused on chronic ill-health conditions and nutrition. A Men's Health event, attended by 116 men, was also held, focusing on gender-based violence and femicide, voluntary medical male circumcision, and men's mental health. A Departmental Wellness Day was conducted with 237 staff members in attendance, focusing on physical activities to promote mental and physical health excellence. In addition, two Occupational Health and Safety Committee meetings were held. One departmental service point was fumigated to support workplace health and safety, and three workplace inspections were conducted.

7. PORTFOLIO COMMITTEES

Resolution No.	Subject	Details	Response by the department
RESOLUTION NO. 112	Second Quarter 2025/2026 - North West Appropriation Bill, 2025.	1. The Committee proposes a workshop with Provincial Treasury and Members at the beginning of the 2026/27 budget cycle, the Committee has to be a part of the entire budget process 2. The Committee recommends that the North West Appropriation Bill, 2025, be adopted	The National Treasury presented to members on the Intergovernmental Fiscal System, the Government Planning Cycle and its implications for Executive Authorities The North West Appropriation Bill, 2025 was re-tabled on 27 May 2025 and subsequently adopted by the Provincial Legislature following its Second and Third Readings
RESOLUTION NO. 122	Second Quarter 2025/2026- Provincial Treasury Annual Performance Plan 2025/26	1. The Committee acknowledges the report on the Annual Performance Plan for 2025/26 of Provincial Treasury.	The Provincial Treasury notes and appreciates the Committee's acknowledgement

RESOLUTION NO. 146	Second Quarter 2025/2026- Provincial Treasury First Quarter Performance Report 2025/26	1. Provincial Treasury to submit a report to the Committee on asset verification tools of departments, within 7 days.	The Provincial Treasury has internally developed an asset verification tool to be used by provincial departments and entities. PT-Asset Verification Tool Roll-Out Report submitted
		2. Provincial Treasury to submit a report on implemented procurements on enterprises owned by women, youth and persons with disabilities, within 7 days.	A detailed report on Sourcing from Women, Youth and Persons with Disabilities was submitted
RESOLUTION NO.147	Second Quarter 2025/2026 - NWPG Revenue & Expenditure Report For The Period Ending June 2025	1. Provincial Treasury submit a comprehensive report on all the questions and concerns that have been raised by the Committee, within 7 working days.	The comprehensive reports on all questions and concerns raised was submitted
		2. Provincial Treasury submit recovery plans for any departments that are under spending within 7 working days	The departments that were underspending during the first quarter have reported improvements; however, four (4) departments namely, the Office of the Premier, the Department of Economic Development, Environment, Conservation and Tourism, the Provincial Treasury, and the Department of Agriculture and Rural Development still reflected underspending as at the end of October 2025.
		3. The North West Provincial Government Expenditure reports will be tabled for debate	The First Quarter Report on provincial expenditure for the period ending June 2025 was debated in the North West Provincial Legislature on 11 November 2025
		4. The Committee acknowledges the report on the North West Provincial Government Expenditure for the period ending 30 June 2025.	The Provincial Treasury notes the Committee's acknowledgement

RESOLUTION NO. 148	Second Quarter 2025/2026 - benchmarking – parliamentary budget office and public private partnership – Gauteng & Western Cape Provincial Legislatures	**1.** The establishment of the provincial budget Office in the North West Provincial Legislature in line with the Constitution of the Republic of South Africa, 1996	The Provincial Treasury has noted the intention to establish a Budget Office and has submitted written comments and recommendations in this regard.
		2. The Committee must be actively involved in the African Network of Parliamentary Budget Offices (AN-PBO), the OECD Network of Parliamentary Budget Officials and the Independent Fiscal Institutions network.	The Provincial Treasury notes the Committee's intention
		3. Provincial Treasury present the Public Private Partnership (PPP) framework or the readiness for implementing it in the province.	A presentation on the Public Private Partnership (PPP) Framework was delivered to the Portfolio
RESOLUTION NO. 149	Second Quarter 2025/2026 - North West Money Bills Amendment Procedure & Related Matters Bill, 2023	1. The mandate of the Portfolio Committee responsible for oversight on Provincial Treasury be extended to include the budget oversight responsibility in respect of the Money Bill procedure.	The Provincial Treasury acknowledges the proposal to extend the mandate of the Portfolio Committee responsible for oversight over the Provincial Treasury to include budget oversight responsibilities in respect of the Money Bills procedure
		2. The Budget Office's Administration should be independent, with staff possessing budget expertise and they must report on the straight line to the Portfolio Committee and a dotted line to the Office of the Secretary	The Provincial Treasury has noted the intention to establish a Budget Office and has submitted written comments and recommendations accordingly

		3. The Bill must be within the prescripts of the Constitution of the Republic of South Africa, Section (120)3, which the North West Provincial Treasury and Provincial Treasury must adhere to.	The resolution was noted
		4. The North West Provincial Legislature must ensure that the Standing Rules of the NWPL are independent and explicitly include the establishment of the Budget Committee, additionally the Budget Office should be fully funded to execute its functions and this should be clearly outlined in the Standing Rules of the NWPL.	The Provincial Treasury has noted the intention to establish a Budget Office and has submitted written comments accordingly
		5. A comprehensive plan that has a timeline, of the formulation of the Budget Committee must be developed after the Bill is adopted in the House	The Provincial Treasury has noted the intentions for the establishment of the budget office and has made written comments

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
Resolution No. 09	THE REPORT OF THE AUDITOR GENERAL TO THE NORTH WEST PROVINCIAL LEGISLATURE ON PROVINCIAL TREASURY FOR THE YEAR ENDED 31st MARCH 2024	1. Provincial Treasury should submit a detailed report outlining the terms of reference, including time frame for the Bid Committees. The report should also include fill names, appointments dates and substantive positions.	The report was submitted	YES
		2. The Department must submit a report outlining list of Bid (R10 million and above) awarded during the 2023/24 together with advices received from provincial internal audit for each bid.	The report on the list and the advised received from internal audit was submitted.	YES
		3. Submit quarterly progress report on the implementation of PAAP 2023/24 financial years. The report should clearly reflect progress against each target	The progress report for 2023/24 Financial year was submitted	YES

9. 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
Not applicable		

10. INTERNAL CONTROL UNIT

The Internal Control unit is placed under Financial Management Services (CFO). The key focus areas of the unit for the 2025/2026 financial year included:

- Review of compliance to procurement laws and regulations;
- Review of financial and non-financial delegations for legislative compliance and completeness;
- Review of the implementation of Post Audit Action Plan;
- Review of consultant payments;
- Review of policies;
- Review of Annual Financial Statements (interim and annual);
- Provide support during all audit processes (internal and external audit).

11. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

Purpose and mandate

Provincial Internal Audit (PIA) helps the Department accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Treasury Regulation (TR) 3.2 read with sections 38(1)(a)(ii) and 76(4)(d) of the Public Finance Management Act, Act No 1 of 1999 (PFMA) mandates PIA to assist the accounting officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement.

PIA reports functionally to the Provincial Audit Committee (AC) and administratively to the Accounting Officer of the Provincial Treasury and functions in compliance with the Internal Audit Charter endorsed by the Accounting Officer of the Provincial Treasury and approved by the AC.

Vision and strategy

To be a trusted strategic advisor to the Provincial Treasury enhancing the public service through insightful, forward-thinking internal audit assurance and advice. The internal audit strategy is aligned to support Departmental strategies.

Charter, methodology and internal audit plans

The internal audit charter, rolling 3-year strategic internal audit plan and annual plan for the first year of the rolling 3-year internal audit plan were reviewed and approved by the AC as prescribed by Treasury Regulation 3.2.7(a)-(c).

Independence and objectivity

Through the functional reporting line established by the Internal Audit and Audit Committee Charters, PIA achieves organisational independence and has operated freely in exercising its independence from the Department. Internal audit services were also performed with objectivity as required by the Internal Audit Charter and the Global Internal Audit Standards (Standards) set by the Institute of Internal Auditors.

Internal audit modality

PIA is fully in-sourced (no consultants utilised) and was set up as a shared internal audit function of the North West Provincial Administration under sections 38(1) (a) (ii) and 76 of the PFMA and paragraph 3.2.3 of the Treasury Regulations.

Staffing

PIA has the collective knowledge, skills, and experience needed to perform its responsibilities. The function also has extensive training and development plans, and internal audit staff are fully supported to obtain professional certification.

The departmental audit team has an approved structure of four (4) internal audit staff members of which one (1) positions was vacant during the period under review. The vacant position will be filled during the 2026/27 financial year.

Quality assurance and improvement program

A Quality Assurance and Improvement Program with continuous internal assessment is in place. Furthermore, PIA also underwent the prescribed five (5) yearly external independent quality assurance assessment. The external assessment was concluded in December 2024. The assessment outcomes were, generally conforms and generally effective. This is the highest ratings that can be achieved, which means that PIA has a charter, policies, and processes, and the execution and results of these are judged to be in conformance with the Standards and effective. The assessment also considered feedback from key stakeholders on the performance and value-add of PIA.

Stakeholder relationships

PIA maintains relationships with various stakeholders. This includes the AC, oversight functions, management of the Department, the Provincial Treasury and other internal as well as external assurance providers. For the 2025/26 financial year a specific strategy had been determined to enhance the management of stakeholder interaction and expectations.

Value add

The outcome of the independent external quality assurance assessment indicated that there is an appreciation from stakeholders of the contribution and value that PIA adds. PIA continuously reflect on its efficient and effective functioning and therefore at all times seek to improve the quality of the service that it renders.

Limitations

There were no limitations not already mentioned elsewhere (if applicable) that impacted the optimal performance of internal audit.

Specify a summary of audit work done

Planned and completed audits, roll-overs and ad-hoc projects

For the period under review, the approved annual internal audit plan for the Department consisted of thirteen (13) assurance assignments planned for execution. Twelve (12) assignments were completed and reported on and one (1) assignments was cancelled. In addition, one (1) ad-hoc assignments relating to the pre-award audit of supply chain management processes for bids exceeding R10 million we performed.

Status of audit findings addressed

Based on follow up audits performed by PIA, the status of implementation of internal audit action plans was eighty-six percent (86%). The Department reported the status of implementation of internal action plans as of 31 March 2026 to the AC, as ninety-five percent (95%). The Department did not have Auditor General Action plans.

Key activities and objectives of the audit committee

Purpose and mandate

Refer to Part 1 of the Audit Committee Report.

Independence

Refer to Part 1 of the Audit Committee Report.

Protecting the independence of the internal audit function

The AC has reviewed the organisational positioning, and all aspects related to the independence of PIA, including safeguards in place to protect the independence of internal auditors and to protect PIA from threats and victimisation. Safeguards include the Internal Audit and Audit Committee Charters as well as the functional reporting line of PIA to the AC. The AC confirms that there were no instances during the period under review, where the AC was required to protect internal auditors.

Performance against statutory duties

Refer to Part 1 of the Audit Committee Report.

Composition of the audit committee

Refer to Part 2 of the Audit Committee Report.

Meeting attendance

Refer to Part 2 of the Audit Committee Report.

Combined assurance

Refer to Part 3 of the Audit Committee Report.

Resolution of audit committee recommendations

Refer to Part 3 of the Audit Committee Report.

Audit committee performance evaluation

The AC has conducted an annual evaluation of its own performance and effectiveness for the period under review. The evaluation comprised of a self-evaluation and an evaluation performed by the accounting officers of the departments. The evaluation outcomes were very positive.

Remuneration of audit committee members

Rates

Chairperson of the Provincial Audit Committee:	R2 557 per hour
Chairperson of the Cluster Audit Committee:	R2 307 per hour
Cluster Audit Committee Member:	R 2 007 per hour

The remuneration paid to audit committee members has been determined through the application of Treasury Regulation 3.1.6.

Remuneration of audit committee members who worked or are working for an organ of state

For the period under review no audit committee member worked for an organ of state.

Total audit committee expenditure for the reporting period.

The total Audit Committee expenditure for the Governance Cluster AC for the period under review amounted to R1 105 546. This Cluster AC provides AC oversight over four (4) departments. The average AC cost per department in the Cluster is R276 386.

Attendance of audit committee meetings by audit committee members

The table below discloses relevant information on the audit committee members:

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 2025/26	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date					
Central Audit Committee									
Ms P. Mzizi Chairperson	CA(SA)	SAICA	14 February 2022	28 February 2027	6	Yes	No	4	2
Mr P. Tjie	B.Com, PMD	IOD(SA)	14 February 2022	28 February 2027	6	Yes	No	-	2
Mr. L. Ally	CA(SA)	SAICA	14 February 2022	28 February 2027	6	Yes	No	1	1
Cluster Audit Committee									
Mr P. Tjie Chairperson	B.Com, PMD	IOD(SA)	14 February 2022	28 February 2027	7	Yes	No	-	2
Ms H Masedi	M.Com	IODSA, SAIGA	14 February 2022	28 February 2027	7	Yes	No	2	-
Mr M. Terheyden	CA(SA)	SAICA	14 February 2022	28 February 2027	7	Yes	No	-	-

Mr T Boltman	CIA, CGAP, CCSA, Postgraduate Diploma in Internal Auditing, Certificate in Forensic Examination	CIAGOL, IIASA, ACFE, IRMSA	14 February 2022	28 February 2027	6	Yes	No	6	1

12. AUDIT COMMITTEE REPORT

AUDIT COMMITTEE REPORT FOR DEPARTMENT OF PROVINCIAL TREASURY FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

We are pleased to present our report for the financial year ended 31 March 2026.

Part 1: Audit Committee Reflections

The Audit Committee reports that it has complied with its responsibilities arising from section 38(1) (a) (ii) of the Public Finance Management Act, 1999 and Treasury Regulation 3.1.

The Audit Committee also reports that it has adopted the Audit Committee Charter as its appropriate formal terms of reference, has regulated its affairs in compliance with this charter and has discharged its responsibilities as contained therein. The Audit Committee has functioned without hindrance or limitations throughout the reporting period.

Part 2: Audit Committee Composition and Meeting Attendance

The Cluster Audit Committee consists of four external members. The committee is properly constituted, and independent and has a diverse and appropriate mix of qualifications, skills, and experience.

The Audit Committee meets at least six (6) times per annum as the Central Audit Committee and six (6) times per annum as the Cluster Audit Committee as per its approved terms of reference. During the current year six (6) meetings were held by the Central Audit Committee and seven (7) meetings were held by the Cluster Audit Committee.

Part 3: Audit Committee Focus Areas

Effectiveness of the internal control systems

In line with the Public Finance Management Act, 1999, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The accounting officer retains responsibility for implementing such recommendations as per Treasury Regulation 3.1.12.

Through our analysis of audit reports and engagement with the Department we can report that the system on internal control for the period under review was adequate and effective.

The Audit Committee has also discussed with the department, the implementation of all internal and external audit action plans agreed upon. Based on our interaction with the department we conclude that the action plan management system has been implemented adequately and effectively.

Effectiveness of risk management

Based on the quarterly audit committee reviews, the departmental risk and fraud management system is adequate and effective.

In-Year Management and Quarterly Reporting

The quality of the in-year financial and performance reporting including interim financial statements was adequate.

Combined Assurance

The responsibility to oversee combined assurance was delegated to the Audit Committee in terms of the Charter. Combined assurance is in its implementation phase. The Committee continues to commit to working with management to further improve this area towards a fully integrated and streamlined assurance provision across all lines of assurance.

Evaluation of the Financial Statements and Performance Information

The committee evaluated the Annual Financial Statements (AFS) and the Annual Performance Report (APR) for the year ended 31 March 2026 and duly recommended them for the Accounting Officer's approval, subject to the corrections having been made prior to being submitted to the AGSA for audit. The Audit Committee has discussed the external audit outcomes to be included in the annual report with the AGSA and the Accounting Officer.

Compliance with laws and regulations

The Audit Committee is satisfied that the department complied with laws and regulations for the period under review.

Internal Audit

The accounting officer is obliged, in terms of the Public Finance Management Act, 1999, to ensure that the department has a system of internal audit under the control and direction of the Audit Committee. The Audit Committee is satisfied that the internal audit function has properly discharged its functions and responsibilities during the year under review.

The Audit Committee is satisfied that the internal audit function maintains an effective internal quality assurance programme that covers all aspects of the internal audit activity and that as determined during the external quality assessment review concluded in December 2024, that a "generally conforms rating" for conformance with the mandatory elements of the IPPF and "generally effective rating" (core measurement from 2025 which will affect overall rating from that year as per the Global Internal Audit Standards (GIAS)) can be applied to the internal audit work.

Auditor General South Africa

The Audit Committee met with AGSA and considered the audit approach, reported findings, management responses and the final audit outcome.

The Audit Committee is not aware of any unresolved issues with respect to the current audit. The Audit Committee concurs with the Auditor General South Africa's opinion on the annual financial statements.

General

We would like to express our appreciation to the Executive Authority, the Accounting Officer for his leadership and support, the AGSA and to Internal Audit and management for their commitment.

Signed on behalf of the Cluster Audit Committee by:

M.P. TJIE

Chairperson of the
Cluster Audit Committee

.....
M.P Tjie

11 August 2026

13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the BBBEE requirements of the BBBEE Act of 2013 and as determined by the Department of Trade, Industry and Competition.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion** (***include a discussion on your response and indicate what measures have been taken to comply***)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.
Developing and implementing a preferential procurement policy?	Yes	The Department has an approved Preferential Procurement Policy.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.
Developing criteria for entering into partnerships with the private sector?	N/A	The Department does not have any current partnerships with the private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	This criteria does not apply to Provincial Treasury as our mandate is to provide leadership in the management of public resources for efficient, effective and economic service delivery through well-coordinated support to Provincial Departments, Public Entities and Municipalities.

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

The information contained in this part of the annual report has been prescribed by the Minister for the Public Service and Administration for all departments in the public service.

2. OVERVIEW OF HUMAN RESOURCES

2.1 Status of Human Resources in the Department

The Provincial Treasury had a staff complement of 581 as at 31 March 2026. This includes permanent staff, contract employees and interns. During the 2025/2026 financial year, 190 employees were appointed, comprising interns, contract employees and contract extensions. Recruitment processes for advertised posts are ongoing. The current vacancy rate stands at 19%. These vacancies are mainly due to internal promotions, transfers on promotion to other departments, as well as retirements. The Department is working diligently to reduce this rate.

The Department had eight (8) employees who retired through the Early Retirement without Penalisation and Voluntary Exit Programmes. Leave policies are successfully implemented, and incapacity leave is monitored and reported on. The Department's disability rate stands at 2.63%. The Department has not yet reached the 50% target for female representation at SMS level; it is currently at 38%.

Training programmes were successfully implemented in line with the Workplace Skills Plan (WSP). A total of 554 employees attended training during the reporting period. As at 31 March 2026, there were 95 employees on development programmes, comprising interns. A Learnership Programme in the Internal Audit Unit was also launched. Several internal and external applicants were awarded bursaries by the Department.

The Department did not experience any strike action during the reporting period, and there were no precautionary suspensions. A total of ten (10) grievances were lodged, and all were resolved.

2.2 Human Resource priorities for the year under review and the impact of these.

The Department will continue filling vacant funded posts in the new financial year, as recruiting a skilled and capable workforce remains a priority. The filling of posts is required for the following:

- Strengthening the Department's monitoring, support and oversight role over other Provincial Departments.
- Ensuring appropriate segregation of duties to minimise the risk of potential fraudulent or corrupt activities.

The Department will also continue to implement employee training in line with the Workplace Skills Plan (WSP), and to allocate bursaries to support the development of a skilled and capable workforce.

2.3 Workforce Planning

As at 31 March 2026, there were fifty-seven (57) posts on salary levels 02–08 that must still be advertised. These posts will be advertised in the new financial year once the currently advertised posts have been filled, a new assessment of the Compensation of Employees (CoE) through the MTEF has been completed, and the impact of the newly filled posts has been established.

2.4 Employee Performance Management

Performance Management is implemented in the Department in line with the relevant directives and policies. All performance agreements were submitted and captured on time. All SMS members signed and submitted their Performance Agreements by 31 May 2025, as required. The Department achieved a 100% signing and submission rate across all levels.

Performance assessments were completed, moderated, and the performance outcomes were implemented on Persal. In line with DPSA Directives, no Performance Bonuses were paid; only Pay Progression was implemented for qualifying employees. There are no PMDS backlogs in the Department. Extensive quality assurance was conducted on all performance management documentation submitted.

2.5 Employee Wellness Programmes

The Department has established an Employee Health and Wellness Programme (EHWP), comprised of relevant professionals responsible for implementing programmes that support the overall well-being of employees. This includes, among others, an Employee Wellness Clinic that provides primary health care services such as VCT, family planning, treatment of minor ailments, management of chronic conditions, health promotion, and a referral system.

Supplements are provided to employees with chronic conditions to help improve their vitality and support optimal job performance. The Physical Activity Programme includes a mini gym for staff to encourage an active lifestyle. The programme also supports participation in football, netball and volleyball activities. In addition, a Friday morning run is organised to encourage employee participation in physical fitness activities for improved health and productivity.

Various policy measures are in place to address substance abuse, ill-health, chronic conditions, occupational health and safety (OHS), and crises and trauma affecting individuals in the workplace. Support groups are available for employees affected by cancer, diabetes and hypertension, as well as those dealing with bereavement.

The Occupational Health and Safety (OHS) Act promotes the creation and maintenance of a safe and healthy work environment. The OHS Committee is comprised of appointed Health and Safety Representatives who are responsible for recommending measures that ensure a safe and healthy work environment for all employees.

2.6 Achievements and challenges faced by the department, as well as future human resource plans /goals.

2.6.1 Achievements:

- Successful EHW Programme that is utilized by staff.
- Successful implementation of bursaries in the Department
- Successful management of PILIR – no outstanding cases
- Successful implementation of PMDS – no backlogs
- Clean Audit thirteen (13) years in a row

2.6.2 Challenges:

Recruitment is currently progressing at a slow pace due to the high volume of applications received compared to the limited number of staff managing the recruitment process. This results in longer lead times for the filling of posts. The Department has implemented measures to address this challenge.

2.6.3 Future Plans/Goals:

- Continuous advertising and filling of vacant funded posts/ seeking authorization to advertise.
- Continuous management and implementation of PILIR
- Continuous management and implementation of PMDS
- Allocation of bursaries
- Implementation of internships and learnerships
- Continuous provision of Health and Safety programmes
- Continuous provision of Labour Relations support in the Department

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	R186,913	R118,912	R4,750	R1,178	20	R474
Sustainable Resource Manage	R152,338	R84,065	R1,609	R47,342	14	R683
Assets & Liabilities Management	R55,473	R34,531	R1,688	R	6	R628
Financial Governance	R193,438	R112,118	R4,594	R2,239	19	R714
Total	**R588,162**	**R349,626**	**R12,642**	**R50,760**	**59**	**R597**

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

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	R10,086	3	36	R280
Skilled (Levels 3-5)	R24,826	7	68	R365
Highly skilled production (Levels 6-8)	R93,554	25	254	R368
Highly skilled supervision (Levels 9-12)	R173,636	47	198	R877
Senior and Top Management (Level 13-16)	R48,452	13	30	R1,615
Non-Permanent Worker	R	0	0	R
Total	**R350,554**	**95**	**586**	**R598**

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

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	R81,384	68	R4,067	3	R2,960	3	R6,304	5
Sustainable Resource Manage	R60,417	72	R608	1	R1,074	1	R2,881	3
Assets & Liabilities Management	R25,242	73	R90	0	R781	2	R1,447	4
Financial Governance	R80,869	72	R1,010	1	R2,371	2	R4,498	4
Total	**R247,912**	**71**	**R5,774**	**2**	**R7,187**	**2**	**R15,130**	**4**

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R6,543	65	R326	3	R682	7	R1,303	13
Skilled (Levels 3-5)	R15,430	62	R1,502	6	R1,042	4	R2,555	10
Highly skilled production (Levels 6-8)	R68,526	73	R2,318	3	R2,518	3	R4,546	5
Highly skilled supervision (Levels 9-12)	R124,614	72	R1,628	1	R2,531	2	R6,436	4
Senior and Top Management (Level 13-16)	R32,799	68	R0	0	R414	1	R290	1
Non-Permanent Worker	R0	0	R0	0	R0	0	R0	0
Total	**R247,912**	**71**	**R5,774**	**2**	**R7,187**	**2**	**R15,130**	**4**

3.2 Employment and Vacancies

The tables in this section summarise the position with regard to 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 (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of 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 as on 31 March 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	288	251	13	48
Sustainable Resource Manage	145	118	19	28
Assets & Liabilities Management	70	55	21	10
Financial Governance	191	157	18	11
Total	**694**	**581**	**16**	**97**

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	41	38	7	0
Skilled (3-5)	172	165	4	96
Highly skilled production (6-8)	199	150	25	0
Highly skilled supervision (9-12)	239	198	17	1
MEC & Senior management (13-16)	43	30	30	0
Total	**694**	**581**	**16**	**97**

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Accounting Technician	16	14	13	0
Administration Clerks	96	96	0	96
Administration Officer	46	31	33	0
Administrative And Governance Policy Manager	24	16	33	0
Chief Financial Officer	1	0	100	0
Communication And Marketing Manager	1	1	0	0
Communication Coordinator	5	5	0	0
Economic Analyst	2	2	0	0
Employee Wellness Practitioner	4	3	25	0
Ethics Officer	3	2	33	0
Filing And Registry Clerk	4	4	0	0
Finance Manager	1	1	0	0
Financial Accountant	34	30	12	0
General Accountant	110	83	25	0
Graphic Designer	1	1	0	0
Head Of Provincial Department	1	1	0	0
Head Of Provincial Government Component	9	7	22	0
Human Resource Clerk	2	2	0	0
Human Resource Manager	1	0	100	0
Human Resource Practitioner	9	8	11	0
Industrial/ Labour Relations Officer	1	0	100	0
Internal Auditor	1	1	0	0
Legal Administration Officer	1	0	100	0
Legal Related Manager	1	1	0	0
Light Vehicle Driver	18	15	17	0
Middle Manager: Human Resource & Organisation Development Relations	5	5	0	0

Middle Manager: Administrative Related	11	8	27	0
Middle Manager: Finance And Economics Related	71	61	14	0
Middle Manager: Information Technology Related	1	0	100	0
Middle Manager: Legal Related	1	1	0	0
Middle Manager: Communication & Information Related	1	0	100	0
Office Cleaner	44	41	7	0
Organisational Development Practitioner	6	3	50	0
Other Middle Manager	7	6	14	1
Other Occupations	1	1	0	0
Payroll Clerk	4	4	0	0
Personal Assistant	9	7	22	0
Physical Asset Manager	1	1	0	0
Professionals Not Elsewhere Classified.	6	5	17	0
Registered Nurse (Medical)	1	1	0	0
Registry And Mailing Clerk	9	9	0	0
Risk Officer	5	4	20	0
Secretary (General)	31	28	10	0
Security Officer	3	3	0	0
Skills Development Facilitator/ Practitioner	10	10	0	0
Social Counselling Worker	1	1	0	0
Strategy/Monitoring &Evaluation Manager	1	1	0	0
Supply Chain Clerk	6	6	0	0
Supply Chain Manager	1	0	100	0
Supply Chain Practitioner	41	32	22	0
Systems Administrator	6	5	17	0
Technicians & Associate Technician Occupations Not Classified	5	5	0	0
Training And Development Professional	11	7	36	0
Transport Clerk	3	2	33	0
Total	**694**	**581**	**16**	**97**

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2026

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	6	75	2	25
Salary Level 13	31	21	68	10	32
Total	**42**	**29**	**69**	**13**	**31**

Table 3.3.2 SMS post information as on 30 September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	2	1	50	1	50
Salary Level 14	8	7	88	1	13
Salary Level 13	31	21	68	10	32
Total	**42**	**30**	**71**	**12**	**29**

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2025 and 31 March 2026

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	1	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	1	0	0
Salary Level 13	10	0	0
Total	**12**	**0**	**0**

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
Not applicable, posts were advertised
Reasons for vacancies not filled within twelve months
Non-approval of shortlisted candidates/ recommended candidates. Posts to be re-advertised

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
None

Reasons for vacancies not filled within six months
None

3.4 Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations 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. The table also provides statistics on the number of posts that were upgraded or downgraded.

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	41	0	0	0	0	0	0.0
Skilled (Levels 3-5)	172	7	4.1	0	0	1	14.3
Highly skilled production (Levels 6-8)	199	195	98	1	1.4	9	4.6
Highly skilled supervision (Levels 9-12)	239	71	29.7	1	3.4	0	0.0
Senior Management Service Band A	31	29	93.5	0	0	0	0.0
Senior Management Service Band B	8	8	100	0	0	0	0.0
Senior Management Service Band C	2	0	0	0	0	0	0.0
Senior Management Service Band D & MEC	2	0	0	0	0	0	0.0
Total	**694**	**310**	**44.7**	**2**	**0.6**	**10**	**3.2**

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

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

Employees with a disability	**0**

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Administrative and Governance Policy Manager	1	13	14	Employee requested transfer to lower-level post. The MEC consulted with the Minister of DPSA before approving the transfer
Communication Coordinator	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Filing And Registry Clerk	1	5	6	Employees moved to higher level after 15 years through grade progression in terms of Res 3 of 2009

Financial Accountant	1	7	8	Employees moved to higher level after 15 years through grade progression in terms of Res 3 of 2010
General Accountant	2	9	10	Employees were upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. DPSA implemented new directives from 2018 providing the benchmarked levels for posts in Core Functions in Provincial Treasuries. DPSA lowered the level of the post. In 2019 the specific unit was restructured. Staff was matched and placed in 2022 on the new structure after office accommodation became available in the new districts that was created in 2019. They were matched against a vacant AD post that was created on the level as instructed by DPSA
Human Resource Clerk	2	5	6	Employees moved to higher level after 15 years through grade progression in terms of Res 3 of 2010
Light Vehicle Driver	1	4	5	Employees moved to higher level after 15 years through grade progression in terms of Res 3 of 2010
Middle Manager: Human Resource & Organisational Development Relations	2	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Middle Manager: Administrative Related	2	11	12	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted

				with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Middle Manager: Finance And Economics Related	2	11	12	Employees were upgraded in 2013 in line with outcome of JE conducted on the structure of 2013. DPSA implemented new directives from 2018 providing the benchmarked levels for posts in Core Functions in Provincial Treasuries. DPSA lowered the level of the post. In 2019 the specific unit was restructured. Staff was matched and placed in 2022 on the new structure after office accommodation became available in the new districts that was created in 2019. They were matched against a vacant AD post that was created on the level as instructed by DPSA
Safety/Health &Environment & Quality (She&Q) Practitioner	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Supply Chain Clerk	1	5	6	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA

Supply Chain Practitioner	1	9	10	Employee was upgraded in 2007 in line with outcome of JE conducted on the structure of 2007. In 2012 post was evaluated again after approval of new structure. DPSA implemented new directives from 2013 stating that posts under Administration must be consulted with them. DPSA lowered the level of the post. The employee was however already on the higher level before the new directives from DPSA
Total number of employees whose salaries exceeded the level determined by job evaluation				**18**
Percentage of total employed				**3.10%**

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026

Gender	African	Asian	Coloured	White	Total
Female	6	1	0	1	8
Male	9	1	0	0	10
Total	**15**	**2**	**0**	**1**	**18**
Employees with a disability	**0**	**0**	**0**	**0**	**0**

3.5 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 department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

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

Salary band	Number of employees at beginning of period - 1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	34	0	0	0
Skilled (Levels 3-5)	57	1	3	5
Highly skilled production (Levels 6-8)	128	1	13	10
Highly skilled supervision (Levels 9-12)	184	19	16	9
Senior Management Service Bands A	22	0	2	9
Senior Management Service Bands B	7	0	1	14
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D & MEC	1	0	0	0
Contracts	150	169	151	101
Total	**584**	**190**	**186**	**32**

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

Critical occupation	Number of employees at beginning of period – 1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Accounting Technician	14	2	3	21
Administration Clerks	92	107	90	98
Administration Officer	34	7	8	24
Administrative And Governance Policy Manager	18	0	2	11
Chief Financial Officer	1	0	1	100
Communication And Marketing Manager	1	0	0	0
Communication Coordinator	5	1	1	20
Dispatching And Receiving Clerk	0	0	1	0
Economic Analyst	2	0	0	0
Employee Wellness Practitioner	4	0	0	0
Ethics Officer	2	1	2	100
Filing And Registry Clerk	4	0	0	0
Finance Manager	1	0	0	0
Financial Accountant	27	16	13	48
General Accountant	99	6	18	18
Graphic Designer	1	0	0	0
Head Of Provincial Department	1	0	0	0
Head Of Provincial Government Component	7	0	0	0
Healthcare Cleaner	0	2	1	0
Human Resource Clerk	2	0	0	0
Human Resource Practitioner	8	2	3	38
Internal Auditor	1	0	2	200
Legal Administration Officer	0	1	0	0
Legal Related Manager	1	0	0	0
Light Vehicle Driver	14	3	2	14
Middle Manager: Human Resource & Organisational Development Relations	5	0	0	0
Middle Manager: Administrative Related	7	2	1	14

Middle Manager: Finance And Economics Related	57	7	4	7
Middle Manager: Information Technology Related	1	0	0	0
Office Cleaner	39	3	3	8
Organisational Development Practitioner	3	0	0	0
Other Middle Manager	5	1	1	20
Other Occupations	1	0	0	0
Payroll Clerk	4	1	1	25
Personal Assistant	8	0	0	0
Physical Asset Manager	1	0	0	0
Professionals Not Elsewhere Classified.	5	0	0	0
Registered Nurse (Medical)	1	0	0	0
Registry And Mailing Clerk	9	2	2	22
Risk Officer	4	1	0	0
Safety/Health &Environment & Quality (She&Q) Practitioner	0	0	1	0
Secretary (General)	28	6	7	25
Security Officer	3	0	0	0
Skills Development Facilitator/ Practitioner	7	4	1	14
Social Counselling Worker	1	0	0	0
Strategy/Monitoring &Evaluation Manager	1	0	0	0
Supply Chain Clerk	4	4	3	75
Supply Chain Practitioner	31	7	10	32
Systems Administrator	5	0	0	0
Technicians & Associate Technician Occupations Not Classified	5	2	2	40
Training And Development Professional	7	1	1	14
Transport Clerk	3	1	1	33
Total	**584**	**190**	**185**	**32**

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

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

Termination Type	Number	% of Total Resignations
Death	3	2
Resignation	30	16
Expiry of contract	132	71
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	5	3
Transfer to other Public Service Departments	9	5
Other	6	3
Total	**185**	**100**
Total number of employees who left as a % of total employment	**3**	**2**

Other = Voluntary Exit Programme (VEP) and Early Retirement without Penalisation (ERP)

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

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Accounting Technician	14	0	0	9	64
Administration Clerks	92	0	0	0	0
Administration Officer	34	0	0	21	62
Administrative And Governance Policy Manager	18	0	0	9	50
Chief Financial Officer	1	0	0	1	100
Communication And Marketing Manager	1	0	0	0	0
Communication Coordinator	5	0	0	1	20
Economic Analyst	2	0	0	1	50
Employee Wellness Practitioner	4	0	0	1	25
Ethics Officer	2	0	0	1	50
Filing And Registry Clerk	4	0	0	1	25
Finance Manager	1	0	0	1	100
Financial Accountant	27	0	0	12	44
General Accountant	99	4	4	25	25
Graphic Designer	1	0	0	1	100
Head Of Provincial Department	1	0	0	0	0
Head Of Provincial Government Component	7	0	0	5	71
Human Resource Clerk	2	0	0	1	50
Human Resource Practitioner	8	0	0	4	50
Internal Auditor	1	0	0	29	2900
Legal Related Manager	1	0	0	1	100
Light Vehicle Driver	14	0	0	9	64
Middle Manager: Human Resource & Organisational Development Relations	5	0	0	2	40

Middle Manager: Administrative Related	7	0	0	2	29
Middle Manager: Finance And Economics Related	57	3	5	32	56
Middle Manager: Information Technology Related	1	0	0	0	0
Middle Manager: Internal Audit Related	0	0	0	12	0
Middle Manager: Legal Related	0	1	0	0	0
Office Cleaner	39	0	0	24	62
Organisational Development Practitioner	3	0	0	1	33
Other Middle Manager	5	0	0	4	80
Other Occupations	1	0	0	0	0
Payroll Clerk	4	0	0	1	25
Personal Assistant	8	0	0	8	100
Physical Asset Manager	1	0	0	1	100
Professionals Not Elsewhere Classified.	5	0	0	5	100
Registered Nurse (Medical)	1	0	0	0	0
Registry And Mailing Clerk	9	1	11	5	56
Risk Officer	4	0	0	2	50
Secretary (General)	28	0	0	23	82
Security Officer	3	0	0	2	67
Skills Development Facilitator/ Practitioner	7	0	0	5	71
Social Counselling Worker	1	0	0	0	0
Strategy/Monitoring &Evaluation Manager	1	0	0	1	100
Supply Chain Clerk	4	0	0	0	0
Supply Chain Practitioner	31	0	0	20	65
Systems Administrator	5	0	0	5	100
Technicians & Associate Technician Occupations Not Classified	5	0	0	3	60
Training And Development Professional	7	0	0	2	29
Transport Clerk	3	0	0	1	33
Total	**584**	**9**	**2**	**294**	**50**

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

Salary Band	Employees 1 April 2025	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	36	0	0	22	61
Skilled (Levels 3-5)	161	0	0	41	26
Highly skilled production (Levels 6-8)	164	4	2	77	47
Highly skilled supervision (Levels 9-12)	190	5	3	134	71
Senior Management (Level 13-16)	33	0	0	20	61
Total	**584**	**9**	**2**	**294**	**50**

3.6 Employment Equity

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Elementary	8	0	0	0	32	1	0	0	41
Clerical Support Workers	64	0	0	0	93	1	0	0	158
Managers	54	5	2	3	37	2	3	4	110
Professionals	58	2	1	1	107	2	0	0	171
Plant & Machine Operators & Assemblers	13	0	0	0	2	0	0	0	15
Protect Rescue Social Health Science Support Pers	1	0	0	0	2	0	0	0	3
Skilled Agricultural, Forestry, Fishery, Craft and Related Trades Workers	0	0	0	0	0	0	0	0	0
Technicians & Associate Technical Occupations	27	2	0	1	51	1	0	0	82
Security And Custodial Personnel	0	0	0	0	0	0	0	0	0
Other (MEC)	0	0	0	0	1	0	0	0	1
Total	**225**	**9**	**3**	**5**	**325**	**7**	**3**	**4**	**581**
Employees with disabilities	5	1	0	0	7	0	0	1	14

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

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	1	0	1	0	0	0	3
Senior Management	11	2	1	2	8	2	1		27
Professionally qualified and experienced specialists and mid-management	59	5	0	2	57	0	2	4	129
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	71	2	1	1	141	3	0	0	219
Semi-skilled and discretionary decision making	29	0	0	0	40	0	0	0	69
Unskilled and defined decision making	7	0	0	0	30	1	0	0	38
Developmental Programmes (Interns & Learners)	47	0	0	0	48	1	0	0	96
Total	**225**	**9**	**3**	**5**	**325**	**7**	**3**	**4**	**581**
Employees with disabilities	5	1	0	0	7	0	0	1	14

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

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	6	1	0	0	2	0	0	0	9
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	16	1	1	0	38	0	0	0	56
Semi-skilled and discretionary decision making	6	0	0	0	6	0	0	0	12
Unskilled and defined decision making	3	0	0	0	2	0	0	0	5
Developmental Programmes (Interns & Learners)	49	0	0	0	57	1	0	0	107
Total	**80**	**2**	**1**	**0**	**105**	**1**	**0**	**0**	**189**
Transfers to the Department	1	0	0	0	0	0	0	0	**1**
Total including transfers to the Department	**81**	**2**	**1**	**0**	**105**	**1**	**0**	**0**	**190**
Employees with Disabilities	2	0	0	0	1	0	0	0	**3**

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

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	1	0	0	0	2	0	0	0	3
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1	0	0	0	5	0	0	0	6
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	**2**	**0**	**0**	**0**	**7**	**0**	**0**	**0**	**9**
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 3.6.5 Terminations for the period 1 April 2025 to 31 March 2026

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	1	0	1
Professionally qualified and experienced specialists and mid-management	3	0	0	0	5	0	0	0	8
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	17	1	1	0	39	1	0	1	60
Semi-skilled and discretionary decision making	4	1	0	0	9	0	0	0	14
Unskilled and defined decision making	1	0	0	0	2	0	0	0	3
Development Programmes (Interns & Learners)	32	0	0	0	59	0	0	0	91
Total	**57**	**2**	**1**	**0**	**114**	**1**	**1**	**1**	**177**
Transfers out of Department	3	0	0	0	4	1		1	9
Total including transfers out of the Department	**60**	**2**	**1**	**0**	**118**	**2**	**1**	**2**	**186**
Employees with Disabilities	0	0	0	0	2	0	0	0	**2**

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Final Written Warning	1	0	0	0	0	0	0	0	1
Suspension without salary	1	0	0	0	0	0	0	0	1
Dismissal	0	0	0	0	0	0	0	0	0
Written Warning	0	0	0	0	0	0	0	0	0
Total	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2**

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Elementary	3	0	0	0	1	1	0	0	5
Clerical Support Workers	125	0	0	0	132	2	0	0	259
Managers	0	0	0	0	2	2	1	0	5
Professionals	83	1	0	1	122	2	1	1	211
Plant & Machine Operators & Assemblers	14	0	0	0	2	0	0	0	16
Protect Rescue Social Health Science Support Pers	1	0	0	0	0	0	0	0	1
Skilled Agricultural, Forestry, Fishery, Craft and Related Trades Workers	0	0	0	0	0	0	0	0	0
Technicians & Associate Technical Occupations	26	0	0	0	31	0	0	0	57
Security And Custodial Personnel	0	0	0	0	0	0	0	0	0
Other (MEC)	0	0	0	0	0	0	0	0	0
Total	**252**	**1**	**0**	**1**	**290**	**7**	**2**	**1**	**554**
Employees with disabilities	7	0	0	0	2	0	0	0	**9**

3.7 Signing of Performance Agreements by SMS Members

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

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2025

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100
Salary Level 16	0	0	0	0
Salary Level 15	2	1	1	100
Salary Level 14	8	7	7	100
Salary Level 13	31	23	23	100
Total	**42**	**32**	**32**	**100**

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2026

Reasons
Not Applicable

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2026

Reasons
Not Applicable

3.8 Performance Rewards

To encourage good performance, the department 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 (see definition in notes below).

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

Race	Gender	Beneficiary Profile			Cost	
		No. of Beneficiaries	Number of employees	% of total within group	Cost	Average cost per employee
AFRICAN	FEMALE	0	325	0	R 0.00	R 0.00
	MALE	0	225	0	R 0.00	R 0.00
COLOURED	FEMALE	0	7	0	R 0.00	R 0.00
	MALE	0	9	0	R 0.00	R 0.00
INDIAN	FEMALE	0	3	0	R 0.00	R 0.00
	MALE	0	3	0	R 0.00	R 0.00
WHITE	FEMALE	0	4	0	R 0.00	R 0.00
	MALE	0	5	0	R 0.00	R 0.00
Total		**0**	**581**	**0**	**R 0.00**	**R 0.00**

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	38	0	R 0.00	R 0.00	0
Skilled (level 3-5)	0	65	0	R 0.00	R 0.00	0
Highly skilled production (level 6-8)	0	150	0	R 0.00	R 0.00	0
Highly skilled supervision (level 9-12)	0	198	0	R 0.00	R 0.00	0
Total	**0**	**551**	**0**	**R 0.00**	**R 0.00**	**0**

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

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Accounting Technician	0	14	0	R 0.00	R 0.00
Administration Clerks	0	96	0	R 0.00	R 0.00
Administration Officer	0	31	0	R 0.00	R 0.00
Administrative And Governance Policy Manager	0	16	0	R 0.00	R 0.00
Communication And Marketing Manager	0	1	0	R 0.00	R 0.00
Communication Coordinator	0	5	0	R 0.00	R 0.00
Economic Analyst	0	2	0	R 0.00	R 0.00
Employee Wellness Practitioner	0	3	0	R 0.00	R 0.00
Ethics Officer	0	2	0	R 0.00	R 0.00
Filing And Registry Clerk	0	4	0	R 0.00	R 0.00
Finance Manager	0	1	0	R 0.00	R 0.00
Financial Accountant	0	30	0	R 0.00	R 0.00
General Accountant	0	83	0	R 0.00	R 0.00
Graphic Designer	0	1	0	R 0.00	R 0.00
Head Of Provincial Department	0	1	0	R 0.00	R 0.00
Head Of Provincial Government Component	0	7	0	R 0.00	R 0.00
Human Resource Clerk	0	2	0	R 0.00	R 0.00

Human Resource Practitioner	0	8	0	R 0.00	R 0.00
Internal Auditor	0	1	0	R 0.00	R 0.00
Legal Related Manager	0	1	0	R 0.00	R 0.00
Light Vehicle Driver	0	15	0	R 0.00	R 0.00
Middle Manager: Human Resource & Organisational Development Rela	0	5	0	R 0.00	R 0.00
Middle Manager: Administrative Related	0	8	0	R 0.00	R 0.00
Middle Manager: Finance And Economics Related	0	61	0	R 0.00	R 0.00
Middle Manager: Legal Related	0	1	0	R 0.00	R 0.00
Office Cleaner	0	41	0	R 0.00	R 0.00
Organisational Development Practitioner	0	3	0	R 0.00	R 0.00
Other Middle Manager	0	6	0	R 0.00	R 0.00
Other Occupations	0	1	0	R 0.00	R 0.00
Payroll Clerk	0	4	0	R 0.00	R 0.00
Personal Assistant	0	7	0	R 0.00	R 0.00
Physical Asset Manager	0	1	0	R 0.00	R 0.00
Professionals Not Elsewhere Classified.	0	5	0	R 0.00	R 0.00
Registered Nurse (Medical)	0	1	0	R 0.00	R 0.00
Registry And Mailing Clerk	0	9	0	R 0.00	R 0.00
Risk Officer	0	4	0	R 0.00	R 0.00
Secretary (General)	0	28	0	R 0.00	R 0.00
Security Officer	0	3	0	R 0.00	R 0.00
Skills Development Facilitator/ Practitioner	0	10	0	R 0.00	R 0.00
Social Counselling Worker	0	1	0	R 0.00	R 0.00
Strategy/Monitoring &Evaluation Manager	0	1	0	R 0.00	R 0.00
Supply Chain Clerk	0	6	0	R 0.00	R 0.00
Supply Chain Practitioner	0	32	0	R 0.00	R 0.00
Systems Administrator	0	5	0	R 0.00	R 0.00
Technicians & Associate Technician Occupations Not Classified	0	5	0	R 0.00	R 0.00
Training And Development Professional	0	7	0	R 0.00	R 0.00
Transport Clerk	0	2	0	R 0.00	R 0.00
Total	**0**	**581**	**0**	**R 0.00**	**R 0.00**

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Senior Management Service Band A (Level 13)	0	21	0	R 0.00	R 0.00	0
Senior Management Service Band B (Level 14)	0	6	0	R 0.00	R 0.00	0
Senior Management Service Band C (Level 15)	0	1	0	R 0.00	R 0.00	0
Senior Management Service Band D (Level 16)	0	2	0	R 0.00	R 0.00	0
Total	**0**	**30**	**0**	**R 0.00**	**R 0.00**	**0**

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2025 to 31 March 2026

Salary band	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior Management (Level 13-16)	0	0	0	0	0	0
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	0	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	0	0	0	0	0	0
Contract (Levels 13-16)	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2025 to 31 March 2026

Major occupation	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
None	0	0	0	0	0	0

3.10 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 3.10.1 Sick leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	232	72	42	9	6	R141
Skilled (levels 3-5)	436	77	61	13	7	R523
Highly skilled production (levels 6-8)	1345	76	188	39	7	R2,552
Highly skilled supervision (levels 9 -12)	1726	81	165	35	10	R5,855
Top and Senior management (levels 13-16)	104	72	22	5	5	R582
Total	**3843**	**78**	**478**	**100**	**8**	**R9,654**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025

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)
Lower skilled (Levels 1-2)	0	0	0	0	0	R0
Skilled (Levels 3-5)	0	0	0	0	0	R0
Highly skilled production (Levels 6-8)	90	100	6	46	15	R104
Highly skilled supervision (Levels 9-12)	359	100	7	54	51	R1,258
Senior management (Levels 13-16)	0	0	0	0	0	R0
Total	**449**	**100**	**13**	**100**	**35**	**R1,362**

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 3.10.3 Annual Leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	1164	95	12
Skilled Levels 3-5)	1618.88	32	51
Highly skilled production (Levels 6-8)	4707.06	74	64
Highly skilled supervision (Levels 9-12)	5062	330	15
Senior management (Levels 13-16)	826	204	4
Total	**13377.94**	**735**	**18**

Table 3.10.4 Capped leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 December 2025
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	23	1	23	3
Highly skilled supervision (Levels 9-12)	0	0	0	3
Senior management (Levels 13-16)	0	0	0	1
Total	**23**	**1**	**23**	**2**

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

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

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave pay-out for 2025/2026 due to non-utilisation of leave for the previous cycle	R340	15	R23
Capped leave pay-outs on termination of service for 2025/2026	R485	3	R162
Current leave pay-out on termination of service for 2025/2026	R1,238	114	R11
Total	**R2,063**	**132**	**R16**

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	Universal Precautions. All sections have access to well stocked first aid kits which have sterile gloves in them

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	X		Mr. Thabo Ntshehi & Mr. Warona Gaelesiwe, Acting HRM & D Managers
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		7 full-time (EHWP Officials) Annual budget R8, 777,000. 00 all inclusive
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		Employee Health & Wellness Programme that covers HIV & AIDS, EAP (Wellness Management), OHS as well as Health and Productivity - which includes among others a Staff Clinic. Counselling (individual, family, marital, group) trauma debriefing, crises interventions, management consultations, workshops & training, health presentations, (Programmes aimed at awareness, prevention, treatment & care). Occupational Health and Safety services. Have also launched Physical Activities Programme for the Department.

4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		Members are from various programmes in the Department as well as the EHWP unit. Tshepo Lubisi (Financial Governance) Sharon Mabunda,Tshepo Bogatsu and Tshegofatso Khumalo (Administration) Shaakirah Abdullah (Asset & Liabilities). Gaylene Masiane, Resego Botlhko and Lucky Baarabiseng (Sustainable Resource Management) The following are from EHWP: Thabo Ntshehi, Makazen Modise, Johannah Jonker, Mirriam Harry, Sister Elizabeth Mokgothu, Tinyiko Manganke and Omphile Nojila.
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	X		All policies are developed in compliance to relevant legislation which is non-discriminatory in all respects. Policies/Practices reviewed are those on: • Wellness Management • HIV and AIDS and TB Management • SHERQ and Health and Productivity Management (HPM).
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		• HIV & AIDS and TB Management Policy • Supplement Distribution Guideline • Supplements distributed on disclosure to EHWP Counsellors or the Professional Nurse Confidentiality is observed at all times
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	X		HIV Counselling and Testing (HCT) is available on an ongoing basis and for 2025-2026 a total of 130 employees tested for HIV with the assistance of GEMS, Aurum Institute, Department of Health and in-house staff clinic. Employees are encouraged to continue to test in the Staff Clinic as well as during other departmental events.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Impact Survey was done in 2014 and Needs Analysis survey done in 2015 and the results were shared with the Department.

3.12 Labour Relations

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

Subject matter	Date
Agreement on the increase of levies of the GPSSBC - Resolution 1 of 2025	28-Jul-25
Constitution of the GPSSBC - Resolution 2 of 2025	26-Sept-25
GPSSBC governance rules for chambers - Resolution 3 of 2025	26-Sept-25
Agreement on the transfer and integration of staff into the border management authority GPSSBC - Resolution 4 of 2025	13-Oct-25

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	0	0
Final written warning	1	50
Suspended without pay	1	50
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not guilty	0	0
Case withdrawn	0	0
Total	**2**	**100**

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

Type of misconduct	Number	% of total
Unauthorised Removal of State Property	1	100
Absenteeism	0	0
Fraudulent Misrepresentation	0	0
Failure to comply with procurement process	0	0
Negligence	0	0
Undue benefit	0	0
Unauthorised use of State Property	0	0
Total	**1**	**100**

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

Grievances	Number	% of Total
Number of grievances resolved	10	100
Number of grievances not resolved	0	0
Total number of grievances lodged	**10**	**100**

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

Disputes	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	3	100
Total number of disputes lodged	**3**	**100**

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

Total number of persons working days lost	**0**
Total costs working days lost	R0.00
Amount recovered as a result of no work no pay (R'000)	R0.00

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

Number of people suspended	0
Number of people whose suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension (R'000)	R0.00

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Elementary Occupations	Female	34	0	13	0	13
	Male	5	0	1	0	1
Clerical Support Workers	Female	104	0	17	0	17
	Male	50	0	6	0	6
Managers	Female	48	0	5	0	5
	Male	59	0	4	0	4
Professionals	Female	118	0	96	0	96
	Male	64	0	49	0	49

Plant, Machine Operators and Assemblers	Female	2	0	2	0	2
	Male	12	0	4	0	4
Protective and Rescue Service Workers; Social and Health Sciences Supplementary and Support Personnel	Female	2	0	2	0	2
	Male	1	0	1	0	1
Skilled Agricultural, Forestry, Fishery, Craft and Related Trades Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians and Associate Technical Occupations	Female	52	0	25	0	25
	Male	32	0	19	0	19
Security and Custodial Personnel	Female	0	0	0	0	0
	Male	0	0	0	0	0
Other	Female	1	0	0	0	0
	Male	0	0	0	0	0
Developmental Programmes (Interns & Learners)	Female	0	0	133	0	133
	Male	0	0	97	0	97
Sub Total	Female	**361**	**0**	**293**	**0**	**293**
	Male	**223**	**0**	**181**	**0**	**181**
Total		**584**	**0**	**474**	**0**	**474**

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

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Elementary Occupations	Female	34	0	2	0	2
	Male	5	0	3	0	3
Clerical Support Workers	Female	104	0	18	0	18
	Male	50	0	9	0	9
Managers	Female	48	0	5	0	5
	Male	59	0	0	0	0
Professionals	Female	118	0	126	0	126
	Male	64	0	85	0	85
Plant, Machine Operators and Assemblers	Female	2	0	2	0	2

	Male	12	0	14	0	14
Protective And Rescue Service Workers; Social and Health Sciences Supplementary and Support Personnel	Female	2	0	0	0	0
	Male	1	0	1	0	1
Skilled Agricultural, Forestry, Fishery, Craft and Related Trades Workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians And Associate Technical Occupations	Female	52	0	31	0	31
	Male	32	0	26	0	26
Security And Custodial Personnel	Female	0	0	0	0	0
	Male	0	0	0	0	0
Other	Female	1	0	0	0	0
	Male	0	0	0	0	0
Developmental Programmes (Interns & Learners)	Female	0	0	116	0	116
	Male	0	0	116	0	116
Sub Total	Female	**361**	**0**	**300**	**0**	**300**
	Male	**223**	**0**	**254**	**0**	**254**
Total		**584**	**0**	**554**	**0**	**554**

3.14 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2025 and 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	27	63
Temporary Total Disablement	16	37
Permanent Disablement	0	0
Fatal	0	0
Total	**43**	**100**

3.15 Utilisation of Consultants

The following tables relates information on the utilisation of consultants in the department. In terms of the Public Service Regulations "consultant' means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

(a) The rendering of expert advice;

(b) The drafting of proposals for the execution of specific tasks; and

(c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
None			

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None			

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

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

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026

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

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

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

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

3.16 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2025 and 31 March 2026

Salary band	Number of applications received	Number of applications referred to National Treasury	Number of applications supported by National Treasury	Number of packages approved by department
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	3	3	3	3
Highly skilled supervision (Levels 9-12)	5	5	5	5
Senior management (Levels 13-16)	0	0	0	0
Total	**8**	**8**	**8**	**8**

Note: The Voluntary Exit Programme and Early Retirement Programme are indicated in this table. Both programmes made provision for an additional financial incentive over and above the pension and departmental liabilities. In terms of the approved process, the applications were referred to National Treasury for approval.

PART E: PFMA COMPLIANCE REPORT

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	-
Less: Irregular expenditure condoned	--	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable[1]	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**-**	**-**

Reconciling notes

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

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

Description[2]	2025/2026	2024/2025
	R'000	**R'000**
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	**-**	**-**

c) Details of irregular expenditure condoned

Description	2025/2026	2024/2025
	R'000	**R'000**
Irregular expenditure condoned	-	-
Total	**-**	**-**

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

Description	2025/2026	2024/2025
	R'000	**R'000**
Irregular expenditure NOT condoned and removed	-	-
Total	**-**	**-**

e) Details of irregular expenditure recoverable

Description	2025/2026	2024/2025
	R'000	**R'000**
Irregular expenditure recoverable	-	-
Total	**-**	**-**

f) Details of irregular expenditure written off (irrecoverable)

Description	2025/2026	2024/2025
	R'000	**R'000**
Irregular expenditure written off	-	-
Total	**-**	**-**

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)[3]

Description	2025/2026	2024/2025
	R'000	**R'000**
	-	

[3] Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

Total		

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

Disciplinary steps taken
None

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/2026	2024/2025
	R'000	**R'000**
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	1	3
Less: Fruitless and wasteful expenditure recoverable[4]	-	(1)
Less: Fruitless and wasteful expenditure not recoverable and written off	(1)	(2)
Closing balance	**-**	**-**

Reconciling notes

Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	1	3
Total	**1**	**3**

[4] Transfer to receivables

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

Description[5]	2025/2026	2024/2025
	R'000	**R'000**
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	**-**	**-**

c) Details of fruitless and wasteful expenditure recoverable

Description	2025/2026	2024/2025
	R'000	**R'000**
Fruitless and wasteful expenditure recoverable	-	1
Total	**-**	**1**

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

Description	2025/2026	2024/2025
	R'000	**R'000**
Fruitless and wasteful expenditure written off	1	2
Total	**1**	**2**

e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
Total

[5] Group similar items

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2025/2026	2024/2025
	R'000	**R'000**
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable[6]	-	-
Less: unauthorised not recoverable and written off[7]	-	-
Closing balance	**-**	**-**

Reconciling notes

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

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

Description[8]	2025/2026	2024/2025
	R'000	**R'000**
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	**-**	**-**

[6] Transfer to receivables
[7] This amount may only be written off against available savings
[8] Group similar items

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3) (b) (i) & (iii))[9]

a) Details of material losses through criminal conduct

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

b) Details of other material losses

Nature of other material losses	2025/2026	2024/2025
	R'000	**R'000**
(*Group major categories, but list material items)*	-	-
	-	-
	-	-
Total	**-**	**-**

Other material losses recoverable

Nature of losses	2025/2026	2024/2025
	R'000	**R'000**
(*Group major categories, but list material items)*	-	-
	-	-
Total		

c) Other material losses not recoverable and written off

Nature of losses	**20YY/20ZZ**	**20XX/20YY**
	R'000	**R'000**
(*Group major categories, but list material items)*	-	-
	-	-
	-	-
Total	**-**	**-**

[9] Information related to material losses must be disclosed in the annual financial statements.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	4418	419 045
Invoices paid **within** 30 days or agreed period	4418	419 045
Invoices paid **after** 30 days or agreed period	-	-
Invoices older than 30 days or agreed period (***unpaid and without dispute***)	-	-
Invoices older than 30 days or agreed period (***unpaid and in dispute***)	-	-
Included in the above amount are 316 sundry payments to the value of R21, 882 million. These payments have not been made to suppliers for services rendered, but relate to, amongst others, the reimbursement to officials for out-of-pocket expenses, payment of revenue collected to the Provincial Revenue Fund, payment of rental collected on behalf of Department of Public Works, statutory payments to the South African Revenue Service, payment of leave gratuities to officials who are no longer employed by the Department, as well reimbursement of travel and out-of-pocket expenses to individuals attending departmental interviews.		

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Technical data administration tasks for the Walker system (*initially reported during 2024/25 financial year*)	Transdata (Pty) Ltd	The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022, The Walker system is a legacy system that is in use for the past twenty years. A market research undertaken identified only two accredited service providers, for the provision of technical data administration task for the Walker system. The two services providers were appointed for a three year period with an annual escalation based on CPI. The value reflected is for the second year of the contract adjusted with CPI.	N/A	0,864
	Bateleur Software (Pty) Ltd		N/A	1,257

Security services at offices occupied by the Provincial Supply Chain Management Unit	Red Hawks Army Protection 14/04/2025 to 31/08/2025. Meko and brother Security services 01/09/2026 to 25/03/2026 Valosare Security Services 26/03/2026 to 30/06/2026	The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022, to utilise the price quotation process to source service providers for the period mentioned. The Department was in the process of finalizing the tender This requests were on the basis of exceptional circumstances as security services are required at the buildings due to the possibility of damage to property or a resultant loss of property.	N/A	1, 078 1, 136 0,544
Security services at offices occupied by the Provincial Internal Audit (PIA).	Tau Batsumi Security Services 1 January 2025 – 30 June 2025 (*initially reported in 2024/2025 financial year)* Makgethwa Construction (PTY) Ltd 1/07/2025 – 31/03/2026	The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022, to utilise the price quotation process to source service providers for the periods mentioned.. This request was on the basis of exceptional circumstances as security services are required at the buildings due to the possibility of damage to property or a resultant loss of property.	N/A	0,455 0,639
Security services at the Provincial Treasury storage site	Meko and Brothers 16/01/2025 to 15/07/2025 (initially reported in 2024/2025 financial year)	The Department obtained approval for a deviation in line with PFMA SCM Instruction Note 03 of 2021/2022, to utilise the price quotation process to appoint security services for storage sites as the tender process is underway	N/A	0,420 0,501

	Minatlou Security and Projects 16/09/2025 to 15/03/2026	This request was on the basis of exceptional circumstances as security services are required at the buildings due to the possibility of damage to property or a resultant loss of property.		
Total	**6,350**			

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	**R'000**	**R'000**
Security services at the Provincial Treasury storage site	Meko and Brothers	Expansion	N/A	420	0	
Total						

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

This is the auditor's report as issued by AGSA.

Report of the auditor-general to the North West Provincial Legislature on vote no. 7: Provincial Treasury

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of North West Provincial Treasury (department) as set out on pages 147 to 270, which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets and cash flow statement 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 North West Provincial Treasury as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) as issued by National Treasury of South Africa and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 2 of 2025 (Dora).

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

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

Emphasis of matter

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

Impairment of receivables

7. As disclosed in note 14.6 to the financial statements, an impairment loss of R21 969 000 was incurred as a result of delays in recovering overpayments from the service provider.

Other matter

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

Unaudited supplementary schedules

9. The supplementary information set out on pages 270 to 297 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

10. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the MCS as issued by the National Treasury of South Africa and the requirements of the PFMA and Dora, 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.

11. In preparing the financial statements, the accounting officer is responsible for assessing the department'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 department 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

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

13. 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 on page 143-145, forms part of my auditor's report.

Report on the audit of the annual performance report

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

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

Programme	Page numbers	Purpose
Programme 2 - sustainable resource management	35 - 41	The purpose of this programme is to provide professional advice and support on provincial economic analysis, fiscal policy and the management of the annual budget process, implementation of the provincial budgets as well as monitoring and control of the North West provincial expenditures.

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

17. I performed procedures to test whether:

- The indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- All the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- The indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- The targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- The indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- The reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- There is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

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

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

Other matter

20. I draw attention to the matter below.

Achievement of planned targets

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

22. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 38.

Programme 2 – Sustainable resource management

Targets achieved: 92% *Budget spent: 100%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
Number of public entities assessed on financial viability	2	1

Report on compliance with legislation

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

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

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

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

Other information in the annual report

27. The accounting officer is responsible for the other information included in the annual report. The other information 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 on in this auditor's report.

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

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

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

Internal control deficiencies

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

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

Rustenburg

29 July 2026

AUDITOR-GENERAL SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department'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 department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern.

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(iii); 39(1)(a); 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); 43(1); 43(4); 44; 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1; 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A 6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
Division of Revenue Act 2 of 2025	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); 16(3)(a)(ii)(bb)
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6

National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18(1); 18(2); 25(1)(e)(i); 25(1)(e)(iii)
State Information Technology Agency Act 88 of 1998	Section 7(3)

2. ANNUAL FINANCIAL STATEMENTS

Table of Contents –

AFS Section	Page Range
Appropriation Statement	147–184
Notes to the Appropriation Statement	185–187
Statement of Financial Performance	188–189
Statement of Financial Position	190–191
Statement of Changes in Net Assets	192–193,195
Cash Flow Statement	194
Notes to the Annual Financial Statements (including Accounting Policies)	196–269
Annexures	270–297

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per programme

	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
Programme									
1. Administration	186 163	-	1 381	187 544	186 913	631	99,7%	178 635	178 130
2. Sustainable Resource Management	145 761	-	7 064	152 825	152 337	488	99,7%	194 644	193 921
3. Asset and Liabilities Management	56 328	-	(232)	56 096	55 473	623	98,9%	46 887	46 790
4. Financial Governance	204 129	-	(8 213)	195 916	193 439	2 477	98,7%	153 642	153 278
Subtotal	**592 381**	**-**	**-**	**592 381**	**588 162**	**4 219**	**99,3%**	**573 808**	**572 119**

APPROPRIATION STATEMENT
for the year ended 31 March 2026

	2025/26				2024/25	
	Final Budget	**Actual Expenditure**			**Final Budget**	**Actual Expenditure**
	R'000	**R'000**			**R'000**	**R'000**
Reconciliation with statement of financial performance						
ADD						
Departmental receipts	7 019					
NRF Receipts						
Aid assistance						
Actual amounts per statement of financial performance (Total revenue)	**599 400**				**573 808**	
ADD						
Aid assistance						
Prior year unauthorised expenditure approved without funding						
Actual amounts per statement of financial performance (Total expenditure)		**588 162**				**572 119**

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Economic classification									

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Current payments	**574 594**	**(15 289)**	**(1 651)**	**557 654**	**553 846**	**3 808**	**99,3%**	**564 735**	**563 523**
Compensation of employees	351 254	(289)	-	350 965	349 695	1 270	99,6%	338 300	338 124
Salaries and wages	304 556	1 498	-	306 054	305 098	956	99,7%	295 689	295 548
Social contributions	46 698	(1 787)	-	44 911	44 597	314	99,3%	42 611	42 576
Goods and services	**223 340**	**(15 000)**	**(1 651)**	**206 689**	**204 151**	**2 538**	**98,8%**	**226 435**	**225 399**
Administrative fees	5 833	147	-	5 980	5 876	104	98,3%	356	337
Advertising	5 250	99	-	5 349	5 341	8	99,9%	8 117	8 115
Minor assets	1 045	20 429	-	21 474	21 316	158	99,3%	793	790
Audit costs: External	9 778	(1 008)	-	8 770	8 770	-	100,0%	9 586	9 585
Bursaries: Employees	974	79	-	1 053	1 053	-	100,0%	429	418
Catering: Departmental activities	7 437	1 551	-	8 988	8 939	49	99,5%	6 707	6 631
Communication (G&S)	51 730	(31 065)	(8 013)	12 652	12 281	371	97,1%	12 813	12 785
Computer services	5 192	(240)	-	4 952	4 945	7	99,9%	6 874	6 874
Consultants: Business and advisory services	47 256	(487)	6 362	53 131	53 113	18	100,0%	99 336	98 863

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	818	930	-	1 748	1 748	-	100,0%	2 178	2 178
Contractors	904	106	-	1 010	969	41	95,9%	1 409	1 399
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 209	(790)	-	3 419	3 419	-	100,0%	4 523	4 520
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	5 425	(2 135)	-	3 290	3 161	129	96,1%	3 583	3 572
Consumable: Stationery, printing and office supplies	10 062	(3 572)	-	6 490	6 343	147	97,7%	8 715	8 709
Operating leases	12 033	(628)	-	11 405	11 248	157	98,6%	9 852	9 848
Property payments	10 735	(1 061)	-	9 674	9 243	431	95,5%	11 521	11 353
Transport provided: Departmental activity	244	113	-	357	357	-	100,0%	278	278
Travel and subsistence	22 669	5 828	-	28 497	27 739	758	97,3%	25 547	25 397
Training and development	14 272	(3 979)	-	10 293	10 286	7	99,9%	8 422	8 367

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Operating payments	1 543	526	-	2 069	1 960	109	94,7%	1 464	1 452
Venues and facilities	5 779	231	-	6 010	5 966	44	99,3%	3 838	3 834
Rental and hiring	152	(74)	-	78	78	-	100,0%	94	94
Interest and rent on land									
Interest (Incl. interest on unitary payments (PPP))									
Rent on land									
Transfers and subsidies	**1 754**	**289**	**-**	**2 043**	**1 932**	**111**	**94,6%**	**1 805**	**1 525**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Departmental agencies and accounts	80	-	-	80	54	26	67,5%	79	48
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	80	-	-	80	54	26	67,5%	79	48
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	5	-	-	5	4	1	80,0%	-	-
Public corporations	5	-	-	5	4	1	80,0%	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	5	-	-	5	4	1	80,0%	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Non-profit institutions	12	(12)	-	-	-	-	-	-	-
Households	**1 657**	**301**	**-**	**1 958**	**1 874**	**84**	**95,7%**	**1 726**	**1 477**
Social benefits	1 657	301	-	1 958	1 874	84	95,7%	1 726	1 477
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**16 033**	**-**	**1 651**	**17 684**	**17 635**	**49**	**99,7%**	**7 268**	**7 058**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	16 033	-	1 651	17 684	17 635	49	99,7%	7 268	7 058
Transport equipment	4 170	3 303	681	8 154	8 144	10	99,9%	1 249	1 248
Other machinery and equipment	11 863	(3 303)	970	9 530	9 491	39	99,6%	6 019	5 810
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	15 000	-	15 000	14 749	251	98,3%	-	13
Total	**592 381**	**-**	**-**	**592 381**	**588 162**	**4 219**	**99,3%**	**573 808**	**572 119**

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Programme 1: ADMINISTRATION									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. OFFICE OF THE MEMBER OF THE EXECUTIVE COUNCIL	18 102	(1 159)	-	16 943	16 682	261	98,5%	14 666	14 659
2. MANAGEMENT SERVICES	13 169	(1 568)	-	11 601	11 540	61	99,5%	9 845	9 667
3. CORPORATE SERVICES	93 079	4 521	700	98 300	98 082	218	99,8%	94 127	94 008
4. FINANCIAL MANAGEMENT (OFFICE OF CHIEF FINANCIAL OFFICER)	61 813	(1 794)	681	60 700	60 609	91	99,9%	59 997	59 796
Total for sub programmes	**186 163**	**-**	**1 381**	**187 544**	**186 913**	**631**	**99,7%**	**178 635**	**178 130**

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	**177 101**	**(130)**	**-**	**176 971**	**176 417**	**554**	**99,7%**	**174 191**	**173 836**
Compensation of employees	119 203	(130)	-	119 073	118 982	91	99,9%	112 681	112 617

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Salaries and wages	102 895	342	-	103 237	103 162	75	99,9%	97 724	97 684
Social contributions	16 308	(472)	-	15 836	15 820	16	99,9%	14 957	14 933
Goods and services	**57 898**	**-**	**-**	**57 898**	**57 435**	**463**	**99,2%**	**61 510**	**61 219**
Administrative fees	2 462	103	-	2 565	2 515	50	98,1%	2	-
Advertising	4 235	(251)	-	3 984	3 984	-	100,0%	7 593	7 592
Minor assets	220	(149)	-	71	68	3	95,8%	415	415
Audit costs: External	5 525	(353)	-	5 172	5 172	-	100,0%	4 330	4 329
Bursaries: Employees	974	79	-	1 053	1 053	-	100,0%	429	418
Catering: Departmental activities	2 169	1 106	-	3 275	3 271	4	99,9%	2 214	2 214
Communication (G&S)	1 081	(140)	-	941	903	38	96,0%	918	914
Computer services	1 140	119	-	1 259	1 259	-	100,0%	2 446	2 446
Consultants: Business and advisory services	1 065	121	-	1 186	1 178	8	99,3%	1 854	1 854
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	818	930	-	1 748	1 748	-	100,0%	2 178	2 178
Contractors	829	135	-	964	948	16	98,3%	1 333	1 323
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	4 209	(790)	-	3 419	3 419	-	100,0%	4 523	4 520
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	4 505	(1 666)	-	2 839	2 795	44	98,5%	3 031	3 030
Consumable: Stationery, printing and office supplies	3 575	(1 195)	-	2 380	2 372	8	99,7%	3 078	3 077
Operating leases	2 306	(110)	-	2 196	2 071	125	94,3%	1 493	1 492
Property payments	5 418	(1 217)	-	4 201	4 200	1	100,0%	7 020	6 854
Transport provided: Departmental activity	244	113	-	357	357	-	100,0%	278	278
Travel and subsistence	9 100	3 118	-	12 218	12 097	121	99,0%	11 334	11 301
Training and development	5 207	(455)	-	4 752	4 749	3	99,9%	4 713	4 659
Operating payments	767	(181)	-	586	583	3	99,5%	569	568
Venues and facilities	1 897	757	-	2 654	2 615	39	98,5%	1 665	1 663

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Rental and hiring	152	(74)	-	78	78	-	100,0%	94	94
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**858**	**130**	**-**	**988**	**935**	**53**	**94,6%**	**1 045**	**945**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	80	-	-	80	54	26	67,5%	79	48
Social security funds	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Departmental agencies	80	-	-	80	54	26	67,5%	79	48
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	5	-	-	5	4	1	80,0%	-	-
Public corporations	5	-	-	5	4	1	80,0%	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	5	-	-	5	4	1	80,0%	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	773	130	-	903	877	26	97,1%	966	897

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Social benefits	773	130	-	903	877	26	97,1%	966	897
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**8 204**	**-**	**1 381**	**9 585**	**9 561**	**24**	**99,7%**	**3 399**	**3 346**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	8 204	-	1 381	9 585	9 561	24	99,7%	3 399	3 346
Transport equipment	670	3 483	681	4 834	4 832	2	100,0%	724	723
Other machinery and equipment	7 534	(3 483)	700	4 751	4 729	22	99,5%	2 675	2 623
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Payment for financial assets	-	-	-	-	-	-	-	-	3
Total	**186 163**	**-**	**1 381**	**187 544**	**186 913**	**631**	**99,7%**	**178 635**	**178 130**

Programme 2: SUSTAINABLE RESOURCE MANAGEMENT									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PROGRAMME SUPPORT PROGRAMME 2									
2. ECONOMIC ANALYSIS	9 160	164	-	9 324	9 299	25	99,7%	8 067	8 063
3. FISCAL POLICY	9 226	451	272	9 949	9 939	10	99,9%	9 152	9 148
4. BUDGET MANAGEMENT	29 160	722	-	29 882	29 823	59	99,8%	26 432	26 275
5. PUBLIC FINANCE	17 997	338	-	18 335	18 238	97	99,5%	17 424	17 407
Total for sub programmes	**145 761**	**-**	**7 064**	**152 825**	**152 337**	**488**	**99,7%**	**194 644**	**193 921**

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	**144 357**	**(150)**	**6 362**	**150 569**	**150 120**	**449**	**99,7%**	**192 709**	**192 132**
Compensation of employees	84 570	(150)	-	84 420	84 066	354	99,6%	84 724	84 703
Salaries and wages	73 137	1 159	-	74 296	74 008	288	99,6%	74 956	74 941
Social contributions	11 433	(1 309)	-	10 124	10 058	66	99,3%	9 768	9 762
Goods and services	**59 787**	**-**	**6 362**	**66 149**	**66 054**	**95**	**99,9%**	**107 985**	**107 429**
Administrative fees	1 417	362	-	1 779	1 778	1	99,9%	17	-
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	204	(28)	-	176	174	2	98,9%	102	101
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 055	548	-	2 603	2 590	13	99,5%	1 926	1 926
Communication (G&S)	920	(62)	-	858	848	10	98,8%	798	796

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Computer services	50	(50)	-	-	-	-	-	135	135
Consultants: Business and advisory services	40 506	476	6 362	47 344	47 341	3	100,0%	93 628	93 170
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	516	(403)	-	113	107	6	94,7%	222	220
Consumable: Stationery, printing and office supplies	1 635	12	-	1 647	1 641	6	99,6%	1 869	1 869
Operating leases	817	330	-	1 147	1 145	2	99,8%	866	866
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Travel and subsistence	4 995	1 207	-	6 202	6 155	47	99,2%	6 660	6 586
Training and development	4 593	(2 982)	-	1 611	1 609	2	99,9%	490	490
Operating payments	206	729	-	935	934	1	99,9%	434	434
Venues and facilities	1 873	(139)	-	1 734	1 732	2	99,9%	838	836
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**136**	**150**	**272**	**558**	**523**	**35**	**93,7%**	**256**	**252**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	12	(12)	-	-	-	-	-	-	-
Households	**124**	**162**	**272**	**558**	**523**	**35**	**93,7%**	**256**	**252**
Social benefits	124	162	272	558	523	35	93,7%	256	252
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**1 268**	**-**	**430**	**1 698**	**1 694**	**4**	**99,8%**	**1 679**	**1 527**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1 268	-	430	1 698	1 694	4	99,8%	1 679	1 527
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1 268	-	430	1 698	1 694	4	99,8%	1 679	1 527
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	10
Total	**145 761**	**-**	**7 064**	**152 825**	**152 337**	**488**	**99,7%**	**194 644**	**193 921**

Programme 3: ASSETS AND LIABILITY MANAGEMENT									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PROGRAMME SUPPORT PRG3	18 855	179	-	19 034	18 766	268	98,6%	12 762	12 753
2. ASSET MANAGEMENT	13 459	(253)	-	13 206	13 193	13	99,9%	12 096	12 091
3. SUPPORT AND INTERLINKED FINANCIAL SYSTEMS	24 014	74	(232)	23 856	23 514	342	98,6%	22 029	21 946
Total for sub programmes	**56 328**	**-**	**(232)**	**56 096**	**55 473**	**623**	**98,9%**	**46 887**	**46 790**

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Economic classification									
Current payments	**51 932**	**-**	**-**	**51 932**	**51 338**	**594**	**98,9%**	**45 618**	**45 597**
Compensation of employees	34 800	-	-	34 800	34 530	270	99,2%	32 250	32 241
Salaries and wages	30 022	93	-	30 115	29 918	197	99,3%	27 886	27 880
Social contributions	4 778	(93)	-	4 685	4 612	73	98,4%	4 364	4 361
Goods and services	**17 132**	**-**	**-**	**17 132**	**16 808**	**324**	**98,1%**	**13 368**	**13 356**
Administrative fees	240	41	-	281	275	6	97,9%	-	-
Advertising	1 015	350	-	1 365	1 357	8	99,4%	524	523
Minor assets	67	(1)	-	66	58	8	87,9%	60	59
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 089	(79)	-	1 010	1 009	1	99,9%	625	625
Communication (G&S)	318	(16)	-	302	282	20	93,4%	217	215
Computer services	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Consultants: Business and advisory services	156	(156)	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	-	-	-	-	-	-	-	-	-
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	38	116	-	154	141	13	91,6%	21	21
Consumable: Stationery, printing and office supplies	1 442	(438)	-	1 004	1 002	2	99,8%	763	763
Operating leases	4 068	(204)	-	3 864	3 851	13	99,7%	3 606	3 603
Property payments	3 313	56	-	3 369	3 185	184	94,5%	2 849	2 847
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2 907	289	-	3 196	3 131	65	98,0%	2 727	2 724

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Training and development	1 635	54	-	1 689	1 688	1	99,9%	1 215	1 215
Operating payments	-	50	-	50	48	2	96,0%	44	44
Venues and facilities	844	(62)	-	782	781	1	99,9%	717	717
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**264**	**-**	**(232)**	**32**	**21**	**11**	**65,6%**	**231**	**158**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	**264**	**-**	**(232)**	**32**	**21**	**11**	**65,6%**	**231**	**158**
Social benefits	264	-	(232)	32	21	11	65,6%	231	158
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**4 132**	**-**	**-**	**4 132**	**4 114**	**18**	**99,6%**	**1 038**	**1 035**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	4 132	-	-	4 132	4 114	18	99,6%	1 038	1 035
Transport equipment	3 500	(180)	-	3 320	3 312	8	99,8%	-	-
Other machinery and equipment	632	180	-	812	802	10	98,8%	1 038	1 035
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
Total	**56 328**	**-**	**(232)**	**56 096**	**55 473**	**623**	**98,9%**	**46 887**	**46 790**

Programme 4: FINANCIAL GOVERNANCE

	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. PROGRAMME SUPPORT PROGRAMME 4	10 719	14 839	-	25 558	25 210	348	98,6%	9 669	9 664
2. ACCOUNTING SERVICES	91 725	(11 503)	(8 053)	72 169	71 425	744	99,0%	50 918	50 729
3. NORMS AND STANDARDS	14 277	(47)	-	14 230	13 867	363	97,4%	12 893	12 885
4. RISK MANAGEMENT	4 422	(139)	-	4 283	4 173	110	97,4%	3 475	3 470
5. PROVINCIAL INTERNAL AUDIT	82 986	(3 150)	(160)	79 676	78 764	912	98,9%	76 687	76 530
Total for sub programmes	**204 129**	**-**	**(8 213)**	**195 916**	**193 439**	**2 477**	**98,7%**	**153 642**	**153 278**

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Economic classification									
Current payments	**201 204**	**(15 009)**	**(8 013)**	**178 182**	**175 971**	**2 211**	**98,8%**	**152 217**	**151 958**
Compensation of employees	112 681	(9)	-	112 672	112 117	555	99,5%	108 645	108 563
Salaries and wages	98 502	(96)	-	98 406	98 010	396	99,6%	95 123	95 043
Social contributions	14 179	87	-	14 266	14 107	159	98,9%	13 522	13 520
Goods and services	**88 523**	**(15 000)**	**(8 013)**	**65 510**	**63 854**	**1 656**	**97,5%**	**43 572**	**43 395**
Administrative fees	1 714	(359)	-	1 355	1 308	47	96,5%	337	337
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	554	20 607	-	21 161	21 016	145	99,3%	216	215
Audit costs: External	4 253	(655)	-	3 598	3 598	-	100,0%	5 256	5 256
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	2 124	(24)	-	2 100	2 069	31	98,5%	1 942	1 866
Communication (G&S)	49 411	(30 847)	(8 013)	10 551	10 248	303	97,1%	10 880	10 860
Computer services	4 002	(309)	-	3 693	3 686	7	99,8%	4 293	4 293

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Consultants: Business and advisory services	5 529	(928)	-	4 601	4 594	7	99,8%	3 854	3 839
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	75	(29)	-	46	21	25	45,7%	76	76
Agency and support / outsourced services	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Inventory: Fuel, oil and gas	-	-	-	-	-	-	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	366	(182)	-	184	118	66	64,1%	309	301
Consumable: Stationery, printing and office supplies	3 410	(1 951)	-	1 459	1 328	131	91,0%	3 005	3 000
Operating leases	4 842	(644)	-	4 198	4 181	17	99,6%	3 887	3 887
Property payments	2 004	100	-	2 104	1 858	246	88,3%	1 652	1 652
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	5 667	1 214	-	6 881	6 356	525	92,4%	4 826	4 786

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Training and development	2 837	(596)	-	2 241	2 240	1	100,0%	2 004	2 003
Operating payments	570	(72)	-	498	395	103	79,3%	417	406
Venues and facilities	1 165	(325)	-	840	838	2	99,8%	618	618
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**496**	**9**	**(40)**	**465**	**453**	**12**	**97,4%**	**273**	**170**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pe)	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	**496**	**9**	**(40)**	**465**	**453**	**12**	**97,4%**	**273**	**170**
Social benefits	496	9	(40)	465	453	12	97,4%	273	170
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**2 429**	**-**	**(160)**	**2 269**	**2 266**	**3**	**99,9%**	**1 152**	**1 150**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2 429	-	(160)	2 269	2 266	3	99,9%	1 152	1 150
Transport equipment	-	-	-	-	-	-	-	525	525
Other machinery and equipment	2 429	-	(160)	2 269	2 266	3	99,9%	627	625
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT
for the year ended 31 March 2026

Appropriation per economic classification									
	2025/26							**2024/25**	
	Approved Budget	**Shifting of Funds**	**Virement**	**Final Budget**	**Actual Expenditure**	**Variance**	**Expenditure as % of final budget**	**Final Budget**	**Actual expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	15 000	-	15 000	14 749	251	98,3%	-	-
Total	**204 129**	**-**	**(8 213)**	**195 916**	**193 439**	**2 477**	**98,7%**	**153 642**	**153 278**

NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2026

1. Detail of transfers and subsidies as per Appropriation Act (after Virement)

Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

2. Detail of specifically and exclusively appropriated amounts voted (after Virement)

Detail of these transactions can be viewed in the note on Annual Appropriation to the Annual Financial Statements.

3. Detail on payments for financial assets

Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

4. Explanations of material variances from Amounts Voted (after Virement):

4.1 Per programme

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Programme 1 : Administration	187 544	186 913	631	0%
Programme 2 : Sustainable Resource Management	152 825	152 337	488	0%
Programme 3 : Assets & Liabilities Management	56 096	55 473	623	1%
Programme 4 : Financial Governance	195 916	193 439	2 479	1%
Total	592 381	588 162	4 221	

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments				
Compensation of employees	350 965	349 695	1 270	0%
Goods and services	206 689	204 149	2 540	1%
Interest and rent on land	-	-	-	
Transfers and subsidies				
Provinces and municipalities	-	-	-	
Departmental agencies and accounts	80	54	26	33%
Higher education institutions	-	-	-	
Public corporations and private enterprises	5	4	1	20%
Foreign governments and international organisations	-	-	-	
Non-profit institutions	-	-	-	
Households	1 958	1 874	84	4%
Payments for capital assets				

Buildings and other fixed structures	0	0	0	
Machinery and equipment	17 684	17 635	49	0%
Heritage assets	0	0	0	
Specialised military assets	0	0	0	
Biological assets	0	0	0	
Land and subsoil assets	0	0	0	
Intangible assets	0	0	0	
Payments for financial assets	15 000	14 748	252	2%
Total	592 381	588 162	4 221	

Compensation of employees

Immaterial variance.

Goods and Services

Immaterial Variance.

Transfer and Subsidies

Departmental Agencies and accounts relates to payment of motor vehicle licences to Department of Community Safety and Transport Management

Public Corporations and private enterprises relates to payment made for the renewal of TV licenses.

Households relate to employee social benefits expenditure which is linked to retirements, resignations and deaths which results in the payment of gratuities.

Payments for Capital Assets

Immaterial variance.

Payment for Financial Assets

These relate to the Debt Take Over Payments for AGSA payments for Ditsobotla Local Municipality, Kgetlengrivier Local Municipality, Tswaing Local Municipality, and the GLR and Housing Corporation Entities

4.3 Per conditional grant

Conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
	-	-	-	-
Total				

4.4 Per Statutory Appropriation

Statutory Appropriation	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
	-	-	-	-
Total	-	-	-	-

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	*1*	592 381	573 808
Statutory appropriation	*2*	-	-
Departmental revenue	*3*	7 019	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		**599 400**	**573 808**
EXPENDITURE			
Current expenditure			
Compensation of employees	*5*	349 695	338 124
Goods and services	*6*	204 151	225 399
Interest and rent on land	*7*	-	-
Aid assistance	*4*	-	-
Total current expenditure		**553 846**	**563 523**
Transfers and subsidies			
Transfers and subsidies	*9*	1 932	1 525
Aid assistance	*4*	-	-
Total transfers and subsidies		**1 932**	**1 525**
Expenditure for capital assets			
Tangible assets	*10*	17 635	7 058
Intangible assets	*10*	-	-

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2026

Total expenditure for capital assets		**17 635**	**7 058**
Unauthorised expenditure approved without funding			
Payments for financial assets	*8*	14 749	13
TOTAL EXPENDITURE		**588 162**	**572 119**
SURPLUS/(DEFICIT) FOR THE YEAR		**11 238**	**1 689**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds		4 219	1 689
Annual appropriation		4 219	1 689
Statutory appropriation			-
Conditional grants			-
Departmental revenue and NRF receipts	*19*	7 019	-
Aid assistance	*4*	-	-
Capitalisation reserve			-
SURPLUS/(DEFICIT) FOR THE YEAR		11 238	1 689

STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current assets		**4 225**	**1 949**
Cash and cash equivalents	*11*	4 038	984
Other financial assets	*12*	-	-
Prepayments and advances	*13*	-	-
Receivables	*14*	187	965
Loans	*16*	-	-
Voted funds receivable	*17*	-	-
Statutory Appropriation receivable	*18*	-	-
Aid assistance prepayments	*4*	-	-
Aid assistance receivable	*4*	-	-
Non-current assets		**21 989**	**20 102**
Investments	*15*	-	-
Prepayments and advances	*13*	-	-
Receivables	*14*	21 989	20 102
Loans	*16*	-	-
Other financial assets	*12*	-	-
TOTAL ASSETS		**26 214**	**22 051**
LIABILITIES			
Current liabilities		**4 559**	**1 879**
Voted funds to be surrendered to the Revenue Fund	*17*	4 219	1 689
Statutory Appropriation to be surrendered to the Revenue Fund	*18*	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	*19*	19	17

STATEMENT OF FINANCIAL POSITION
as at 31 March 2026

Bank overdraft	*20*	-	-
Payables	*21*	321	173
Aid assistance repayable	*4*	-	-
Aid assistance unutilised	*4*	-	-
Non-current liabilities			
Payables	*22*		
TOTAL LIABILITIES		**4 559**	**1 879**
NET ASSETS		**21 655**	**20 172**

	Note	**R'000**	**R'000**
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		21 655	20 172
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		**21 655**	**20 172**

STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
Capitalisation reserves		-	-
Opening balance		-	-
Transfers		-	-
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue		-	-
Opening balance		20 172	18 547
Transfers:		**1 483**	**1 625**
Recoverable revenue written off	*8.3*	-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		-	-
Debts raised		1 483	1 625
Closing balance		**21 655**	**20 172**
Retained funds		-	-
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Transferred from CARA Funds		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation reserve		-	-
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-
Transfers		-	-

STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2026

Other	-	-
Closing balance	-	-
Unauthorised expenditure		
Opening balance	-	-
Unauthorised expenditure - current year	-	-
Relating to overspending of the vote or main division within the vote	-	-
Incurred not in accordance with the purpose of the vote or main division	-	-
Less: Amounts approved by Parliament/Legislature with funding	-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised	-	-
Current	-	-
Capital	-	-
Transfers and subsidies	-	-
Less: Amounts recoverable	-	-
Less: Amounts written off		
Closing Balance	-	-
	-	-
TOTAL	**21 655**	**20 172**

CASH FLOW STATEMENT
for the year ended 31 March 2026

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**811 581**	**769 267**
Annual appropriation funds received	*1.1*	592 381	573 808
Statutory appropriation funds received	*2*	-	-
Departmental revenue received	*3*	285	169
Interest received	*3.3*	218 915	195 290
NRF receipts		-	-
Aid assistance received	*4*	-	-
Net (increase)/decrease in net working capital		-961	-488
(Surrendered to) / Received from the Revenue Fund	*17,18,19*	-221 384	-202 641
Surrendered to RDP Fund/Donor		-	-
Current payments		-553 846	-563 523
Interest paid	*7*	-	-
Payments for financial assets	*8*	-14 749	-13
Transfers and subsidies paid		-1 932	-1 525
Net cash flow available from operating activities	*23*	**18 709**	**1 077**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	222
Payments for capital assets	*10*	-17 635	-7 058
Proceeds from sale of capital assets	*3.4*	497	3
(Increase)/decrease in loans	*16*	-	-
(Increase)/decrease in investments	*15*	-	-
(Increase)/decrease in other financial assets	*12*	-	-
(Increase)/decrease in non-current receivables	*14*		-

STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2026

(Increase)/decrease in non-current prepayments and advances	*13*		-
Net cash flow available from investing activities		**-17 138**	**-6 833**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		1 483	1 625
Increase/(decrease) in non-current payables	*22*	-	-
Net cash flows from financing activities		**1 483**	**1 625**
Net increase/(decrease) in cash and cash equivalents		3 054	-4 131
Cash and cash equivalents at beginning of period		984	5 115
Unrealised gains and losses within cash and cash equivalents			
Cash and cash equivalents at end of period	*24*	**4 038**	**984**

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2026

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies	
The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information. The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation. Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.	
1	**Basis of preparation** The financial statements have been prepared in accordance with the Modified Cash Standard.
2	**Going concern** The financial statements have been prepared on a going concern basis.
3	**Presentation currency** Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4	**Rounding** Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5	**Foreign currency translation** Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6	**Comparative information**
6,1	**Prior period comparative information** Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6,2	**Current year comparison with budget** A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7	**Revenue**

7,1	**Appropriated funds** Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. Appropriated funds are measured at the amounts receivable. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.
7,2	**Departmental revenue** Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.
7,3	**Accrued departmental revenue** Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: - it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and - the amount of revenue can be measured reliably. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's debt write-off policy.
8	**Expenditure**
8,1	**Compensation of employees**
8.1.1	**Salaries and wages** Salaries and wages are recognised in the statement of financial performance on the date of payment.
8.1.2	**Social contributions** Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.

8,2	**Other expenditure** Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.
8,3	**Accruals and payables not recognised** Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.
8,4	**Leases**
8.4.1	**Operating leases** Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	**Finance leases** Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: the fair value of the leased asset; or if lower, the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
9	**Aid assistance**
9,1	**Aid assistance received** Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. CARA Funds are recognised when receivable and measured at the amounts receivable. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9,2	**Aid assistance paid** Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

10	**Cash and cash equivalents** Cash and cash equivalents are stated at cost in the statement of financial position. Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
11	**Prepayments and advances** Prepayments and advances are recognised in the Statement of Financial Position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayments and advances are expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.
12	**Loans and receivables** Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off. Write-offs are made according to the department's write-off policy.
13	**Investments** Investments are recognised in the statement of financial position at cost.
14	**Financial assets**
14,1	**Financial assets (not covered elsewhere)** A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.
14,2	**Impairment of financial assets** Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.
15	**Payables** Payables recognised in the statement of financial position are recognised at cost.
16	**Capital assets**

16,1	**Immovable capital assets** Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value [or R 1000 for specific assets per MCS 11.72A] where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16,2	**Movable capital assets** Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature forms part of the cost of the existing assets when ready for use.
16,3	**Intangible capital assets** Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16,4	**Project costs: Work-in-progress** Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17	**Provisions and contingents**
17,1	**Provisions** Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and 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 of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17,2	**Contingent liabilities** Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably.
17,3	**Contingent assets** Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17,4	**Capital commitments** Capital commitments are recorded at cost in the notes to the financial statements.
18	**Unauthorised expenditure** Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either: - approved by Parliament or the Provincial Legislature with funding and the related funds are received; or - approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or - transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of - unauthorised expenditure that was under assessment in the previous financial year; - unauthorised expenditure relating to previous financial year and identified in the current year; and - unauthorised expenditure incurred in the current year.
19	**Fruitless and wasteful expenditure** Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: - fruitless and wasteful expenditure that was under assessment in the previous financial year; - fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and - fruitless and wasteful expenditure incurred in the current year.
20	**Irregular expenditure** Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: - irregular expenditure that was under assessment in the previous financial year; - irregular expenditure relating to previous financial year and identified in the current year; and - irregular expenditure incurred in the current year.

21	**Changes in accounting policies, estimates and errors** Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
22	**Events after the reporting date** Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23	**Principal-Agent arrangements** The department is party to a principal-agent arrangement for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.
	Departures from the MCS requirements There are no departures from MCS in the compilation of the Financial Statements
25	**Capitalisation reserve** The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	**Recoverable revenue** Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.
27	**Related party transactions** Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The full compensation of key management personnel is recorded in the notes to the financial statements.

28	**Inventories (Effective from date determined by the Accountant-General)** At the date of acquisition, inventories are recognised at cost in the statement of financial performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29	**Public-Private Partnerships** Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30	**Employee benefits** The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31	**Transfer of functions** Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32	**Mergers** Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

PART B: EXPLANATORY NOTES

1. Annual Appropriation

1.1. Annual Appropriation

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

	2025/26			2024/25		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
Programmes	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
1. ADMINISTRATION	187 544	187 544	-	178 635	178 635	-
2. SUSTAINABLE RESOURCE MANAGEMENT	152 825	152 825	-	194 644	194 644	-
3. ASSETS AND LIABILITIES MANAGEMENT	56 096	56 096	-	46 887	46 887	-
4. FINANCIAL GOVERNANCE	195 916	195 916	-	153 642	153 642	-
Total	**592 381**	**592 381**	**-**	**573 808**	**573 808**	**-**

1.2. Conditional grants

	Note	2025/26 R'000	2024/25 R'000
Total grants received	*45*	-	-
Provincial grants included in total grants received			

2. Statutory Appropriation

	Note	2025/26 R'000	2024/25 R'000
President salary		-	-
Deputy President salary		-	-
Members' remuneration		-	-
Land Bank		-	-
Provincial equitable share		-	-
General fuel levy sharing with metropolitan municipalities		-	-
National Revenue Fund payments		-	-
Sector education and training authorities		-	-
Auditor-General of South Africa		-	-
Debt service costs		-	-
ESKOM		-	-
International Oil Pollution Compensation Fund		-	-
Civil and Military Pensions Contribution and Other Benefits		-	-
South African Express Airways		-	-

South African Airways	-	-
Denel	-	-
National Skills Fund	-	-
Magistrates salaries	-	-
Judges salaries	-	-
Total	-	-
	-	-
Actual Statutory Appropriation received	-	-
Statutory Appropriation not requested / not received		

3. Departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	*3.1*	183	169
Fines, penalties and forfeits	*3.2*	-	-
Interest, dividends and rent on land	*3.3*	218 915	195 512
Sales of capital assets	*3.4*	497	3
Transactions in financial assets and liabilities	*3.5*	102	-
Transfers received	*3.6*	-	-
Total revenue collected		219 697	195 684
Less: Own revenue included in appropriation	*19*	212 678	195 684
Total		**7 019**	**-**

3.1. Sales of goods and services other than capital assets

	Note	2025/26 R'000	2024/25 R'000
Sales of goods and services produced by the department		172	169
Sales by market establishment		-	-
Administrative fees		-	-
Other sales		172	169
Sales of scrap, waste and other used current goods		11	-
Total	*3*	**183**	**169**

3.2. Fines, penalties and forfeits

	Note	2025/26 R'000	2024/25 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-
Total	*3*	-	-

3.3. Interest, dividends and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest		218 915	195 290
Dividends		-	222
Rent on land		-	-
Total	*3*	**218 915**	**195 512**

3.4. Sales of capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		497	3
Buildings and other fixed structures		-	-
Machinery and equipment		497	3
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	*3*	**497**	**3**

3.5. Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Loans and advances		-	-
Receivables		-	-
Forex gain		-	-
Other receipts including Recoverable Revenue		102	-
Gains on GFECRA		-	-
Total	*3*	**102**	**-**

3.6. Transfers received

	Note	2025/26 R'000	2024/25 R'000
Other governmental units		-	-
Higher education institutions		-	-
Foreign governments		-	-
International organisations		-	-
Public corporations and private enterprises		-	-
Households and non-profit institutions		-	-
Total	*3*	-	-

3.6.1. Gifts, donations and sponsorships received in-kind (*not included in the main note or sub note*)

	Note	2025/26 R'000	2024/25 R'000
	Annex 1H		
Gifts		-	-
Donations		155	150
Sponsorships		-	-
Total gifts, donations and sponsorships received in kind		155	150

In the prior year the donation in kind from a Bank of school shoes to be donated to schools in the Province. In the current year donations were received from banks in respect of stationery items to be donated to schools in the Province

3.7. Cash received not recognised *(not included in the main note)*

	2025/26			
Name of entity	**Opening balance R'000**	**Amount received R'000**	**Amount paid to the revenue fund R'000**	**Closing balance R'000**
Please specify	-	-	-	-
Total	-	-	-	-

	2024/25			
Name of entity	**Opening balance R'000**	**Amount received R'000**	**Amount paid to the revenue fund R'000**	**Closing balance R'000**
Please specify	-	-	-	-
Total	-	-	-	-

4. Aid assistance

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from Statement of Financial Performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing balance		-	-

4.1. Analysis of balance by source

	Note	2025/26 R'000	2024/25 R'000
Aid assistance from RDP		-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
Closing balance	*4*	-	-

4.2. Analysis of balance

[General Departmental Assets and Liabilities par .41]

	Note	2025/26 R'000	2024/25 R'000
Aid assistance receivable		-	-
Aid assistance prepayments (not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	*4*	-	-
		-	-
Aid assistance not requested/not received		-	-

4.2.1. Aid assistance prepayments (expensed) *("prepayments expensed" not permitted from 1 April 2024)*

Name of entity	Amount as at 1 April 2025 R'000	Less: Received in the current year R'000	Less: Other R'000	Amount as at 31 March 2026 R'000
Goods and services	-		-	-
Interest and rent on land	-		-	-
Transfers and subsidies	-		-	-
Capital assets	-		-	-
Other	-		-	-
Total	-		-	-

	2024/25			
Name of entity	Amount as at 1 April 2024 R'000	Less: Received in the current year R'000	Add / Less: Other R'000	Amount as at 31 March 2025 R'000
Goods and services	-		-	-
Interest and rent on land	-		-	-
Transfers and subsidies	-		-	-
Capital assets	-		-	-

Other	-		-	-
Total	-		-	-

4.3. Prior period error

Nature of prior period error	*Note*	**2025/26 R'000**	**2024/25 R'000**
Relating to 20WW/XX *[affecting the opening balance]*		-	-
		-	-
		-	-
Relating to 2024/25		-	-
		-	-
		-	-
Total prior period errors		-	-

4.4. Aid assistance expenditure per economic classification

	Note	**2025/26 R'000**	**2024/25 R'000**
Current		-	-
Capital	*10*	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

4.5. Aid assistance received in-kind (*not included in the main note*)

	Note	**2025/26 R'000**	**2024/25 R'000**
List aid assistance received in-kind	*Annex 1I*	-	-
		-	-
Total aid assistance received in kind		-	-

5. Compensation of employees

5.1. Analysis of balance

	Note	**2025/26 R'000**	**2024/25 R'000**
Basic salary		246 894	238 099
Performance award		-	-
Service based		634	771
Compensative/circumstantial		9 181	10 472
Periodic payments		-	-
Other non-pensionable allowances		48 388	46 206

Total	**305 097**	**295 548**

5.2. Social contributions

Employer contributions	*Note*	**2025/26 R'000**	**2024/25 R'000**
Pension		29 422	28 306
Medical		15 107	14 209
UIF		-	-
Bargaining council		69	61
Official unions and associations		-	-
Insurance			
Total		**44 598**	**42 576**
Total compensation of employees		**349 695**	**338 124**
Average number of employees		570	615

6. Goods and services

	Note	**2025/26 R'000**	**2024/25 R'000**
Administrative fees		5 874	337
Advertising		5 342	8 117
Minor assets	*6.1*	21 317	791
Bursaries (employees)		1 053	418
Catering		8 938	6 629
Communication		12 279	12 785
Computer services	*6.2*	4 944	6 873
Consultants: Business and advisory services	*6.9*	53 114	98 862
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		1 748	2 178
Contractors		968	1 398
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost - external	*6.3*	8 770	9 585
Fleet services		3 420	4 521
Inventories	*6.4*	-	-
Consumables	*6.5*	9 502	12 284
Housing		-	-
Operating leases		11 249	9 848
Property payments	*6.6*	9 244	11 351
Rental and hiring		78	94
Transport provided as part of the departmental activities		357	278
Travel and subsistence	*6.7*	27 740	25 396
Venues and facilities		5 966	3 834

Training and development		10 286	8 367
Other operating expenditure	*6.8*	1 962	1 453
Total		**204 151**	**225 399**

6.1. Minor assets

	Note	**2025/26 R'000**	**2024/25 R'000**
Tangible capital assets		6 368	791
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		6 368	791
Land and subsoil assets		-	-
Specialised military assets		-	-
Intangible capital assets		14 949	-
Software		14 949	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total	*6*	**21 317**	**791**

In the current financial year, the department procurement R 14,9 m for VoIP software

6.2. Computer services

	Note	**2025/26 R'000**	**2024/25 R'000**
SITA computer services		934	354
External computer service providers		4 010	6 519
Total	*6*	4 944	6 873

6.3. Audit cost - external

	Note	**2025/26 R'000**	**2024/25 R'000**
Regularity audits		8 091	7 131
Performance audits		-	-
Investigations		679	2 454
Environmental audits		-	-
Computer audits		-	-
Total	*6*	8 770	9 585

6.4. Inventories

	Note	2025/26 R'000	2024/25 R'000
Clothing material and accessories		-	-
Farming supplies		-	-
Food and food supplies		-	-
Fuel, oil and gas		-	-
Learning, teaching and support material		-	-
Materials and supplies		-	-
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	*6.4.1*	-	-
Total	*6*	-	-

6.4.1. Other supplies

	Note	2025/26 R'000	2024/25 R'000
Ammunition and security supplies		-	-
Assets for distribution		-	-
Machinery and equipment		-	-
School furniture		-	-
Sports and recreation		-	-
Library material		-	-
Other assets for distribution		-	-
Other		-	-
Total	*6.4*	-	-

6.5. Consumables

	Note	2025/26 R'000	2024/25 R'000
Consumable supplies		3 160	3 572
Uniform and clothing		1 216	603
Household supplies		1 137	1 599
Building material and supplies		-	-
Communication accessories		-	-
IT consumables		307	306
Other consumables		500	1 064
Stationery, printing and office supplies		6 342	8 712
Total	*6*	**9 502**	**12 284**

6.6. Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		976	924
Property management fees		-	-
Property maintenance and repairs		2 394	4 415
Other		5 874	6 012
Total	*6*	**9 244**	**11 351**

6.7. Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		27 656	24 875
Foreign		84	521
Total	*6*	**27 740**	**25 396**

6.8. Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies, membership and subscription fees		497	460
Resettlement costs		104	181
Other		1 361	812
Total	*6*	**1 962**	**1 453**

6.9. Remuneration of members of a commission or committee of inquiry (*Included in Consultants: Business and advisory services)*

Name of Commission / Committee of Inquiry	Note	2025/26 R'000	2024/25 R'000
		-	-
Total		-	-

7. Interest and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest paid		-	-
Rent on land		-	-
Total		-	-

8. Payments for financial assets

	Note	2025/26 R'000	2024/25 R'000
Material losses through criminal conduct		-	-
Theft	*8.4*	-	-
Other material losses	*8.1*	-	-
Purchase of equity		-	-
Extension of loans for policy purposes		-	-
Other material losses written off	*8.2*	-	-
Debts written off	*8.3*	1	13
Forex losses	*8.5*	-	-
Debt take overs		14 748	-
Losses on GFECRA		-	-
Total		**14 749**	**13**

In the current financial year the department had debt take over transactions relating to AGSA Fees paid to Entities of R 4,9 m and Municipalities of R 9,8 million

8.1. Other material losses

Nature of other material losses	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items		-	-
Total	*8*	**-**	**-**

8.2. Other material losses written off

Nature of losses	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Total	*8*		

8.3. Debts written off

Nature of debts written off	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Irregular expenditure written off		-	-
Total			
Recoverable revenue written off		-	-
Total			
Other debt written off			

Debt written off in line with the departmental debt policy		1	13
Total		1	13
Total debt written off	*8*	**1**	**13**

8.4. Details of theft

Nature of theft	*Note*	**2025/26 R'000**	**2024/25 R'000**
Group major categories, but list material items		-	-
Total	*8*	**-**	**-**

8.5. Forex losses

Nature of losses	*Note*	**2025/26 R'000**	**2024/25 R'000**
Group major categories, but list material items			
Total	*8*	**-**	**-**

9. Transfers and subsidies

	Note	**2025/26 R'000**	**2024/25 R'000**
Provinces and municipalities	*46,47*		-
Departmental agencies and accounts	*Annex 1B*	54	48
Higher education institutions	*Annex 1C*	-	-
Foreign governments and international organisations	*Annex 1E*	-	-
Public corporations and private enterprises	*Annex 1D*	4	-
Non-profit institutions	*Annex 1F*	-	-
Households	*Annex 1G*	1 874	1 477
Total		**1 932**	**1 525**

9.1. Gifts, donations and sponsorships made in kind (*not included in the main note*)

	Note	**2025/26 R'000**	**2024/25 R'000**
	Annex 1J		
Gifts		-	-
Donations		3 032	3 295
Sponsorships		-	-
Total		**3 032**	**3 295**

10. Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		**17 635**	**7 058**
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		17 635	7 058
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		**17 635**	**7 058**
The following amounts have been included as project costs in Expenditure for capital assets			
Compensation of employees		-	-
Goods and services		-	-
Total		**17 635**	**7 058**

10.1. Analysis of funds utilised to acquire capital assets - Current year

	2025/26		
	Voted funds	Aid assistance	Total
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**17 635**	**-**	**17 635**
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	17 635		17 635
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
Total	**17 635**	**-**	**17 635**

10.2. Analysis of funds utilised to acquire capital assets - Prior year

	2024/25		
	Voted funds	Aid assistance	Total
Name of entity	**R'000**	**R'000**	**R'000**
Tangible capital assets	**7 058**	**-**	**7 058**
Buildings and other fixed structures	-	-	-
Heritage assets	-	-	-
Machinery and equipment	7 058	-	7 058
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible capital assets	-	-	-
Software	-	-	-
Mastheads and publishing titles	-	-	-
Patents, licences, copyright, brand names and trademarks	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-
Services and operating rights	-	-	-
	-	-	-
Total	**7 058**	**-**	**7 058**

10.3. Finance lease expenditure included in Expenditure for capital assets

	Note	2025/26	2024/25
		R'000	R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		-	-

11. Cash and cash equivalents

	Note	2025/26	2024/25
		R'000	R'000
Consolidated Paymaster General Account		4 038	984
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		**4 038**	**984**

12. Other financial assets

Current	Note	2025/26 R'000	2024/25 R'000
Local		-	-
Group major categories, but list material items		-	-
Total			
Foreign			
Group major categories, but list material items		-	-
Total			
Total Current other financial assets		**-**	**-**

Non-current	Note	2025/26 R'000	2024/25 R'000
Local		-	-
Group major categories, but list material items			
Total		-	-
Foreign		-	-
Group major categories, but list material items			
Total		-	-
Total Non-current other financial assets		**-**	**-**

13. Prepayments and advances

	Note	2025/26 R'000	2024/25 R'000
Staff advances		-	-
Travel and subsistence		-	-
Prepayments (Not expensed)	*13.2*	-	-
Advances paid (Not expensed)	*13.1*	-	-
SOCPEN advances		-	-
Total		-	-
Analysis of Total Prepayments and advances		-	-
Current Prepayments and advances		-	-
Non-current Prepayments and advances		-	-
Total		-	-

13.1. Advances paid (Not expensed)

		2025/26				
	Note	Amount as at 1 April 2025	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2026
		R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total	*13*	-	-	-	-	-

		2024/25				
	Note	Amount as at 1 April 2024	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2025
		R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total	*13*	-	-	-	-	-

13.2. Prepayments (Not expensed)

		2025/26				
	Note	Amount as at 1 April 2025	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepayments	Amount as at 31 March 2026
		R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total	*13*	-	-	-	-	-

		2024/25				
		Amount as at 1 April 2024	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepayments	Amount as at 31 March 2025
	Note	R'000	R'000	R'000	R'000	R'000
Goods and services		-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total	*13*	-	-	-	-	-

13.3. Prepayments (Expensed) *("prepayments expensed" not permitted from 1 April 2024)*

	2025/26			
	Amount as at 1 April 2025	Less: Received in the current year	Less: Other	Amount as at 31 March 2026
	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	-	-	-	-

	2024/25			
	Amount as at 1 April 2024	Less: Received in the current year	Add / Less: Other	Amount as at 31 March 2025
	R'000	R'000	R'000	R'000
Goods and services	2 089	-2 089	-	-
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	-
Other	-	-	-	-
Total	2 089	-2089	-	-

Prepayments relates to annual license fees, training and membership fees which are required to be paid upfront.

13.4. Advances paid (Expensed) *("advances expensed" not permitted from 1 April 2024)*

	2025/26			
	Amount as at 1 April 2025	Less: Received in the current year	Less: Other	Amount as at 31 March 2026
	R'000	R'000	R'000	R'000
National departments	-	-	-	-
Provincial departments	-	-	-	-
Public entities	-	-	-	-
Other entities	-	-	-	-
Total	-	-	-	-

	2024/25			
	Amount as at 1 April 2024	Less: Received in the current year	Add / Less: Other	Amount as at 31 March 2025
	R'000	R'000	R'000	R'000
National departments	-	-	-	-
Provincial departments	-	-	-	-
Public entities	-	-	-	-
Other entities	-	-	-	-
Total	-	-	-	-

14. Receivables

		2025/26			2024/25		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	*14.1*	116		116	446	-	446
Trade receivables	*14.2*			-	-	-	-
Recoverable expenditure	*14.3*			-	-	-	-
Staff debt	*14.4*	71	655	726	519	209	728
Other receivables	*14.5*		21 334	21 334	-	19 893	19 893
Total		**187**	**21 989**	**22 176**	**965**	**20 102**	**21 067**

14.1. Claims recoverable

	Note	2025/26 R'000	2024/25 R'000
National departments			-
Provincial departments		116	6
Foreign governments		-	-
Public entities		-	440

Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total	*14*	**116**	**446**

14.2. Trade receivables

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items		-	-
Total	*14*	**-**	**-**

14.3. Recoverable expenditure

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items		-	-
Total	*14*	**-**	**-**

14.4. Staff debt

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items		-	-
Salary related (Tax under deduction, Salary overpayments, recovered from employees)		726	728
Total	*14*	**726**	**728**

14.5. Other receivables

	Note	2025/26 R'000	2024/25 R'000
Group major categories, but list material items			
Unauthorised expenditure			
Irregular expenditure		21 334	19 893
Fruitless and wasteful expenditure		-	-
Total	*14*	**21 334**	**19 893**

14.6. Impairment of receivables

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of receivables		21 969	20 052
Total		**21 969**	**20 052**

15. Investments

Non-current	Note	2025/26 R'000	2024/25 R'000
Shares and other equity			
List investments at cost		-	-
Total		-	-
Securities other than shares	*Annex 2A*	-	-
List investments at cost			
Total		-	-
Total non-current investments		-	-

Analysis of non-current investments	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

15.1. Impairment of investments

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of investments		-	-
Total			

16. Loans

	Note	2025/26 R'000	2024/25 R'000
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		-	-

Analysis of balance of loans	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
New issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

16.1. Impairment of loans

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of loans		-	-
Total		-	-

17. Voted funds to be surrendered to the Revenue Fund / (Voted funds receivable)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		1 689	6 957
Prior period error	*17.2*		
As restated		1 689	6 957
Transferred from Statement of Financial Performance (as restated)		4 219	1 689
Add: Unauthorised expenditure for the current year			-
Voted funds not requested/not received	*1.1*	-	-
Transferred to retained revenue to defray excess expenditure *(Parliament/Legislatures)*	*17.1*	-	-
Received / (Paid) during the year		-1 689	-6 957
Closing balance		**4 219**	**1 689**

17.1. Voted funds / (Excess expenditure) transferred to retained funds (*Parliament / Legislatures ONLY*)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Transfer from Statement of Financial Performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	*19*	-	-
Total	*17*	-	-

17.2. Prior period error

Nature of prior period error	Note		2024/25 R'000
Relating to 20WW/XX *[affecting the opening balance]*		-	-
Relating to 2024/25		-	-
Total prior period errors		-	-

17.3. Reconciliation on unspent conditional grants

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Total conditional grants received	*1.2*	-	-
Total conditional grants spent		-	-
Unspent conditional grants to be surrendered		-	-
Less: Paid to the Provincial Revenue Fund by Provincial department		-	-
Approved for rollover		-	-
Not approved for rollover		-	-
Closing balance		-	-
		-	-

18. Statutory Appropriation to be surrendered to the Revenue Fund / (Statutory Appropriation receivable)

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Prior period error	*18.1*	-	-
As restated		-	-
Transferred from Statement of Financial Performance (as restated)		-	-
Statutory appropriation not requested/not received	*2*	-	-
Received / (Paid) during the year		-	-
Closing balance		-	-

18.1. Prior period error

Nature of prior period error	Note	2025/26 R'000	2024/25 R'000
Relating to 20WW/XX *[affecting the opening balance]*		-	-
Relating to 2024/25		-	-
Total prior period errors		-	-

19. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

	Note	2025/26 R'000	2024/25 R'000
Opening balance		17	17
Prior period error	*19.1*		
As restated		17	17
Transferred from Statement of Financial Performance (as restated)		7 019	-
Own revenue included in appropriation		212 678	195 684
Transfer from aid assistance	*4*	-	-
Transferred to voted funds to defray excess expenditure *(Parliament/Legislatures)*	*17.1*	-	-
Paid during the year		-219 695	-195 684
Closing balance		**19**	**17**

19.1. Prior period error

Nature of prior period error	Note	2025/26 R'000	2024/25 R'000
Relating to 20WW/XX *[affecting the opening balance]*		-	-
Relating to 2024/25		-	-
Total prior period errors		-	-

20. Bank overdraft

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		-	-

21. Payables - current

	Note	2025/26 R'000	2024/25 R'000
Amounts owing to other entities		-	-
Advances received	*21.1*	-	-
Clearing accounts	*21.2*	316	168
Other payables	*21.3*	5	5
Total		**321**	**173**

21.1. Advances received

	Note	2025/26 R'000	2024/25 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	*21*	-	-

21.2. Clearing accounts

Description	Note	2025/26 R'000	2024/25 R'000
Identify major categories, but list material items		-	-
Owing to Receiver of Revenue		315	164
Owing to Pension (Employer Contribution)		-	4
Owing to Bargaining Council		1	-
Total	*21*	**316**	**168**

21.3. Other payables

Description	Note	2025/26 R'000	2024/25 R'000
Identify major categories, but list material items			
Owing to public works		5	5
Total	*21*	**5**	**5**

22. Payables - non-current

		2025/26				2024/25
		One to two years	Two to three years	Older than three years	Total	Total
	Note	R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received	*22.1*	-	-	-	-	-
Other payables	*22.2*	-	-	-	-	-
Total		-	-	-	-	-

22.1. Advances received

	Note	2025/26 R'000	2024/25 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	*22*	-	-

22.2. Other payables

Description	Note	2025/26 R'000	2024/25 R'000
Identify major categories, but list material items		-	-
Total	*22*	**-**	**-**

23. Net cash flow available from operating activities

	Note	2025/26 R'000	2024/25 R'000
Net surplus/(deficit) as per Statement of Financial Performance		11 238	1 689
Add back non-cash/cash movements not deemed operating activities		7 471	-612
(Increase)/decrease in receivables		-1 109	-613
(Increase)/decrease in prepayments and advances		-	-
(Increase)/decrease in other current assets			-
Increase/(decrease) in payables - current		148	125
Proceeds from sale of capital assets		-497	-3
Proceeds from sale of investments			-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		17 635	7 058
Surrenders to / Received from the Revenue Fund		-221 384	-202 641
Surrenders to RDP Fund/Donors		-	-
Voted funds not requested/not received			-
Statutory Appropriation not requested/not received			-
Own revenue included in appropriation		212 678	195 684
Other non-cash items		-	-222
Net cash flow generated by operating activities		**18 709**	**1 077**

24. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		4 038	984
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-	-
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		**4 038**	**984**

25. Contingent liabilities and contingent assets

25.1. Contingent liabilities

Liable to	Nature	Note	2025/26 R'000	2024/25 R'000
Motor vehicle guarantees	Employees	*Annex 3A*		-
Housing loan guarantees	Employees	*Annex 3A*		-
Other guarantees		*Annex 3A*		-
Claims against the department		*Annex 3B*	9 887	8 571
Intergovernmental contingent liabilities		*Annex 5*		-
Environmental rehabilitation liability		*Annex 3B*		-
Other		*Annex 3B*		-
Total			**9 887**	**8 571**

Claims against the Department

There is no possibility of a reimbursement to the department.

Claim by official for unfair dismissal. The court date was set, the respondent applied for condonation. The Judgement has been reserved

25.2. Contingent assets

Nature of contingent asset	Note	2025/26 R'000	2024/25 R'000
Total		**-**	**-**

26. Capital commitments

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		1 076	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		**1 076**	**-**

This pertains to the construction of a mobile transport office phase 2

27. Accruals and payables not recognised

27.1. Accruals

		2025/26			2024/25
		30 Days	30+ Days	Total	Total
Listed by economic classification	Note	R'000	R'000	R'000	R'000
Goods and services		7 554	791	8 345	14 392
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		**7 554**	**791**	**8 345**	**14 392**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental accruals *(included above)*	*Annex 5*	1 466	-

Material accruals include invoices for consultants, white fleet services, rental of office accommodation and legal fees

27.2. Payables not recognised

		2025/26			2024/25
		30 Days	30+ Days	Total	Total
Listed by economic classification	*Note*	**R'000**	**R'000**	**R'000**	**R'000**
Goods and services		95		95	6
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		-	-	-	-
Other		-	-	-	-
Total		95	-	95	6

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental payables not recognised *(included above)*	*Annex 5*		

In the Prior Year Included in Annexure 5 is an intergovernmental payable to Department of Public Works and Roads for R4,576.00. This amount should not have been disclosed in Annexure 5, as recognised payables are already accounted for in the Statement of Financial Position.

28. Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		16 899	15 829
Service bonus		9 086	8 832
Performance awards		-	-
Capped leave		2 716	3 530
Other		5 606	637
Total		**34 307**	**28 828**

	Note	2025/26 R'000	2024/25 R'000
Intergovernmental employee benefits *(included above)*	*Annex 5*	35	22

At this stage the department is not able to reliably measure the long term portion of the long service awards. The Short Term portion of the long services award is included under Other amounting to R363 296. Salary related Payables and Accruals to the value of R 652 k and R 11k are also included under other in line with the National Treasury Accounting Manual for Expenditure. Also included in Other is the retirement benefits for voluntary and early retirement amounting to R 4 579 000. Negative leave included in leave entitlement amounts to R118,000.00. Negative Leave credits is due to the fact that employees receive credits pro- rata for the year annually in January. Included in this amount is R 7k for Fasset (Intergovernmental) and R 28k for Department of Community Safety

29. Lease commitments

29.1. Operating leases

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	4 123	2 022	6 145
Later than 1 year and not later than 5 years	-	-	1 969	1 990	3 959
Later than 5 years	-	-			-
Total lease commitments	-	-	**6 092**	**4 012**	**10 104**

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	7 404	1 552	8 956
Later than 1 year and not later than 5 years	-	-	6 492	1 651	8 143
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	**13 896**	**3 203**	**17 099**

The Photocopy machine leases are for a period of 3 Years. The machine reverts back to the lessor at the end of the lease. There are no sale and leaseback arrangements. Building Leases have been aligned with the Provincial Treasury Directive as issued by Provincial Accountant General.

The lease commitments for two leased buildings was overstated in the prior year. This has now been rectified.

	Note	2025/26 R'000	2024/25 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

29.2. Finance leases **

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	-	-

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	-	-

** This note excludes leases relating to public private partnerships as they are separately disclosed in the note on *Public Private Partnerships*.

		2025/26	2024/25
	Note	R'000	R'000
Rental earned on sub-leased assets	*3*	-	-
Total		-	-

29.3. Operating lease future revenue

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

30. Accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Tax revenue			
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		27 301	22 991
Sales of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			112
Total		**27 301**	**23 103**

30.1. Analysis of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Opening balance		23 103	24 327
Less: amounts received		22 854	24 082
Less: services received in lieu of cash			-
Add: amounts recorded		27 054	22 746
Less: amounts written off/reversed as irrecoverable			-
Less: amounts transferred to receivables for recovery			-
Other (*Specify)*		-2	112
Closing balance		**27 301**	**23 103**

30.2. Accrued departmental revenue written off

Nature of losses	Note	2025/26 R'000	2024/25 R'000
		-	-
Total		**-**	**-**

30.3. Impairment of accrued departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		**-**	**-**

31. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2025/26 R'000	2024/25 R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		-	-
Fruitless and wasteful expenditure - current year		-	-
Total		-	-

32. Related party transactions

Revenue received	Note	2025/26 R'000	2024/25 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Total		-	-

Payments made	Note	2025/26 R'000	2024/25 R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		4 992	-
Transfers and subsidies		-	-
Total		**4 992**	-

Year end balances arising from revenue/payments	Note	2025/26 R'000	2024/25 R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

Loans to/from related parties	Note	2025/26 R'000	2024/25 R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
Total		-	-

Other	Note	2025/26 R'000	2024/25 R'000
Guarantees issued/received		-	-
List other contingent liabilities between the department and related party		-	-
		-	-
Total		-	-

In-kind goods and services (provided)/received	Note	2025/26 R'000	2024/25 R'000
List in-kind goods and services between the department and related party			
Provincial Treasury occupies a building owned by the Department of Public Works. The building is provided free of charge			
Total			

All entities in the provincial sphere of government are related parties. As a result all provincial departments, trading entities, schedule 3C and 3D public entities as well as the provincial legislature are related parties to the department.

Provincial Treasury occupies a building owned by the Department of Public Works and Roads. The building is provided free of charge

Key Management Personnel as well as close family of the Key Management Personnel are related parties to Provincial Treasury.

During the financial year, the following payments were made directly to the Auditor General on behalf of the North West public entities in financial distress to settle overdue Auditor General fees of these entities:

North West Housing Corporation- R1,762 million ,

Golden Leopard Resorts (SOC) Ltd - R1,605 million

GL Resorts (SOC) Ltd - R1,625 million

33. Key management personnel

	2025/26 R'000	2024/25 R'000
Political office bearers (*provide detail below)*	2 306	2 263
Officials:		-
Head of Department	2 747	2 894
DDG	2 043	1 962
Chief Directors	13 217	12 444
Family members of key management personnel	198	171
Total	**20 511**	**19 734**

Key management personnel (Parliament/Legislatures)	2025/26 R'000	2024/25 R'000
Speaker to Parliament/Legislature	-	-
Deputy Speaker	-	-
Secretary to Parliament/Legislature	-	-
Deputy Secretary	-	-
Chief Financial Officer	-	-
Legal advisor	-	-
Other	-	-
Total	-	-

34. Public private partnership

	Note	2025/26 R'000	2024/25 R'000
Concession fee received		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received (*Specify)*		-	-
Unitary fee paid			
Fixed component		-	-
Indexed component		-	-
Analysis of indexed component			
Compensation of employees		-	-
Goods and services (excluding lease payments)		-	-
Operating leases		-	-
Interest		-	-
Capital / (Liabilities)		-	-
Tangible rights		-	-
Intangible rights		-	-
Property		-	-
Plant and equipment		-	-
Loans		-	-
Other		-	-

Prepayments and advances	-	-
Pre-production obligations	-	-
Other obligations	-	-

Any guarantees issued by the department are disclosed in the Note on *Contingent liabilities*.

35. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	Note	2025/26 R'000	2024/25 R'000
Please specify		-	-
		-	-
Total		-	-

36. Provisions

	Note	2025/26 R'000	2024/25 R'000
Please specify		-	-
Total		-	-

36.1. Reconciliation of movement in provisions - Current year

	2025/26			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	-		-	-
Increase in provision	-		-	-
Settlement of provision	-		-	-
Unused amount reversed	-		-	-
Reimbursement expected from third party	-		-	-
Change in provision due to change in estimation of inputs	-		-	-
Closing balance	-		-	-

Reconciliation of movement in provisions - Prior year

	2024/25			
	Provision 1	Provision 2	Provision 3	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	-		-	-
Increase in provision	-		-	-
Settlement of provision	-		-	-
Unused amount reversed	-		-	-
Reimbursement expected from third party	-		-	-
Change in provision due to change in estimation of inputs	-		-	-
Closing balance	-		-	-

37. Non-adjusting events after reporting date

		2025/26	2024/25
Nature of the event	*Note*	R'000	R'000
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made		-	-
Total		-	-

38. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
Heritage assets	-		-	-	
MACHINERY AND EQUIPMENT	80 956		14 322	5 827	89 451
Transport assets	19 622		4 832	910	23 544
Computer equipment	28 883		6 725	3 886	31 722
Furniture and office equipment	17 036		483	508	17 011
Other machinery and equipment	15 415		2 282	523	17 174
SPECIALISED MILITARY ASSETS	-		-	-	
Specialised military assets					
BIOLOGICAL ASSETS					
Biological assets	-		-	-	
FINANCE LEASE ASSETS					
Finance lease assets	-		-	-	
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**80 956**	**-**	**14 322**	**5 827**	**89 451**

Included in disposals are vehicles valued at R 910 k auctioned generating revenue amounting to R 497 k, An amount of R 51k that was written off, R 181k that was servers transferred to Office of the Premier via Section 42, Donation of R 2 284K were made to schools and assets to the value of R 2 402K were sold as scrap metal

Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Heritage assets		-	-
Machinery and equipment		51	684
Specialised military assets		-	-
Biological assets		-	-
Total		**51**	**684**

Assets under investigation are to be followed up in line with asset management policies.

38.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
Heritage assets	-	-	-	-	-
MACHINERY AND EQUIPMENT	78 908	-	7 059	5 011	80 956
Transport assets	18 627		1 248	253	19 622
Computer equipment	29 637		3 775	4 529	28 883
Furniture and office equipment	16 730		375	69	17 036
Other machinery and equipment	13 914		1 661	160	15 415
SPECIALISED MILITARY ASSETS					
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS					
Biological assets	-	-	-	-	-
FINANCE LEASE ASSETS					
Finance lease assets	-	-	-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**78 908**	**-**	**7 059**	**5 011**	**80 956**

38.1.1. Prior period error

Nature of prior period error	Note	2025/26 R'000	2024/25 R'000
Relating to 2023/24 (affecting the opening balance of 2024/25)			-
Transport Assets		-	(1)
Furniture and Office Equipment		-	3
Other Machinery and Equipment			(2)
Relating to 2024/25		-	-
		-	-
		-	-
Total prior period errors		-	-

In the 2024/25 financial year, included in Disposals are donations to the value of R 2669 m which were made to schools, Assets to the value of R 1,8 m that were sold as scrap metal and assets written off to the value of R 542 k .Assets under investigation are to be followed up in line with asset management policies. The Moveable Tangible Capital Asset opening balance had a computational error between classes of assets in the prior year, which resulted in a net effect of zero. This has now been rectified, this was done in order to achieve fair presentation.

38.2. Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance		-	-	8 909	-	-	8 909
Value adjustments							-
Additions		14 949		6 367	-	-	21 316
Disposals	-	-	-	765	-	-	765
Total Minor assets		**14 949**	**-**	**14 511**	**-**	**-**	**29 460**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	293	-	-	293
Number of minor assets at cost		4 410		6 120	-	-	10 530
Total number of minor assets		**4 410**	**-**	**6 413**	**-**		**10 823**

Minor capital assets under investigation

	Note	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Specialised military assets		-	-
Intangible assets		-	-
Heritage assets		-	-
Machinery and equipment		317	453
Biological assets		-	-

In the current financial year, the department procurement R 14,9 m for VoIP software and included in disposals are donations of R 484 K were made to schools and minor assets to the value of R 280 K were sold as scrap metal

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	8 614	-	-	8 614
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	789	-	-	789
Disposals	-	-	-	494	-	-	494
Total Minor assets	-	-	-	8 909	-	-	8 909

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	312	-	-	312
Number of minor assets at cost	-	-	-	3 915	-	-	3 915
Total number of minor assets	-	-	-	4 227	-	-	4 227

38.2.1. Prior period error

Nature of prior period error	Note	2025/26 R'000	2024/25 R'000
Relating to 20WW/XX *[affecting the opening balance]*			
Relating to 2024/25			
Total prior period errors			

38.3. Movable capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2026

	2025/26						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	51	-	-	51
Total movable assets written off	-	-	-	51	-	-	**51**

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	2024/25						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	542	-	-	542
Total movable assets written off	-	-	-	542	-	-	**542**

38.4. Movable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

		2025/26			
	Note	Opening balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2026
		R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Machinery and equipment	-	-	3 312	-	3 312
Specialised military assets	-	-	-	-	-
Biological assets	-	-	-	-	-
Total	-	-	3 312	-	3 312

This pertains to the construction of a mobile transport office that is currently at phase 1 completion

Payables not recognised relating to Capital WIP	Note	2025/26 R'000	2024/25 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		-	-
Total		-	-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

		2024/25				
	Note	Opening balance 1 April 20XX	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
		R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
Total	*Annex 7*	-	-	-	-	-

39. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-

Intangible Capital Assets under investigation

	Note	Number	Value
			R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:		- -	-
Software		- -	-
Mastheads and publishing titles		- -	-
Patents, licences, copyright, brand names, trademarks		- -	-
Recipes, formulae, prototypes, designs, models		- -	-
Services and operating rights		- -	-

39.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	-	-	-	-	-

39.1.1. Prior period error

		2025/26	2024/25
Nature of prior period error	*Note*	R'000	**R'000**
Relating to 20WW/XX *[affecting the opening balance]*		-	-
Relating to 2024/25		-	-
Total prior period errors		-	-

39.2. Intangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	Note	Opening balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2026
		R'000	R'000	R'000	R'000
Intangible assets	*Annex 7*	-		-	-
Total		-		-	-

Payables not recognised relating to Capital WIP	Note	2025/26 R'000	2024/25 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		-	-
Total		-	-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening balance 1 April 20XX	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
		R'000	R'000	R'000	R'000	R'000
Intangible assets		-		-	-	
Total		-		-	-	

40. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	-		-	-
Dwellings	-		-	-
Non-residential buildings	-		-	-
Other fixed structures	-		-	-
HERITAGE ASSETS	-		-	-
Heritage assets	-		-	-
LAND AND SUBSOIL ASSETS				
Land	-		-	-
Mineral and similar non-regenerative resources	-		-	-
FINANCE LEASE ASSETS	-		-	-
Finance lease assets	-		-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-		-	-

Immovable Tangible Capital Assets under investigation

	Note	Number	Value
			R'000
Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:			
Buildings and other fixed structures		-	-
Heritage assets		-	-
Land and subsoil assets		-	-
Total		-	-

40.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Dwellings	-		-	-	
Non-residential buildings	-		-	-	
Other fixed structures	-		-	-	
HERITAGE ASSETS					
Heritage assets	-		-	-	
LAND AND SUBSOIL ASSETS					
Land	-		-	-	
Mineral and similar non-regenerative resources	-		-	-	
FINANCE LEASE ASSETS					
Finance lease assets	-		-	-	
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	-		-	-	

40.1.1. Prior period error

Nature of prior period error	Note	2025/26 R '000	2024/25 R'000
Relating to 20WW/XX *[affecting the opening balance]*		-	-
Relating to 2024/25			
Total prior period errors		-	-

40.2. Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

		2025/26			
		Opening balance 1 April 2025	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2026
	Note Annex 7	R'000	R'000	R'000	R'000
Heritage assets		-		-	-
Buildings and other fixed structures		-		-	-
Land and subsoil assets		-		-	-
Total		-		-	-

Payables not recognised relating to Capital WIP		2025/26	2024/25
	Note	R'000	R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		-	-
Total		-	-

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

		2024/25				
		Opening balance 1 April 20XX	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
	Note	R'000	R'000	R'000	R'000	R'000
Heritage assets		-		-	-	
Buildings and other fixed structures		-		-	-	
Land and subsoil assets		-		-	-	
Total		-		-	-	

40.3. Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2026

	2025/26				
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000
Assets written off	-		-	-	
Total Immovable capital assets written off	-		-	-	

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000
Assets written off	-		-	-	
Total immovable capital assets written off	-		-	-	

40.4. Immovable capital assets (additional information)

			Note	2025/26	2024/25
		Estimated completion date		Area	Area
a)	**Unsurveyed land**		*Annex 9*		
				-	-
				-	-
b)	**Properties deemed vested**		*Annex 9*	-	-
	Land parcels			-	-
	Facilities			-	-
	Schools			-	-
	Clinics			-	-
	Hospitals			-	-
	Office buildings			-	-
	Dwellings			-	-
	Storage facilities			-	-
	Other			-	-
c)	**Facilities on unsurveyed land**	**Duration of use**	*Annex 9*	-	-
	Schools			-	-
	Clinics			-	-
	Hospitals			-	-

	Office buildings			-	-
	Dwellings			-	-
	Storage facilities			-	-
	Other			-	-
				-	-
d)	**Facilities on right to use land**	**Duration of use**	*Annex 9*	-	-
	Schools			-	-
	Clinics			-	-
	Hospitals			-	-
	Office buildings			-	-
	Dwellings			-	-
	Storage facilities			-	-
	Other			-	-
e)	**Agreement of custodianship**		*Annex 9*	-	-
	Land parcels			-	-
	Facilities			-	-
	Schools			-	-
	Clinics			-	-
	Hospitals			-	-
	Office buildings			-	-
	Dwellings			-	-
	Storage facilities			-	-
	Other			-	-

41. Principal-agent arrangements

41.1. Department acting as the principal

	Note	2025/26 R'000	2024/25 R'000
Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken		-	-
Total		-	-

41.2. Department acting as the agent

41.2.1. Revenue received for agency activities

	Note	2025/26 R'000	2024/25 R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties		-	-
Total		-	-

41.2.2. Reconciliation of funds and disbursements - Current year

	2025/26	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
	-	-
Total		

Reconciliation of funds and disbursements - Prior year

	2024/25	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
	-	-
Total		

41.2.3. Reconciliation of carrying amount of receivables and payables - current year

Receivables

	2025/26				
	Opening balance 1 April 2025	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2026
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-		-	-	
Total	-		-	-	

Payables

	2025/26				
	Opening balance 1 April 2025	Funds received	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2026
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-		-	-	
Total	-		-	-	

Reconciliation of carrying amount of receivables and payables - prior year

Receivables

	2024/25				
	Opening balance 1 April 2025	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2026
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-		-	-	
Total	-		-	-	

Payables

	2024/25				
	Opening balance 1 April 20XX	Funds received	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2025
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-		-	-	
Total	-		-	-	

42. Changes in accounting estimates and Changes in accounting policies

42.1. Changes in accounting estimates

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000
Accounting estimate change 1: Provide a description of the change in estimate	-		-

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000
Accounting estimate change 2: Provide a description of the change in estimate	-		-

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000
Accounting estimate change 3: Provide a description of the change in estimate	-		-

42.2. Changes in accounting policies

		2024/25				
		Opening balance before the change (1 Apr 20XX)	Adjustment of opening balance	Restated opening balance after the change (1 Apr 20XX)	Adjustment for 2024/25	Restated closing balance (31 Mar 2025)
Nature of change in accounting policy	*Note*	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Finance lease assets						
Movable Tangible Capital Assets	*38*	-		-	-	
Intangible Capital Assets	*39*	-		-	-	
Immovable Tangible Capital Assets	*40*	-		-	-	
Minor Assets	*38*	-		-	-	

43. Prior period errors

43.1. Correction of prior period errors

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	**R'000**	**R'000**	**R'000**
Revenue: (E.g. Annual Appropriation, Departmental revenue, Aid assistance, etc.)				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				
Net effect				

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Moveable Tangible Capital Assets	38	78 908	-	78 908
Net effect		78 908		78 908

The Moveable Tangible Capital Asset opening balance had a computational error between classes of assets in the prior year, which resulted in a net effect of zero. This has now been rectified, this was done in order to achieve fair presentation.

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Lease commitments	29.1	18 176	-1 077	17 099
Net effect		18 176	-1 077	17 099

The lease commitments for two leased buildings was overstated in the prior year. This has now been rectified, this was done in order to achieve fair presentation.

		2024/25		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)				
Intergovernmental Contingent Liabilities, Provisions, Accruals, Payables not recognised and Employee Benefits	Annex 5	2 081	-5	2 076
Net effect		2 081	-5	2 076

In the Prior Year Included in Annexure 5 is an intergovernmental payable to Department of Public Works and Roads for R4,576.00. This amount should not have been disclosed in Annexure 5, as recognised payables are already accounted for in the Statement of Financial Position. This was done to achieve fair presentation.

44. Transfer of functions and mergers

44.1. Transfer of functions

44.1.1. Statement of Financial Position

	Note	Balance before transfer date	Functions (transferred) / received Dept name *(Specify)*	Functions (transferred) / received Dept name *(Specify)*	Functions (transferred) / received Dept name *(Specify)*	Balance after transfer date
		R'000	R'000	R'000	R'000	R'000
ASSETS		-	-	-	-	-
Current Assets		-	-	-	-	-
Cash and cash equivalents		-	-	-	-	-
Other financial assets		-	-	-	-	-
Prepayments and advances		-	-	-	-	-
Receivables		-	-	-	-	-
Loans		-	-	-	-	-
Voted funds receivable		-	-	-	-	-
Statutory Appropriation receivable		-	-	-	-	-
Aid assistance prepayments		-	-	-	-	-
Aid assistance receivable		-	-	-	-	-
		-	-	-	-	-
Non-Current Assets		-	-	-	-	-
Investments		-	-	-	-	-
Prepayments and advances		-	-	-	-	-
Receivables		-	-	-	-	-
Loans		-	-	-	-	-
Other financial assets		-	-	-	-	-

	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-
LIABILITIES	-	-	-	-	-
Current liabilities	-	-	-	-	-
Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-
Statutory Appropriation to be surrendered to the Revenue Fund	-	-	-	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	-	-	-	-	-
Bank Overdraft	-	-	-	-	-
Payables	-	-	-	-	-
Aid assistance repayable	-	-	-	-	-
Aid assistance unutilised	-	-	-	-	-
Non-Current liabilities	-	-	-	-	-
Payables	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-
NET ASSETS	-	-	-	-	-

44.1.2. Notes

	Note	Balance before transfer date	Functions (transferred) / received Dept name *(Specify)*	Functions (transferred) / received Dept name *(Specify)*	Functions (transferred) / received Dept name *(Specify)*	Balance after transfer date
		R'000	R'000	R'000	R'000	R'000
Contingent liabilities		-	-	-	-	-
Contingent assets		-	-	-	-	-
Capital commitments		-	-	-	-	-
Accruals		-	-	-	-	-
Payables not recognised		-	-	-	-	-
Employee benefits		-	-	-	-	-
Lease commitments - Operating leases		-	-	-	-	-
Lease commitments - Finance leases		-	-	-	-	-
Lease commitments - Operating lease revenue		-	-	-	-	-
Accrued departmental revenue		-	-	-	-	-
Impairment		-	-	-	-	-
Provisions		-	-	-	-	-
Movable tangible capital assets		-	-	-	-	-
Immovable tangible capital assets		-	-	-	-	-
Intangible capital assets		-	-	-	-	-

44.2. Mergers

44.2.1. Statement of Financial Position

	Note	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
		Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
		R'000	R'000	R'000	R'000	R'000
ASSETS						
Current Assets		-	-	-	-	-
Cash and cash equivalents		-	-	-	-	-
Other financial assets		-	-	-	-	-
Prepayments and advances		-	-	-	-	-
Receivables		-	-	-	-	-
Loans		-	-	-	-	-
Voted funds receivable		-	-	-	-	-
Statutory Appropriation receivable		-	-	-	-	-
Aid assistance prepayments		-	-	-	-	-
Aid assistance receivable		-	-	-	-	-
Non-Current Assets						
Investments		-	-	-	-	-
Prepayments and advances		-	-	-	-	-
Receivables		-	-	-	-	-
Loans	-	-	-	-	-	-
Other financial assets	-	-	-	-	-	-
TOTAL ASSETS	-	-	-	-	-	-

LIABILITIES	-	-	-	-	-	-
Current liabilities	-	-	-	-	-	-
Voted funds to be surrendered to the Revenue Fund	-	-	-	-	-	-
Statutory Appropriation to be surrendered to the Revenue Fund	-	-	-	-	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	-	-	-	-	-	-
Bank Overdraft	-	-	-	-	-	-
Payables	-	-	-	-	-	-
Aid assistance repayable	-	-	-	-	-	-
Aid assistance unutilised	-	-	-	-	-	-
Non-Current liabilities	-	-	-	-	-	-
Payables	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-
NET ASSETS	-	-	-	-	-	-

44.2.2. Notes

	Note	Balance before merger date Combining Dept *(Specify)* R'000	Balance before merger date Combining Dept *(Specify)* R'000	Balance before merger date Combining Dept *(Specify)* R'000	Balance before merger date Combining Dept (Specify) R'000	Balance after transfer date Combined Dept (*Specify)* R'000
Contingent liabilities		-	-	-	-	-
Contingent assets		-	-	-	-	-
Capital commitments		-	-	-	-	-
Accruals		-	-	-	-	-
Payables not recognised		-	-	-	-	-
Employee benefits		-	-	-	-	-
Lease commitments - Operating leases		-	-	-	-	-
Lease commitments - Finance leases		-	-	-	-	-
Lease commitments - Operating lease revenue		-	-	-	-	-
Accrued departmental revenue		-	-	-	-	-
Impairment		-	-	-	-	-
Provisions		-	-	-	-	-
Movable tangible capital assets		-	-	-	-	-
Immovable tangible capital assets		-	-	-	-	-
Intangible capital assets		-	-	-	-	-

45. Statement of conditional grants received

	2025/26									2024/25	
	GRANT ALLOCATION					SPENT					
Name of grant	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspen ding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-

46. Statement of conditional grants paid to the provinces

	2025/26											2024/25	
	GRANT ALLOCATION				TRANSFER			SPENT					
Name of Province / Grant	Division of Revenue Act / Provincial grants	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury or National depart-ment	Amount received by depart-ment	Amount spent by depart-ment	Unspent funds	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province	-	-	-	-	-	-	-	-	-	-	-	-	-
Eastern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-	-	-	-	-	-
Kwazulu-Natal	-	-	-	-	-	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
North West	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
Summary by grant													
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

National Department surrender of unspent conditional grant not approved for rollover

	Related to conditional grants schedule of 2024/25			
Name of Province	Amount not approved for roll overs	Amount received	Amount surrendered to National Revenue Fund	Amount still due
	R'000	R'000	R'000	R'000
-	-	-	-	-
TOTAL -	-	-	-	-

47. Statement of conditional grants and other transfers paid to municipalities

	2025/26							2024/25	
	GRANT ALLOCATION				TRANSFER				
Name of municipality	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

48. Broad Based Black Economic Empowerment performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

49. Natural disaster or relief expenditure

	Note	2025/26 R'000	2024/25 R'000
Compensation of employees		-	-
Goods and services		-	-
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total	*Annex 11*	-	-

ANNEXURE 1A
STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

	2025/26											2024/25	
	GRANT ALLOCATION				TRANSFER			SPENT					
Name of Municipality	DoRA and Other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National depart-ment	Amount received by municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

	2025/26						2024/25	
	TRANSFER ALLOCATION				TRANSFER			
Departmental Agency or Account	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfer to Department of Community Safety and Transport Management	80			80	54	67,5%	79	48

TOTAL	80	-	-	80	54	79	48

The transfer relates to the renewal of Motor vehicle disks

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

	2025/26							2024/25	
	TRANSFER ALLOCATION				TRANSFER				
Higher Education Institution	**Adjusted Budget**	**Roll overs**	**Adjustments**	**Total Available**	**Actual transfer**	**Amount not transferred**	**% of available funds transferred**	**Final Budget**	**Actual transfer**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
TOTAL	-	-	-	-	-	-	-	-	-

ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

	2025/26								2024/25	
	GRANT ALLOCATION				EXPENDITURE					
Name of public corporation / private enterprise	Adjusted Budget	Roll overs	Adjust-ments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers										
Transfer to SABC	5	-	-	5	4	80,0%	-	-	-	-
Total										
Subsidies	-	-	-	-	-	-	-	-	-	-
Total Public Corporations	5	-	-	5	4	80,0%	-	-	-	-
Private Enterprises										
Transfers	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
TOTAL	5	-	-	5	4	80,0%	-	-	-	-

Transfer relates to payment of TV licenses

ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

Foreign government / International organisation	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

Non-profit institutions	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-

Total	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
Household	**Adjusted Budget**	**Roll overs**	**Adjustments**	**Total Available**	**Actual transfer**	**% of available funds transferred**	**Final Budget**	**Actual transfer**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**%**	**R'000**	**R'000**
Transfers								
Leave Gratuity	1 657		301	1 958	1 874	95,7%	1 726	1 477
Total								
Subsidies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	1 657	-	301	1 958	1 874		1 726	1 477

ANNEXURE 1H

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2025/26 R'000	2024/25 R'000
Received in cash			
Gifts			
Total gifts	-	-	-
Donations			
Total donations	-	-	-
Sponsorships			
Total sponsorships	-	-	-
Subtotal - received in cash			
Received in kind			
Gifts			
Total gifts			
Donations			
Corporate Social Investment from Commercial Bank	School Shoes		150
Corporate Social Investment from Commercial Bank	Stationery Items	155	
Total donations		**155**	**150**
Sponsorships	-	-	-
Total sponsorships	-	-	-
Subtotal – received in kind			

TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED	155	150

In 2024-25, A commercial bank, in terms of the Corporate Social Investment to the community donated 816 pairs of school shoes to be donated to schools in the Province

In the 2025-26, Commercial banks in terms of the Corporate Social Investment to the community that were stationery items to be donated to schools in the province.

ANNEXURE 1I
STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on / by 31 March	Closing balance
		R'000	R'000	R'000	R'000	R'000
Aid assistance received in cash		-	-	-	-	-
Subtotal		-	-	-	-	-
Aid assistance received in kind		-	-	-	-	-
TOTAL AID ASSISTANCE RECEIVED		-	-	-	-	-

ANNEXURE 1J
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

Nature of gift, donation or sponsorship *(Group major categories but list material items including name of organisation)*	2025/26 R'000	2024/25 R'000
Made in kind		
Gifts	-	-
Total gifts	-	-
Donations		
Deeplan Outreach	-	98
Thuntsha Lerole Accelerated Service Delivery Programme	-	98
Mandela Day Outreach	98	92
School Outreach	166	84

Donations of movable assets to schools through the disposal process	2 768	2 923
Total donations	**3 032**	**3 295**
Sponsorships	**-**	**-**
Total sponsorships		

TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	**3 032**	**3 295**

ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Old age	-	-	-	-	-	-	-	-	-	-	-	-	-
War veterans	-	-	-	-	-	-	-	-	-	-	-	-	-
Disability	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
Foster care	-	-	-	-	-	-	-	-	-	-	-	-	-
Care dependency	-	-	-	-	-	-	-	-	-	-	-	-	-
Child Support Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE 1L
STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

Name of Grant	GRANT ALLOCATION				SPENT
	Division of Revenue Act	Roll overs	Adjustments	Total Available	Amount spent
	R'000	R'000	R'000	R'000	R'000
-	-	-	-	-	-
TOTAL	-	-	-	-	-

ANNEXURE 2A

STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of public entity	State Entities' PFMA Schedule type (state year end if not 31 March)	% Held 25/26	% Held XX/25	Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaran-teed
				R'000		R'000		R'000		R'000		
				2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	Yes/No
National / Provincial Public entity												
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-

ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of entity	Nature of business	Cost of investments		Net Asset value of investments		Amounts owing to entities		Amounts owing by entities	
		R'000		R'000		R'000		R'000	
		2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Controlled entities		-	-	-	-	-	-	-	-
Subtotal									
Non-controlled entities									
	Associates								
	Subtotal								
	Joint Ventures								
	Subtotal								
	Other non-controlled entities								
	Subtotal								
TOTAL		-		-	-	-	-	-	-

ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2026 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2026	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2026
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

ANNEXURE 3A (Continued)
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2026 - FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2025	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2026	Revaluation due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2026
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	-

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

Nature of liability	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Claim by official for alleged unfair dismissal	8 571	1 316	-	-	9 887
Subtotal	**8 571**	**1 316**	**-**	**-**	**9 887**
Environmental liability	-	-	-	-	-
Subtotal	-	-	-	-	-
Other	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	**8 571**	**1 316**	**-**	**-**	**9 887**

ANNEXURE 3B (continued)

Nature of liabilities recoverable	Details of liability and recoverability	Opening balance 1 April 2025	Movement during the year	Closing balance 31 March 2026
		R'000	R'000	R'000
TOTAL	-	-	-	-

ANNEXURE 4
CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26 *	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Department of Community Safety and Transport Management	116	6	-	-	116	6	-	-
Subtotal	**116**	**6**	**-**	**-**	**116**	**6**	-	-
Other Government Entities								
Fasset	-	440			-	440		
Subtotal	**-**	**440**	**-**	**-**	**-**	**440**		
TOTAL	**116**	**446**	**-**	**-**	**116**	**446**		

ANNEXURE 5
INTERGOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26 *	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
DEPARTMENTS				
Contingent liabilities				
Subtotal				
Provisions				
Subtotal				
Accruals				
Department of Community Safety and Transport	38	629		
Department of Justice and Constitutional Development	469	331		
Department of Arts Culture Sports and Recreation		72		
Northern Cape Provincial Treasury	10			
Subtotal	**517**	**1 032**		
Payables not recognised				
Subtotal				
Employee benefits				
Department of Community Safety and Transport	28	22		
Subtotal	**28**	**22**		
Total Departments	**545**	**1 054**		
Contingent liabilities	-	-		

Provisions		-	-
Accruals		517	1 032
Payables not recognised			
Employee benefits		28	22
OTHER GOVERNMENT ENTITIES			
Contingent liabilities			
Subtotal			
Provisions			
Subtotal			
Accruals			
SITA		26	39
Telkom		767	764
Landbank		131	101
University of South Africa		-	7
South African Revenue Services		-	3
Government Printing Works		-	108
Eskom		25	
Subtotal		**949**	**1 022**
Payables not recognised			
Subtotal			
Employee benefits			
FASSET		7	-
Subtotal		7	-

Total Other Government Entities	956	1 022	
Contingent liabilities	-	-	
Provisions	-	-	
Accruals	949	1 022	
Payables not recognised	-	-	
Employee benefits	7	-	
TOTAL INTERGOVERNMENT CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS	**1 501**	**2 076**	

In the Prior Year Included in Annexure 5 is an intergovernmental payable to Department of Public Works and Roads for R4 , 576.00. This amount should not have been disclosed in Annexure 5 , as recognised payables are already accounted for in the Statem ent of Financial Position.

ANNEXURE 6
INVENTORIES

	Insert major category of inventory	**Insert major category of inventory**	**Insert major category of inventory**	**Insert major category of inventory**	**Total**
Inventories for the year ended 31 March 2026	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance					
Add/(Less: Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid; (Paid current year, received prior year)					
Add/(Less): Adjustments					
Closing balance					

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2025	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Opening balance					
Add/(Less: Adjustments to prior year balances					
Add: Additions/Purchases - Cash					
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues					
Add/(Less): Received current, not paid; (Paid current year, received prior year)					
Add/(Less): Adjustments					
Closing balance					

ANNEXURE 7
MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2026

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-
Heritage assets	-	-	-	-
	-	-	-	-
MACHINERY AND EQUIPMENT		3 312	-	3 312
Transport assets		3 312		3 312
Computer equipment	-	-	-	-
Furniture and office equipment	-	-	-	-
Other machinery and equipment	-	-	-	-
SPECIALISED MILITARY ASSETS				
Specialised military assets	-	-	-	-
BIOLOGICAL ASSETS				
Biological assets	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-
Dwellings	-	-	-	-
Non-residential buildings	-	-	-	-
Other fixed structures	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
SOFTWARE	-	-	-	-
Software	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
Mastheads and publishing titles	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-

Services and operating rights	-	-	-	-
TOTAL	-	3 312	-	3 312

This pertains to the construction of a mobile transport office that is currently at phase 1 completion

Movement in capital work in progress for the year ended 31 March 2025

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	-	-	-	-
Heritage assets					
MACHINERY AND EQUIPMENT	-	-	-	-	-
Transport assets	-	-	-	-	-
Computer equipment	-	-	-	-	-
Furniture and office equipment	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-	-	-	-	-
BUILDINGS AND OTHER FIXED STRUCTURES	-	-	-	-	-
Dwellings	-	-	-	-	-
Non-residential buildings	-	-	-	-	-
Other fixed structures	-	-	-	-	-
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
SOFTWARE	-	-	-	-	-
Software	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
Mastheads and publishing titles	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
Patents, licences, copyright, brand names, trademarks	-	-	-	-	-

RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
Recipes, formulae, prototypes, designs, models	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
Services and operating rights	-	-	-	-	-
	-	-	-	-	-
TOTAL	-	-	-	-	-

ANNEXURE 8A
INTERENTITY ADVANCES PAID (Note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2026	31/03/2025	31/3/2026	31/03/2025	31/3/2026	31/03/2025
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Subtotal	-	-	-	-	-	-
OTHER ENTITIES						
Subtotal	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

ANNEXURE 8B
INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)

	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2026	31/03/2025	31/3/2026	31/03/2025	31/3/2026	31/03/2025
ENTITY	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
NATIONAL DEPARTMENTS						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
PROVINCIAL DEPARTMENTS						
Current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Non-current	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
PUBLIC ENTITIES						
Current						
Subtotal						
Non-current						

Subtotal	
OTHER ENTITIES	
Current	
Subtotal	
Non-current	
Subtotal	
TOTAL	
Current	
Non-current	

ANNEXURE 9
ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

1. N/A

ANNEXURE 10
DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE CLASSIFICATION
[Human Settlements Departments: Transition Guide on Classification of Expenditure]

	Note	2025/26 R'000	2024/25 R'000
Inventories			
List the items for correct expenditure			
Subtotal			
Expenditure for capital assets			
List the items for correct expenditure			
Subtotal			
Transfers and subsidies			
List the items for correct expenditure			
Subtotal			
TOTAL			

Capital commitments
[Provisions and Contingents par .64, .65 and .66]

	Note	2025/26 R'000	2024/25 R'000
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible assets			
Total			

ANNEXURE 11
NATURAL DISASTER OR RELIEF EXPENDITURE
Per quarter and in total

Expenditure per economic classification	2025/26					2024/25
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services						
List all applicable SCOA level 4 items						
Transfers and subsidies						
List all applicable SCOA level 4 items						
Expenditure for capital assets						
List all applicable SCOA level 4 items						
Other expenditure not listed above						
List all applicable SCOA level 4 items						
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE						

ANNEXURE 12

ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2.1 AND 13.1 to 13.4)

Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2025	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2026
				R'000	R'000	R'000	R'000	R'000	R'000
Prepayments									
Total prepayments									
Advances									
Total advances									
TOTAL PREPAYMENTS AND ADVANCES									

BUILDING A
NORTH WEST PROVINCE
THAT WORKS FOR ALL

ISBN: 978-1-83491-940-9
PR 181/2026

WE BELONG WE CARE WE SERVE

Design & Layout by Provincial Treasury
Directorate: Information Management - Communications
www.nwpg.gov.za/Treasury