



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

VOTE NO. 05

ANNUAL REPORT

2024/2025

FINANCIAL YEAR



The heartland of South Africa-development is about people

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PART A

GENERAL INFORMATION



1. DEPARTMENT GENERAL INFORMATION

PHYSICAL ADDRESS: 46 Hans Van Rensburg Street
POLOKWANE
0699

POSTAL ADDRESS: Private Bag X 9486
POLOKWANE
0700



TELEPHONE NUMBER/S: 015 298 7000

FAX NUMBER: 015 295 7010

EMAIL ADDRESS: info@treasury.limpopo.gov.za

WEBSITE ADDRESS: www.limtreasury.gov.za

2. LIST OF ABBREVIATIONS/ACRONYMS

AA	Accounting Authority
AC	Audit Committee
AO	Accounting Officer
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
BBBEE	Broad Based Black Economic Empowerment
CAPEX	Capital Expenditure
CAE	Chief Audit Executive
CFO	Chief Financial Officer
CGICTPF	Corporate Governance of ICT Policy Framework
COE	Compensation of Employees
CoGHSTA	Department of Cooperative Governance Human Settlements & Traditional Affairs
DPSA	Department of Public Service & Administration
DSAC	Department of Sport, Arts and Culture
DORA	Division of Revenue Act
FY	Financial year
GAAL	Gateway Airports Authority Limited
GIAS	Global Internal Audit Standards
NCOP	National Council of Provinces
HOD	Head of Department
IAF	Internal Audit Function
ICT	Information and Communication Technology
IECC	Irregular Expenditure Condonement Committee
LEDA	Limpopo Economic Development Agency
LOGIS	Logistical Information System
MEC	Member of Executive Council



MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MPL	Member of Provincial Legislature
mSCOA	Municipal Standard Chart of Accounts
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NCOP	National Council of Provinces
OHS	Occupational Health & Safety
PAG	Provincial Accountant General
PERSAL	Personnel and Salary System
PFMA	Public Finance Management Act, Act 1 of 1999
PGITO	Provincial Government Information Technology Office
PSCBC	Public Service Coordinating Bargaining Council
PSC	Public Service Commission
RWOPS	Remunerative Work Outside the Public Service
SAICA	South African Institute of Chartered Accountants
SCOPA	Standing Committee on Public Accounts
SCA	Supreme Court of Appeal
SMME	Small Medium and Micro Enterprises
SCM	Supply Chain Management
SETA	Sector Education and Training Authority
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
SIAS	Shared Internal Audit Services
SHERQ	Safety, Health, Environment, Risk, and Quality
QAIP	Quality Assurance and Improvement Plan

3. FOREWORD BY THE MEC



**Mr. KE Mahoai
MEC for Finance**

As custodians of public finance management in Limpopo, we carry the responsibility not only to manage resources efficiently, effectively and economically but to also enable accountability across the provincial government. The 2024/2025 financial year marked the final year of the 2019–2024 Medium Term Strategic Framework (MTSF). It is important that we reflect on both the achievements and the challenges we encountered in delivering on our mandate.

In line with our strategic goals and national policy directives, Provincial Treasury continued to strengthen financial governance and drive improvements in public finance management across the provincial government. Notably, the province achieved a 98.2% expenditure rate and reported a 99.8% compliance rate for paying invoices within the prescribed 30-days from date of receipt, critical in supporting service delivery and ensuring liquidity for suppliers, particularly (Small, Medium and Micro Enterprises) SMMEs.

We are pleased that our continued rollout of the Audit Support and Improvement Strategy is bearing fruits, we saw improvements in audit outcomes, with a total of six departments and public entities receiving clean audits, which is encouraging. We also provided extensive support in infrastructure delivery monitoring, municipal financial oversight and implementation of the Municipal Standard Chart of Accounts (mSCOA), all of which contributed to improved fiscal discipline and institutional performance.

Despite these gains, we faced persistent challenges. These included underperformance in conditional grant spending by departments and municipalities, inadequate infrastructure planning and continued dependence on consultants in some municipal finance functions. The volatility of the fiscal environment and constrained revenue growth also required difficult trade-offs in budget allocations, demanding stronger prioritisation and efficiency measures.

Looking to the medium to long term, our strategic focus will remain on embedding sustainable financial management practices, enhancing our support to local government and modernising

financial systems in line with digital transformation objectives. We are committed to promoting transparency, reducing unwanted expenditure and building capable institutions that are responsive to the developmental needs of our province. Strengthening internal controls, capacitating SCM and finance units and driving clean governance will remain central pillars of our work.

I would like to commend Team Treasury led by the HoD, Mr Gavin Pratt for their professionalism and commitment throughout the year. I further congratulate the department on achieving a clean audit.

As we move forward, we will remain resolute in our shared mission to build a transparent, accountable and development-oriented public finance system that works for all the people of Limpopo.



Mr K.E Mahoai (MPL)
MEC for Finance
31 May 2025



4. **REPORT OF THE ACCOUNTING OFFICER**



**Mr G.C. Pratt
Head of Department**

It is with immense pleasure and a deep sense of responsibility that I present the Annual Report of Limpopo Provincial Treasury for the fiscal year ended 31 March 2025. This report encapsulates our commitment to prudent financial management, fostering economic growth, and enhancing service delivery for the benefit of all citizens of Limpopo.

The Provincial Treasury is mandated by Section 18 of the Public Finance Management Act (PFMA), Act 1 of 1999 and its amendments, to:

- Develop the provincial budget.
- Control the implementation of the provincial budget.
- Promote and enforce transparency and effective management of revenue, expenditure, assets, and liabilities within provincial departments and entities.
- Ensure fiscal policies support, rather than undermine, national economic policies.

Similarly, Section 5 of the Municipal Finance Management Act (MFMA), Act 56 of 2003 and its amendments, tasks Provincial Treasury with:

- Supporting the objectives of the MFMA.
- Assisting the National Treasury in ensuring compliance with measures outlined in Section 216 of the Constitution of the Republic of South Africa and the MFMA.
- Monitoring
 - compliance with the MFMA.
 - preparation of municipal budgets and providing assistance as needed.
 - monthly budget outcomes.
 - submission of required reports under the MFMA.
- Exercising delegated powers and duties from the National Treasury.

- Taking appropriate action if a provincial municipality or municipal entity breaches the MFMA.

The 2024/2025 fiscal year presented a unique set of challenges and opportunities for our province. Globally and nationally, economic shifts continued to influence our financial landscape. Within Limpopo, we remained steadfast in our mission to optimize resource allocation and strengthen financial governance.

Our efforts were anchored in promoting transparency, accountability, and efficiency across all spheres of provincial financial management. Our efforts have been guided by the National Development Plan (NDP) and the Limpopo Development Plan, with a continuous focus on building a capable, ethical, and developmental state. We recognize that our work is not merely about numbers and regulations, but about empowering communities and improving the lives of all Limpopo citizens, particularly the poor and marginalized.

Key Achievements and Performance Highlights

Despite a dynamic economic environment, the Provincial Treasury achieved significant milestones in the past year. Our focus areas included:

- **Fiscal Prudence and Budget Management:** We maintained a strong focus on fiscal discipline, ensuring that expenditure remained within allocated budgets while strategically investing in critical sectors such as education, health, social development and infrastructure. Through rigorous budget monitoring and evaluation, we identified and addressed potential overruns, leading to a more stable financial position for the province. The province achieved a 98.2% expenditure rate by year-end. This included managing the Compensation of Employees (CoE) expenditure as a percentage of the budget at 65.2%. Through continuous efforts, in collaboration with the Office of the Premier, we aim to further reduce CoE expenditure in the upcoming financial year and ensure more resources are directed towards service delivery
- **Revenue Enhancement Initiatives:** We acknowledge the continued reliance on national government transfers, which account for the vast majority of our funding. However, we have intensified efforts to enhance provincial own revenue through

various initiatives, aiming to increase our fiscal independence. Our revenue enhancement strategies continued to yield positive results. We implemented modernized collection mechanisms, improved compliance, and explored new avenues for increasing provincial own revenue. This has contributed significantly to augment the provincial fiscus and reduce reliance on national transfers.

- **Strengthening Supply Chain Management:** We intensified our efforts to enhance transparency, fairness, and competitiveness within provincial supply chain. Through stricter adherence to Supply Chain Management Legislation and its regulations, capacity building for SCM practitioners, and the implementation of robust oversight mechanisms, we aimed to curb unwanted (Unauthorised, Irregular, Fruitless and Wasteful) expenditures and ensure value for money in all government procurements.
- **Public Finance Management Act (PFMA) Compliance:** Our commitment to sound financial governance is unwavering. We continued to provide extensive support and training to provincial departments and public entities to improve their compliance with the Public Finance Management Act (PFMA). This has contributed to a notable improvement in audit outcomes across the province, reflecting a culture of accountability.
- **Payments Compliance:** The Provincial Treasury achieved a 30-day payment compliance rate of 99.9% for verified invoices, with 2280 out of 2281 invoices processed on time. The consolidated provincial average 30-day payment compliance rate across all departments was 99.8%. This demonstrates our commitment to efficient financial administration and supporting our suppliers.
- **Audit Outcomes:** We are pleased to report a notable improvement in audit outcomes across the province, with the Provincial Treasury itself achieving a clean audit outcome for the 2024/2025 financial year. This is a significant achievement and a testament to our commitment to sound financial and performance disciplines. For the first time in many years, we are proud that all votes in Limpopo received unqualified audit report with six auditees achieving clean audits in 2024/25, compared to only three in the previous administrative term. We commend departments and entities for their dedicated efforts in this regard and hope that all public entities will join the votes in the near future.
- **Irregular and Fruitless & Wasteful Expenditure:** We acknowledge that irregular expenditure remains a challenge. Provincial Treasury is actively engaged in

investigating and dealing with these instances, ensuring that consequences are implemented where appropriate. We are encouraged by the progress made in the province to address previous irregular expenditures.

- **Support for Economic Development:** The Provincial Treasury actively collaborated with other provincial departments and stakeholders to stimulate economic growth and job creation. This included facilitating investments, supporting small, medium, and micro-enterprises (SMMEs) through various initiatives, and fostering an environment conducive to business development.
- **Enhancing Financial Management Capacity:** We invested significantly in the continuous professional development of financial management personnel across the provincial administration. Training programs on the various accounting standards, budgeting, and financial reporting were rolled out, leading to an improved standard of financial management skills within the province. This initiative was also supported by our provincial banker, Standard Bank of South Africa, who funded one of our training initiatives in the province, significantly boosting our efforts.
- **Digitization and Modernization:** We continued our journey towards digitizing financial processes to improve efficiency and reduce administrative burdens. The rollout of integrated financial systems and the promotion of electronic platforms for various financial transactions have streamlined operations and enhanced data accuracy, however despite the improvements we still have a huge task ahead in this area.
- **Municipal Support and Financial Health:** To bolster financial management in municipalities, a service provider was appointed in 2023/24 to assist five municipalities: Bela- Bela, Musina, Letaba, Fetakgomo Tubutse, and Molemole. This initiative aimed to address financial management challenges and improve overall municipal performance. While none of these municipalities managed to record an improvement in their audit outcomes for the 2023/24 municipal financial year, there have been notable improvements in terms of the number of audit findings. The continued dependence on consultants to prepare and review municipal financial statements is a concern that will require careful management and skills development in some municipal finance functions. Financial mismanagement at the municipal level remains a serious concern and will require Provincial Treasury and the Department of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA) to provide targeted support and interventions to improve municipal financial governance and

accountability, including assistance with budget preparation, revenue collection, and expenditure management. Our aim is to foster financially sustainable municipalities, capable of delivering essential services to their communities.

Challenges and Lessons Learned

While we celebrate our achievements, we also acknowledge the challenges encountered during the fiscal year. These included:

- **Sustained Economic Headwinds:** National economic conditions, including inflationary pressures and slower-than-anticipated growth, continued to exert pressure on provincial finances.
- **Service Delivery Demands:** The growing demands for essential services in a rapidly developing province like Limpopo necessitated careful prioritization and innovative approaches to resource allocation.
- **Capacity Gaps:** Despite our efforts, capacity gaps in certain areas of financial management and project implementation within some provincial departments remains a challenge.
- **Infrastructure Maintenance Backlog:** The need to address a significant backlog in infrastructure maintenance and development requires strategic planning and funding.

Lessons learned from these challenges have been invaluable. They have reinforced our commitment to adaptive planning, continuous improvement, and closer collaboration with all stakeholders to overcome obstacles effectively.

Overview of the Financial Results of The Department:

Departmental receipts

Departmental receipts	2024/2025			2023/2024		
	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
Sale of goods and services other than capital assets	311	274	37	271	401	(130)
Interest, dividends and rent on land	559,268	682,335	(123,067)	459,821	702,085	(242,264)
Sale of capital assets	-	-	-	-	503	(503)

Departmental receipts	2024/2025			2023/2024		
	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
Financial transactions in assets and liabilities	90	15	75	122	110	12
Total	559,669	682,624	(122,955)	460,214	703,099	(242,885)

The primary revenue sources for the Provincial Treasury includes interest received, parking fees, and commission earned from insurance. As of 31 March 2025, the department had projected revenue collections of R559.7 million; however, the actual collection amounted to R682.6 million, an over-collection of R122.9 million which primarily stems from the interest earned on a favorable provincial bank balance. It is important to note that the department does not have its own revenue tariff structure but utilizes the globally approved tariff structure determined by the Provincial Treasury.

Apart from the disclosed related party transactions as outlined in Note 23 of the Annual Financial Statements, Provincial Treasury does not provide any free services that, if charged for, would generate significant revenue.

Programme Expenditure

Programme Name	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration (Statutory Included)	202,093	194,767	7,326	196,244	184,018	12,226
Sustainable Resource Management	77,744	77,433	311	66,037	63,059	2,978
Assets, Liabilities & SCM	50,419	50,078	341	45,662	45,281	381
Financial Governance	66,400	65,016	1,384	63,227	59,554	3,673
Shared Internal Audit Services	44,991	44,977	14	39,688	39,439	249
Total	441,647	432,271	9,376	410,858	391,351	19,507

Administration:

In the fiscal year 2024/25, the Administration Programme of the Provincial Treasury spent R194.7 million, which accounted for 96.3% of its allocated budget of R202,1 million. This reflects an improvement in spending compared to 93,7% in the previous year. The underspending in the current year is attributed to non-core items in auxiliary services, ordered

furniture that was not delivered before year end and delay in receipt of invoices from service providers.

Sustainable Resource Management:

The Sustainable Resource Management Programme utilised R77,4 million, which accounted for 99,6% of the budget of R77.7 million. The Programme spent 95.5 % in the previous financial year.

Assets, Liabilities & Supply Chain Management:

The Assets, Liabilities and SCM Programme spent R50.1 million, which accounted for 99.3% of the final budget of R50.4 million in the 2024/2025 financial year. The programme's spending improved from 99.2% in the previous financial year.

Financial Governance:

The Financial Governance Programme spent R65.0 million, which accounted for 97.9% of its final budget of R66.4 million in the 2024/25 financial year. The programme reported a slight increase on its spending as compared to 94.2% in the previous year. The underspending in this programme is primarily due to the late receipt of State Information Technology Agency (SITA) invoices and forensic audit services that were not yet completed at year end.

Shared Internal Audit Services:

The Shared Internal Audit Services Programme spent R44.9 million, which accounted for 100% of the final budget of R44.9 million in the 2024/25 financial year. In comparison, the programme spent 99.4% in the previous year.

Economic Classification Expenditure

Compensation of Employees (COE):

The department spent R308.7 million, which accounted for 99.9% of its final Compensation of Employees budget of R309.1 million during the 2024/25 fiscal year. The spending improved as compared to 99.5% in the previous financial year.

Goods and Services:

The department spent R99.5 million, which accounted for 91.8% of the final budget of R108.3 million during the 2024/25 fiscal year. The department's spending improved as compared to

the 85.5% in the previous fiscal year. The underspending is due to late receipt of SITA invoices and late receipt of invoices from other non-core service providers.

Transfers and Subsidies:

The department spent R7.2 million of R7.3 million budget during the 2024/25 fiscal year, which represents 98.5%.

Payment for Capital Assets:

The department spent R16.7 million, which accounted for 99.6% of the final budget R16.8 million during the 2024/25 financial year. The spending for the department on (Capital Expenditure) CAPEX improved as compared to the 87.8% in the previous year. The underspending in this category is due to furniture that was not delivered before the financial year end.

Payments for Financial Assets

The department spent R69 thousand which accounted for 97.2% of the final budget R71 thousand during 2024/25.

Virements/ Roll-Over of Funds:

A roll-over request of R2.2 million to 2024/25 was approved for the underspending that occurred in 2023/24 to pay for the ICT equipment and firewall procured in 2023/24 that was not yet delivered and paid for before 2023/24 year-end.

The Department processed virements amounting to R1.952 million from Financial Governance to fund budget pressures in the following three programmes, Assets, Liabilities and Supply Chain (R505 thousand), Sustainable Resources (R1.195 million) and Shared Internal Audit Services (R252 thousand).

Unauthorised, Fruitless, and Wasteful Expenditure:

During the reviewed year, the Provincial Treasury incurred R30 thousand fruitless and wasteful expenditure of which R3 thousand has been recovered and R56 thousand irregular expenditure was incurred in 2023/ 24 and has subsequently been condoned in 2024/25.

Future Plans:

As we look ahead, the Provincial Treasury's Strategic Plan for 2025-2030 will guide our efforts. We will continue to align with national and global goals, focusing on building infrastructure, improving financial governance, and supporting economic growth. Emphasis will also be placed on gender-responsive planning, employment equity, and public sector professionalization. We will strive to ensure financial transparency, efficiency in resource management, and compliance with both national and provincial fiscal policies, while also improving economic participation, especially for vulnerable groups such as youth, women, and persons with disabilities. While compliance with legislation has improved, material non-compliance findings, particularly in procurement and contract management, remain a concern for several auditees. We will continue to strengthen oversight and enforce adherence to financial prescripts through regular reviews, capacity building, and where necessary, appropriate consequence management. Our ultimate goal is to achieve clean audit outcomes for all provincial departments and public entities, demonstrating effective internal controls and financial reporting, thereby contributing to the overall development and empowerment of the province.

Public-Private Partnerships (PPP):

No PPP agreements were established or entered into by the Provincial Treasury during the reviewed year.

Discontinued Activities/Activities to Be Discontinued:

No activities were discontinued during the reviewed year.

New or Proposed Activities:

No new or proposed activities were identified during the reviewed year.

Supply Chain Management:

The Provincial Treasury did not encounter any significant challenges or conclude unsolicited bids in its supply chain management during the reviewed year. The department had appropriate systems and processes in place to prevent irregular expenditure.

Gifts and Donations Received from Non-Related Parties:

The Provincial Treasury received donations from Standard Bank South Africa in the 2024/25 fiscal year, as disclosed in Annexure 1D.

Exemptions and Deviations Received from National Treasury:

No exemptions from the Public Finance Management Act (PFMA) or Treasury Regulations, nor any deviation from financial reporting requirements, were applied for or received from National Treasury during the current financial year.

Events After the Reporting Date:

No significant event happened after the reporting date.

Acknowledgements and Appreciation:

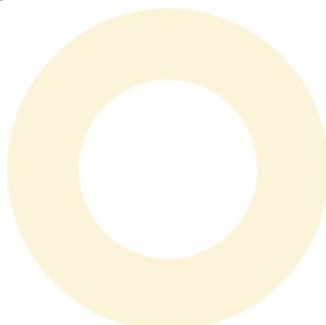
I wish to extend my sincere gratitude to the MEC for Finance for his invaluable leadership, and the Audit Committee and Portfolio Committee on Treasury for their invaluable guidance, support, and oversight throughout the year.

My profound appreciation goes to the dedicated and hardworking team at Limpopo Provincial Treasury. Their professionalism, commitment, and unwavering dedication are the cornerstone of our achievements. I also thank the Heads of Departments and Chief Financial Officers across the provincial administration for their cooperation and commitment to improving financial management.

Finally, to the people of Limpopo, we remain steadfast in our commitment to managing your financial resources responsibly and effectively, ensuring that every cent is utilized to build a better, more prosperous, and equitable province for all.



Mr G.C Pratt CA(SA)
Accounting Officer
Limpopo Provincial Treasury
31 May 2025



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.

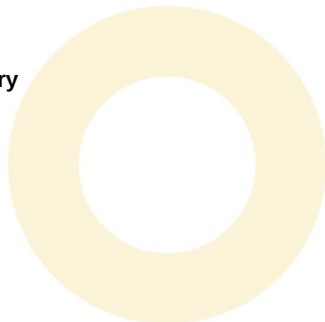
The external auditors are engaged to express an independent opinion on the annual financial statements.

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 2025.

Yours faithfully,



Mr G.C Pratt CA(SA)
Accounting Officer
Limpopo Provincial Treasury
31 May 2025



6. STRATEGIC OVERVIEW

6.1 Vision

Excellence in public resource management for sustainable socio-economic development.

6.2 Mission

Strengthening good governance and sound public resource management in provincial and local government for sustainable service delivery.

6.3 Values

- Integrity
- Transparency
- Accountability
- Fairness
- Professionalism



7. LEGISLATIVE AND OTHER MANDATES

Limpopo Provincial Treasury has been established in terms of section 17 of the **Public Finance Management Act 1** of 1999 (as amended by Act 29 of 1999). The functions and powers of the provincial treasury are provided in the Act under section 18 (1) and (2).

The organisation is directly responsible for implementing, managing or overseeing the following legislation and their relevant regulations:

- Public Finance Management Act (PFMA) of 1999 (as amended by Act 29 of 1999);
- Municipal Finance Management Act (MFMA) 56 of 2003;
- Annual Division of Revenue Act
- Appropriation Act
- Adjustments Appropriation Act
- Preferential Procurement Policy Framework Act

7.1 Constitutional Mandates

The Provincial Treasury is responsible for assisting the National Treasury in enforcing compliance with the measures established in terms of section 216 (1) of the Constitution.

7.2 Legislative and Policy Mandates

The functions and powers of the provincial treasury as provided by the PFMA are as follows:

Section	Function and powers
18 (1)	A Provincial treasury must:
(a)	Prepare the provincial budget
(b)	Exercise control over the implementation of the provincial budget
(c)	Promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and
(d)	Ensure its fiscal policies do not materially and unreasonably prejudice national economic policies.
18 (2)	A provincial treasury: -
(a)	Must issue provincial instructions not inconsistent with the Act;
(b)	Must enforce the PFMA and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognized accounting practice and uniform classification systems, in provincial departments.
(c)	Must comply with annual DORA and monitor and assess the implementation of that Act in public entities;
(d)	Must monitor and assess implementation in provincial public entities of national and provincial national norms and standards
(e)	May assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management;
(f)	May investigate any system of financial management and internal control applied by a provincial department or public entity
(g)	Must intervene by taking appropriate steps to address a serious and persistent material breach of the PFMA by a provincial department or a provincial public entity, including withholding of funds.
(h)	Must promptly provide National Treasury with any information required in terms
(i)	May do anything further that is necessary to fulfil its responsibilities effectively

The Provincial Treasury is also mandate by section 5 of **the Municipal Finance Management Act** 56 of 2003 and the functions and powers are tabled below:

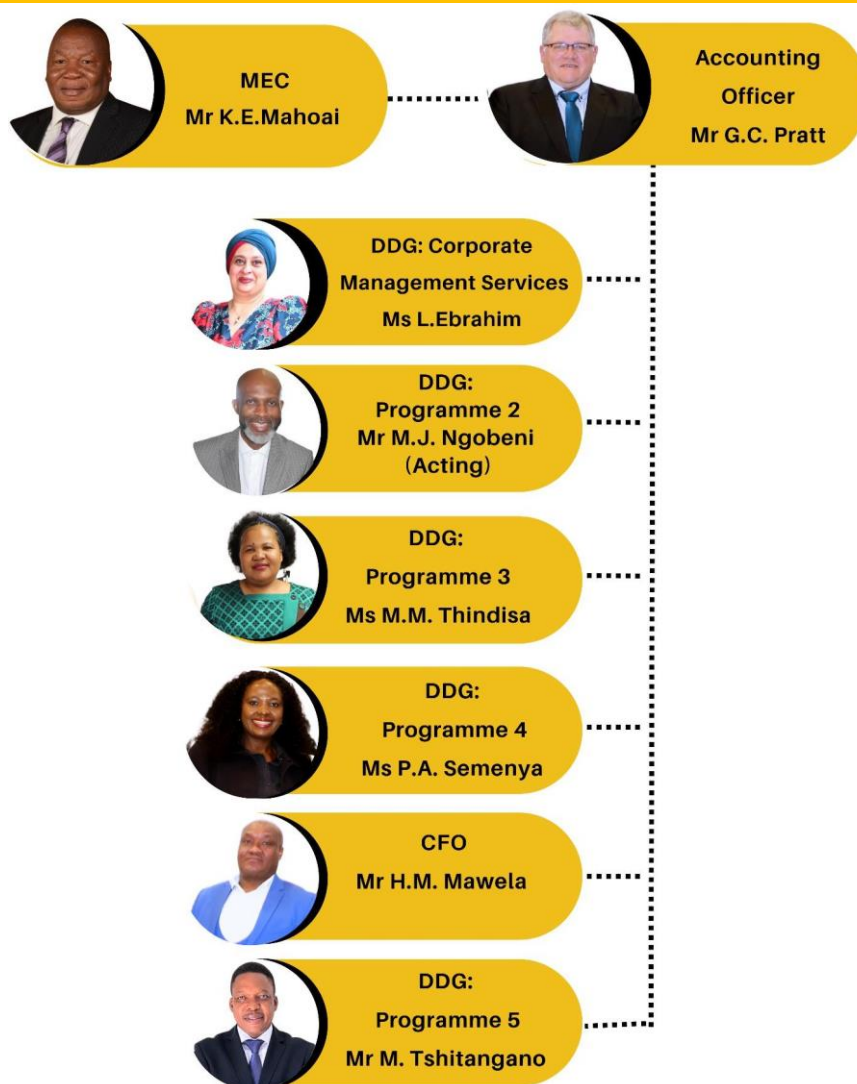
Section	Function and powers
3	A provincial treasury must in accordance with a prescribed framework:
(c)	Assist the National Treasury in enforcing compliance with the measures established in terms of section 216(1) of the Constitution, including those established in terms of this Act.
4	To the extent necessary to comply with subsection (3), a provincial Treasury
(a)	Must monitor: (i) compliance with the MFMA by municipalities and municipal entities in (ii) the preparation by municipalities in the province of their budgets; (iii) the monthly outcome of those budgets; and (iv) the submission of reports by municipalities in the province as required in
(b)	May assist municipalities in the province in the preparation of their budgets;
(c)	May exercise any powers and must perform any duties delegated to it by the National Treasury in terms of this Act; and
(d)	May take appropriate steps if a municipality or municipal entity in the province commits a breach of this Act.

7.3 Policy Mandates

The following broad policy mandates are key to the department in its endeavour to achieve its legislative mandate:

- National Development Plan
- Medium Term Strategic Framework (2019/20 - 2024/25)
- National Spatial Development Perspective
- National Industrial Policy Framework
- Broad Based Black Economic Empowerment

8 ORGANISATIONAL STRUCTURE



9 ENTITIES REPORTING TO THE MEC

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
N/A	N/A	N/A	N/A

PART B

PERFORMANCE INFORMATION

Performance assessment

Excellent!

Good

Average

Bad

Critical!

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs certain audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 174 of the Report of the Auditor-General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The 2024/25 financial year marks the last year in the implementation of the 2020/2025 Strategic plan and of the 2020-2025 (MTSF) Medium Term Strategic Framework that ushered in the 6th administration following the 2019 general elections. The 6th administration had seven priorities for implementation across all sector departments which were Economic Transformation and Job Creation, Education, Skills and Health, Consolidating the Social Wage through Reliable and Quality Basic Services, Spatial Integration, Human Settlements and Local Government, Social Cohesion and Safe Communities, A Capable, Ethical and Developmental State and A better Africa and World.

The department contributed towards the priority of "A Capable, Ethical and Developmental State" by implementing Section 18 and 31 of Public Finance Management Act (PFMA), Act 1 of 1999 that entrusts Provincial Treasury with the responsibility of monitoring and supporting departments and entities to ensure that spending is in line with set targets. To fulfil this mandate, the Public Finance unit hosts Budget and Revenue Forums on a bi-monthly basis with departments and public entities. These forums serve to identify critical areas that require enhanced monitoring and support, ultimately aimed at strengthening institutional performance and improving service delivery.

During the 2024/25 financial year, Limpopo Provincial Treasury (LPT) strengthened its oversight and support role across departments, municipalities, and public entities through well-established governance structures and coordinated engagements. These efforts were

aimed at enhancing budget management, expenditure control, infrastructure delivery, and economic development.

Through the sustainable resource management branch, the department successfully convened and facilitated several key platforms, including the Conditional Grant and Earmarked Funding Forum, as well as the Budget, Revenue, and Expenditure Forum, to provide technical support and oversight on fiscal performance. These forums enabled improved coordination and compliance with financial management standards.

To further support revenue enhancement, Revenue Forums were conducted with departments, focused on the implementation of the Provincial Revenue Strategy. These engagements aimed to improve own revenue collection and sustainability across provincial departments.

Monthly Infrastructure Technical Management Committee (ITMC) meetings were held to provide oversight and technical support on infrastructure planning and implementation. Feedback from these meetings were escalated and reported to the Infrastructure Cluster, which includes Heads of Departments (HODs) and Members of the Executive Council (MECs). In addition, mid-year engagements were conducted with municipalities, with detailed feedback reports issued to guide corrective actions and improved performance.

To enhance infrastructure planning capacity, the department also hosted a bi-annual workshop on infrastructure planning, focusing on project appraisal methodologies and compliance with planning frameworks. This was instrumental in strengthening departments' ability to plan and implement infrastructure projects effectively.

In support of evidence-based planning and economic policy formulation, the department produced a Quarterly Economic Bulletin, which provided analysis and insights into the economic conditions of the province. Collaboration with the Office of the Premier was maintained to monitor and manage the Compensation of Employees (CoE) spending, ensuring that personnel expenditure remains within sustainable levels. This collaboration is essential in driving personnel budget containment and enhancing workforce planning.

Further reinforcing intergovernmental coordination, the department worked closely with the Department of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA) to support and hold municipalities accountable. This partnership enabled joint

MEC sessions that contributed to stronger oversight and improved municipal performance reporting to the Executive Council (EXCO), particularly regarding high-risk municipalities. These sessions supported the implementation of Constitutional and Municipal Finance Management Act (MFMA) interventions where necessary.

Moreover, LPT, in collaboration with CoGHSTA and other key stakeholders, continued to host the Monthly Municipal Infrastructure Grant (MIG) Forum, which provided support to municipalities on infrastructure planning, project implementation, and acceleration. These sessions also served as intervention platforms to address blockages and fast-track service delivery.

Through these collective efforts, the department significantly advanced its mandate of promoting sound financial management, sustainable development, and collaborative governance across all spheres of government.

The department encountered several challenges that impacted the effectiveness of fiscal management and service delivery across the province. A key concern was the low spending on Conditional Grants and Earmarked Funding, largely attributable to non-adherence to approved implementation plans by departments and entities. Although there was a notable improvement in expenditure performance toward the end of the financial year driven by a significant spike in spending during the final month whereby this pattern indicates weaknesses in planning, execution, and in-year monitoring.

In addition, low revenue collection by certain departments limited the availability of additional own revenue that could be used to augment the Provincial Equitable Share. This shortfall placed further pressure on the provincial budget and constrained the fiscal space available for strategic interventions.

The department also identified a lack of technical capacity within departments, public entities, and municipalities to develop credible and fundable project proposals. This limitation hinders the province's ability to access and leverage funding opportunities, including those from national and development finance institutions.

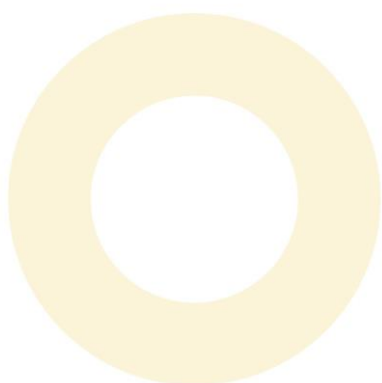
Furthermore, the current infrastructure service delivery model and the capacity to implement infrastructure projects require urgent review and enhancement. Challenges related to

planning, procurement, and execution continue to undermine infrastructure performance and delivery timelines.

At the municipal level, several municipalities continue to operate with unfunded budgets and have experienced stagnant audit outcomes, reflecting persistent issues of weak governance, financial mismanagement, and limited accountability. These governance shortcomings pose significant risks to service delivery and the overall financial health of the local government sector.

The department remains committed to addressing these challenges through targeted capacity-building initiatives, improved monitoring mechanisms, and strengthened intergovernmental collaboration, with a view to improving fiscal performance and ensuring efficient service delivery.

LPT continued providing supports to departments and public entities to improve their audit outcomes through sound policies, procedures and achieve financial goals while complying with regulations and ethical standards. Provincial Treasury has developed and monitored the implementation of the Clean Audit Support and Improvement Strategy with the goal to assist all Provincial Departments and related Public Entities to achieve sustainable improvement in financial management and governance. To date the province attained six (6) clean audit outcomes in the Provincial Legislature, Office of the Premier, Provincial Treasury, Department of Sport, Arts & Culture, Limpopo Gambling Board and Limpopo Tourism Agency. The departments will continue to support institutions that regressed or remained stagnant to improve their audit opinions in next financial year. The roll out of the Logistical Information System (LOGIS) and procurement of LOGIS scanners was completed as planned to all eleven (11) Departments and have successfully migrated to LOGIS Assets Module.



2.2 Service Delivery Improvement Plan

The department has completed a service delivery improvement plan. The tables below highlight the service delivery plan and the achievements to date.

Main services and standards

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Provide monitoring and support services to departments Infrastructure budget spending	Three departments, namely, Public Works, Roads, and Infrastructure, CoGHSTA, Department of Education	100%	98%	99.9%
Provide monitoring and support service to department to improve % expenditure on Conditional Grant spending		100%	98%	99.9%
		98.5%	98.5%	98.9%
Provide support to municipalities % reduction on UIFW expenditure in delegated municipalities	26 delegated municipalities	64%	75%	3%

Batho Pele arrangements with beneficiaries (Consultation access, etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Quarterly Bilateral meetings form part of the structural meetings chaired by the MEC	Quarterly Bilateral meetings chaired by MEC	All bilateral meetings were chaired, and consultations held with 26 delegated municipalities

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Departmental Service Charter	Department has implemented the directives on PSC Implementation	Public officials in Treasury are made aware of the Public Service Charter and have signed the Public Service Pledge to renew their commitment to serve.
Departmental Service Standards	2024-2025 Departmental Service Standards has been implemented	All standards have been communicated to all internal and external stakeholders
Business Process Modernisation Program implemented (BPMP) 2024-2025	Develop SOP for three identified services to be modernised for business process improvement	2024-2025 BPMP achieved and recommended by DPSA

Current/actual information tools	Desired information tools	Actual achievements
2022 -2025 Service Delivery Improvement Plan Implemented	Targeted spending on allocated Budget for Conditional Grant and Infrastructure Grant has been accelerated and targets achieved for service delivery improvement	The MEC for Finance has tabled the budget, main appropriation and adjusted budget to departments for service delivery improvements to all votes including Vote 5 (Treasury) for service delivery improvement

2.3 Organisational environment

The provincial treasury operates on an organisational structure with 537 posts that was last reviewed in 2018/19 financial year. Focused areas of support are in Municipal Finance, Transversal Risk Management, Asset Management, CFO's office and support to public entities. The Limpopo Provincial Treasury is currently at an advanced stage of its organisational structure review after consultation with various stakeholders, with the process now progressing through Phase 4 — the Design Phase. This stage includes the finalisation of the Business Project Plan. The proposed organisational redesign is closely aligned with the department's strategic objectives, particularly the enhancement of governance, the promotion of sustainable financial management, and the improvement of audit outcomes across provincial departments, public entities and municipalities. The outcomes of these consultations were presented to the Structure Review Committee, where final recommendations were consolidated and integrated into the draft Business Project Plan.

Importantly, the redesign addresses the core challenges identified during the diagnostic phase by introducing focused interventions to strengthen institutional capacity and improve service delivery. Once implemented, the new organisational structure will better position Limpopo Provincial Treasury to deliver on its mandate more effectively. It will also enhance the department's ability to promote sound financial governance, respond proactively to emerging challenges, and contribute to the province's developmental goals with greater transparency, efficiency, and accountability

The 2024/2025 recruitment plan identified a total of 74 posts to be filled during the period under review. To improve services and lowering the vacancy of 21.73% that was reported in 2023/24 financial year, the embarked on the process of filling the vacant posts through

advertises and transfers. As of 31st March 2025, a total of 65 posts were filled and 2 posts awaited assumption of duty and the overall vacancy rate being reduced to 7.67% which is below the targeted maximum of 10%. In terms of replacement posts the department was granted approval to fill 21 posts whereby 8 posts are filled, 1 awaiting assumption of duty and 5 in the process of being finalised.

The Limpopo Provincial Treasury remains committed to promoting employment equity and transformation in line with the targets set by the Department of Employment and Labour, as well as Cabinet directives. As of the 2024/25 reporting period, the department employed a total of 403 staff members, of which 184 (45.7%) are males and 219 (54.3%) are females. The department has made significant progress in promoting inclusivity, with 13 employees (3.2%) identified as persons with disabilities, thus meeting the Cabinet target of 3% representation across all occupational levels.

At the Senior Management Service (SMS) level, the department has a total of 55 members. Of these, 29 (52.7%) are males and 26 (47.3%) are females. While this demonstrates notable female representation in leadership roles, the department acknowledges that it has not yet achieved the Cabinet's target of 50% representation of women at SMS level and continues to implement measures to improve gender parity at this level.

In terms of disability representation at the SMS level, the department currently has 1 employee (1.8%) with a disability. Although this is below the 3% national target, the department remains committed to advancing representation of persons with disabilities in senior management through targeted recruitment, retention, and development strategies.

Overall, the department continues to uphold its commitment to employment equity and transformation and will intensify efforts to ensure full compliance with national targets, particularly in the areas of gender and disability representation at senior levels.

In pursuit of enhanced efficiency and effectiveness in achieving institutional goals and objectives, the department has reviewed the institutional arrangement framework to guide the establishment and operation of governance structures.

The management of committees is structured to provide effective administrative support, thereby enhancing the department's operational efficiency, facilitating informed decision-making, and promoting accountability.

Furthermore, management representatives engage regularly with Organized Labour through the Labour Consultative Forum. This platform has proven instrumental in fostering a harmonious and collaborative labour relations environment, providing a constructive forum for the discussion and resolution of labour-related matters.

In the 2024/25 financial year, Limpopo Provincial Treasury demonstrated its continued commitment to sound policy governance and compliance. The department maintained a total of sixteen (16) active policies, forming the foundation for effective and consistent operational practices. As part of the ongoing policy review process, eleven (11) policies were comprehensively reviewed to ensure alignment with current legislative requirements and evolving departmental needs. In adherence to directives issued by the Department of Public Service and Administration (DPSA), two (2) policies were withdrawn to eliminate redundancy and promote standardization across the public sector. Furthermore, two (2) new policies were developed and implemented in accordance with DPSA guidelines, reflecting the department's proactive response to policy reform and its commitment to continuous improvement in governance and service delivery.

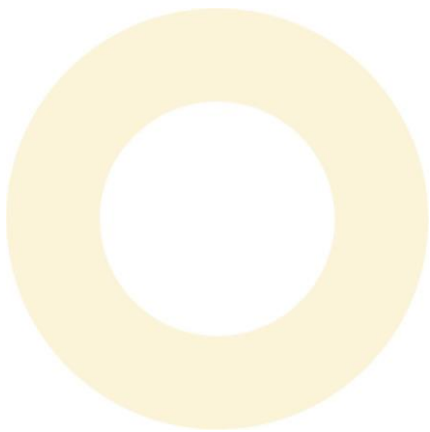
The department has adopted the implementation of the ICT Strategy and Digital Transformation program with specific focus on universal access to mobile devices, strengthening cybersecurity and awareness, adoption of cloud services and development of ICT skills and digital literacy. The department's focus lies on refreshing the ICT infrastructure, enable universal access to mobile devices and remote access to systems to ensure that employees are productive regardless of their geographic location.

2.4 Key policy developments and legislative changes

There have been no key policy development or legislative changes that affected the operations of the department during the period under review.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The department performs its activities to achieve the impact of strengthened capability and accountability of provincial departments, public entities and municipalities by 2030. The department contributed towards achievement of this impact by making significant progress on achievements of the departmental outcomes. In the preceding financial year Provincial Departments achieved the following audit outcomes for the financial year 2023/2024: The Province attained six (6) clean audit outcomes in the Provincial Legislature, Office of the Premier, Provincial Treasury, Department of Sport, Arts & Culture, Limpopo Gambling Board and Limpopo Tourism Agency. The Department of Economic Development, Environment and Tourism regressed from a Clean Audit to unqualified, while four (4) institutions remained stagnant, with unqualified audit outcomes, and they are the Department of Agriculture and Rural Development, Transport and Community Safety, Co-operative Governance, Human Settlements and Traditional Affairs and Roads Agency Limpopo, while two (2) institutions improved from a qualified audit outcome to an unqualified audit outcome, namely Department of Health and Gateway Airports Authority Limited. The remaining four (4) institutions received qualified audit opinions, namely, Department of Public Works, Roads and Infrastructure, Department of Education, Department of Social Development, Limpopo Economic Development Agency. The 2020/2025 strategic plan was not revised in 2024/25.



4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

This section provides a comprehensive overview of the institution's performance across its various programmes. It highlights key achievements, assesses progress against planned targets, and identifies areas requiring improvement. The aim is to ensure transparency, accountability, and continuous enhancement of programme effectiveness in alignment with the institution's strategic objectives.

During the period under review, Limpopo Provincial Treasury (LPT) successfully tabled its Annual Performance Plan (APP) at the Legislature, as required by applicable legislative and regulatory frameworks. The APP serves as a key strategic planning document, outlining the Department's priorities, objectives, and performance targets for the financial year. In line with the National Treasury's guidelines, departments are expected to review and, if necessary, amend and re-table their APPs to reflect any significant policy shifts, budgetary changes, or operational adjustments.

However, in this reporting cycle, no amendments were deemed necessary, and therefore LPT did not undertake a review or re-tabling of its APP. This indicates that the Department's strategic priorities and planned outputs remained consistent and aligned with its original planning framework throughout the financial year.

To ensure accurate and transparent reporting in line with prescribed standards, the Department utilised Table 2.4.4.2 to report on its institutional performance. This specific template is designed for use by departments that have not re-tabled their APPs and allows for the clear presentation of performance information against planned targets. The information presented in this section reflects the Department's commitment to accountability, effective governance, and the continuous pursuit of service delivery excellence.

4.1 Programme 1: Administration

The purpose of the programme is to manage and monitor the implementation of corporate management services.

The programme is divided into the following sub-programmes:

- MEC Support Services which is responsible for:
 - o Providing support to the MEC.
- HOD Support Services which is responsible for:
 - o Providing strategic and administrative support to the HOD.
- Corporate Management Services which is responsible for:
 - o Managing and monitor the implementation of corporate management services.
- Enterprise Risk Management which is responsible for:
 - o Providing enterprise risk management services.
- Financial Management (Office of the CFO) which is responsible for:
 - o Providing internal financial management support services



Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

To ensure the provision of sustainable support services and promote good governance, the Department developed a comprehensive Training Plan to guide its Capacity Building Programme, along with Terms of Reference for the Information Technology Steering Committee. These initiatives contributed to the achievement of MTSF Priority 1: Building a Capable, Ethical, and Developmental State.

Furthermore, the Department made significant progress in reducing the vacancy rate, which improved from 21.73% in the 2023/2024 financial year to 7.67% during the period under review, because of the effective implementation of the approved Recruitment Plan.

Programme: Administration								
Sub-programme(s): Corporate Management Services / Financial Management								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Sustainable Support Services and Good Governance.	Capacity Building Programmes Implemented.	Number of Capacity Building Programmes implemented.	4	4	6	6	0	None
	10% Vacancy Rate achieved	% Vacancy Rate attained.	10%	19.07%	10%	7.67%	-2.33%	None
	ICT Governance focus areas monitored	Number of ICT governance focus areas monitored	4	4	3	3	0	None
Departmental Unqualified Audit Outcomes.	Valid supplier invoices paid within 30 days	% of Supplier's valid invoices paid within 30 days.	100%	100%	100%	100%	0	None
	Procurement spent on women owned enterprises	% of procurement spent on women owned enterprises	n/a	47%	40%	90%	+50%	More women owned enterprises were invited to bid and awarded.

Linking performance with budgets

The programme overall spending amounted to R194,8 million against the allocated budget of R202,1 million that constituted 96.3% which reflects an increase in spending as compared to the previous year of 93.7%. The underspending in the current financial year is attributed to underspending on non-core delivery items in auxiliary services as well as IT related equipment that were not delivered before year end. The programme achieved 5 out of 5 indicators which constituted to 100% overall performance.

Sub-programme expenditure

ADMINISTRATION	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	9,764	9,762	2	9,496	9,194	302
Management Services	10,154	10,147	7	9,669	9,570	99
DDG: Corporate Management Services	9,056	9,039	17	9,928	9,903	25
Corporate Management Services	53,654	53,352	302	52,970	51,401	1,569
Information Management	72,643	66,282	6,361	71,349	61,356	9,993
Financial Management	46,822	46,185	637	42,832	42,594	238
Total	202,093	194,767	7,326	196,244	184,018	12,226

Strategy to overcome areas of under performance

None

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

Not Applicable

4.2 Programme 2: Sustainable Resource Management

The purpose of this programme is to provide sustainable resource management services to the provincial departments and provincial public entities.

The programme comprises of the following sub-programmes:

- Economic and Fiscal Policy Oversight which is responsible for:
 - o Managing the development and implementation of economic and fiscal policy framework.
- Budget and Public Finance Management which is responsible for:
 - o Developing and managing the implementation of budget and public finance.
- Infrastructure Management & Private Public Partnership (PPP) is responsible for:
 - o Enhancing and monitor infrastructure performance and PPP.
- Municipal Finance and Governance which is responsible for:
 - o Promoting sound financial management and effective governance in the local government sphere.



Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

To ensure Sustainable fiscal policy for the province by 2025, the department has successfully produced 7 research papers that aligns with the fiscal policy and conducted institutional revenue & infrastructure assessments in departments and entities to strengthen revenue collection and infrastructure budgets.

Programme: Sustainable Resources Management Sub-programmes: Economic and Fiscal Policy Oversight, Budget and Public Finance Management, Municipal Finance and Governance in Local Government, Infrastructure Management and Public Private Partnership								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Sustainable fiscal policy for the province by 2025.	Research documents produced to align Provincial Fiscal Policy.	Number of Research documents produced to align the Provincial Fiscal Policy.	7	5	7	7	0	None
	Provincial revenue assessment conducted	Number of Revenue Assessments conducted to ensure collection of set target.	4	4	4	4	0	None
	Budget document tabled.	Number of budgets tabled in line with the set standards and National Treasury	2	n/a	2	3	+1	2 nd adjustment budget tabled during quarter 4
	Consolidated IYM reports produced in line with section 32 of PFMA.	Number of consolidated In Year Monitoring reports in line with section 32 of PFMA.	12	12	12	12	0	None
	Infrastructure Assessment Reports produced.	Number of Infrastructure assessments conducted in departments with infrastructure budgets	N/A	108	108	108	0	None

Programme: Sustainable Resources Management Sub-programmes: Economic and Fiscal Policy Oversight, Budget and Public Finance Management, Municipal Finance and Governance in Local Government, Infrastructure Management and Public Private Partnership								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Infrastructure Assessment conducted on Local Government.	Number of infrastructure assessments conducted in prioritized municipalities.	n/a	40	40	40	0	None
6Unqualified Audit Outcomes of provincial departments, public entities and municipalities.	Municipalities state of finances analysis reports	Number of municipalities assessed on the state of municipal finances	n/a	104	26	26	0	None

Linking performance with budgets

The programme spent R77,4 million, which accounted for 99.6% of the budget of R77,7 million. the programme improved spending as compared to the previous financial of 95.5%. The programme achieved 7 of 7 out indicators which constituted to 100% overall performance.

Sub-programme expenditure

Sustainable Resource Management	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
DDG: Sustainable Resource Management	2,149	2,026	123	2, 576	2, 502	74
Economic and Fiscal Policy Oversight	6,763	6,754	9	5, 623	5, 589	34
Budget and Public Finance Management	15,909	15,856	53	14, 883	14, 471	412
Municipal Finance and Governance	41,281	41,216	65	31, 938	29, 599	2, 339
Infrastructure Management & Public Private Partnership	11,642	11,581	61	11, 017	10, 898	119
Total	77,744	77,433	311	66, 037	63, 059	2, 978

Strategy to overcome areas of under performance

None

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

Not Applicable

4.3 Programme 3: Assets, Liabilities and Supply Chain Management

The purpose of the programme is to oversee the management of assets, liabilities and supply chain management in provincial departments and public entities.

The programme is comprised of the following sub-programmes:

- Asset and Liabilities Management which is responsible for:
 - o Monitoring and supporting the effective management of assets and liabilities.
- Provincial Supply Chain Management which is responsible for:
 - o Monitoring and supporting the effective implementation of the SCM framework, transversal contracts and SCM client support for provincial departments and public entities.



Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The department improved compliance levels on Assets, Liabilities and SCM for Public Institutions through compliance assessments that were conducted on Asset Management, Banking and Cash flow Management and Supply Chain Management which contributed towards achieving favorable audit outcomes as well as strengthening capability and accountability of provincial departments and public entities.

The department also assessed compliance to Provincial Procurement Strategy by departments and public entities which contributed towards increased provincial procurement spend towards youth, military veterans, women and persons with disability to increase

participation of these designated groups in the provincial economy and contributed towards MTSF priorities in relation to women, youth and people with disability.

Programme: Assets, Liabilities and Supply Chain Management								
Sub-Programme(s): Assets and Liabilities Management and Provincial Supply Chain Management								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Unqualified Audit Outcomes of Provincial Departments, Public Entities and Municipalities.	Assets management assessments conducted	Number of asset management assessments conducted in Votes and Public Entities.	64	64	64	64	0	None
	Cash Management assessments conducted	Number of Cash Management assessments conducted in Votes and Public Entities	64	64	64	64	0	None
	SCM assessments conducted	Number of SCM assessments conducted to Votes and Public Entities	64	64	64	64	0	None
Increased economic participation of Youth, Military Veterans, women and Persons with disability (SMMEs).	Procurement spent analysis assessments conducted in provincial public institutions in line with Limpopo Procurement Strategy targets.	Number of assessments conducted in Votes and Public Entities on strategic procurement targets of Limpopo Procurement Strategy.	64	64	64	64	0	None

Linking performance with budgets

The Assets, Liabilities and SCM Programme spent R50,1 million, which accounted for 99.3% of the final budget of R50,4 million. the programme maintained the spending trends as compared to the previous financial year. The programme achieved 4 of 4 out indicators which constituted to 100% overall performance.

Sub-programme expenditure

Assets, Liabilities & SCM	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
DDG: Assets, Liabilities & SCM	2,426	2,408	18	2, 010	1, 962	48
Assets & Liabilities Management	21,772	21,430	342	19, 959	19, 682	277
Provincial Supply Chain Management	26,221	26,240	-19	23, 693	23, 637	56
Total	50,419	50,078	341	45, 662	45, 281	381

Strategy to overcome areas of under performance

None

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

Not Applicable

4.4 Programme 4: Financial Governance

The purpose of the programme is to promote accountability and compliance with financial norms and standards as contained in the Public Finance Management Act, No.1 of 1999 as amended.

The programme is comprised of the following sub-programmes:

- Accounting Services which is responsible for:
 - o Providing support on appropriate accounting practices and to build financial management capacity.
- Financial Management Information Systems which is responsible for:
 - o Managing the implementation and providing support of financial management information systems.
- Transversal Risk Management which is responsible for:
 - o Monitoring and providing support on the implementation of risk management prescripts.
- Governance, Monitoring and Compliance which is responsible for:
 - o Monitoring and providing support on compliance with the provisions of the PFMA and prescribed norms and standards.



Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The department successfully implemented the outputs of an assessment on effective utilization of financial systems, accurate and timely financial statements, improved oversight over governance reporting of departments by Audit Committees, improved provincial performance, improved utilization of financial management systems and improved risk management. This contributed to the achievement of the outcome in relation to achieving unqualified audit outcomes of provincial departments and public entities and subsequently contributed to MTSF Priority No: 1 of “Capable, Ethical and Developmental departments’ State”.

Programme: Financial Governance								
Sub-programme: Accounting Services, Financial Management Information Systems								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Unqualified Audit Outcomes of Provincial Departments, Public Entities and Municipalities	Transversal system courses conducted.	Number of courses conducted on Transversal Systems in votes.	108	108	72	104	+32	Extra BAS and LOGIS Literacy courses were conducted as requested by departments
	Financial Statements assessments conducted in votes.	Number of financial statements assessments conducted in votes.	44	44	54	57	+3	Extra assessments were conducted in Public Entities in the 1 st and 3 rd quarters
	Provincial risk profile assessments conducted	Number of assessments conducted on provincial risk profile.	4	4	4	4	0	None

Programme: Financial Governance								
Sub-programme: Accounting Services, Financial Management Information Systems								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
	Public sector risk management framework compliance assessments conducted	Number of public sector risk management framework compliance assessments conducted	64	64	64	64	0	None
	Financial system utilization assessments conducted	Number of financial system utilization assessments conducted in Votes.	44	44	44	44	0	None
	Provincial Irregular Expenditure condonement requests considered	% of provincial irregular expenditure condonement requests considered by Provincial Treasury in terms of the National Treasury Irregular expenditure framework.	100%	100%	100%	100%	0	None

Linking performance with budgets

Financial Governance Programme spent R65,0 million, which accounted for 97.9% of its final budget of R66,4 million in the current financial year. The programme reported a slight increases on its spending as compared to 94,2% in the previous financial year. The programme achieved 6 of 6 out indicators which constituted to 100% overall performance.

Sub-programme expenditure

Financial Governance	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
DDG: Financial Governance	29,695	28,552	1,143	22, 796	22, 356	440
Accounting Services	16,048	15,996	52	17, 441	16, 943	498
Financial Management Information Services	20,657	20,468	189	22, 990	20, 255	2, 735
Total	66,400	65,016	1,384	63, 227	59,554	3, 673

Strategy to overcome areas of under performance

None

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

Not Applicable

4.5 Programme 5: Shared Internal Audit Services

The purpose of the programme is to provide internal audit and consulting services to provincial departments

The Branch is currently comprised of the following approved sub-programmes:

- Risk-Based Auditing, Performance and Consulting Services (Cluster A) which is responsible for:
 - o Providing risk-based auditing, performance and consulting services (for votes: 1,3,4,6 & 12).
- Risk-Based Auditing & Specialised Audit Services (Cluster B) which is responsible for:
 - o Providing risk-based and specialised audit services (for votes: 5, 7,8,9,10 & 11).
- Quality Assurance and Technical Support Services which is responsible for:
 - o Providing quality assurance and technical support services and monitor compliance within provincial departments.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The department implemented the output of value adding audit reports to client departments through implementation of cluster audit plans and Quality Assurance Improvement Programme. This contributed to the improvement of the outcome in relation to achieving unqualified audit outcomes of provincial departments and public entities and subsequently contributed to MTSP Priority No: 1 of “Capable, Ethical and Developmental State”.

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Programme: Shared Internal Audit Services								
Outcomes	Outputs	Output Indicators	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	**Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Unqualified Audit Outcomes of Provincial Departments, Public Entities and Municipalities.	Cluster Based Annual Audit Plans prepared.	Number of Cluster Based Annual Audit Plans approved by Audit Committee.	4	3	4	4	0	None
	Audit Reports provided to the Clients Departments.	% of Internal Audits projects finalized and communicated in terms of the approved Audit Plans.	101%	100%	100%	107%	+7%	7 Additional audits were completed by the information systems Audits during the 2 nd quarter
	Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared.	Number of Annual Internal Quality Assurance Improvement Programme (QAIP) implementation report prepared to improve the quality of client service.	1	1	1	1	0	None

Linking performance with budgets

The shared Internal Audit Services Programme spent R44,9 million, which accounted for 100.0% of the final budget of R44,9 million in the current financial year. The overall spending has been maintained as compared to the 99,4% of the previous financial year. The programme achieved 3 of 3 out indicators which constituted to 100% overall performance.

Sub-programme expenditure

Shared Internal Audit	2024/2025			2023/2024		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
DDG; Shared Internal Audit Services	44,991	44,977	14	39,688	39,439	249
Total	44,991	44,977	14	39,688	39,439	249

Strategy to overcome areas of under performance

None

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

Not Applicable



5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
N/A	N/A	N/A	N/A	N/A

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2024 to 31 March 2025

Name transferee of	Type organisation of	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
Polokwane Municipality	Municipality	Motor Vehicle licences	Yes	34	34	-

The table below reflects the transfer payments which were budgeted for in the period 1 April 2024 to 31 March 2025, 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
N/A	N/A	N/A	N/A	N/A

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

- Not Applicable

6.2. Conditional grants and earmarked funds received

- Not Applicable

7. DONOR FUNDS

7.1. Donor Funds Received

The Provincial Treasury received donations from Standard Bank South Africa in the 2024/25 fiscal year, as disclosed in Annexure 1D.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

- The Department does not have capital investments.



PART C

GOVERNANCE



1. INTRODUCTION

Governance structures provide essential guidance and direction to ensure the effective functioning of the Department. Management committees are established to enhance administrative support and operational efficiency, thereby facilitating sound decision-making and promoting accountability across all levels of the organization.

An internal control system has been implemented to support the Department, including senior and executive management, by providing reasonable assurance that operations are conducted in a consistent and controlled manner. This system ensures adherence to the Department's strategic direction and risk appetite, alignment with agreed departmental objectives, compliance with approved policies and procedures, and conformity with applicable laws and regulations.

The Department is fully committed to maintaining the highest standards of corporate governance, ensuring the effective, efficient, and economical use of public funds and resources. In line with this commitment, the Provincial Treasury emphasizes the importance of integrity in all operations. To uphold this principle, comprehensive governance structures have been established to ensure a unified and coherent approach. This is supported by an approved institutional arrangement framework, which provides clear guidance to various committees and defines their respective roles and responsibilities within the governance ecosystem.

2. RISK MANAGEMENT

The Provincial Treasury has an approved Risk Management Policy and Strategy, which aligns with the 2024/25 Annual Performance Plan. This framework provides a structured approach to managing risks effectively.

To ensure proactive risk management, the Enterprise Risk Management unit continuously monitors and assists the Department in identifying emerging risks. The directorate works collaboratively with Programme Heads to develop and implement appropriate measures to address these risks.

Regular risk assessments are conducted at both strategic and operational levels, and the department monitors the implementation of risk mitigation plans on an ongoing basis. To facilitate effective risk management implementation, the department maintains a functional

and active Risk Management Committee. This committee convenes quarterly and additionally as necessary, to address risk management processes and provide advice to the Executive Management. It is chaired by an External Independent Chairperson who submits quarterly reports to the Accounting Officer and Audit Committee.

In addition, the department has appointed an Independent Audit Committee tasked with overseeing the performance of the Risk Management Committee and the overall effectiveness of the Enterprise Risk Management processes. The Audit Committee meets on a quarterly basis to fulfil its oversight responsibilities.

Risk management is a standing item on the agenda of the Executive Management Meeting (EXCOM) and other strategic structures within the department. The Enterprise Risk Management unit provides regular updates on risk management progress, as well as the status of implementation processes. This integration of risk management into various planning and business processes has contributed to improved performance and enabled the department to be more proactive in addressing potential issues.

Furthermore, the department identifies and explores opportunities presented by risk management to enhance overall performance and achieve better outcomes.

The department has a Business Continuity Policy, Strategy & Plan that enables business continuity management by proactively identifying and planning how to minimise the impact of disruptive incidents that could affect its objectives, operations and infrastructure. Business continuity management provides capability for the department to ensure continuity of critical activities and other business operations following any disruptive events.

3. FRAUD AND CORRUPTION

The department's Anti-fraud and Corruption Prevention plan has been implemented as follows:

- SMS members annually declare their financial interests.
- Pre-employment screening (Suitability Checks) is conducted on candidates before appointment.
- Awareness workshops are conducted on Anti-Fraud and corruption prevention.

- Information security systems are in place to ensure the protection of personnel, physical, computer and communication security measures protect sensitive information.

Mechanisms in place to report fraud and corruption are as follows:

- Fraud and corruption allegations are reported through the National and Premier Anti-Corruption Hotlines.
- Walk-in cases, both internal and external, may be reported to Security Management directorate or to the Accounting Officer.

The fraud and corruption cases are reported and handled as follows:

- The reporting is done through the Presidential and Premier Hotlines
- Internal reporting is done through emails, supervisors and ethics office.
- Cases are reported through the National Anti-Corruption Hotline (NACH), Premier and Presidential Hotline.
- Public Service Commission.
- Ethics Officer, Champion.
- Security Management

4. MINIMISING CONFLICT OF INTEREST

In line with the commitment to promote integrity and prevent conflicts of interest, the Provincial Treasury ensured full compliance with financial disclosure requirements during the 2024/2025 financial year.

All members of the Senior Management Service (SMS) and designated employees submitted their annual financial disclosures as required by the Public Service Regulations. Each submission included a formal declaration that the officials' assets, financial activities, and interests do not present a conflict with their official duties.

The department achieved **100% compliance** with the annual submission of financial disclosures for the 2024/2025 period. These disclosures were thoroughly reviewed and

verified by both the Departmental Ethics Officer and the Accounting Officer, before being submitted to the Public Service Commission (PSC). This verification process is crucial in identifying any actual or potential conflicts of interest, as well as any breaches of the applicable regulatory framework.

All submissions were examined to detect contraventions of the Public Service Regulations and other applicable statutes. Where transgressions or potential conflicts were identified, the department responded in accordance with the Public Service Disciplinary Code, the Public Service Regulations, and the Public Service Act.

The department continues to strengthen its ethical governance framework through the operations of its dedicated Ethics Committee, which convenes on a quarterly basis or as needed. The Committee plays an advisory role to the Accounting Officer on ethical matters, including the management of conflicts of interest.

Ongoing awareness initiatives were conducted to educate employees on ethics and the implications of unethical behavior. These efforts have contributed positively to the organizational culture, as reflected in the professional conduct of employees.

Through rigorous compliance, continuous oversight, and ongoing ethical awareness, the department has reinforced its commitment to transparency, accountability, and good governance during the 2024/2025 financial year.

5. CODE OF CONDUCT

In the 2024/25 financial year, Provincial Treasury remained steadfast in upholding the values and principles outlined in the Code of Conduct prescribed by the Department of Public Service and Administration (DPSA). As part of our commitment to ethical governance, various initiatives were undertaken to reinforce employee awareness and ensure consistent adherence to these standards.

To enhance understanding of the Code of Conduct among employees, the department conducted a series of informative sessions throughout the year. These sessions aimed to foster a culture of integrity, professionalism, and accountability across all levels of the organization.

The Provincial Treasury has a clear and structured approach to addressing breaches of the Code of Conduct:

- **Serious Breaches**

In cases where a breach is deemed serious, the matter is escalated to the Security Service Directorate for a formal investigation. This ensures that such incidents are handled with the necessary diligence and in accordance with legal and procedural requirements.

- **Minor Infractions**

For less severe breaches, the relevant supervisor is guided by the Labour Relations unit on appropriate corrective actions. This approach supports a fair and proportional response while promoting continuous behavioral improvement.

Where investigations substantiate a breach, a detailed report is compiled and submitted to the Labour Relations unit. The report is then forwarded to the Head of Department for approval to proceed with a formal disciplinary inquiry. This process includes:

- Appointment of a chairperson and an employer representative to oversee the inquiry
- A structured hearing process ensuring procedural fairness
- Submission of the outcome by the chairperson to the Department for implementation of appropriate sanctions

The department's commitment to ethical governance is further reinforced by a fully operational Ethics Committee. This Committee plays a critical role in:

- Addressing ethics-related matters
- Identifying and monitoring potential ethical risks
- Supporting the integration of ethical considerations into operational practices

The Ethics Committee convenes on a quarterly basis, or as needed, to ensure continuous oversight and promote a culture of integrity.

The measures implemented during the 2024/25 financial year underscores Provincial Treasury's commitment to ethical conduct and good governance. Through proactive training,

robust enforcement mechanisms, and strategic oversight, the department continues to foster a professional and accountable public service environment.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

Occupational Health, Safety and Environment was implemented in line with the Occupational Health and Safety Act of 1993, Public Service Regulations, DPSA Employee Health and Wellness (EH&W) Strategic Framework as well as the Provincial Human Resource Management and Development Policies of April 2021. Safety, Health, Environment, Risk and Quality Management (SHERQM) operational plan was developed and signed by the HOD and submitted to Office of the Premier (OTP) and DPSA. Key Performance Areas (KPA) on the operational plan were outlined in order to implement the objectives of SHERQM as per the DPSA EH&W Strategic Framework.

The following are in place to ensure compliance:

- Occupational Health and Safety (OHS) is a standing item in Risk Management Committee which meet quarterly, and OHS reports were presented and discussed.
- OHS Committee meets quarterly to discuss OHS reports.
- OHS hazard identification and assessment were conducted quarterly and reports with findings and recommendations were compiled and submitted to Records and Auxiliary Services Directorate for implementation, and on request to Department of Public Works, Roads and Infrastructure (DPWRI).
- Action plan based on the OHS reports findings and recommendations was developed and implemented.
- Monitoring of implementation of OHS recommendations were conducted on quarterly basis.
- The Department had sought assistance from Disaster Management of Polokwane Municipality with regard to implementing emergency measures.
- OHS awareness sessions were conducted to newly appointed employees to familiarise themselves with emergency plans and procedures, compensation for occupational injuries and diseases.

- Emergency evacuation plans displayed at strategic places of the departmental buildings. Injuries on duty were managed as per the Compensation of Occupational Injuries and Diseases Act of 1993

7. PORTFOLIO COMMITTEE

The table below highlights the dates of Treasury Portfolio Committee meetings and the purpose of each session

Date of the Session	Purpose of the Session
08 March 2024	Brief the Portfolio Committee on the following: ➤ 2024 Limpopo Adjustment Appropriation Amendment Bill ➤ 2024 Limpopo Appropriation Bill ➤ 2023/24 2nd and 3rd Quarter performance reports
16 August 2024	Brief the Portfolio Committee on the following: ➤ 2024/25 Provincial Treasury Annual Performance report (APP) and Budget
02 October 2024	Attend the briefing of the Portfolio Committee by Financial Fiscal Commission on 2025/26 Division of Revenue Submission and presentation by AGSA on strengthening oversight work of the Treasury portfolio committee
11 October 2024	Brief the Portfolio committee on the following: ➤ 2023/24 FY Annual Performance Report ➤ 2023/24 FY Fourth Quarter Report ➤ 2024/25 FY First Quarter Report
27 November 2024	Attend the briefing of the Portfolio Committee on 2024 Division of Revenue Amendment Bill by NCOP and National Treasury and brief the Committee on the 2024/25 Limpopo Adjustment Appropriation Bill

Date of the Session	Purpose of the Session
12 March 2025	Brief the Committee on: ➤ The Limpopo Adjustment Appropriation Amendment Bill-2024/25
31 March 2025	Brief the Committee on: ➤ 2025/26 FY Provincial Budget/2025 Limpopo Appropriation Bill

8. SCOPA RESOLUTIONS

Summary

Financial Year	Number of resolutions	Resolved	Not resolved	Unresolved matters
2014/15	2	2	-	-
2015/16	3	3	-	-
2016/17	4	4	-	-
2017/18	5	4	1	Exceptional Litigation (Tabling of report in the House)
2018/19	1	-	1	Assisting departments, public entities & municipalities to improve their audit opinions including work on unwanted expenditure.
2019/20	1	-	1	
2020/21	1	-	1	
2021/22	20	-	20	1. Annual Financial Statements Training by LPT 2. LPT ensure AFS submitted for audit are prepared in line with applicable financial reporting frameworks 3. LPT to institute mechanism to eradicate anomaly of quality of AFS 4. Consequence Management instituted against officials conducting RWOPS 5. Ensure recovery of funds earned irregularly 6. Ensure AO & AA implement measures to curb officials conducting business with the state 7. Assist departments and entities in regularizing irregular expenditure 8. Ensure recovery of fruitless and wasteful expenditures 9. Ensure recovery of unauthorized expenditures 10. LPT to report to Portfolio Committee of Treasury quarterly on progress of clearing unwanted expenditures as from 01 April 2024 11. LPT table progress on clearing unwanted expenditures every six months in the Legislature as from 01 April 2024

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Financial Year	Number of resolutions	Resolved	Not resolved	Unresolved matters
				12. LPT ensure consequence management implemented in departments and entities is commensurate with offences committed 13. LPT ensure implementation of Mapungubwe Forensic Investigation report at DSAC 14. LPT ensure Great North Transport pensioners or dependents receive pensions in full 15. LPT brief Portfolio Committee on Transport on progress made quarterly 16. LPT ensure all recommendations of forensic investigation reports are implemented fully. 17. Provincial Government develop policies and procedures on the uniform appointment, remuneration and performance of the Board of Directors in Public Entities. 18. LPT table progress on consequence management every six months in the Legislature as from 01 April 2024 19. GAAL, LEDA and its subsidiaries be funded for 2024/25 20. GAAL and LEDA submit annual satisfactory sustainability reports for further funding 21. LPT table progress report in the Legislature on progress made towards sustainability every six months as from 01 April 2024
Total	37	13	24	

2017/18 Financial Year

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
1	Exceptional Litigation	Department in a claim and counter claim against the supplier of financial systems	The matter was heard by the Gauteng North High court and judgement was awarded in favour of the Department. The supplier appealed against the judgement and the appeal was heard on the 8 February 2023 and judgement was reserved. On the 21st June 2024 judgement was handed down in favour of the Appellant (service provider). LPT has petitioned the Supreme Court of Appeal (SCA) for leave to appeal and the SCA on the 10 September 2024 granted the application for leave to appeal. Appeal hearing preparations are underway and we await the SCA appeal hearing date. It is impractical to disclose any possibility of reimbursement as the matter is due	No

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Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			to appear before the SCA for a hearing and judgement.	

2018/19 – 2020/21 Financial Years

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
1	Assistance by Treasury to municipalities, public entities and departments to improve audit opinions	There are fluctuating audit opinions by municipalities, public entities and department. Though there are improvements due to elimination of disclaimers audit opinions, some institutions are regressing to qualified opinions while some have lost their clean audit opinions.	- LPT developed a process plan template with ideal deadlines for municipalities as a guide for key processes to be performed to submit credible AFS on time - Reviewed AFS before submission to AGSA - Engaged continuously with municipalities and AGSA during the audit - Attended Audit Steering Committees - Provided Technical advice on the interpretation of the accounting standards. - Provided training prior the AFS submission period on accounting related matters and other matters such as UIFWE that affect the AFS and audit - Technical committee for dispute resolution between LPT, AG & municipalities put in place - Reviewed audit action plans implementation	No

2021/22 Financial Year

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
1	Quality of Annual Financial Statements	Annual financial statements submitted for audit were not prepared in accordance with financial reporting framework:	- Provided training on AFS annual updates. - Provided training based on specific requests by departments and entities to improve quality of AFS	No

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Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		- Annual Financial Statements Training to be provided by LPT - LPT to ensure AFS submitted for audit are prepared in line with applicable financial reporting frameworks - LPT to institute mechanism to eradicate anomaly of quality of AFS	- Issued year end communication to ensure that departments are aware of due dates for closure of books and submission of AFS. - Financial Accounting and Reporting Forum convened to discuss technical accounting matters. - Developed and shared an AFS review checklist to improve the quality of the AFS. - Reviewed AFS and engaged departments before submission to Auditor General. - Full mid-year review of Interim Financial Statements conducted by Internal Audit Services (SIAS).	
2	Remunerative Work Outside of Public Service	There are still officials who continue to do business with the state in contravention with section 30 of the Public Service Act: - Consequence Management to be instituted against officials conducting RWOPS - Money to be recovered earned irregularly - Accounting Officer or Accounting Authorities (AO & AA) to implement measures to curb officials conducting business with the state.	- The Provincial Government has approved a Consequence Management Framework with effect from 21 December 2023 which will assist in dealing with long outstanding matters awaiting action. - Provided support to the Provincial Irregular Expenditure Condonement Committee - Provided support on implementation of the PFMA Compliance and Reporting Framework in Departments and Public Entities - Encouraged Departments to draw CSD reports to curb awarding bids to officials.	No
3	Unwanted Expenditures	Majority of departments and public entities are incurring unwanted expenditures:	Irregular Expenditure Condonement (IECC) Committee fully established and functional.	No

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Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		- Assist departments and entities in regularizing irregular expenditure - Ensure recovery of fruitless and wasteful expenditures - Ensure recovery of unauthorised expenditures - LPT to report to Portfolio Committee of Treasury quarterly on progress of clearing unwanted expenditures as from 01 April 2024 - LPT table progress on clearing unwanted expenditures every six months in the Legislature as from 01 April 2024.	- LPT provided support and guidance to all Institutions to submit credible applications for condonement. - LPT monitored implementation of the PFMA Compliance & Reporting Framework to ensure recovery of losses and clearing of fruitless and wasteful expenditure. - All unauthorised expenditure balances to be cleared by 31 March 2025. - Unwanted Expenditure reports are submitted to all oversight and governance committees on a quarterly basis. The report outlines progress by all the Institutions in clearing Unwanted Expenditures and measures in place to clear the remaining balance.	
4	Consequence Management	There is no consequence management in departments and public entities. Investigation recommendations into wrong doing are not implemented or sanctions are not commensurate with the offence committed. LPT to ensure consequence management implemented in departments and entities is commensurate with offences committed	- The Irregular Expenditure Condonement Committee (IECC) thoroughly considers applications from Institutions in terms of loss suffered against consequence management enforced. - LPT monitors Implementation of recommendations on all forensic Investigations on a quarterly basis. - Consequence Management is the responsibility of OTP however LPT monitor consequence management as part of application for condonement of irregular expenditures.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		- LPT to ensure implementation of Mapungubwe Forensic Investigation report at Department of Sport, Arts and Culture (DSAC) - LPT to ensure pensioners or dependents from Great North Transport (GNT) receive pensions in full - LPT brief Portfolio Committee on Transport on progress made quarterly with Great North pension fund payouts - LPT ensure all recommendations of forensic investigation reports are implemented fully. - Provincial Government develop policies and procedures on the uniform appointment, remuneration and performance of the Board of Directors in Public Entities. - LPT to table progress on consequence management every six months in the Legislature as from 01 April 2024.	- LPT obtains progress report on GNT payouts and reports to the Portfolio Committee - LPT follows up with various department on progress made in implementing forensic report recommendations - LPT developed and submitted for approval the Board Recruitment and Remuneration policies. - Consequence Management reports will be tabled by the Hon. MEC every six months in the House.	
5	Funding of 3D public entities	Legislature resolved during the 2019/20 financial year that Limpopo 3D public entities should wind-off	LPT is part of the Provincial Technical Committee that supports and monitors the 3D entities to attain sustainability.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		from the provincial fiscus and no longer receive funding from the state: - GAAL, LEDA and its subsidiaries to be funded for 2024/25 - GAAL and LEDA to submit annual satisfactory sustainability reports for further funding - LPT to table progress report in the Legislature on progress made towards sustainability every six months as from 01 April 2024	3D Public Entities supported to develop sustainability monitoring and evaluation strategic framework to measure sustainability and report to the House.	

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Provincial Treasury received "Clean Audit" reports (unqualified audit opinion with no findings) for 2016/17, 2017/18, 2018/19, 2019/20, 2020/21, 2021/22 and 2023/24 financial years and received an unqualified audit opinion in the 2022/23 financial year due to non-compliance with the SITA RFB740. Therefore there was no prior modification for 2023/24 financial year.

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
N/A	N/A	N/A
N/A	N/A	N/A

10. INTERNAL CONTROL UNIT

The Internal Control Unit within the Limpopo Provincial Treasury plays a critical role in strengthening governance, promoting transparency, and ensuring accountability across all departmental operations. This report provides a comprehensive overview of the directorate key responsibilities and activities, which include the coordination of Auditor-General findings,

facilitation of internal audits, oversight of the Departmental Audit Steering Committee meetings, monitoring of Standing Committee on Public Accounts (SCoPA) resolutions, and the management of unwanted expenditures.

These functions are fundamental to enhancing the integrity and efficiency of financial management processes within the department. By ensuring that audit recommendations are effectively addressed, internal controls are robustly implemented, and financial irregularities are proactively managed, the Internal Control Unit contributes significantly to the Treasury's commitment to sound financial governance and compliance with legislative prescripts. This report outlines the progress made, challenges encountered, and interventions implemented during the reporting period, with the objective of fostering continual improvement in internal control systems and audit responsiveness.

10.1 Coordination of Auditor General Findings

Internal Control and Compliance unit coordinated the external audit process. Thirty-eight (38) requests for information and twenty-three (23) communication of audit findings were facilitated in 2023/24 audit period in 2024/25. The Department received an unqualified audit report with no matters for the financial year 2023/24, an action plan has been developed to assist management to address the issues raised by the Auditor General during the audit of 2023/24 financial year. The table below illustrates the total number of Auditor General Findings and progress made on the implementation of action plans as at 31 March 2025, with reasons why certain matters were not cleared by year-end:

No.	Audit Area	Total findings	Findings addressed/resolved	Findings outstanding	Reasons why not cleared
1.	Asset Management	1	1	-	
2.	Supply Chain Management	2	2	-	
3.	Human Resource Management	1	1	-	-
4.	Financial accounting	11	8	3	Key Management Personnel—subject to be cleared upon audit of 9 months financial statements

No.	Audit Area	Total findings	Findings addressed/resolved	Findings outstanding	Reasons why not cleared
					Finance Leases – to be cleared by 31 May 2025 Employee Benefits Overstatement– subject to be cleared upon audit of 9 months financial statements
5.	ICT	4	2	2	Detailed cybersecurity strategy– PGITO council developed a Cybersecurity framework for all provincial departments but this was only finalised towards the end of the financial year and the departmental Cybersecurity strategy is therefore still being finalised Weaknesses in LOGIS user access management process– to be cleared by 31 May 2025
6.	Strategic operation	1	1	-	
7.	Shared internal Audit	3	3	-	
TOTAL		23	18	5	

10.2 Coordination of Internal Audits by Internal Control

The Provincial Share Internal Audit Service (SIAS) unit is centralized in Provincial Treasury; therefore Internal Control and Compliance unit coordinates internal audit entry and exit meetings for the department including exceptions raised during the audit projects to ensure that management properly implement the internal audit recommendations. Internal Control coordinated entry and exit meetings for 8 internal audit projects conducted during the year, as summarized in Part C Item 11.1.

During the financial year 2024/25, Internal Control also coordinated the implementation of previous and current internal audit unsatisfactory findings as outlined below:

No.	Audit Project	FY	Findings at 2023/06/30	Results of Follow-up at 31 March 2025			
				Resolved	Not Followed Up	Not Resolved	% Resolved
1.	Transport Management	24/25	3	3	-	-	100%
2.	Draft Annual financial statements	24/25	6	6	-	-	100%
3.	Annual Performance Report	24/25	-	-	-	-	-
4.	Supply Chain Management	23/24	10	9	-	1	90%
5.	Assessment of Risk Profile	23/24	2	2	-	-	100%
6.	Conditional Grant	23/24	3	2	-	1	66,7%
7.	General Controls	23/24	2	2	-	-	100%
8.	General Controls BARNOWL	23/24	2	2	-	-	100%
9.	Transversal Draft AFS matters	24/25	15	15	-	-	100%
Grand Total			43	41	-	2	95%

10.3 Departmental Audit Steering Committee meetings

The unit coordinates the departmental Audit Steering Committee (ASC) meetings. The Committee operates in terms of approved terms of reference. The constituency of the committee is covered in the approved terms of reference. There were twelve (12) Departmental Audit Steering Committee meetings held, amongst other to discuss and monitor progress on the

- Implementation of the internal audit recommendations.
- Implementation of action plan to address issues raised by the Auditor General;
- AGSA external audit;

- d) Implementation of SCoPA resolutions;
- e) Section 18 of the PFMA recommendations; and
- f) Clearing unwanted expenditures.

10.4 House (SCoPA) Resolutions

The unit coordinated follow-ups on implementation of House (Legislature) resolutions by the department. On the 28th March 2025, the department appeared before the Standing Committee on Public Accounts to account on 2022/23 financial year audit outcomes and transversal matters impacting the province. The department is awaiting House resolutions for the 2022/23 financial year public hearings. For matters pertaining to previous financial years, please refer to paragraph 8 of Part C above for details on the SCOPA matters.

10.5 Management of Unwanted Expenditures

The Internal Control unit on discovery of purported unwanted expenditure, performs assessments and determination tests as required by the Compliance and Reporting Framework as issued by National Treasury through Instruction Note 04 of 2022/23.

The assessment of transactions are to determine if a prescript was transgressed and confirm that the transaction is indeed unwanted expenditure or not. Should the transaction not be confirmed, it will be updated as removed in the register with an explanation. Transactions that are confirmed as unwanted expenditure, determination test are performed to determine root causes, losses incurred (if any), responsible officials, corrective steps implemented to address the anomaly and disciplinary steps taken against responsible official/s

The following is the update as per the functions performed:

Total Amounts of unauthorised, fruitless and irregular, wasteful expenditure	Balance on hand as at reporting date	Total Amount Incurred	Confirmed	Irregular Expenditure Condoned	Debt Being Recovered
Total Amount of Irregular Expenditure	0	387	0	387	0
Total Number of Irregular Expenditure	0	4	0	4	0
Total Amount of Fruitless and Wasteful Expenditure	27	30	27	0	3
Total Number of Fruitless and Wasteful Expenditure	1	2	1	0	1

11 INTERNAL AUDIT AND AUDIT COMMITTEES

11.1 INTERNAL AUDIT

Purpose and mandate

The purpose of the Shared Internal Audit Services (SIAS) is to help Provincial Departments accomplish their strategic outcomes and objectives through performing systematic and disciplined assurance and consulting services by evaluating and improving the adequacy and effectiveness of the organisation's a) Risk Management, b) Internal Control/Compliance and c) Organisational Governance Processes.

Vision and strategy

To position SIAS as an objective advocate of public interest and a reliable, dependable voice for continual improvement in provincial strategy, people, systems, processes, practices, and impactful performance while embracing citizenry and "Batho Pele" principles displaying professional traits.

Charter, methodology and internal audit plans

SIAS charter and methodology provide a clear statement of the internal audit function's purpose within the Limpopo Provincial Departments, its mandate, and the authority granted to it by the Audit Committee. These include the right to access records, personnel, and physical properties. The internal audit functions have been integrated with more audits now standardized and conducted in all departments. There is one methodology and standard templates in use. SIAS audit methodology aims for risk-based audits plans that are based on the Limpopo Provincial departments' risk assessment processes. The methodology guides the audit team on key audit processes, from planning, fieldwork to reporting and follow-up, and the coordination of internal audit activities with Auditor General South Africa and other assurance providers to avoid duplication and maximize coverage.

Independence and objectivity

SIAS is independently positioned within Limpopo Provincial Treasury. The Head of SIAS reports administratively to the Head of Limpopo Treasury or Director General of the Province, and functionally to the independent Audit Committee. SIAS auditors declare their independence on annual basis and before the commencement with the execution of every

planned audit. Threats to independence and impairment of auditors' objectivity during the execution of the audit if any, are reported to the Audit Committee outlining the circumstances, the impact on the audit and how the matter was resolved.

Internal audit modality

The scope of work of the Internal Audit function entails providing assurance and advisory services in respect of Risk Management, Internal Control/Compliance and Governance processes. Internal Audit Function determines whether the institution's network of risk management, internal control/compliance and governance processes as designed by management, is adequate and operates effectively.

Assurance Services involve an objective examination of evidence for the purpose of providing an independent assessment on Internal Control, Risk Management and Governance Processes for the organization. These include financial, performance, compliance, system security, and due diligence engagement.

Assurance Audit is the largest component within SIAS. Assurance audit evaluates the extent to which controls designed by Department are adequate and effective to mitigate risks identified; the evaluation also includes the Department's level of compliance with relevant prescripts.

Performance Audit is responsible for ensuring that there are satisfactory management measures instituted to ensure resources are acquired economically and are utilized efficiently and effectively in the achievements of the objectives of the respective Departments. Fraud Audit focuses on the identification of high fraud risk areas, as well as determining whether there are sufficient management controls to mitigate against them. The fraud audit unit also engages in diagnostic investigations of fraud cases in line with the Provincial Investigation Framework, requests from the Department and agreed on terms of reference.

Information Systems Audit is responsible for providing management with an independent assurance on the adequacy of controls within the information technology environment. As an integral part of SIAS, information systems auditors also run computer assisted audit techniques reports to support assurance, consulting and fraud and performance audits.

Advisory Services are client related activities and of an advisory nature and of which the scope is to be agreed with the client department. Consulting Services are intended to add value and improve an organization's Risk Management, Internal Control and Governance Processes

Staffing

Limpopo Provincial Treasury Department within which Shared Internal Audit Services operates, has initiated a structure review process to address the SIAS structure shortcomings. The identified improvements to the structure include setting the technical support and quality control services at a Directorate level and the introduction of the third Chief Directorate to allow for rotation, enhance capacity and availability to bigger departments with decentralized operations. The structure review is under consideration for funding, a condition precedent to the application and approval by the Department of Public Service Administration. This process is ongoing and has not been finalized.

SIAS currently functions with an Interim Operating Structure aligned to the Cluster Audit Committee which allows for effective annual planning and implementation of the audit plans thereof. The vacancy rate against the funded organizational structure was 50% at the end of the financial year

Quality assurance and improvement program

The attainment of conforming quality assurance report by an independent self-assessment validator demonstrates the level of Shared Internal Audit services' commitment to follow prescribed methods and systematic approach to audits in accordance with the international standards for Professional Practice of Internal Auditing (IIA Standards); the Core Principles of the Profession of Internal Auditing and the IIA's Code of Ethics. The self-assessment is valid for 5 (five) years commencing from 01 November 2019 and ending on 30 November 2024. The compliant Internal Audit function contributes toward enhancing risk management and internal control practices and processes which ultimately strengthens the capability and accountability of the Limpopo provincial administration. To safeguard continuous improvement and alignment with best practices, SIAS Internal Quality Assurance undertook bi-annual internal assessments. These assessments focused on evaluating the internal audit function's conformance with GIAS and progress in achieving performance objectives, directly

contributing to the branch's readiness for the upcoming External Quality Review. In addition, a gap analysis was conducted to identify areas for improvement in SIAS's adoption of the newly implemented Global Internal Audit Standards. The Internal Quality Assurance process includes quality peer reviews of quarterly audit reports before submission to the Audit Committee, a measure designed to enhance report quality and ensure compliance with GIAS requirements

Stakeholder relationships

The Chief Audit Executive continued to report to the Audit Committee and Client Departments on the progress made regarding the implementation of the new Global Internal Audit Standards as well as the essential conditions that must be created for Internal Audit Function to remain compliant. Shared Internal Audit Services sets expectations of both Management, Combined Assurance Providers and Internal Auditors using a Protocol document. The Protocol serves as a guideline and an escalation procedure for management and assurance stakeholders and SIAS in maintaining professional, objective and collaborative working relationships while fulfilling the mandate and responsibilities as stipulated in the Internal Audit Charter and Global Internal Audit Standards.

Planned and completed audits

Category	Number
Audits planned	12
Audits completed	11
Discontinued	1
% Completion	100%

The Audit Committee approved the discontinuation of the Expenditure Management in the first quarter due changes in available resources.

Summary of audit work done

Assurance and Consulting Audit Services

Q1	Q2	Q3	Q4
Annual Financial Statements Review	Follow-Up	Supply Chain Management	Assessment of Risk Profile

- Annual Performance Report Review - Follow-Up		- Interim Financial Statements - Follow-Up	- Review of the Implementation of the Clean Audit Improvement Strategy - Follow-Up
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Fraud Audit

Q1	Q2	Q3	Q4
Transport Management Expenditure Review	None planned	None planned	None planned

Information Systems Audit

Q1	Q2	Q3	Q4
None planned	DPSA CGICTPF Readiness Assessment	None planned	None planned

Performance Audit

Audits not planned

Internal audit recommendations

Key improvement areas	Audit
Nonattendance of the Modified Cash Standards Update Workshop by Chief Financial Officers: A matter of concern was the nonattendance of the Modified Cash Standards update workshop by Chief Financial Officers. This lack of participation may impede the effective implementation of updated financial reporting guidelines within the respective departments.	Annual Financial Statements Review

Key improvement areas	Audit
Structures Constructed Without Supportable, Verifiable Formal Land Access and Use Right Arrangements with Provincial Government: Instances were identified where structures were constructed without the requisite supportable and verifiable formal land access and use right arrangements with the provincial government. This poses potential risks related to land ownership, legal compliance, and future asset management.	
Non-adherence to The Head of Department's Forum (HOD's Forum) Resolution Regarding Annual Report Submissions to Internal Audit: Non-adherence to the Head of Department's Forum (HOD's Forum) resolution of the 2023/2024 financial year was noted. This resolution mandated the submission of annual reports to Internal Audit by the 2nd of May to facilitate effective internal audit review and enable comprehensive oversight by the Audit Committee over the Draft Annual Report, encompassing both performance information and the Annual Financial Statements. This non-compliance diluted the intended internal audit processes and Audit Committee oversight.	
The Immovable Asset Register Lacks Information on Land Parcels: The Immovable Asset Register was found to lack comprehensive information on land parcels. This deficiency impedes the Department's ability to readily identify whether construction is occurring on appropriate land and to determine the responsible party for the transfer of facilities upon project completion.	
Land Value Must Be Separated from Structures Value in the Financial Information Asset Register and Notes to Annual Financial Statements: The Financial Information Asset Register and the notes to the Annual Financial Statements require the separation of land value from the value of structures. This segregation is essential due to the differing useful lives of these asset components and is necessary for accurate financial reporting and depreciation calculations.	
Inconsistent Accounting Policy Implemented for Capital Assets Held for Distribution in the Province: An inconsistent accounting policy was identified in the treatment of capital assets held for distribution within the province. This lack of uniformity in accounting practices can lead to inconsistencies in financial reporting and a lack of comparability across different departments or periods.	

Key improvement areas	Audit
Completed Structures Constructed on Non-State Land Inaccurately Reported in the Asset Register of User Departments: Completed structures constructed on non-State land, such as rural, tribal, and municipal land parcels, were inaccurately reported as financial information in the Asset Register of user departments. These assets should be disclosed as narrative information in the books of the provincial custodian department to accurately reflect ownership and accountability.	
The Provincial Departments Did Not Perform Adequate Reconciliations on Travelers' Lodge Cards: It was observed that Provincial Departments did not perform adequate reconciliations on Travelers Lodge Cards. This deficiency increases the risk of unauthorized or erroneous transactions and necessitates strengthened internal controls over expenditure.	
Misstatements of assets values were identified through reported unverified R0 and R1 value assets, disposals, and economic condition. There is a need to assess the economic condition of the underlying assets for the purpose of informing the appropriate value for financial reporting or the disposal process.	

Value add

- Recognizing the imperative for strengthened governance and accountability, SIAS proactively supported Limpopo Provincial Departments in piloting the Combined Assurance framework. This initiative, commenced in the first quarter of the 2024/25 financial year, and involved actively assisting management in identifying key stakeholders and clarifying their responsibilities for the successful implementation of the Combined Assurance plan in the upcoming 2025/26 financial year.
- Throughout the 2024/25 financial year, SIAS provided crucial advisory services to the Accounting Officers and key stakeholders during the initial phase of Combined Assurance implementation. This support was delivered without assuming management responsibilities, ensuring the objectivity of Internal Audit while empowering management to take ownership. These advisory services were strategically facilitated through in-depth

discussions leveraging the risks and controls identified during SIAS's assurance audit projects for the 2024/25 financial year. This approach ensured that the implementation was informed by real-time audit insights tailored to the specific risk landscape of each department.

- The successful piloting and subsequent full implementation of the Combined Assurance model across Provincial Departments are anticipated to significantly enhance risk management and internal control practices and processes. This will ultimately contribute to strengthening the overall capability and accountability of provincial public institutions, fostering a more resilient and efficient public service delivery. SIAS worked consistently to secure the provincial approval for the combined assurance framework and initiating its pilot implementation. SIAS remains committed to facilitating the broader rollout and optimization of the Combined Assurance plan, supporting Limpopo Provincial Departments in strategically leveraging limited resources to achieve their objectives and enhance their overall performance.

Limitations

- Implementation of Internal Audit recommendations is still below the set target. SIAS has continuously monitored the target resolution rate of internal audit findings throughout the 2024/25 financial to improve the effectiveness of governance structures, risk management and internal controls in the departments and the understanding of relevant accounting and reporting frameworks.
- Delayed provision of information and management comments had negatively affected the timing of some of the projects and overall audit plan. SIAS continues to regularly review the Protocol Document to promote the timely supply of audit information, management explanations and access to records.

11.2 AUDIT COMMITTEE

1. KEY ACTIVITIES AND OBJECTIVES OF THE AUDIT COMMITTEE

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities

of that particular financial year. The AC has satisfactorily performed its mandate as enshrined in Sections 76 (4) (d) and 77 of the Public Finance Management Act (Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review the following:

- i. the effectiveness of the internal control systems;
- ii. the effectiveness of the internal audit function;
- iii. the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- iv. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- v. any accounting and auditing concerns identified as a result of internal and external audits;
- vi. the institution's compliance with legal and regulatory provisions; and
- vii. the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations;
- viii. the quality of in year management and monthly/quarterly reports submitted in terms of the Act and the Division of Revenue Act; and
- ix. evaluation of the annual financial statements.

2. PURPOSE AND MANDATE

Sections 38, 76 & 77 of the Public Finance Management Act (PFMA) read in conjunction with Treasury Regulation 3.1 gives the audit committee mandate to provide oversight functions over state financial reporting process, Risk Management, and the system of internal control, the audit process, and the organization's process for monitoring compliance with laws and regulations and the code of conduct and service delivery. The mandate and key objectives of the AC are stipulated in approved AC Charter as follows:

- a. the availability of a well-resourced, functional and sustained internal audit function;
- b. sound relationship with all assurance providers, oversight structures and other stakeholders;
- c. effective and efficient Internal and External Audit processes;

- d. promotion of sound functional interaction between the internal audit and other assurance providers;
- e. that there is adequate and effective corporate governance, encompassing fraud and risk management, information technology, internal control, financial management and reporting systems;
- f. Accounting Officers are fully supported in fulfilling their responsibilities in terms of the PFMA;
- g. accountability in terms of financial management and performance information for effective service delivery; and
- h. Compliance with relevant laws and regulations.
- i. Review of the annual report and annual financial statement to ensure that disclosures are adequate and that fair presentation is achieved.
- i. Review the plans, scope and fees of external audit with regard to the critical risk areas and the sufficiency of audit coverage;
- j. Consider material unresolved accounting and auditing problems and ensure that management responds to queries and recommendations by the Auditor General.

3. PROTECTING THE INDEPENDENCE OF THE INTERNAL AUDIT FUNCTION

Limpopo Shared Audit Committee model is structured in such a way that the independence of both the Internal Audit Function and Audit Committee Members is adequately safeguarded. Shared Internal Audit Service (SIAS) within Limpopo Province report administratively to the Head of Department for Limpopo Treasury and functionally to the Audit Committees. Limpopo has a two-tiered Audit Committee structure namely, the Central Audit Committee (CAC) being the main umbrella and four Cluster Audit Committees. Each Cluster Audit Committee services three provincial departments except Cluster 03 which is allocated two departments.

In terms of the Limpopo Audit Committee Charter, each Cluster Audit Committee should consist of at least four members of which the majority shall be from outside the employ of the public sector with voting rights.

The Chairperson of each Cluster Audit Committee and the Central Audit Committee shall be independent and from outside the employ of government. Above practice which is in line with

best practices is inherently designed to protect SIAS to execute its mandate more objectively, professionally and independently.

During the current reporting period, there are no incidences or issues brought forward which may have or appear to compromise the independence of SIAS. The Chief Audit Executive (CAE) has unrestricted access to all the members of the AC including the CAC Chairperson. ACs takes a lead role in the appointment and performance review of the CAE. All the three-year plans and annual plans of SIAS are approved by the AC including any amendments to the plans.

Moreover, the Provincial Accountant General (PAG) is responsible for coordinating the appointment of all the AC Members to safeguard their independence from any other party that will subsequently be reviewed by AC. As a result, the system and the model itself is entirely designed to safeguard the independence of all the Stakeholders to enable them to perform their oversight responsibilities and Internal Audit function more independently.

4. PERFORMANCE AGAINST STATUTORY DUTIES

The current AC membership served the Limpopo Provincial Administration as per the requirements stipulated in both their appointment contracts and the AC Charter since their appointment in January 2023. This has been confirmed by the 360 Degree AC Evaluation feedback for the financial years 2022/2023 and 2023/2024 which were evaluated at an average score of 4.34 and 4.54 respectively. Highest rating score a stakeholder can obtain is a maximum of 5.

Total of seventy-one (71) AC Meetings were coordinated for all the Clusters and CAC. This is broken down into 6 meetings for eleven (11) Departments and 5 CAC Meetings totaling 71. As a result, each member is expected to attend 5 AC Meetings plus the briefing session with respective Hon. MECs. All the AC Meetings were conducted effectively, efficiently and professionally achieving the AC objectives.

AC Members prepare the Agenda in consultation with the AC Secretariat and all other additional matters required are forwarded to the respective Departments to prepare reports for consideration by the AC members during respective meetings. In addition to all other items

that the AC Members may require, all the Departments are expected to report quarterly on the following items: Accounting Officer's Report; Risk Management Report; SCOPA Resolutions; Action Plan; Procurement Plan; and Internal Audit Progress Report. The agenda varies from each period and other reports such as three-year Internal Audit Plans, Annual Performance Plans, Annual Financial Statements, Draft Audit and Management Reports etc. are considered depending on the period.

All the AC Stakeholders (Management, SIAS & AC Members) are given an opportunity to evaluate the work of the AC through National Treasury 360 Degree evaluation tool as mentioned above and the evaluation outcomes were more than satisfactory. As a result, the AC has performed its statutory responsibilities most satisfactorily during the period under review.

5. COMPOSITION OF THE AUDIT COMMITTEE

The Limpopo Provincial Government established an Audit Committee (AC) in terms of sections 76 (4) (d) and 77 of the PFMA, 1999 (Act No.1 of 1999, as amended) and the Treasury Regulations section 3.1. As mentioned above, Limpopo Shared AC consists of four Clusters AC and the CAC being the main umbrella to coordinate the work of all the Clusters AC. Each Cluster is composed of four independent members serving three (3) Departments except Cluster 03 which serves only 02 Departments as per Composition Structure below.

All the AC members are appointed for a fixed 03 year term with an option to renew for another 03 year term making it a total of six (6) years by the Hon. MEC for Finance. Currently, Limpopo Shared AC does not have members who are from the employ of government despite one member who is currently working as a Senior Lecturer at the University of Limpopo thus not conflicted with any of the Departments he is currently serving.

Current AC membership (17 AC members) were appointed with effect from 01 January 2023 to 31 December 2025. The following table depicts current Audit Committee Composition in terms of Clustering, Departments and AC Member allocation.

DEPARTMENTS	CLUSTER	AC MEMBERS
EDUCATION OFFICE OF THE PREMIER SPORT, ARTS AND CULTURE	01	I. <u>Adv. Sereku Daisy Lebepe – Cluster 01 AC Chairperson</u>
		II. Mr. Mpaku Goodwill Mathabathe – AC Member
		III. Mr. Kenneth Mhlono – AC Member
		IV. Mr. Suren Maharaj – AC Member

DEPARTMENTS	CLUSTER	AC MEMBERS
PUBLIC WORKS, ROADS & INFRASTRUCTURE CORPORATE GOVERNANCE, HUMAN SETTLEMENT & TRADITIONAL AFFAIRS LIMPOPO PROVINCIAL TREASURY	02	I. <u>Mr. Tebogo Collen Modipane – Cluster 02 AC Chairperson</u> II. Ms. Anna Merriam Mmanoko Badimo – AC Member III. Mr. Madumetja Frans Kekana – AC Member IV. Adv. Lufuno Tokyo Nevondwe – AC Member
HEALTH SOCIAL DEVELOPMENT	03	I. <u>Mr. Kgoale Vincent Maja – Cluster 03 AC Chairperson</u> II. Mr. Nakedi Joseph Mpjeane – AC Member III. Ms. Khulekelwe Glynnis Mbonambi – AC Member IV. Ms. Sizo Prudence Mzizi – AC Member
AGRICULTURE & RURAL DEVELOPMENT ECONOMIC DEVELOPMENT, ENVIRONMENT & TOURISM TRANSPORT & COMMUNITY SAFETY	04	I. <u>Ms. Sedie Jane Masite – Cluster 04 AC Chairperson</u> II. Mr. Anthony Nala Mhlongo – AC Member III. Mr. Leon Lankalebalela – AC Member IV. Adv. Jan Letsepe Thubakgale – AC Member
CENTRAL AUDIT COMMITTEE (CAC)		• Ms. Mashamaite Peterlia Ramutsheli – Central Audit Committee Chairperson and • All Cluster Committee chairpersons as members of CAC

6. AUDIT COMMITTEE MEETINGS (ATTENDANCE BY MEMBERS)

During the financial year 2024/2025, the AC met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2024/2025 AC Annual Schedule. As resolved during 2024 AC Annual Strategic Planning Workshop, briefing sessions between Members of Executive Council (MECs) and Cluster Chairpersons were held from 21 – 28 November 2024. The briefing sessions were held physically (face-to-face) and afforded all the AC Members a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department.

It must be noted that one AC Member from Cluster 02 (Ms. Badimo AMM) has missed more than three Cluster 02 AC Meetings. In terms of the AC Membership Appointment Contract, any member who misses three consecutive AC Meetings without a written apology breaks the conditions of the contract thus Hon. MEC may prematurely terminate her/his contract. As a result, processes are ongoing to amicably deal with this matter.

First Quarter Cluster AC Meetings for August/September 2024 as well as Second Quarter AC Meetings were held physically which were followed by the CAC Meetings held on 13 September 2024 and 10 December 2024 respectively. Given the governance role of the ACs, it is pertinent that some of the AC meetings are held physically to interact directly with the management in order that all the AC resolutions are timely implemented. Third Quarter AC Meetings were held virtually (Microsoft Teams) including the CAC Meeting which was held during 20 March 2025. Fourth Quarter Meetings are planned to take place from 14th May 2025 which will also consider the Draft Annual Report and Annual Financial Statements before submission to Auditor General for audit. Below tables on attendance of AC Meetings by AC Members outlines all the meetings attended by the AC Members.

7. 2025 AUDIT COMMITTEE ANNUAL STRATEGIC PLANNING WORKSHOP

The AC annual strategic planning workshop for 2025 was held physically in Polokwane to assess 2024 performance and plan for 2025 calendar year. The strategic plan was held on 05 – 06 February 2025. The session required AC Cluster Chairpersons to reflect on the past 24 Months from Members' perspective including the barriers to effective oversight and advice as well as proposed mitigation measures. Office of the Premier also made two key presentations on Limpopo's five (5) year performance review and progress and key highlights of the revised Limpopo Development Plan (LDP).

The two (2) day strategic planning workshop has resulted in the AC members taking a total of fifteen (15) resolutions to be implemented by affected stakeholders. All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed and adopted during first day (05 February 2025) of the workshop.

8. CAC CHAIRPERSON MEETINGS

As in the previous reporting period, the CAC Chairperson managed to attend three (3) EXCO meetings to report on overall AC activities covering the work of all the Departments. EXCO

meetings are mainly based on invite by EXCO Secretariat depending on the agenda of the day. However, PAG's office continuously advises EXCO Secretariat on the importance of inviting CAC Chairperson to report to EXCO quarterly meetings in order to present CAC overall quarterly reports. Invitations to these structures (EXCO and HOD Forums) are welcomed and strategic in nature as they provide an opportunity for the CAC Chairperson to interact with Executive Authorities and Accounting Officers of all the Departments to highlight areas requiring improvement.

9. AUDIT COMMITTEE MEMBERSHIP

Current AC Membership was appointed with effect from 01 January 2023 and will expire on 31 December 2025. A total of 17 AC members were appointed during 2022 AC membership recruitment process. There is no resignation or premature termination of any AC Member's contract during the current period despite the issue of Ms. Badimo as mentioned above. Total number of female AC members are seven (7) while a total number of male AC members are ten (10) represented as: 58.8% males and 41.2% females. This is a decline in the appointment of female candidates as during the previous AC composition where the number of females stood at eight (8) and it has currently decreased to seven (7). There is a strong need to improve female recruitment into the Limpopo AC membership as 41% is very low and this was exacerbated by unavailability of Ms. Badimo AMM. The PAG's office is currently working on logistics for the appointment of new AC Membership by the MEC for Finance in consultation with EXCO by 01 January 2026 as the current contract of all members is coming to an end by 31 December 2025.

THE FOLLOWING TABLE STIPULATE THE NATURE AND ACTIVITIES OF EACH AC MEETING/EVENT HELD:

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
1.	May 2024	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a) Annual Performance Report, b) Draft Annual Financial Statements, c) Fourth Quarterly Risk Management Report, d) Fourth Quarterly Internal Audit Progress Report.

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
2.	June 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS
3.	July 2024	Review of Draft Audit and Management Reports	a) Draft Management Reports, b) Draft External Audit Reports.
4.	August 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August / September 2024	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a) First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) First Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress, d) Auditor General Audit Findings Implementation Progress, e) First Quarter Internal Audit Report
6.	September 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reporting on matters concerning to First Quarter Reports
7.	November 2024	AC Briefing Sessions between AC Members and Hon. MECs to discuss AC Matters.	
8.	November 2024	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a) Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b) Second Quarter Risk Management Report, c) SCOPA Resolutions Implementation Progress, d) Auditor General Audit Findings Implementation Progress, e) Second Quarter Internal Audit Report.
9.	December 2024	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
10.	February 2025	AC Annual Strategic Planning Workshop	a) Approval of the Audit Committee Charter, b) Approval of the Internal Audit Charter, c) Review of the Accounting Officer's Reporting Framework to the AC, d) AC Improvement Plan by Clusters AC Chairpersons e) Reflection on the Status of the Previous Year AC Resolutions, f) 360 Degree AC Evaluation Feedback.
11.	February / March 2025	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	a) All information under No. 5, b) Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. c) Auditor General Audit Coverage Strategies
12.	March 2025	CAC Meeting to consider Clusters AC Reports	a) Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

10. COMBINED ASSURANCE

The Central Audit Committee approved the implementation of combined assurance on a pilot basis with effect from the 2024/25 financial year.

The plan identifies the key focus areas, interventions required from the responsible management and external assurance providers who must implement and report progress on each intervention within the specified timelines. Progress on the implementation of pilot combined assurance plan was presented in all Cluster Audit Committee Meetings.

11. RESOLUTION OF AUDIT COMMITTEE RECOMMENDATIONS

In every AC Meetings, resolutions are made for implementation by all the AC stakeholders. The resolutions are monitored in between the AC meetings and in every AC Meetings, each AC stakeholder is expected to provide progress in implementing the resolutions. Although not all the resolutions are implemented, there is significant improvement in the implementation of the AC resolutions by all the AC stakeholders. This is strengthened by the fact that the PAG requires that the resolution register is populated with feedback accompanied by relevant reports before the start of each AC Meeting. Resolutions that are common in nature are mainly dealt with at the CAC level to ensure consistency and for better coordination at a central level.

During 2025 AC annual strategic planning workshop, total of 15 recommendations were taken as stipulated in the table below as follows:

AGENDA ITEM NO.	SUBJECT	ACTION	RESPONSIBLE PERSON
1	Requesting of information by SIAS	In relation to SIAS requesting information from the departments for audit purpose and clearing of internal audit findings, it was resolved that Cluster 2 Chairperson should come up with the proposal to address the matter in support of SIAS.	Cluster 2 Chairperson
2.	Cyber Security	With regards to the cyber security challenge, it was resolved that PGITO and LPT should engage on how to close the cyber security gap.	PGITO & LPT
3.	Independence of SIAS	It was resolved that the CAE plays an advisory role as an invitee during the meetings of the department and administratively report to the AO and in terms of independency, he should functionally report to the AC.	CAE
4	Disputes in the AC Charter	The AC Charter should be aligned to the Internal Audit Charter in relation to the Dispute Resolutions.	Secretariat

AGENDA ITEM NO.	SUBJECT	ACTION	RESPONSIBLE PERSON
5	Accounting Officer's template	A concern was raised that some information was missing in the Accounting Officer's report and was therefore resolved that the CAC Chairperson should re-do the exercise of resetting the tables in the Accounting Officer's report and share with Secretariat for circulation to all the Departments.	CAC Chairperson
6	Audit strategy v/s AC Annual Meeting Schedule	In relation to the readiness of AGSA audit strategies during the Feb/March meetings, it was resolved that since AGSA was scheduled to attend the AC strategic session the following day i.e. the 06 Feb 2025, the matter would then be discussed in the presence of AGSA.	All
7	Coverage of the AFS and Fourth Quarter Information during May meetings	A concern was raised that the AC meetings scheduled for May do not provide sufficient coverage to the AFS and 4 TH Quarter Information of the departments. It was therefore resolved that the PAG and Secretariat will look into how to draft the agenda for the fourth quarter meetings	PAG & Secretariat
8.	Movement of Secretariat from GMC to SIAS	The CAC Chairperson provided feedback from the CAC that the proposal of moving the Secretariat from GMC to SIAS would have the following impact: ✓ The department should create a new structure to accommodate the function within SIAS. ✓ Secretariats within GMC are not only dedicated to performing one function i.e. minutes taking. AC are held once	HOD, CAC Chairperson and SIAS

AGENDA ITEM NO.	SUBJECT	ACTION	RESPONSIBLE PERSON
		per quarter and as such Secretariats would be redutant whilst still waiting for the next meeting scheduled for the coming quarter. It was therefore resolved that the HOD, CAC Chairperson, PAG and SIAS should engage to perform cost-benefit analysis. The matter should have be concluded by the 31st March 2025.	
9.	Reliance on the work of internal audit by AGSA	The scope and procedures of internal audit differ with that of AGSA and as such there was limitation in terms of significant risks. AGSA committed to engage further on the matter	AGSA
10.	Dispute resolution process	AGSA engages LPT to remedy the process and further encourages that matters should be taken to National Treasury. There were also bilateral meetings which take place locally to address areas of concern	AGSA
11.	Development of APP	AGSA was requested to assist the departments with inputs during the development of APP. AGSA highlighted that for the 2025/2026 financial year the focus was on high impact departments however the matter was open for discussion.	AGSA
12.	Readiness of audit strategy and engagement letters	The process of allocating resources ends in January and the audit teams must have the right risk assessment and therefore there was a need to work together with the departments.	AGSA & Departments

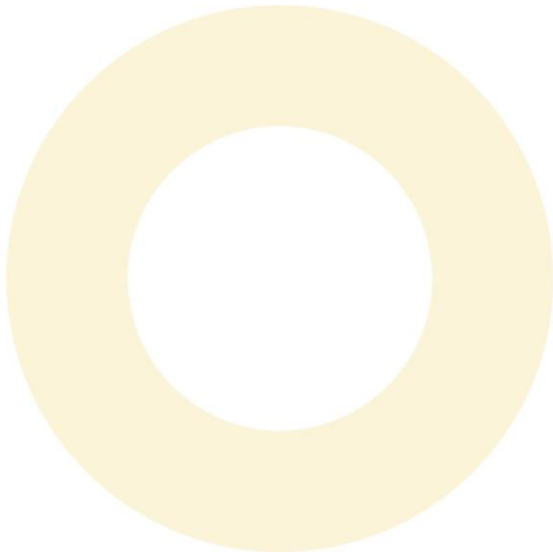
AGENDA ITEM NO.	SUBJECT	ACTION	RESPONSIBLE PERSON
13	DPWRI matter	With regards to accrued departmental revenue, AGSA team was engaging with the Accounting Officer and there was hope that the engagements will yield positive results.	AGSA
14	Land parcel	AGSA reported that the same conclusion provided during the previous year still stands.	AGSA & Departments
15	Nationally set AAP Indicators	AGSA was encouraging the departments to take the matter to National Sector Leader to agree on how AGSA should conduct such an audit	AGSA & Departments

12.360 DEGREE AUDIT COMMITTEE EVALUATION FEEDBACK

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.54 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight improvement from the previous evaluation period which yielded an average score of 4.34. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). Auditor General South Africa as an AC stakeholder does not participate in the performance review of the AC, as they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that SIAS recorded highest average score of 4.76 followed by AC Members with an average score of 4.53. The lowest score was recorded by Management at an average score of 4.35. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members as follows:

- 12.1 Understanding of Departmental Environment
- 12.2 Oversight of Internal Audit and External Audit matters by AC Members.
- 12.3 Concerns around reviews of both the findings and recommendations by internal and external auditors to ensure that recommendations are implemented
- 12.4 Concerns around review of a whistleblower hotline and reviewing the log of incoming calls.
- 12.5 Understanding of Business & Risks of the Department.



Audit Committee Composition & Meeting Attendance (Tabular form)

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 Start Date End Date		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (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)
Tebogo Modipane CA(SA)	CA (SA); B Com Honours (CTA); B Com (Accounting); Higher Diploma in Auditing; Certificate in Business Development Systems; and SAICA GRAP Certificate.	SAICA	1 January 2023	31 December 2025	6	Yes	No	1 PFMA 2 MFMA	0
Madumetja Frans Kekana	CA (SA); Executive Coaching (COMENSA & South African Business Coaches); BCom Accounting Hons/CTA degree; and BCompt Accounting degree.	SAICA IODSA COMENSA South African Business Coaches	1 January 2023	31 December 2025	7	Yes	No	2	none
Adv. Lufuno Tokyo Nevondwe	Master of Laws (LLM); and Bachelor of Laws (LLB).	Member of IODSA	1 January 2023	31 December 2025	7	Yes	No	2	3

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Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office Start Date End Date		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (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)
Badimo AMM	Master in Business Administration (MBA); Master of Science; B. Science: Hons Computer Science; B. Science: Computer Science; CISM (Certified Information Security Manager); CGEIT (Certified in the Governance of Enterprise IT); CISA (Certified Information Systems Auditor); CRISC (Certified in Risk and Information Systems Control); Cobol Programming Diploma; PMP (Project Management Professional); Cert. IT Auditing; and COBIT 5. ITIL Foundation;	*	13 April 2019 – 31 December 2020 Re-appointed: 01 January 2021 Re-appointed 01 February 2023.	To date	2	Yes	No	*	*

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Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office Start Date End Date		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (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)
	Certified ISO 22301 Lead Implementer; Certified ISO 22301 Business Continuity Management Lead Auditor; Certified ISO 27001 ISMS Lead Auditor; Certified ISO/IEC 27005 Lead Risk Manager; and F. Inst D (IoDSA).								
MAJA K.V (CO-opted in Aug 2024)	BCom (Acc); BCompt Honst; MBL; and CIA.		01 January 2023	31 December 2025	1	No		W&R SETA, AGRISET A ICASA.	

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Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office Start Date End Date		No. of meetings attended 2024/25	Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (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)
Sereku Daisy (CO-opted in Aug 2024)	Advocate of the High Courts in South Africa; CA(SA); Wits Business School - Executive Development Programme ; UJ - Post Graduate Diploma - Labour Law; Wits Business School -Master of Business Administration (MBA); Wits – LLB; UNISA- Honours Bachelor of Accounting Science, (Certificate in the Theory of Accounting - CTA); and Wits - Bachelor of Commerce (Accounting).	- Legal Practice Council - SAICA	01 January 2023	31 December 2025		Yes	No	1	0

* A member absconded and the membership was under review as 31 March 2025, as result, related information was not provided.

Include each member's name, position, qualifications and meeting attendance in tabular form as set out below:

Name (Position)	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Tebogo Modipane CA(SA)	CA (SA); B Com Honours (CTA); B Com (Accounting); Higher Diploma in Auditing; Certificate in Business Development Systems; and SAICA GRAP Certificate.	NO	3	3
Madumetja Frans Kekana	CA (SA); Executive Coaching (COMENSA & South African Business Coaches); Bcom Accounting Hons/CTA degree; and B.compt Accounting degree.	NO	4	3
Adv. Lufuno Tokyo Nevondwe	Master of Laws (LLM); and Bachelor of Laws (LLB)	NO	4	3
Badimo AMM	Master in Business Administration (MBA); Master of Science; B. Science: Hons Computer Science; B. Science: Computer Science; CISM (Certified Information Security Manager); CGEIT (Certified in the Governance of Enterprise IT);	No	1	1

Name (Position)	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
	CISA (Certified Information Systems Auditor); CRISC (Certified in Risk and Information Systems Control); Cobol Programming Diploma; PMP (Project Management Professional); Cert. IT Auditing; and COBIT 5. ITIL Foundation; Certified ISO 22301 Lead Implementer; Certified ISO 22301 Business Continuity Management Lead Auditor; Certified ISO 27001 ISMS Lead Auditor; Certified ISO/IEC 27005 Lead Risk Manager; and F. Inst D (IoDSA).			
MAJA K.V (Co-opted in Aug 2024)	BCom (Acc); Hons Bcompt; MBL; and CIA.	NO	1	0

Name (Position)	Qualifications	Is the AC member an employee of an organ of state? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Sereku Daisy Lebepe(Co-opted in Aug 2024)	Advocate of the High Courts in South Africa; CA(SA); Wits Business School - Executive Development Programme; UJ - Post Graduate Diploma - Labour Law; Wits Business School -Master of Business Administration (MBA); Wits – LLB; UNISA- Honours Bachelor of Accounting Science, (Certified Theory in Accounting - CTA); and Wits - Bachelor of Commerce (Accounting)	YES	1	0

Remuneration of Audit Committee Members

In compliance with the guidelines prescribed by the Department of Public Service and Administration (DPSA), the Limpopo Provincial Treasury remunerates Audit Committee members based on standard hourly rates determined for such roles.

For the 2024/25 financial year, the following rates were applied:

- Chairperson: R2,605 per hour
- Member: R2,185 per hour

The Audit Committee plays a critical role in strengthening governance, oversight, and internal control systems within the department. In recognition of their contributions and time commitments, members were compensated accordingly.

The total expenditure incurred for Provincial Treasury Audit Committee members' remuneration during the reporting period amounted to R398, 347.33.

This expenditure reflects the department's ongoing commitment to maintaining effective and independent oversight in line with good governance practices.



12 AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2025.

Audit Committee Structure

Limpopo Provincial Government has an Audit Committee which is two-tiered consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

Audit Committee Responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein and the related code of conduct, policies and practices.

Stakeholder Engagement/s

The Committee has been able to engage with the following stakeholders:

- Limpopo Provincial Treasury senior management
- Limpopo Provincial Internal Auditors (Shared Internal Audit Services)
- Limpopo Provincial Auditor General (AGSA)
- Limpopo Provincial Treasury and Office of the Premier transversal units

Audit Committee Skills Development

A strategic session was held during the last quarter of the financial year to assist the Audit Committee members better understand their challenging roles and the direction of the province in general.

The Effectiveness of Internal Control

Based on the results of the formal documented review of the design, implementation and effectiveness of the department's system of internal controls conducted by the internal audit

and AGSA during the financial year ended 31 March 2025, and in addition, considering information and explanations given by management plus discussions held with AGSA on the results of their audit, the Audit Committee concluded that current internal control systems is effective as no significant deficiencies were reported by the AGSA. The department generally has a good control environment.

Risk Management

The Audit Committee reviewed the department's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy. The Committee concluded that there is an opportunity to formalise vulnerability management program and address weaknesses in firewall configuration standards. The department's risk maturity level is satisfactory, and measures should be put in place to get to a level where risk management is fully embedded in the culture of the department with a proactive approach to risk management in all aspects of the business.

In-Year Management and Monthly/Quarterly Report

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is satisfied with the quality, accuracy, usefulness, reliability, appropriateness, and adequacy of the department in-year reporting systems.

Internal Audit

The Audit committee:

- Reviewed and approved the annual Internal Audit plans and evaluated the independence, effectiveness and performance of the internal audit function;
- Considered the reports of the Internal Auditors on the department's systems of internal control; and
- Reviewed issues raised by internal audit and the adequacy of corrective action taken by management in response thereto.

Combined assurance

The Audit Committee reviewed the plans and reports of the external and internal auditors and other assurance providers including management and concluded that the Internal Audit unit should finalise the full implementation of combined assurance framework.

Compliance with the relevant laws and regulations

The Audit Committee considered reports provided by management, internal assurance providers and the independent auditors regarding compliance with legal and regulatory requirements and concluded that the department complied with the enabling laws and regulations as well as its departmental policies and standard operating procedures.

Evaluation of Annual Financial Statements

Following the review by the Audit Committee of the annual financial statements for the year ended 31 March 2025 before and after the audit, the committee is of the view that, annual financial statements fairly present, in all material respect, the financial position of the department for the year under review and can be incorporated into the annual report.

Evaluation of Annual Performance Report

Following the review by the Audit Committee of the annual performance report for the year ended 31 March 2025 before and after the audit, the committee is of the view that, annual performance report can be incorporated into the annual report.

Consideration of the Final Audit report

The Audit Committee considered final audit report and concurs with the AGSA's clean audit opinion. The department is encouraged to continue sustaining great efforts towards clean administration and governance.

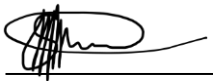
Conclusion

The Audit Committee is of the opinion that it is possible for the department to maintain to a clean audit opinion if management is committed to:

- establishing a stable leadership that is committed to a robust control environment and effective governance;

- diligently observe basic discipline of accounting and records management;
- sufficient management review and supervisory checks;
- closely monitoring the implementation of the audit action plan, internal audit action plan and audit committee recommendations;
- persistently inculcating a culture of ethical leadership, good governance, and accountability;
- ensuring management act on the recommendations of all the oversight structures to strengthen internal controls and improve governance;
- advocating for swift consequences for all reported irregularities and poor performance; and
- ensuring that all critical vacancies are filled.

We are confident that with appropriate intervention and concerted effort from management the department will without doubt strengthen internal controls leading to a sustained clean audit opinion.



Tebogo Modipane CA (SA)
Chairperson of the Audit Committee
Limpopo Provincial Treasury
14 August 2025

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	N/A
Developing and implementing a preferential procurement policy?	YES	The Department has the preferential procurement policy in place, and it is being implemented
Determining qualification criteria for the sale of state-owned enterprises?	N/A	N/A
Developing criteria for entering into partnerships with the private sector?	N/A	N/A
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	N/A

PART D

HUMAN RESOURCE MANAGEMENT



1. INTRODUCTION

This section provides a comprehensive overview of the status of Human Resource Management within the department during the 2024/25 financial year. It outlines the department's human resource priorities for the year under review and evaluates their impact. The report further highlights key workforce planning initiatives and strategies employed to attract, recruit, and retain a skilled and capable workforce. In addition, it presents an overview of employee performance management processes, employee wellness programmes, and notable achievements. Challenges experienced during the period are discussed, along with the department's future human resource plans and strategic objectives.

2. OVERVIEW OF HUMAN RESOURCES

2.1 State of human resources in the department

As at 31 March 2025, the Limpopo Provincial Treasury was in its fifth year of implementing the approved organisational structure, which became effective on 1 April 2019. The structure makes provision for a total of 536 posts, excluding the position of the Member of the Executive Council (MEC). By the end of the reporting period, a total of 403 employees had been appointed. This number includes individuals employed on a contractual basis as well as those appointed in developmental posts.

The department's workforce continues to reflect the demographics of the province, in line with employment equity targets. Across all salary levels, female employees make up 221 of the total staff complement, representing 54.83%, while male employees account for 182, representing 45.16%.

At the Senior Management Service (SMS) level, the department has a total of 54 members. Of these, 26 are female, which translates to 48.14%, and 28 are male. This indicates near parity in gender representation at the leadership level, further reinforcing the department's commitment to equity and inclusion.

In terms of disability representation, the department has achieved a level of 3.22% of employees identified as persons with disabilities. In terms of Senior Management Services, the department is at 1.6% disability representation.

As part of mitigation to achieve the EE targets the department has identified various barriers in achieving targets and are robustly working on an action plan to eliminate the barriers in achieving the equity targets.

As at 31 March 2025, the department recorded a vacancy rate of 7.67% in respect of approved funded posts. A total of 373 employees were appointed against positions on the approved organisational structure (excluding developmental posts) with 31 funded vacancies captured on the PERSAL system. During the 2024/2025 financial year, the department received approval to fill 74 posts as part of its 2024/2025 recruitment plan. As of 31st March 2025, 65 of these posts had been successfully filled, 6 were at advanced stages of the recruitment process, and 3 posts, despite finalising the recruitment process, suitable candidates could not be secured, necessitating re-advertisement or headhunting.

Additionally, approval was granted to fill 21 replacement posts during the 2024/2025 financial year. As of 31st March 2025, 8 of these posts had been filled, 10 were in the final stages of recruitment, and the department was still engaged in the selection process for the remaining 3 posts.

During 2024/2025 financial year, Hundred and Fifty-One (151) employees participated on skills development programmes, which included amongst others, Para-Legal Training, Anti-Corruption, Compulsory Induction Programme, Ethics and Transitional Leadership Mentoring Programme. Forty (40) employees were registered for academic studies with institutions of higher learning.

Twenty-Three (23) interns were enrolled into Internship programme. Thirteen (13) Chartered Accountant (CA) trainee participated in the programme. Twenty-Eight (28) Work Integrated Learners (WIL) were afforded opportunities to complete their National Diploma requirements through their respective TVET colleges.

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

The filling of vacant funded posts remained a key priority for the department during the 2024/2025 financial year. As a result, by 31 March 2025, more than 95% of funded vacancies had either been filled or were at an advanced stage of the recruitment

process. The department also maintained sound and constructive labour relations throughout the year. This was made possible through the effective functioning of the Labour Consultative Forum, which continues to serve as a critical platform for engagement between the employer and employees.

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

During the 2024/2025 financial year, the department continued to implement its Human Resource Plan for the period 2023–2026, which outlines key objectives aimed at strengthening organisational capacity and efficiency. The plan focuses on aligning the organisational structure with the 2020–2025 Strategic Plan, ensuring adequate human resource provisioning to support sustainable service delivery, and promoting a workforce that is representative of the provinces and country's demographics in line with the Employment Equity Plan. Furthermore, the department prioritised investment in human capital through the implementation of capacity-building initiatives, a robust performance management system, and comprehensive health and wellness programmes to enhance overall workforce productivity.

2.4 Employee performance management

Regular communication has been maintained with employees regarding the Provincial Performance Management and Development Policies and SMS handbook ensuring compliance with performance instrument templates. Regular assessment and monitoring of employee performance have been conducted and moderated based on the signed performance instruments and outcomes implemented.

2.5 Employee wellness programmes

The Employee Health and Wellness (EHW) programme in the department envisioned to enhance a healthy, dedicated, responsive and productive workforce. The department adopted the DPSA EHW strategy based on a notion that employees should be provided with a holistic support to ensure risk management, occupational health, safety, productivity and wellness of immediate families.

The programme has successfully implemented the following four key pillars of the DPSA EHW Strategy:

- HIV & AIDS, TB and STI Management
- Health and Productivity Management
- SHERQ Management and,
- Wellness Management

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

The department successfully reduced the vacancy rate for approved funded posts to 7.67% by prioritising the filling of positions in line with the approved recruitment plan and by conducting ongoing PERSAL clean-up processes to ensure that only funded vacancies are reflected on the system. Going forward, the department will continue to prioritise the filling of funded vacant posts throughout the MTEF period to support effective service delivery and organisational performance.

The department introduced the e-recruitment system during the reporting period and aligned its recruitment processes with the Directive on Human Resource Management and Development for the Public Service Professionalisation, Volume 1, ensuring compliance with national standards and modernisation of human resource practices.

However, the implementation of Job Evaluations in line with the Determination and Directive on the Automated Job Evaluation and Job Grading System for the Public Service (COMPENSATE – Evaluate Job Evaluation System) could not be fully implemented, as the department is reliant on the National School of Government to provide the necessary training for employees to serve as panel members. This process has been identified as a priority for the next financial year and will be undertaken in collaboration with the Office of the Premier and the Department of Public Service and Administration, in accordance with Regulation 41(2)(d) of the Public Service Regulations, 2016 (as amended), for posts evaluated and graded by the Minister for the Public Service and Administration (MPSA).

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 2024 and 31 March 2025

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)
ADMINISTRATIVE	194 760	116 530	0	0	59.8	601.00
SUSTAINABLE RESOURCE MANAGEMENT	77 431	62 013	0	0	80.1	1 051.00
ASSETS LIABILITIES AND SUPPLY CHAIN MANAGEMENT	50 079	44 725	0	0	89.3	952.00
FINANCIAL GOVERNANCE	65 016	43 642	0	0	67.1	793.00
SHARED INTERNAL AUDIT SERVICES	44 939	41 824	0	0	93.1	760.00
Total	432 224	308 733	R0.00	R0.00	71.4	753.00

Table 3.1.2 Personnel costs by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R)
Lower skilled (Levels 1-2)	6 057	1.9	29	208 862
Skilled (Levels 3-5)	5 223	1.6	14	373 071
Highly skilled production (Levels 6-8)	51 612	16.1	93	554 968
Highly skilled supervision (Levels 9-12)	160 373	50.0	176	911 210
Senior management (Levels >= 13)	77 210	24.1	54	1 429 815

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Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R)
Contract (Levels 3-5)	2 604	0.8	18	144 667
Contract (Levels 6-8)	171	0.1	7	24 429
Contract (Levels 9-12)	6 014	1.9	9	668 222
Contract (Levels >= 13)	4 140	1.3	2	2 070 000
Contract Other	1 590	0.5	0	0
Periodical Remuneration	1 186	0.4	7	169 429
TOTAL	316 181	98.5	410	771 173

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2024 and 31 March 2025

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
PROGRAMME 1: ADMINISTRATION	98 842	82.6	104	0.1	2 962	2.5	5 116	4.3
PROGRAM 2: SUSTAINABLE RESOURCE MANAGEMENT	54 706	82.4	0	0	911	1.4	862	1.3
PROGRAM 3: ASSETS LIABILITIES AND SUPPLY CHAIN MANAGEMENT	38 573	82.3	0	0	899	1.9	1 245	2.7
PROGRAM 4: FINANCIAL GOVERNANCE	36 886	80.9	0	0	1 146	2.5	1 487	3.3
PROGRAMME 5: SHARED INTERNAL AUDIT SERVICES	34 712	81.8	0	0	1 654	3.9	1 577	3.7
TOTAL	263 720	82.1	104	0	7 573	2.4	10 287	3.2

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2024 and 31 March 2025

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)	3 824	63.1	5	0.1	509	8.4	1 248	20.6
Skilled (Levels 3-5)	3 786	72.3	7	0.1	325	6.2	656	12.5
Highly skilled production (Levels 6-8)	40 249	77.5	33	0.1	1 875	3.6	3 721	7.2
Highly skilled supervision (Levels 9-12)	133 904	82.3	59	0	3 004	1.8	4 310	2.6
Senior management (Levels >= 13)	68 133	86.4	0	0	1 860	2.4	297	0.4
Contract (Levels 3-5)	2 573	97.2	0	0	0	0	0	0
Contract (Levels 6-8)	171	100	0	0	0	0	0	0
Contract (Levels 9-12)	5 796	94.6	0	0	0	0	0	0
Contract (Levels >= 13)	3 742	86.1	0	0	0	0	56	1.3
Contract Other	1 542	95.2	0	0	0	0	0	0
Periodical Remuneration	0	0	0	0	0	0	0	0
TOTAL	263 720	82.1	104	0	7 573	2.4	10 287	3.2

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 2025

Programme	Number of posts approved on establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PROGRAMME 1: ADMINISTRATION	220	160	27,3	0
PROGRAM 2: SUSTAINABLE RESOURCE MANAGEMENT	87	61	29,9	0
PROGRAM 3: ASSETS LIABILITIES AND SUPPLY CHAIN MANAGEMENT	71	50	29,6	0
PROGRAM 4: FINANCIAL GOVERNANCE	81	47	42,0	0
PROGRAMME 5: SHARED INTERNAL AUDIT SERVICES	77	55	28,6	13
TOTAL	536	373	30,4	13

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	33	30	9,1%	0
Skilled (Levels 3-5)	28	19	32,1%	0
Highly skilled production (Levels 6-8)	149	89	40,3%	0
Highly skilled supervision (Levels 9-12)	263	181	31,2%	6
Senior management (Levels >= 13)	63	54	14,3%	0
TOTAL	536	373	30,4%	13

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
CHIEF FINANCIAL OFFICER, Permanent	1	1	-	-
FINANCE MANAGER, Permanent	3	2	33.3%	-
FINANCIAL ACCOUNTANT, Permanent	52	45	13.5%	-
GENERAL ACCOUNTANT, Permanent	3	3	-	-
HEAD OF PROVINCIAL DEPARTMENT, Permanent	1	1	-	-
HEAD OF PROVINCIAL GOVERNMENT COMPONENT, Permanent	5	4	20%	-
INFORMATION TECHNOLOGY & SYSTEMS MANAGER, Permanent	3	3	-	-
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED, Permanent	77	71	7.8%	-
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED, Permanent	2	2	-	-
MIDDLE MANAGER: INTERNAL AUDIT RELATED, Permanent	8	8	-	-
SYSTEMS ADMINISTRATOR, Permanent	1	1	-	-
TOTAL	156	141	9,6%	13

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	5	4	80	1	20
Salary Level 14	13	11	84.6	2	15.3
Salary Level 13	44	38	86.3	6	13.6
Total	63	54	85.7	9	14.2

Table 3.3.2 SMS post information as on 30 September 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	5	5	100	0	0
Salary Level 14	13	11	84.6	2	15.3
Salary Level 13	44	39	88.6	5	11.3
Total	63	56	88.8	7	11.1

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2024 and 31 March 2025

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	0	0	0
Salary Level 16	0	0	0

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
Salary Level 15	0	0	0
Salary Level 14	1	0	1
Salary Level 13	2	0	1
Total	3	0	2

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 and 31 March 2025

Reasons for Vacancies not advertised within six months

The department identified critical vacant posts, after which approval was sought from the Provincial Personnel Management Committee in terms of the approved Recruitment Plan. Only vacancies listed on the approved Recruitment Plan are considered vacant. Therefore, not all vacant posts are funded. The position of Director: Legal Services had to be re-advertised, which also resulted in a delay in the filling of posts.

Reasons for Vacancies not filled within twelve months

The department identified critical vacant posts, after which approval was sought from the Provincial Personnel Management Committee in terms of the approved Recruitment Plan. Only vacancies listed on the approved Recruitment Plan are considered vacant. Therefore, not all vacant posts are funded. The position of Director: Legal Services had to be re-advertised, which also resulted in a delay in the filling of posts.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025

Reasons for Vacancies not advertised within six Months

The allocation of adequate funding and the approval of the Recruitment Plan are beyond the Department's control. Additionally, the Department could not have foreseen the reasons that led to the re-advertisement of the post therefore no disciplinary steps were taken.

Reasons for Vacancies not filled within six Months

The allocation of adequate funding and the approval of the Recruitment Plan are beyond the Department's control. Additionally, the Department could not have foreseen the reasons that led to the re-advertisement of the post, therefore no disciplinary steps were taken.

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 2024 and 31 March 2025

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (Levels 1-2)	33	0	0	0	0	0	0
Skilled (Levels 3-5)	28	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	149	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	263	0	0	0	0	0	0
Senior management (Levels >= 13)	63	0	0	0	0	0	0
TOTAL	536	0	0	0	0	0	0

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

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 and 31 March 2025

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

Employees with a disability	0
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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 2024 and 31 March 2025

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
ELEMENTARY	1	2	3	Previous Grade Progression from and implementation of Resolution 3/2009
CLERICAL SUPPORT WORKERS	6	5	6	
CLERICAL SUPPORT WORKERS	1	6	7	
CLERICAL SUPPORT WORKERS	1	7	8	
PROFESSIONALS	6	7	8	
TECHNICIANS & ASSOCIATE TECHNICAL OCCUPATIONS	5	7	8	
PROFESSIONALS	35	9	10	
MANAGERS	41	11	12	
Total number of employees whose salaries exceeded the level determined by job evaluation				96
Percentage of total employed				24%

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 2024 and 31 March 2025

Gender	African	Asian	Coloured	White	Total
Female	45	0	0	2	47
Male	46	1	0	2	49
Total	91	1	0	4	96

Employees with a disability	1	0	0	0	1
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	96
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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 2024 and 31 March 2025

Salary band	Number employees of at beginning of period- 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2) Permanent	19	10	0	0
Skilled (Levels 3-5) Permanent	22	0	2	9.1
Highly Skilled Production (Levels 6-8) Permanent	91	4	9	9.9
Highly Skilled Supervision (Levels 9-12) Permanent	166	32	14	8.4
Senior Management Service Band A Permanent	35	5	0	0
Senior Management Service Band B Permanent	12	0	1	8.3
Senior Management Service Band C Permanent	5	0	1	20
Senior Management Service Band D Permanent	1	1	1	100
Other Permanent	25	0	25	100
Contract (Levels 3-5) Permanent	2	22	6	300
Contract (Levels 6-8) Permanent	0	7	0	0
Contract (Levels 9-12) Permanent	9	11	10	111.1
Contract Band A Permanent	1	2	2	200
Contract Band D Permanent	1	0	0	0
TOTAL	389	94	71	18.3%

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

Critical occupation	Number employees of at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ACCOUNTING TECHNICIAN Permanent	1	-	-	-
ADMINISTRATION OFFICER Permanent	10	-	1	10%

Critical occupation	Number employees of beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER Permanent	38	3	3	7.9%
ADMINISTRATIVE RELATED Permanent	1	-	-	-
CHIEF FINANCIAL OFFICER Permanent	1	-	-	-
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC. Permanent	2	-	-	-
CLERICAL SUPPLEME. WORKERS NOT ELSEWHERE CLASSIFIED Permanent	25	7	26	104%
COMMUNICATION COORDINATOR Permanent	4	-	-	-
CONTRACT MANAGER Permanent	1	-	-	-
EDUCATION SUBJECT (DEVELOPMENT) HEAD Permanent	1	-	-	-
ETHICS OFFICER Permanent	1	-	-	-
FINANCE CLERK Permanent	9	-	1	11.1%
FINANCE MANAGER Permanent	2	2	-	-
FINANCIAL ACCOUNTANT Permanent	42	4	7	16.7%
FINANCIAL AND RELATED PROFESSIONALS Permanent	3	-	-	-
GENERAL ACCOUNTANT Permanent	3	4	-	-
HEAD OF PROVINCIAL DEPARTMENT Permanent	1	-	-	-
HEAD OF PROVINCIAL GOVERNMENT COMPONENT Permanent	5	-	1	20%
HUMAN RESOURCE MANAGER Permanent	1	-	-	-

Critical occupation	Number employees beginning of period-April 2024	of at of Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
HUMAN RESOURCE PRACTITIONER Permanent	9	1	-	-
INFORMATION SERVICES MANAGER Permanent	2	-	-	-
INFORMATION TECHNOLOGY & SYSTEMS MANAGER Permanent	3	1	-	-
INTERNAL AUDITOR Permanent	39	23	6	15.4%
LIGHT VEHICLE DRIVER Permanent	1	-	-	-
MESSENGERS Permanent	4	-	-	-
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA Permanent	3	-	-	-
MIDDLE MANAGER: ADMINISTRATIVE RELATED Permanent	9	5	5	55.6%
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED Permanent	75	12	6	8%
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED Permanent	3	-	-	-
MIDDLE MANAGER: INTERNAL AUDIT RELATED Permanent	4	-	-	-
MIDDLE MANAGER: LEGAL RELATED Permanent	2	-	-	-
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED Permanent	1	2	3	300%
OFFICE CLEANER Permanent	18	10	1	5.6%
OTHER OCCUPATIONS Permanent	3	1	1	33.3%
POLICY ANALYST Permanent	1	-	-	-
POLICY AND PLANNING MANAGERS Permanent	1	-	-	-

Critical occupation	Number employees of beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
PROFESSIONALS NOT ELSEWHERE CLASSIFIED. Permanent	11	10	3	27.3%
PROGRAMME OR PROJECT MANAGER Permanent	1	-	-	-
RECEPTIONIST (GENERAL) Permanent	1	2	2	200%
REGISTRY AND MAILING CLERK Permanent	5	-	1	20%
RISK AND INTEGRITY MANAGER Permanent	-	1	-	-
RISK AND INTEGRITY SPECIALIST Permanent	5	2	-	-
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER Permanent	1	1	-	-
SECRETARY (GENERAL) Permanent	8	-	-	-
SENIOR MANAGERS Permanent	1	-	-	-
SKILLS DEVELOPMENT FACILITATOR/ PRACTITIONER Permanent	1	-	1	100%
STRATEGY/MONITORING &EVALUATION MANAGER Permanent	-	1	-	-
SUPPLY CHAIN CLERK Permanent	1	-	-	-
SUPPLY CHAIN PRACTITIONER Permanent	15	-	2	13.3%
SWITCHBOARD OPERATOR Permanent	3	-	1	33.3%
SYSTEMS ADMINISTRATOR Permanent	1	-	-	-
TRAINING AND DEVELOPMENT PROFESSIONAL Permanent	6	2	-	-
TOTAL	389	94	71	18.3%

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 2024 and 31 March 2025

Termination Type	Number	% of Total Resignations
Resignation, Permanent	22	31%
Expiry of contract, Permanent	38	53.5%
Retirement, Permanent	11	15.5%
TOTAL	71	100%

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

Occupation	Employees 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
ACCOUNTING TECHNICIAN	1	-	-	1	100%
ADMINISTRATION OFFICER	10	-	-	4	40%
ADMINISTRATIVE AND GOVERNANCE POLICY MANAGER	38	-	-	25	65.8%
ADMINISTRATIVE RELATED	1	1	100%	-	-
CHIEF FINANCIAL OFFICER	1	-	-	1	100%
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	2	-	-	-	-
CLERICAL SUPPLEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	25	-	-	-	-
COMMUNICATION COORDINATOR	4	-	-	1	25%
CONTRACT MANAGER	1	-	-	-	-
ECONOMIC GROWTH & PROMOTION & GLOBAL RELATIONS MANAGER	-	-	-	1	-
EDUCATION SUBJECT (DEVELOPMENT) HEAD	1	-	-	-	-
ETHICS OFFICER	1	-	-	-	-
FACILITIES MANAGER	-	1	-	-	-
FINANCE CLERK	9	-	-	2	22.2%

Occupation	Employee s 1 April 2024	Promotion s to another salary level	Salary level promotion s as a % of employee s by occupatio n	Progression s to another notch within a salary level	Notch progression as a % of employees by occupation
FINANCE MANAGER	2	-	-	-	-
FINANCIAL ACCOUNTANT	42	2	4.8%	19	45.2 %
FINANCIAL AND RELATED PROFESSIONALS	3	1	33.3%	-	-
GENERAL ACCOUNTANT	3	-	-	-	-
HEAD OF PROVINCIAL DEPARTMENT	1	-	-	1	100 %
HEAD OF PROVINCIAL GOVERNMENT COMPONENT	5	-	-	3	60%
HUMAN RESOURCE MANAGER	1	-	-	1	100 %
HUMAN RESOURCE PRACTITIONER	9	1	11.1%	5	55.6 %
INFORMATION SERVICES MANAGER	2	-	-	1	50%
INFORMATION TECHNOLOGY & SYSTEMS MANAGER	3	-	-	-	-
INTERNAL AUDITOR	39	-	-	29	74.4 %
LIGHT VEHICLE DRIVER	1	-	-	-	-
MESSENGERS	4	-	-	3	75%
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	3	-	-	1	33.3 %
MIDDLE MANAGER: ADMINISTRATIVE RELATED	9	-	-	3	33.3 %
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	75	-	-	34	45.3 %
MIDDLE MANAGER: INFORMATION TECHNOLOGY RELATED	3	-	-	1	33.3 %
MIDDLE MANAGER: INTERNAL AUDIT RELATED	4	1	25%	3	75%
MIDDLE MANAGER: LEGAL RELATED	2	-	-	1	50%
MIDDLE MANAGER:COMMUNICATION & INFORMATION RELATED	1	-	-	1	100 %
OFFICE CLEANER	18	-	-	18	100 %

Occupation	Employee s 1 April 2024	Promotion s to another salary level	Salary level promotion s as a % of employee s by occupatio n	Progression s to another notch within a salary level	Notch progression as a % of employees by occupation
OTHER OCCUPATIONS	3	-	-	1	33.3 %
POLICY ANALYST	1	-	-	1	100 %
POLICY AND PLANNING MANAGERS	1	-	-	-	-
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	11	1	9.1%	2	18.2 %
PROGRAMME OR PROJECT MANAGER	1	-	-	-	-
RECEPTIONIST (GENERAL)	1	-	-	-	-
REGISTRY AND MAILING CLERK	5	-	-	2	40%
RISK AND INTEGRITY SPECIALIST	5	1	20%	-	-
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITION ER	1	-	-	-	-
SECRETARY (GENERAL)	8	-	-	5	62.5 %
SENIOR MANAGERS	1	1	100%	-	-
SKILLS DEVELOPMENT FACILITATOR/ PRACTITIONER	1	-	-	-	-
SUPPLY CHAIN CLERK	1	-	-	-	-
SUPPLY CHAIN PRACTITIONER	15	-	-	7	46.7 %
SWITCHBOARD OPERATOR	3	-	-	2	66.7 %
SYSTEMS ADMINISTRATOR	1	-	-	-	-
TRAINING AND DEVELOPMENT PROFESSIONAL	6	-	-	2	33.3 %
TOTAL	389	10	2.6%	181	46.5 %

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

Salary Band	Employees 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower Skilled (Levels 1-2), Permanent	19	0	0.0	18	94.7
Skilled (Levels 3-5), Permanent	22	0	0.0	9	40.9
Highly Skilled Production (Levels 6-8), Permanent	91	0	0.0	48	52.7
Highly Skilled Supervision (Levels 9-12), Permanent	166	9	5.4	74	44.6
Senior Management (Levels >= 13), Permanent	53	1	1.9	31	58.5
Other, Permanent	25	0	0.0	0	0.0
Contract (Levels 3-5), Permanent	2	0	0.0	0	0.0
Contract (Levels 9-12), Permanent	9	0	0.0	0	0.0
Contract (Levels >= 13), Permanent	2	0	0.0	1	5
TOTAL	389	10	2.6	181	46.5

3.6 Employment Equity

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	2	0	0	0	2	0	1	0	5
Senior Management, Permanent	23	1	1	1	21	0	1	1	49
Professionally qualified and experienced specialists and mid-	89	1	3	2	77	0	1	3	176

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
management, Permanent									
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	28	0	0	0	64	1	0	0	93
Semi-skilled and discretionary decision making, Permanent	7	0	0	0	7	0	0	0	14
Unskilled and defined decision making, Permanent	6	0	0	0	22	1	0	0	29
Not Available, Permanent	1	0	0	0	0	0	0	0	1
Contract (Top Management), Permanent	0	0	0	1	0	0	0	0	1
Contract (Senior Management), Permanent	1	0	0	0	0	0	0	0	1
Contract (Professionally Qualified), Permanent	6	0	0	0	3	0	0	0	9
Contract (Skilled Technical), Permanent	2	0	0	0	5	0	0	0	7
Contract (Semi-Skilled), Permanent	7	0	0	0	11	0	0	0	18
TOTAL	172	2	4	4	212	2	3	4	403
Employees with disabilities	8	0	0	0	5	0	0	0	13

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	1	0	1	0	3
Senior Management, Permanent	13	0	0	0	14	0	1	1	29
Professionally qualified and experienced specialists and mid-management, Permanent	40	0	1	1	41	0	0	0	83
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	13	0	0	0	35	0	0	0	48
Semi-skilled and discretionary decision making, Permanent	4	0	0	0	5	0	0	0	9
Unskilled and defined decision making, Permanent	1	0	0	0	17	0	0	0	18
Contract (Top Management), Permanent	0	0	0	1	0	0	0	0	1
Total	72	0	1	2	113	0	2	1	191

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	0	0	0	0	1
Senior Management, Permanent	3	0	0	0	0	2	0	0	5
Professionally qualified and experienced specialists and mid-management, Permanent	16	0	1	0	0	13	0	1	32
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	3	0	0	0	0	1	0	0	4
Unskilled and defined decision making, Permanent	4	0	0	0	0	5	1	0	10
Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
Contract (Professionally qualified), Permanent	6	0	0	0	0	5	0	0	11
Contract (Skilled technical), Permanent	2	0	0	0	0	5	0	0	7
Contract (Semi-skilled), Permanent	8	0	0	0	0	14	0	0	22
TOTAL	45	0	1	0	0	45	0	0	94
Employees with disabilities	7	0	0	0	2	0	0	0	9

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	1	0	1	-	3
Senior Management, Permanent	13	0	0	0	14	0	1	1	29
Professionally qualified and experienced specialists and mid-management, Permanent	40	0	1	1	41	0	0	0	83
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	13	0	0	0	35	0	0	0	48
Semi-skilled and discretionary decision making, Permanent	4	0	0	0	5	0	0	0	9
Unskilled and defined decision making, Permanent	1	0	0	0	17	0	0	0	18
Contract (Top Management), Permanent	0	0	0	1	0	0	0	0	1
TOTAL	72	0	1	2	113	0	2	1	191
Employees with disabilities	1	0	0	0	1	0	0	0	2

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	2	0	0	0	0	0	0	0	2
Senior Management, Permanent	0	0	0	0	1	0	0	0	1
Professionally qualified and experienced specialists and mid-management, Permanent	9	0	0	0	5	0	0	0	14
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	3	0	0	0	5	0	0	1	9
Semi-skilled and discretionary decision making, Permanent	2	0	0	0	0	0	0	0	2
Not Available, Permanent	9	0	0	0	16	0	0	0	25
Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
Contract (Professionally qualified), Permanent	5	0	0	0	5	0	0	0	10
Contract (Semi-skilled), Permanent	1	0	0	0	5	0	0	0	6
TOTAL	33	0	0	0	37	0	0	1	71
Employees with disabilities	1	0	0	0	1	0	0	0	2

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
No disciplinary steps were taken against any employee	0	0	0	0	0	0	0	0	0

Table 3.6.7 Skills development for the period 1 April 2024 to 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	24	0	0	1	33	0	2	0	18
Professionals	21	0	0	0	14	0	0	0	35
Technicians and associate professionals	4	0	0	0	7	0	0	0	11
Clerks	9	0	0	0	11	0	0	0	20
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	1	0	0	0	1	0	0	0	2
Total	59	0	0	0	68	0	0	0	86
Employees with disabilities	0	0	0	0	0	0	0	0	1

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 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	01	01	01	100%
Salary Level 16	0	0	0	0
Salary Level 15	05	05	05	100%
Salary Level 14	10	10	10	100%
Salary Level 13	37	37	37	100%
Total	53	53	53	

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

Reasons
N/A

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

Reasons
N/A

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 2024 to 31 March 2025

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African					
Male	15	20	75%	R 236 448.00	R 15 763.20
Female	16	26	62%	R 223 956.00	R 13 997.25
Asian					
Male	1	1	100%	R 18 525.00	R 18 525.00
Female	2	2	0	R 31 402.00	R 15 701.00
Coloured					
Male	1	1	0	R0.00	R0.00
Female		0	0	0	0
White					
Male	1	2	50%	R 37 623.00	R 37 623.00
Female	1	1	100%	R 12 536.00	R 12 536.00
Total	37	53		R 560 490.00	R 114 145.45

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	19	19	100%	R 2 826.00	R 148.74	0%
Skilled (level 3-5)	13	25	52%	R 4 746.00	R 365.00	0%

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Highly skilled production (level 6-8)	42	91	46%	R 18 467.00	R 439.69	0%
Highly skilled supervision (level 9-12)	70	152	46%	R 72 302.00	R 1 032.88	0.01%
Total	144	287	61%	R 98 341	R 1 986.31	0.01%

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

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Head of Provincial Department	1	1	100%	R 37 623.00	R 37 623.00
Information Technology and System Manager	1	3	33.3%	R 1 065.00	R 1 065.00
Chief Financial Officer	1	1	100%	R 16 418.00	R 16 418.00
Financial Manager	2	2	100%	R 2 311.00	R 1 155.50
Financial Accountant	21	45	46.6%	R 9 945.00	R 473.57
Head of Provincial Government Component	3	4	75%	R 54 118.00	R 18 039.33
General Accountant	2	3	67%	R 519.00	R 256.00
Middle Management Finance and Economic Related	34	71	48%	R 28 982.00	R 852.41
Middle Manager: Information Technology Related	1	2	50%	R 1 065.00	R 1 065.00
Middle Manager: Internal Audit Related	4	8	50%	R 4 574.00	R 1 143.50
System Administrator	1	1	100%	R 453.00	R 453.00
Total	71	141	50.4%	R 154 762.00	R 77 543.81

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	0	0	0	0	0	0

3.9 Foreign Workers

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

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

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	0	0	0	0	0	0
Highly skilled supervision (Lev. 9-12)	1	1	1	1	0	0
Contract (level 9-12)	0	0	0	0	0	0
Contract (level 13-16)	0	0	0	0	0	0
Total	1	0.26%	1	0.26%	0	0

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

Major occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% 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 2024 to 31 December 2024

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Contract (Levels 3-5)	16	81.3	6	1.8	3	18
Contract (Levels 9-12)	2	0	2	0.6	1	5
Contract Other	72	23.6	19	5.8	4	32
Highly skilled production (Levels 6-8)	709	74.9	85	25.8	8	1 475
Highly skilled supervision (Levels 9-12)	981	81.8	146	44.4	7	3 232
Lower skilled (Levels 1-2)	130	96.9	17	5.2	8	95
Senior management (Levels 13-16)	145	72.4	40	12.2	4	792
Skilled (Levels 3-5)	107	85	14	4.3	8	129
TOTAL	2162	77.9	329	100	7	5 779

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024

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)
Highly skilled production (Levels 6-8)	133	100	7	30.4	19	288

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)
Highly skilled supervision (Levels 9-12)	74	100	9	39.1	8	248
Lower skilled (Levels 1-2)	11	100	2	8.7	6	8
Senior management (Levels 13-16)	70	100	3	13	23	349
Skilled (Levels 3-5)	16	100	2	8.7	8	18
TOTAL	304	100	23	100	13	911

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 2024 to 31 December 2024

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 13-16)	38	38	2
Contract (Levels 3-5)	84	84	16
Contract (Levels 9-12)	95	95	9
Contract Other	587	587	26
Highly skilled production (Levels 6-8)	2 547	2 547	106
Highly skilled supervision (Levels 9-12)	4 703	4 703	192
Lower skilled (Levels 1-2)	434	434	26
Senior management (Levels 13-16)	1 482	1 482	56
Skilled (Levels 3-5)	449	449	21
TOTAL	10 419	10 419	454

Table 3.10.4 Capped leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2025
Contract (Levels 13-16)	0	0	0	0
Contract (Levels 3-5)	0	0	0	0
Contract (Levels 6-8)	0	0	0	0
Contract (Levels 9-12)	0	0	0	0
Contract Other	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	65
Highly skilled supervision (Levels 9-12)	37	3	12	96
Lower skilled (Levels 1-2)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	49
Skilled (Levels 3-5)	0	0	0	142
TOTAL	37	3	12	81

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

Table 3.10.5 Leave payouts for the period 1 April 2024 and 31 March 2025

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2025/03/31 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2025/03/31	3 956	10	395 600
Current leave payout on termination of service for 2025/03/31	938	12	78 167
Total	4 894	22	473 767

3.10 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
Interns, Learnership and Experiential Learners	- HCT campaigns and medical screening for chronic illnesses provided - Educational sessions on GBV, TB and Human Rights advocacy conducted. - Male condoms distributed - Awareness on PrEP intake
Cleaners	- Education and awareness sessions on HIV and AIDS, Human Rights advocacy conducted. - STI's and TB management in the workplace conducted. - HCT campaigns conducted - Male condoms distributed. - Medical screening for chronic illnesses provided - Provision of protective clothing e.g. PVC hand gloves and respiratory mask, work suits and safety shoes and education on how to use protective clothing.
Field workers e.g. Internal Audit staff	- Education and awareness sessions on HIV and AIDS, STI's and TB management in the workplace conducted. - HCT campaigns conducted. - Medical screening for chronic illnesses provided. - Regular distribution of male and female condoms

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		The SMS member is a Director: Transformation services and the EHW program is one of the sub directorate.
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		The Unit has a deputy director's post which is vacant, 2 assistant directors posts that are filled.

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		Provide psycho-social interventions to all referred cases.
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		EHW Committee Members: • Dr TS Mathebula - Chairperson • Ms LD Msimeki – member • Mr PL Moloto – member • Ms LJ Mashangoane-Langa - member • Mr KK Mangate – member • Mr SE Mabina – member • Ms P Manyaka – member • Dr P Ntuli – member • Ms ML Manabalala – member • Ms MP Sefoka – PSA • Ms K Khambani - NEHAWU
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		Provincial Human Resource Management and Development Policies of April 2021: Employee Health and Wellness Policies. The policy is current being reviewed.
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		• A dedicated Employee Health and Wellness programme • Educational sessions on Human rights • Mainstreaming of HIV and AIDS in the core business of the department

7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	X		40 employees benefitted on integrated wellness programs and 124 attended HIV and Aids voluntary counselling and testing
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Onsight integrated wellness has been coordinated. Disease Management report was compiled.

3.11 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2024 and 31 March 2025

Subject matter	Date
N/A	

Notes

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

Total number of Collective agreements	None
---------------------------------------	------

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025

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

Notes

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

Total number of Disciplinary hearings finalised	None
---	------

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

Type of misconduct	Number	% of total
Intimidation	1	100
Total	1	100

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

Grievances	Number	% of Total
Number of grievances resolved	1	33.3
Number of grievances not resolved	2	66.6
Total number of grievances lodged	3	100

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

Disputes	Number	% of Total
Number of disputes upheld	0	0%
Number of disputes dismissed	1	100%
Total number of disputes lodged	1	100%

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

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

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

Number of people suspended	0
Number of people who's suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension(R'000)	0

3.12 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	22	0	22	0	22
	Male	15	0	15	0	15
Professionals	Female	18	0	18	0	18
	Male	12	0	12	0	12
Technicians and associate professionals	Female	5	0	5	0	5
	Male	2	0	2	0	2
Clerks	Female	6	0	6	0	6
	Male	3	0	3	0	3
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	20	0	20	0	20
	Male	4	0	4	0	4
Sub Total	Female	71	0	71	0	71
	Male	36	0	36	0	36
Total		107	0	107	0	107

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

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	28	0	28	0	28
	Male	15	0	15	0	15
Professionals	Female	30	0	30	0	30
	Male	19	0	19	0	19
Technicians and associate professionals	Female	7	0	7	0	7
	Male	4	0	4	0	4
Clerks	Female	10	0	10	0	10
	Male	5	0	5	0	5
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	30	0	30	0	30
	Male	3	0	3	0	3
Sub Total	Female	105	0	105	0	105
	Male	46	0	46	0	46
Total		151		151		151

3.13 Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2024 and 31 March 2025

Nature of injury on duty	Number	% of total
Required basic medical attention only	01	0.24%
Temporary Total Disablement	04	0.97%
Permanent Disablement	0	0%

Nature of injury on duty	Number	% of total
Fatal	0	0%
Total	5	1.2%

3.14 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 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Appointment of entity to render municipal finance support service	6	14 Months	R10 731 487

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 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Appointment of entity to render municipal finance support service	100%	100%	6

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025

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 2024 and 31 March 2025

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

3.15 Severance Packages

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2024 and 31 March 2025

Salary band	Number of applications received	Number of applications referred to the MPESA	Number of applications supported by MPESA	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)	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0

PART E

PFMA REPORT COMPLIANCE



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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	366	4 152
Adjustment to opening balance	-	(3 186)
Opening balance as restated	366	966
▲ Add: Irregular expenditure confirmed	21	-
Less: Irregular expenditure condoned	(387)	(600)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable ¹	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	-	366

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	-	21
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	21	-
Total	21	21

¹ Transfer to receivables

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

Description ²	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	-	21
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	21

The R21 related to non-compliance with SCM procedure when auxiliary services procured a tablet.

c) Details of irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	387	600
Total	387	600

R366 thousand of irregular expenditure relate to non-compliance with SITA RFB 740 model, while the R21 thousand related to non-compliance with SCM procedure when auxiliary services procured a tablet. The irregular expenditures were condoned by the relevant authority after the department complied with the compliance and reporting framework.

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

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

N/A

² Group similar items

e) Details of irregular expenditure recoverable

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

N/A

f) Details of irregular expenditure written off (irrecoverable)

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

N/A

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
N/A
Total

N/A

h) 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	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

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

N/A

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

Disciplinary steps taken

For the irregular expenditure relate to non-compliance with SITA RFB 740 model of R366 thousand, officials within SCM and CFO were issued with letters of intention to charge and provided with an opportunity to make representation of why disciplinary action should not be instituted against them. Based on the convincing reasons provided, verbal warnings were issued to all officials concerned.

On the R21 thousand related to non-compliance with SCM procedure when auxiliary services procured a tablet, the auxiliary service official after receipt of representation letter, was issued with final written warning.

N/A

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	30	-
Less: Fruitless and wasteful expenditure recoverable ⁴	(3)	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	27	-

⁴ Transfer to receivables

Reconciling notes

Description	2024/2025	2023/2024
	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	30	-
Total	30	-

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

Description ⁵	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

N/A

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	3	-
Total	3	-

Costs associated with a missed flight and another flight had to be booked. The official took accountability for his action, thus a debt was created to recover the amount.

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

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

N/A

⁵ Group similar items

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

Disciplinary steps taken
The official took accountability for his action, thus a debt for R3 thousand was created to recover the amount paid. On the transaction of R27 thousand, the representation by the official to the Accounting Officer was declined, thus a debt has to be created.
Total - R30

N/A

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
▲ Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable ⁶	-	-
Less: unauthorised not recoverable and written off ⁷	-	-
Closing balance	-	-

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-

⁶ Transfer to receivables

⁷ This amount may only be written off against available savings

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

Description ⁸	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

Include discussion here where deemed relevant.

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

Include discussion here where deemed relevant.

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
Total	-	-

Include discussion here where deemed relevant and criminal or disciplinary steps taken by the institution.

⁸ Group similar items

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

c) Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	-	-

Include discussion here where deemed relevant.

d) Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	-	-
Total	-	-

Include discussion here where deemed relevant.

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	2 281	111 711
Invoices paid within 30 days or agreed period	2 280	111 689
Invoices paid after 30 days or agreed period	1	22
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	0	
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	0	0

None

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
Deviation approval to Exceed Standard Rate for Accommodation for Pratt G.C in Phalaborwa	Makhina Travel	The rates exceeded the maximum threshold set by NT	Quotation	R7 458,00
Deviation to use one quotation from Ethics Institute for Registration of 11th Annual Hybrid Ethics Conference for Ebrahim L Koekemoer PS 23 May 2024	Ethics Institute	One Quotation	Quotation	R9 863,00
Deviation to use one quotation from Ethics Institute for Registration for IIA SA Public Sector Forum 2024	Institute of Internal Auditors South Africa	One Quotation	Quotation	R60 030,00
Deviation approval to use one quotation from Government Printing Works for Publishing Limpopo Adjustment Appropriation Amendment Act	Government Printing Works	One Quotation	Quotation	R43 377,54
Deviation approval to use one quotation from National School of Governance for registration for seven officials attending Compulsory Induction for CIP Level 13-14	National School of Governance	One Quotation	Quotation	R15 127,00
Deviation approval to use quotation from National School of Governance for registration for 50 MMS and SMS to attend Project Khaedu	National School of Governance	One Quotation	Quotation	R325 200,00
Deviation approval to use one quotation from Government Printing Works for Publishing Limpopo Adjustment Appropriation Amendment Act	Government Printing Works	One Quotation	Quotation	R9 079,02
Deviation approval to use one quotation for Registration of two Officials attending Public Sector Finance and IT Governance Seminar	Chartered Institute of Government Finance Audit and Risk Officers	One Quotation	Quotation	R11 022,00
Deviation approval to use one quotation from Mokoai Business Solutions for 8 officials to attend Administrators & Secretaries Conference 11-13 September 2024	Mokoai Business Solutions	One Quotation	Quotation	R119 992,00
Deviation approval to use one quotation from Lex and Leon Corporate Events for registration of one officials attending Stakeholder Communication & Community Engagement Conference	Lex and Leon Corporate Events	One Quotation	Quotation	R9 999,00

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Deviation approval to use one quotation from Chartered Institute of Government Finance for 7 officials attending Limpopo CIGRARO Audit Risk Seminar	Chartered Institute of Government Finance	One Quotation	Quotation	R27 350,00
Deviation approval to use one quotation from Leadership Academy Guardians of Governance for Registration of 3 Officials for CIA Part 1 Exam Preparations	Leadership Academy for Guardians of Governance	One Quotation	Quotation	R32 423,10
Deviation approval to use one quotation from Government Printing Works for Procurement of 1000 Z20 Files	Government Printing Works	One Quotation	Quotation	R3 768,32
Deviation to use one quotation from Institute of Internal Auditors SA for four officials attending Hybrid Conference 12-14 August 2024	Institute of Internal Auditors South Africa (IIASA)	One Quotation	Quotation	R81 765,00
Deviation to use one quotation from Institute of Internal Auditors SA for four officials attending Global Internal Audit Standard Conference on the 15 August 2024	Institute of Internal Auditors South Africa (IIASA)	One Quotation	Quotation	R8 625,00
Deviation to use one quotation from ACFE for 7 officials attending Annual African Fraud Conference on 9-11 September 2024	ACFE	One Quotation	Quotation	R79 750,00
Deviation to use one quotation from National School of Government for four officials to attend Compulsory Induction Programme CIP Level 6-12	National School of Government	One Quotation	Quotation	R4 384,00
Deviation to use one quotation from Psychological Society of South Africa for Mahatani NC to attend PSYSSA Conference	Psychological Society of South Africa	One Quotation	Quotation	R6 350,00
Deviation to use one quotation from Multichoice for Annual Payment of TV Signal	Multichoice	One Quotation	Quotation	R26 400,00
Deviation to use one quotation from Leadership Academy for Guardians of Governance for one official to attend Certified Internal Auditor Certificate	Leadership Academy for Guardians of Governance	One Quotation	Quotation	R28 398,10
Deviation to use one quotation from Southern African Institute of Government Auditors for Registration of Muhlari NP attending SAIGA Conference 12 September 2024	Institute of Internal Auditors of South Africa (IIASA)	One Quotation	Quotation	R26 873,78
Deviation to use one quotation from Institute of People Management for two officials attending 68th Annual	Institute of People Management	One Quotation	Quotation	R27 370,00

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
IPM Conference on the 17-18 November 2024				
Deviation to use one quotation from Government Printing Works for Procurement of 200 vehicle logbooks & 50 trip authorization forms	Government Printing Works	One Quotation	Quotation	R26 873,78
Deviation to use one quotation from Institute of Risk Management SA for three officials attending IRMSA Conference 01-03 October 2024	Institute of Risk Management	One Quotation	Quotation	R32 657,02
Deviation to use one quotation from Audit Round Table for two officials Maringa and Mashaba to attend Clean Audit Turn Around Table Indaba from 05 to 06 December 2024	Audit Roundtable	One Quotation	Quotation	R22 997,70
Deviation to use one quotation from Audit Round Table for three officials Magoro, Tloubatla and Maasiagwala to attend Clean Audit Turn Around Table Indaba from 05 to 06 December 2024	Audit Roundtable	One Quotation	Quotation	R34 496,55
Deviation approval to use one quotation from AFRICATA for Moeng M to attend Advanced Certificate Fraud Examination CFE Training 14-25 October 2024	AFRICATA	One Quotation	Quotation	R59 800,00
Deviation approval to use one quotation from Audit Roundtable Pty Ltd for registration of one official attending National Public Sector Clean Audit Turnaround Indaba from 05-06 October 2024	Audit Roundtable Pty Ltd	One Quotation	Quotation	R11 498,85
Deviation approval to use one quotation from Government Printing Works for Printing of 53 Pages of Limpopo Appropriation Act No 2 of 2024	Government Printing Works	One Quotation	Quotation	R53 465,34
Approval to exceed standard accommodation rate of R1530 for accommodation for attending Audit Roundtable Conference for Makoro, Tloubatla and Masikwa	Makhina Travel and Conference	The rates exceeded the maximum threshold set by NT	Quotation	R16 389,00
Approval to exceed standard accommodation rate of R1530 for accommodation for Seabi, Thethwayo, Moloto and Mogashoa attending AfricaTech Festival 11-15 November 2024	Makhina Travel and Conference	The rates exceeded the maximum threshold set by NT	Quotation	R27 700,00
Deviation approval to use one quotation from Leadership Academy for Guardians of Governance for one	Leadership Academy for Guardians of Governance	One Quotation	Quotation	R10 605,30

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
official to attend CIA Learning System Instructor LED Course				
Approval to exceed standard accommodation rate of R1530 for accommodation for Hlungwani W attending Training in Midrand From 17 to 22 November 24	Abigerl Travel Agency	One Quotation	Quotation	R855,00
Deviation approval to use one quotation from SABC for Payment of Annual Business TV License	SABC (South African Broadcasting Corporation)	One Quotation	Quotation	R3 445,00
Deviation approval to use one quotation from IDI Technology Solutions for 12 Risk Management Officials to attend Training on Barn-Owl System from 28th to 29th November 2024	IDI Technology Solutions Pty Ltd	One Quotation	Quotation	R55 947,50
Approval to shorten Advertisement period for procurement of venue and facilities for 15 officials conducting Evaluation process for Commercial Banking Services	N/A	One Quotation	Quotation	R0,00
Approval to exceed standard rate accommodation of R1530 for accommodation for Ramusetheli M.G at Meloding Guest House 25-28 November 2024	XL Flight Specials	The rates exceeded the maximum threshold set by NT	Quotation	R1 530,00
Deviation Consideration to utilize one quotation from Audit Roundtable for registration of Ms Nekhavhambe S.B and Morudu JJN to attend National Public Sector Clean Audit Turn Around Indaba 5-6 December 2024	Audit Roundtable	The rates exceeded the maximum threshold set by NT	Quotation	R22 997,70
Deviation Consideration to utilize one quotation from CIGFARO for registration of Monyamane MV and Ramushu MR to attend Revenue Management Symposium 11-13 December 2024	CIGFARO	One Quotation	Quotation	R7 600,00
Deviation Consideration to utilize one quotation from Institute of Internal Auditors South Africa for registration of Mabale MP to write Certified Internal Auditor Exams	The Institute of Internal Auditors	One Quotation	Quotation	R9 660,00
Registration fees for Molapo and Maqabe attending Public sector Audit committee and Oversight Conference	CIAGOL	One Quotation	Quotation	R9 500,00
Registration fees for Sekhwela Municipal finance staff attending CIGFARO Conference	CIGFARO	One Quotation	Quotation	R21 500,00

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Registration fees for Mokgawa and Mogashoa for Exam'	Mecer	One Quotation	Quotation	R7 130,00
Publishing of Gazette	Government Printing Works	One Quotation	Quotation	R33 289,49
Approval to exceed minimum standard rate	Ratoo Pty(Ltd)	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Publication of Gazette	Government Printing Works	One Quotation	Quotation	R45 394,76
Accommodation , meals and parking for Masekoameng @ Cape Town	XL Flight Special	The rates exceeded the maximum threshold set by NT	Quotation	R1 890,00
Maintenance of X Ray machine	Khomanani X Ray System	One Quotation	Quotation	R21 390,00
Approval to Exceed Standard Rate for Accommodation for Mutshinyani Faranani at Anew hotel Centurion 19-24 January 2025	Image Travel	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Approval to use one quotation from Government printing works for publishing of Limpopo Appropriation for Informal Settlement Upgrading partnership grant 24/25 financial year	Government Printing Works	One Quotation	Quotation	R12 105,27
Approval to exceed Standard Rate for Accommodation for Pratt G.C at Kaia Tani guest house Phalaborwa 2025	T and M travel	The rates exceeded the maximum threshold set by NT	Quotation	R3 340,00
Deviation approval to use one quotation from Government Printing Works for Publishing of Agriculture and Rural Development Transfer to Public Corporation and Private Enterprise	Government Printing Works	One Quotation	Quotation	R3 026,34
Deviation approval to use one quotation from Government Printing Works for Procurement of Z20 Files and Z186 Transport Booklets	Government Printing Works	One Quotation	Quotation	R674,87
Deviation approval to use one quotation from Leadership Academy Guardians of Governance for registration of 86 Shared Internal Audit officials attending Strategic Planning Session 30-31 January 2025	Leadership Academy for Guardians of Governance	One Quotation	Quotation	R34 615,00
Deviation approval to use one quotation from South African	South African Association of	One Quotation	Quotation	R1 500,00

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Association of Public Administration and Management (SAAPAM) for registration of Mabunda RF attending Conference to present Abstract of Research at Forever Resort Loskopdam	Public Administration and Management (SAAPAM)			
Deviation approval to use one quotation from National School of Government for Registration of five (5) SMS Members to attend Compulsory Induction Programme	National School of Governance	One Quotation	Quotation	R13 032,00
Approval to exceed standard rate accommodation for 11 Officials attending Audit Committee Strategic Planning Workshop 5-6 February 2025 at The Ranch Hotel	KLM Travels	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Deviation approval to use one quotation from National School of Government for Registration of four (04) officials to attend compulsory Induction Programme	National School of Governance	One Quotation	Quotation	R5 480,00
Deviation approval to use one quotation from Robert Edwin Conferences for registration of eight 8 officials to attend 7th Annual Workplace Disability Management Conference 19-20 February 2025 in Sandton	Robert Edwin Conferences	One Quotation	Quotation	R96 590,80
Deviation approval to use one quotation from SAAPAM for registration of Mr Sibanda J attending a conference to present Abstract of Research	South African Association of Public Administration and Management (SAAPAM)	One Quotation	Quotation	R1 500,00
Approval to exceed standard rate for Accommodation for Masekoameng RC Attending Marula Festival on 1 March 2025 Kaia Tani Guest House	Shine On Travel	The rates exceeded the maximum threshold set by NT	Quotation	R3 000,00
Deviation approval to use one quotation from South African Post Office to pay two annual Post Box Fees for Limpopo Provincial Treasury	South African Post Office	One Quotation	Quotation	R5 340,00
Deviation approval to use one quotation from South African Association of Public Administration and Management (SAAPAM) for registration of Mr. Makgoba J attending Conference to present Abstract of Research at Forever Resort Loskopdam	South African Association of Public Administration and Management (SAAPAM)	One Quotation	Quotation	R1 500,00
Approval to exceed standard rate for Accommodation for	KLM Travels	The rates exceeded the	Quotation	R1 950,00

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Serite, Shaku, Manabalala, Mashatola, Molopa, Sepheka & Nobela Attending Annual Workplace Disability Conference 19-20 February 2025 at NH Hotel		maximum threshold set by NT		
Approval to exceed standard rate for Accommodation and Meals for Ramakadi ME Attending Classes in Pretoria City Lodge Lynwood on the 15 February 2025,	Image Travel and Tours	The rates exceeded the maximum threshold set by NT	Quotation	R1 955,00
Approval to exceed standard rate for Accommodation and Meals for Dama F.A Attending National Active Ageing Programme Cabanas Hotel Rustenburg 19-20 February 2025,	Makhina Travel	The rates exceeded the maximum threshold set by NT	Quotation	R1 680,00
Approval to exceed standard rate for Accommodation, Meals & Shuttle Services for Mutshinyani F Attending Persal Training at SITA at Protea Hotel Centurion 28 February 2025,	Abigerl Travel Agency	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Approval to exceed standard rate for Accommodation and Meals for Ramakadi ME Attending Classes in Pretoria City Lodge Lynwood on the 21-22 February 2025,	Abigerl Travel Agency	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Approval to exceed standard rate for Accommodation and Meals for Ms Sefoka MP Attending Compulsory Orientation and Study Classes at Protea Hotel Midrand on the 23-27 February 2025,	Image Travel and Tours	The rates exceeded the maximum threshold set by NT	Quotation	R1 700,00
Deviation approval to use one quotation from Government Printing Works for Publishing of Limpopo Adjustment Appropriation Act	Government Printing Works	The rates exceeded the maximum threshold set by NT	Quotation	R32 280,96
Deviation approval to use one quotation from National School of Government for 5 SMS Officials attending Women in Leadership Programme Scheduled for 3-7 March 2025	National School of Governance	One Quotation	Quotation	R93 200,00
Approval to exceed standard rate for Accommodation for Sefoka M.P Attending classes at Premier Hotel Midrand on 27 to 28 February 2025,	Tourice Travel Pty Ltd	The rates exceeded the maximum threshold set by NT	Quotation	R1 904,00
Approval to exceed standard rate for Accommodation for Bafedile G.L.M Attending classes at Premier Hotel Midrand on 27 to 28 February 2025,	Tourice Travel Pty Ltd	The rates exceeded the maximum threshold set by NT	Quotation	R1 904,00

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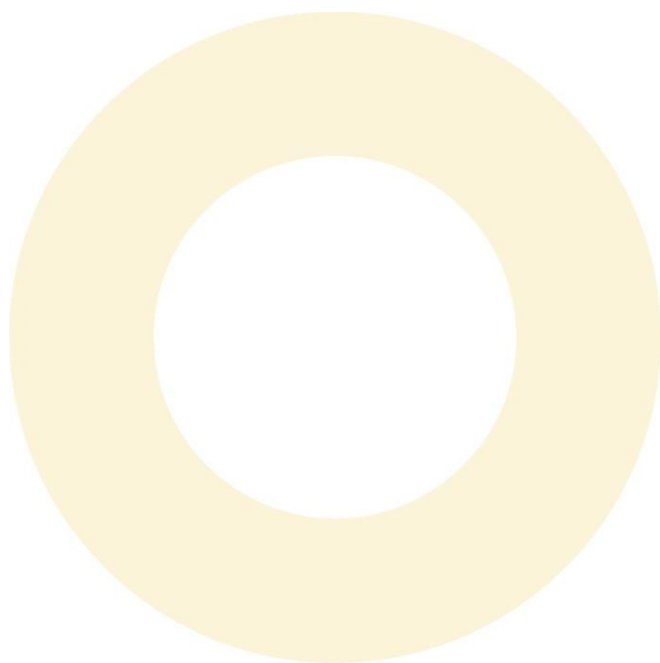
Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Approval to exceed standard rate for Accommodation for Twala T.C Attending Marula Festival from 28 February to 2 March 2025 at Lapologa Guest House	Uniquedelyle Travel Agency	The rates exceeded the maximum threshold set by NT	Quotation	R4 945,00
Approval to exceed standard rate for Accommodation for Twala Mamphiswa P.P Attending Marula Festival from 28 February to 2 March 2025 at Lapologa Guest House	Uniquedelyle Travel Agency	The rates exceeded the maximum threshold set by NT	Quotation	R4 945,00
Approval to exceed standard rate for Accommodation and Meals for Seabi M.J Attending GITOC AGM at Vanderbijl park on the 12-14 February 2025,	Tourice Travel Pty Ltd	The rates exceeded the maximum threshold set by NT	Quotation	R5 712,00
Approval to exceed standard rate for Accommodation for Masiagwala R.J and Komane P.K Attending Marula Festival from 28 February to 2 March 2025 IN Phalaborwa at Villa lusso Guest House	Urban Travel	The rates exceeded the maximum threshold set by NT	Quotation	R9 348,00
Deviation approval to use one quotation from Government Printing Works for Publishing of Limpopo Appropriation for Human Settlement Development Grant	Government Printing	One Quotation	Quotation	R21 184,22
Approval to exceed standard rate for Accommodation and Meals for Mogofe M.E ME Attending PAGS forum at Protea Hotek Midrand on the 21-22 February 2025,	KLM Travels	The rates exceeded the maximum threshold set by NT	Quotation	R1 605,74
Approval to exceed standard rate for Accommodation and Meals for Ramushu M.R Attending Accounting Indaba at Southern Sun Hotel Sandton on the 17 to 20 March 2025,	Masingita Towers	The rates exceeded the maximum threshold set by NT	Quotation	R5 814,00
Approval to exceed standard rate for Accommodation and Meals for Tshivhuyahuvi M.M conducting Audit follow up at Modimolle Waterberg Guest House on the 19 to 20 March 2025,	Masingita Towers	The rates exceeded the maximum threshold set by NT	Quotation	R1 744,20
Approval to exceed standard rate for Accommodation and Meals for Mawela H.M attending at Modimolle Waterberg Guest House on the 16 to 19 March 2025,	T AND M Travel	The rates exceeded the maximum threshold set by NT	Quotation	R1 744,20
Approval to exceed standard rate for Accommodation and Meals for Ramalepe MJ and Ralefe T.S attending follow up Audit in	Shine On Travel	The rates exceeded the maximum threshold set by NT	Quotation	R12 240,00

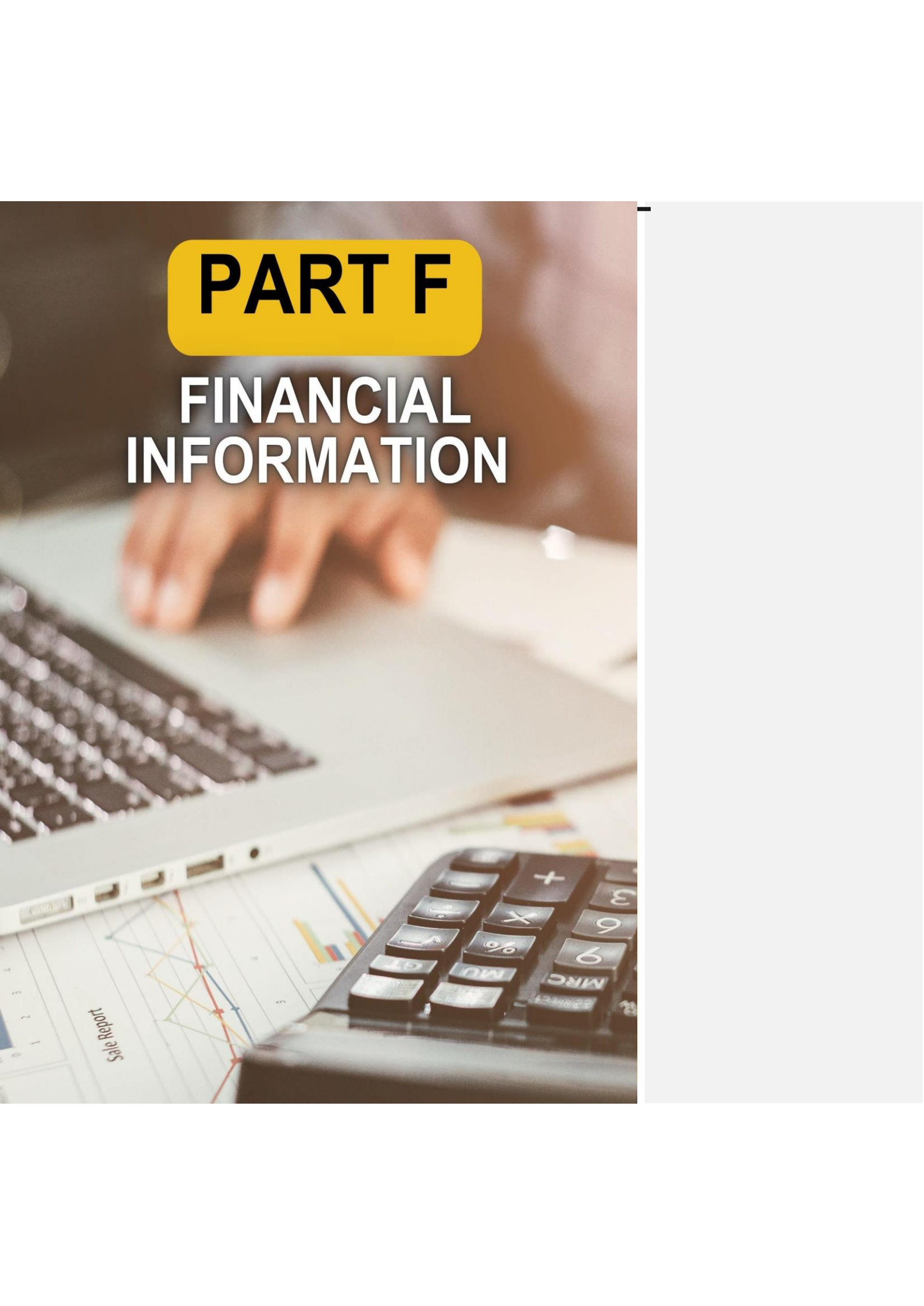
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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R
Modimolle Waterberg Guest House on the 16 to 20 March 2025.				
Deviation approval to use one quotation from National School of Government for 12 officials attending Compulsory Induction Programme Level CIP 1-3	National School of Government	One Quotation	Quotation	R75 024,00
Deviation approval to use one quotation from CIAGOL for 8 officials attending PFMA, AFS, APR & Compliance Review Webinar on 12 March 2025.	CIAGOL	One Quotation	Quotation	R4 400,00
Deviation approval to use one quotation from SAIPA for registration of Ramushu MR and Mamabolo D.R to attend Accounting Indaba from 18-19 March 2025	SAIPA	One Quotation	Quotation	R2 700,00
Deviation approval to use one quotation from SAIPA for registrations of Tema M.B to attend Accounting Indaba from 18-19 March 2025	SAIPA	One Quotation	Quotation	R1 500,00
Approval to exceed standard rate for Accommodation and Meals for Mutshinyani F attending Persal Training at SITA on the 20 March 2025 to 21 March 2025.	MAVI Travel & Conference	The rates exceeded the maximum threshold set by NT	Quotation	R2 058,00
Deviation approval to use one quotation from SABC for Advertisement Space for Provincial Budget Day	SABC (South African Broadcasting Corporation)	One Quotation	Quotation	R122 768,25
Deviation approval to use two quotations for procurement of Projectors	Musandiwa Solutions / Mega Cross IT Solutions	2 Quotations	Quotation	R0,00
Approval to exceed standard rate for Accommodation and Meals for Dama A and Makhura K attending Grannies International Football Tournament from the 02 to 05 April 2025 at Hotel @Tzaneen	MAVI Travel & Conference	The rates exceeded the maximum threshold set by NT	Quotation	R11 242,00
TOTAL				R2 118 G70,70

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	R	R
Municipal Finance Support Service	Bonakude Assurance INC		LPT002/2023	R9 344 808,00		R 1 386 679,86
Total				R 9 344 808,00		R 1 386 679,86





PART F

FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL

Report of the auditor-general to Limpopo Provincial Legislature on Vote no. 05:
Limpopo Provincial Treasury

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Limpopo Provincial Treasury as set out on pages 188 to 244, which comprise the appropriation statements, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in the 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 the Limpopo Provincial Treasury as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (DoRA).

Context 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 (including International Independence Standards) (IESBA code) as well as other ethical requirements that relevant to my audit in South Africa. I have

fulfilled my other responsibilities in accordance with these requirements and the IESBA code.

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

Emphasis of matters

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

An uncertainty relating to the future outcome of exceptional litigation

7. With reference to note 25.1 to the financial statements, the department is the defendant in various legal claims. The department is opposing the claims, as it believes it has reasonable grounds to defend them. The ultimate outcome of the matter could not be determined and no provision for any liability that may result was made in the financial statements.

Other matters

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 245 to 252 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 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 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 misstatements, 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. The description, which is located at page 182, 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 programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15.I selected the following programmes presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programmes	Page numbers	Purpose
Programme 2: Sustainable resource management	40-43	The purpose of this programme is to provide sustainable resource management services to the provincial departments and provincial public entities.
Programme 3: Assets, liabilities and supply chain management	44-46	The purpose of the programme is to oversee the management of assets, liabilities and supply chain management to provincial departments and public entities.
Programme 4: Financial governance	47-50	The purpose of the programme is to promote accountability and compliance with financial norms and standards as contained in the PFMA.

16.I evaluated the reported performance information for the selected programmes 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 prioritized 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 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 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 programmes.

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 under achievement.

Report on compliance with legislation

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

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

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

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

Other information in the annual report

26. The accounting officer is responsible for the other information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in the auditor's report.
27. 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.
28. My opinion responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
29. The other information I obtained prior to the date of this auditor's report are General information (including a report of the accounting officer) and Human resource management information, and the Governance information is expected to be made available to us after 31 July 2025.
30. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
31. When I do receive and read the Governance information, I conclude that there is 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 amendment report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

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

Auditor - General

Polokwane

31 July 2025



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 judgment and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the 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 of 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.

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.

Annexure A

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Section, regulation or paragraph
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(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 24 of 2024	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); 16(3)(a)(ii)(bb)
National Health Act 61 of 2003	Section 13
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
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. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.
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 Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)

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Legislation	Section, regulation or paragraph
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
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

ANNUAL FINANCIAL STATEMENTS

VOTE 05:

LIMPOPO PROVINCIAL TREASURY

For the year ended
31 March 2025

Date authorised for issue: 31 May 2025

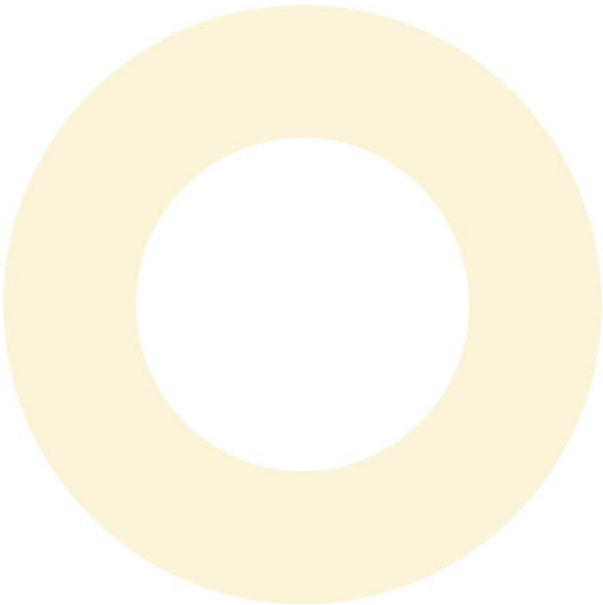
Authorised by: _____



for the year ended 31 March 2025

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Appropriation per programme									
	2024/25							2023/24	
	Adjusted 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
Voted funds and Direct charges									
Programme									
1 ADMINISTRATION	199 877	(93)	-	199 784	192 458	7 326	96,3%	194 088	181 862
2 SUSTAINABLE RESOURCE MANAGEMENT	76 549	-	1 195	77 744	77 433	311	99,6%	66 037	63 059
3 ASSETS,LIABILITIES AND SUPPLY CHAIN MANAGEMENT	49 914	-	505	50 419	50 078	341	99,3%	45 662	45 281
4 FINANCIAL GOVERNANCE	68 352	-	(1 952)	66 400	65 016	1 384	97,9%	63 227	59 554
5 SHARED INTERNAL AUDIT SERVICES	44 739	-	252	44 991	44 977	14	100,0%	39 688	39 439
Programme sub total	439 431	(93)	-	439 338	429 962	9 376	97,9%	408 702	389 195
Statutory Appropriation	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
Member of Executive Council	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
TOTAL	441 647	-	-	441 647	432 271	9 376	97,9%	410 858	391 351
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				682 624				703 099	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total revenue)				1 124 271				1 113 957	
Add:									
Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance (Total expenditure)					432 271				391 351

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Appropriation per economic classification									
	2024/25							2023/24	
	Adjusted 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	431 192	-	(13 777)	417 415	408 243	9 172	97,8%	384 518	364 629
Compensation of employees	308 165	(483)	1 352	309 034	308 734	300	99,9%	276 442	274 922
Salaries and wages	271 348	(376)	(600)	270 372	270 422	50	100,0%	242 850	241 382
Social contributions	36 817	(107)	1 952	38 662	38 312	350	99,1%	33 592	33 540
Goods and services	123 027	483	(15 129)	108 381	99 509	8 872	91,8%	108 076	89 707
Administrative fees	2 898	(28)	487	3 357	2 966	391	88,4%	2 184	1 972
Advertising	1 219	-	(613)	606	594	12	98,0%	967	737
Minor assets	1 087	-	6	1 093	150	943	13,7%	236	61
Audit costs: External	7 231	-	543	7 774	7 772	2	100,0%	6 498	6 230
Bursaries: Employees	1 744	-	397	2 141	2 141	-	100,0%	1 818	1 734
Catering: Departmental activities	612	51	16	679	614	65	90,4%	315	240
Communication (G&S)	7 236	-	59	(962)	6 215	4 268	68,7%	5 236	3 862
Computer services	17 976	-	38	(304)	17 634	17 069	96,8%	20 495	17 439
Consultants: Business and advisory services	19 075	-	101	(553)	18 421	17 261	93,7%	11 221	9 792
Legal services	1 532	-	(149)	1 383	1 382	1	99,9%	1 342	1 322
Contractors	1 117	-	10	(177)	930	884	95,1%	664	375
Agency and support / outsourced services	31	-	(10)	21	20	1	95,2%	-	-
Fleet services (including government motor transport)	1 972	-	255	(30)	1 663	24	98,6%	1 487	1 473
Inventory: Other supplies	-	-	651	651	651	-	100,0%	-	321
Consumable supplies	2 820	-	57	(704)	2 059	1 687	81,9%	2 444	1 571
Consumable: Stationery, printing and office supplies	4 026	443	(2 027)	2 442	2 046	396	83,8%	4 793	3 985
Operating leases	12 046	433	(9 947)	2 532	2 370	162	93,6%	15 553	9 844
Property payments	18 874	147	335	19 356	17 208	2 148	88,9%	16 022	15 019
Transport provided: Departmental activity	40	5	-	45	20	25	44,4%	57	56
Travel and subsistence	12 709	-	174	(1 023)	11 512	11 245	97,7%	9 660	8 037
Training and development	3 362	-	(517)	2 845	2 735	110	96,1%	2 395	1 986
Operating payments	1 288	29	103	1 420	1 326	94	93,4%	1 009	756
Venues and facilities	4 118	104	(647)	3 575	3 434	141	96,1%	3 690	2 895
Rental and hiring	14	-	7	(4)	3	-	100,0%	-	-
Transfers and subsidies	3 664	-	3 666	7 330	7 223	107	98,5%	4 735	4 541
Provinces and municipalities	322	-	(202)	120	33	87	27,5%	594	400
Municipalities	322	-	(202)	120	33	87	27,5%	594	400
Municipal bank accounts	322	-	(202)	120	33	87	27,5%	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	594	400
Departmental agencies and accounts	552	-	1 519	2 071	2 067	4	99,8%	-	-
Departmental agencies	552	-	1 519	2 071	2 067	4	99,8%	-	-
Households	2 790	-	2 349	5 139	5 123	16	99,7%	4 141	4 141
Social benefits	2 790	-	2 319	5 109	5 096	13	99,7%	4 141	4 141
Other transfers to households	-	-	30	30	27	3	90,0%	-	-
Payments for capital assets	6 791	-	10 040	16 831	16 736	95	99,4%	17 269	17 850
Buildings and other fixed structures	-	-	8 362	8 362	8 333	29	99,7%	-	2 776
Buildings	-	-	8 362	8 362	8 333	29	99,7%	-	2 776
Machinery and equipment	6 791	-	1 678	8 469	8 403	66	99,2%	17 269	15 074
Transport equipment	1 436	-	-	1 436	1 434	2	99,9%	3 328	3 304
Other machinery and equipment	5 355	-	1 678	7 033	6 969	64	99,1%	13 941	11 770
Payment for financial assets	-	-	71	71	69	2	97,2%	4 336	4 331
TOTAL	441 647	-	-	441 647	432 271	9 376	97,9%	410 858	391 351

Annual Report for 2024/25 Financial Year
Vote 05: Department of Treasury
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Programme 1: ADMINISTRATION

	2024/25							2023/24	
	Adjusted 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 OFFICE OF THE M.E.C	7 242	(93)	306	7 455	7 453	2	100,0%	7 340	7 038
2 MANAGEMENT SERVICES	10 308	-	(154)	10 154	10 147	7	99,9%	9 669	9 570
3 DEPUTY DIRECTOR GENERAL : CORPORATE MANAGEMENT SERVICES	9 203	-	(147)	9 056	9 039	17	99,8%	9 928	9 903
4 CORPORATE SERVICES	46 789	-	6 866	53 654	53 352	302	99,4%	52 970	51 401
5 INFORMATION MANAGEMENT	81 574	-	(9 031)	72 543	66 282	6 361	91,2%	71 349	61 356
6 FINANCIAL MANAGEMENT	44 662	-	-	44 662	46 185	637	98,6%	42 832	42 594
TOTAL	199 877	(93)	-	199 784	192 458	7 326	96,3%	194 088	181 862
Economic classification									
Current payments	191 877	(93)	(11 979)	179 805	172 672	7 133	96,0%	173 486	160 877
Compensation of employees	115 659	(526)	(1 013)	114 120	114 222	-	100,1%	101 792	101 155
Salaries and wages	101 609	(526)	(1 834)	99 249	99 352	-	100,1%	89 239	88 646
Social contributions	14 050	-	821	14 871	14 870	1	100,0%	12 553	12 509
Goods and services	76 218	433	(10 966)	65 685	58 450	7 235	89,0%	71 694	59 722
Administrative fees	508	(27)	(23)	458	401	57	87,5%	174	119
Advertising	1 176	-	(613)	563	552	11	98,0%	917	689
Minor assets	1 087	-	6	1 093	150	943	13,7%	236	61
Audit costs: External	7 231	-	543	7 774	7 772	2	100,0%	6 421	6 230
Bursaries: Employees	1 744	-	397	2 141	2 141	-	100,0%	1 818	1 734
Catering: Departmental activities	104	58	-	162	145	17	89,5%	73	60
Communication (G&S)	7 193	(59)	(954)	6 180	4 235	1 945	68,5%	5 197	3 845
Computer services	8 133	(38)	1 335	9 430	8 873	557	94,1%	9 839	9 077
Consultants: Business and advisory services	573	(102)	(9)	462	402	60	87,0%	595	470
Legal services	1 532	-	(149)	1 383	1 382	1	99,9%	1 342	1 322
Contractors	675	(10)	(123)	542	497	45	91,7%	303	214
Agency and support / outsourced services	31	-	(10)	21	20	1	95,2%	-	-
Fleet services (including government motor transport)	1 972	(255)	(30)	1 687	1 663	24	98,6%	1 487	1 473
Consumable supplies	2 806	(57)	(704)	2 045	1 674	371	81,9%	2 419	1 546
Consumable: Stationery, printing and office supplies	1 673	341	(266)	1 748	1 352	396	77,3%	1 954	1 860
Operating leases	12 046	433	(9 947)	2 532	2 370	162	93,6%	15 538	9 829
Property payments	18 874	147	335	19 356	17 208	2 148	88,9%	16 022	15 019
Transport provided: Departmental activity	40	5	-	45	20	25	44,4%	57	56
Travel and subsistence	4 398	(23)	(540)	3 835	3 650	185	95,2%	3 893	3 345
Training and development	2 391	-	(127)	2 264	2 155	109	95,2%	1 870	1 571
Operating payments	1 104	29	2	1 135	1 043	92	91,9%	821	644
Venues and facilities	913	(2)	(85)	826	742	84	89,8%	718	558
Rental and hiring	14	(7)	(4)	3	3	-	100,0%	-	-
Transfers and subsidies	1 209	-	2 034	3 243	3 145	98	97,0%	1 903	1 707
Provinces and municipalities	322	-	(202)	120	33	87	27,5%	594	400
Municipalities	322	-	(202)	120	33	87	27,5%	594	400
Municipal bank accounts	322	-	(202)	120	33	87	27,5%	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	594	400
Departmental agencies and accounts	552	-	1 519	2 071	2 067	4	99,8%	-	-
Departmental agencies	552	-	1 519	2 071	2 067	4	99,8%	-	-
Households	335	-	717	1 052	1 045	7	99,3%	1 309	1 307
Social benefits	335	-	687	1 022	1 018	4	99,6%	1 309	1 307
Other transfers to households	-	-	30	30	27	3	90,0%	-	-
Payments for capital assets	6 791	-	9 916	16 707	16 613	94	99,4%	17 269	17 850
Buildings and other fixed structures	-	-	8 362	8 362	8 333	29	99,7%	-	2 776
Buildings	-	-	8 362	8 362	8 333	29	99,7%	-	2 776
Machinery and equipment	6 791	-	1 554	8 345	8 280	65	99,2%	17 269	16 074
Transport equipment	1 436	-	-	1 436	1 434	2	99,9%	3 328	3 304
Other machinery and equipment	5 355	-	1 554	6 909	6 846	63	99,1%	13 941	11 770
Payment for financial assets	-	-	29	29	28	1	96,6%	1 430	1 428
Total	199 877	(93)	-	199 784	192 458	7 326	96,3%	194 088	181 862

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Programme 2: SUSTAINABLE RESOURCE MANAGEMENT

	2024/25							2023/24	
	Adjusted 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 DEPUTY DIRECTOR GENERAL: SUSTAINABLE RESOURCE MANAGEMENT	2 590	-	(441)	2 149	2 026	123	94,3%	2 576	2 502
2 ECONOMIC AND FISCAL POLICY OVERSIGHT	6 323	-	440	6 763	6 754	9	99,9%	5 623	5 589
3 BUDGET AND PUBLIC FINANCE MANAGEMENT	15 395	-	514	15 909	15 856	53	99,7%	14 883	14 471
4 MUNICIPAL FINANCE AND GOVERNANCE IN THE LOCAL GOVERNMENT SPHERE	40 940	-	341	41 281	41 216	65	99,8%	31 938	29 599
5 INFRASTRUCTURE MANAGEMENT AND PUBLIC PRIVATE PARTNERSHIP	11 301	-	341	11 642	11 581	61	99,5%	11 017	10 898
	76 549	-	1 195	77 744	77 433	311	99,6%	66 037	63 059
Economic classification									
Current payments	74 927	-	14	74 941	74 639	302	99,6%	64 999	62 023
Compensation of employees	61 097	(50)	1 091	62 138	62 013	125	99,8%	55 619	54 745
Salaries and wages	54 313	20	1 082	55 415	55 410	5	100,0%	49 731	48 860
Social contributions	6 784	(70)	9	6 723	6 603	120	98,2%	5 888	5 885
Goods and services	13 830	50	(1 077)	12 803	12 626	177	98,6%	9 380	7 278
Administrative fees	300	(1)	52	351	317	34	90,3%	126	82
Catering: Departmental activities	32	(7)	10	35	6	29	17,1%	16	6
Consultants: Business and advisory services	8 648	1	(875)	7 774	7 774	-	100,0%	4 531	3 227
Consumable: Stationery, printing and office supplies	828	102	(236)	694	694	-	100,0%	1 122	885
Operating leases	-	-	-	-	-	-	-	15	15
Travel and subsistence	2 590	(151)	(5)	2 434	2 344	90	96,3%	1 972	1 675
Training and development	25	-	(25)	-	-	-	-	-	-
Venues and facilities	1 407	106	2	1 515	1 491	24	98,4%	1 598	1 388
Transfers and subsidies	1 622	-	1 178	2 800	2 792	8	99,7%	787	786
Households	1 622	-	1 178	2 800	2 792	8	99,7%	787	786
Social benefits	1 622	-	1 178	2 800	2 792	8	99,7%	787	786
Payments for capital assets	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	3	3	2	1	66,7%	251	250
	76 549	-	1 195	77 744	77 433	311	99,6%	66 037	63 059

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Programme 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT

	2024/25							2023/24	
	Adjusted 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 DEPUTY DIRECTOR GENERAL: ASSETS, LIABILITIES & SUPPLY CHAIN MANAGEMENT	2 322	-	104	2 426	2 408	18	99,3%	2 010	1 962
2 ASSETS AND LIABILITIES MANAGEMENT	20 369	-	1 403	21 772	21 430	342	98,4%	19 959	19 682
3 PROVINCIAL SUPPLY CHAIN MANAGEMENT	27 223	-	(1 002)	26 221	26 240	19	100,1%	23 693	23 637
	49 914	-	505	50 419	50 078	341	99,3%	45 662	45 281
Economic classification									
Current payments	49 137	-	505	49 642	49 301	341	99,3%	44 255	43 874
Compensation of employees	43 868	-	906	44 774	44 724	50	99,9%	39 460	39 455
Salaries and wages	38 179	-	1 115	39 294	39 292	2	100,0%	34 739	34 737
Social contributions	5 689	-	(209)	5 480	5 432	48	99,1%	4 721	4 718
Goods and services	5 269	-	(401)	4 868	4 577	291	94,0%	4 795	4 419
Administrative fees	1 564	-	503	2 067	1 777	290	86,0%	1 729	1 674
Catering: Departmental activities	243	-	(18)	225	209	16	92,9%	166	128
Inventory: Other supplies	-	-	651	651	651	-	100,0%	-	321
Consumable supplies	14	-	-	14	13	1	92,9%	25	25
Consumable: Stationery, printing and office supplies	1 525	-	(1 525)	-	-	-	-	1 367	890
Travel and subsistence	1 663	-	(30)	1 633	1 655	22	101,3%	1 396	1 277
Operating payments	75	-	-	75	74	1	98,7%	110	104
Venues and facilities	185	-	18	203	198	5	97,5%	2	-
Transfers and subsidies	777	-	-	777	777	-	100,0%	1 176	1 176
Households	777	-	-	777	777	-	100,0%	1 176	1 176
Social benefits	777	-	-	777	777	-	100,0%	1 176	1 176
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	-	-	-	-	-	231	231
	49 914	-	505	50 419	50 078	341	99,3%	45 662	45 281

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Programme 4: FINANCIAL GOVERNANCE

	2024/25							2023/24	
	Adjusted 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 DEPUTY DIRECTOR GENERAL:FINANCIAL GOVERNANCE	30 936	-	(1 241)	29 695	28 552	1 143	96,2%	22 796	22 356
2 ACCOUNTING SERVICES	16 373	-	(325)	16 048	15 996	52	99,7%	17 441	16 943
3 FINANCIAL MANAGEMENT INFORMATION SYSTEMS	21 043	-	(386)	20 657	20 468	189	99,1%	22 990	20 255
	68 352	-	(1 952)	66 400	65 016	1 384	97,9%	63 227	59 554
Economic classification									
Current payments	68 346	-	(2 530)	65 816	64 434	1 382	97,9%	60 083	56 412
Compensation of employees	43 899	-	(39)	43 860	43 642	218	99,5%	39 407	39 403
Salaries and wages	38 367	-	(281)	38 086	38 041	45	99,9%	34 454	34 452
Social contributions	5 532	-	242	5 774	5 601	173	97,0%	4 953	4 951
Goods and services	24 447	-	(2 491)	21 956	20 792	1 164	94,7%	20 676	17 009
Administrative fees	334	-	(42)	292	283	9	96,9%	135	77
Advertising	43	-	-	43	42	1	97,7%	50	48
Audit costs: External	-	-	-	-	-	-	-	77	-
Catering: Departmental activities	227	-	4	231	229	2	99,1%	60	46
Communication (G&S)	43	-	(8)	35	33	2	94,3%	39	17
Computer services	9 145	-	(1 617)	7 528	7 520	8	99,9%	10 020	7 726
Consultants: Business and advisory services	9 554	-	450	10 004	8 904	1 100	89,0%	6 095	6 095
Contractors	442	-	(54)	388	387	1	99,7%	351	161
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	350	350
Travel and subsistence	2 213	-	(406)	1 807	1 796	11	99,4%	1 594	1 117
Training and development	946	-	(365)	581	580	1	99,8%	525	415
Operating payments	109	-	(10)	99	98	1	99,0%	8	8
Venues and facilities	1 391	-	(443)	948	920	28	97,0%	1 372	949
Transfers and subsidies	6	-	454	460	459	1	99,8%	720	720
Households	6	-	454	460	459	1	99,8%	720	720
Social benefits	6	-	454	460	459	1	99,8%	720	720
Payments for capital assets	-	-	124	124	123	1	99,2%	-	-
Machinery and equipment	-	-	124	124	123	1	99,2%	-	-
Other machinery and equipment	-	-	124	124	123	1	99,2%	-	-
Payment for financial assets	-	-	-	-	-	-	-	2 424	2 422
	68 352	-	(1 952)	66 400	65 016	1 384	97,9%	63 227	59 554

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Programme 5: SHARED INTERNAL AUDIT SERVICES

	2024/25							2023/24	
	Adjusted 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 DEPUTY DIRECTOR GENERAL: SHARED INTERNAL AUDIT SERVICES	44 739	-	252	44 991	44 977	14	100,0%	39 688	39 439
	44 739	-	252	44 991	44 977	14	100,0%	39 688	39 439
Economic classification									
Current payments	44 689	-	213	44 902	44 888	14	100,0%	39 539	39 287
Compensation of employees	41 426	-	407	41 833	41 824	9	100,0%	38 008	38 008
Salaries and wages	37 014	-	(682)	36 332	36 331	1	100,0%	32 848	32 848
Social contributions	4 412	-	1 089	5 501	5 493	8	99,9%	5 160	5 160
Goods and services	3 263	-	(194)	3 069	3 064	5	99,8%	1 531	1 279
Administrative fees	192	-	(3)	189	188	1	99,5%	20	20
Catering: Departmental activities	6	-	20	26	25	1	96,2%	-	-
Computer services	698	-	(22)	676	676	-	100,0%	636	636
Consultants: Business and advisory services	300	-	(119)	181	181	-	100,0%	-	-
Travel and subsistence	1 845	-	(42)	1 803	1 800	3	99,8%	805	623
Operating payments	-	-	111	111	111	-	100,0%	70	-
Venues and facilities	222	-	(139)	83	83	-	100,0%	-	-
Transfers and subsidies	50	-	-	50	50	-	100,0%	149	152
Households	50	-	-	50	50	-	100,0%	149	152
Social benefits	50	-	-	50	50	-	100,0%	149	152
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	-	-	-	-	-	-	-	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	-	-	39	39	39	-	100,0%	-	-
	44 739	-	252	44 991	44 977	14	100,0%	39 688	39 439

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Direct charges

	2024/25							2023/24	
	Adjusted 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 Member of Executive Council	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
Economic classification									
Current payments	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
Compensation of employees	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156
Salaries and wages	1 866	130	-	1 996	1 996	-	100,0%	1 839	1 839
Social contributions	350	37	-	313	313	-	100,0%	317	317
	2 216	93	-	2 309	2 309	-	100,0%	2 156	2 156

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-1E 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

Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
R'000	R'000	R'000	%
199 784	192 458	7 326	4%

The underspending is due to

- Savings in advertising, communications and property payments,
- Cancellation and re-advertisement of tenders for goods and services in ICT and Records Management and Auxiliary Services Directorates and
- Computer services as a result of delayed SITA invoices

SUSTAINABLE RESOURCE MANAGEMENT 77 744 77 433 311 0%

- Spending is as expected

ASSETS, LIABILITIES & SUPPLY CHAIN MANAGEMENT 50 419 50 078 341 1%

- Spending is as expected.

FINANCIAL GOVERNANCE 66 400 65 016 1 384 2%

The underspending is due to

- Two forensic investigations that were not completed by year end.

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SHARED INTERNAL AUDIT SERVICES	44 991	44 977	14	0%
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- Spending is as expected.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Per economic classification:				
Current expenditure				
Compensation of employees	309 034	308 734	300	0%
Goods and services	108 381	99 509	8 872	8%
Interest and rent on land				
Transfers and subsidies				
Provinces and municipalities	120	33	87	73%
Departmental agencies and accounts	2 071	2 067	4	0%
Higher education institutions				
Public corporations and private enterprises				
Foreign governments and international organisations				
Non-profit institutions				
Households	5 139	5 123	16	0%
Payments for capital assets				
Buildings and other fixed structures	8 362	8 333	29	0%
Machinery and equipment	8 469	8 403	66	1%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Software and other intangible assets				
Payments for financial assets	71	69	2	3%
TOTAL	441 647	432 271	6 376	2%

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		2024/25 R'000	2023/24 R'000
REVENUE			
Annual appropriation	<u>1</u>	439 338	408 702
Statutory appropriation	<u>2</u>	2 309	2 156
Departmental revenue	<u>3</u>	682 624	703 099
TOTAL REVENUE		1 124 271	1 113 957
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>4</u>	308 734	274 922
Goods and services	<u>5</u>	99 508	89 707
Total current expenditure		408 242	364 629
Transfers and subsidies			
Transfers and subsidies	<u>7</u>	7 223	4 541
Total transfers and subsidies		7 223	4 541
Expenditure for capital assets			
Tangible assets	<u>8</u>	16 737	17 850
Total expenditure for capital assets		16 737	17 850
Payments for financial assets	<u>6</u>	69	4 331
TOTAL EXPENDITURE		432 271	391 351
SURPLUS/(DEFICIT) FOR THE YEAR		692 000	722 606
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		9 376	19 507
Annual appropriation		9 376	19 507
Statutory Appropriation		-	-
Conditional grants		-	-
			-
Departmental revenue and NRF Receipts	<u>13</u>	682 624	703 099
SURPLUS/(DEFICIT) FOR THE YEAR		692 000	722 606

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	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current Assets		9 894	23 188
Cash and cash equivalents	<u>9</u>	9 817	23 079
Receivables	<u>11</u>	77	109
Non-Current Assets		33	37
Receivables	<u>11</u>	33	37
TOTAL ASSETS		9 927	23 225
LIABILITIES			
Current Liabilities		9 855	23 112
Voted funds to be surrendered to the Revenue Fund	<u>12</u>	9 376	19 507
Statutory Appropriation to be surrendered to the Revenue Fund		-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>13</u>	94	3 451
Payables	<u>14</u>	385	154
TOTAL LIABILITIES		9 855	23 112
NET ASSETS		72	113
Represented by:			
Recoverable revenue		72	113
TOTAL		72	113

NET ASSETS		2024/25	2023/24
	Note	R'000	R'000
Recoverable revenue			
Opening balance		113	132
Transfers		(41)	(19)
Recoverable revenue written off	6.2	(41)	(68)
Debts revised		-	-
Debts recovered (included in departmental revenue)		(119)	(37)
Debts raised		119	86
Closing balance		<u>72</u>	<u>113</u>
TOTAL		<u><u>72</u></u>	<u><u>113</u></u>

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		2024/25	2023/24
	Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		1 124 271	1 113 454
Annual appropriated funds received	1	439 338	408 702
Statutory appropriated funds received	2	2 309	2 156
Departmental revenue received	3	289	511
Interest received	3.2	682 335	702 085
Net (increase)/ decrease in working capital		263	1 944
Surrendered to Revenue Fund		(705 488)	(721 033)
Current payments		(408 242)	(364 629)
Payments for financial assets		(69)	(4 331)
Transfers and subsidies paid		(7 223)	(4 541)
Net cash flow available from operating activities	15	3 512	20 864
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital assets	8	(16 737)	(17 850)
Proceeds from sale of capital assets	3.3	-	503
(Increase)/decrease in non-current receivables	11	4	(18)
Net cash flows from investing activities		(16 733)	(17 365)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		(41)	(19)
Net cash flows from financing activities		(41)	(19)
Net increase/ (decrease) in cash and cash equivalents		(13 262)	3 480
Cash and cash equivalents at beginning of period		23 079	19 599
Cash and cash equivalents at end of period	16	9 817	23 079

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). 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.	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.
10.	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 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.
11.	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.
12.	Financial assets
12.1	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.
12.2	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.
13.	Payables Payables recognised in the statement of financial position are recognised at cost.
14.	Capital assets
14.1	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 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.
14.2	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 asset when ready for use.
14.3	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.
15.	Provisions and contingents
15.1	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.

15.2	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.
15.3	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.
15.4	Capital commitments Capital commitments are recorded at cost in the notes to the financial statements.
16.	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.
17.	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.

18.	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.
19.	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.
20.	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.
21.	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.
22.	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.
23.	Inventories 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.
24.	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.

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1. Annual Appropriation

Programmes	2024/25			2023/24		
	Final Budget R'000	Actual Funds Received R'000	Funds not requested/ not received R'000	Final Budget R'000	Appropriation Received R'000	Funds not requested/ not received R'000
1) ADMINISTRATION	199 784	199 784	-	194 088	194 088	-
2) SUSTAINABLE RESOURCE MANAGEMENT	77 744	77 744	-	66 037	66 037	-
3) MANAGEMENT	50 419	50 419	-	45 662	45 662	-
4) FINANCIAL GOVERNANCE	66 400	66 400	-	63 227	63 227	-
5) SHARED INTERNAL AUDIT SERVICES	44 991	44 991	-	39 688	39 688	-
Total	439 338	439 338	-	408 702	408 702	-

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2. Statutory Appropriation

	2024/25 R'000	2023/24 R'000
Statutory Appropriation		
Member of Executive Council	2 309	2 156
	<u>2 309</u>	<u>2 156</u>
Actual Statutory Appropriation received	<u>2 309</u>	<u>2 156</u>
Statutory Appropriation not requested / not received	<u>-</u>	<u>-</u>
<i>Statutory allocation include twelve months of 2023/24 arrears</i>		

3. Departmental revenue

	Note	2024/25 R'000	2023/24 R'000
Sales of goods and services other than capital assets	3.1	274	401
Interest, dividends and rent on land	3.2	682 335	702 085
Sales of capital assets	3.3	-	503
Transactions in financial assets and liabilities	3.4	15	110
Total revenue collected		<u>682 624</u>	<u>703 099</u>
Less: Own revenue included in appropriation	14	<u>-</u>	<u>-</u>
Departmental revenue collected		<u>682 624</u>	<u>703 099</u>

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Revenue collection declined as a result of less Interest earned on favourable bank balance and also not having an auction to sell capital assets whilst other old assets were donated. Under collection in Transactions in Financial Assets and liabilities is due to refunds made out of revenue.

3.1 Sales of goods and services other than capital assets

	Note	2024/25	2023/24
	3	R'000	R'000
Sales of goods and services produced by the department		274	259
Sales by market establishment		108	105
Administrative fees		-	-
Other sales		166	154
Sales of scrap, waste and other used current goods		-	142
Total		274	401

3.2 Interest, dividends and rent on land

	Note	2024/25	2023/24
	3	R'000	R'000
Interest		682 335	702 085
Total		682 335	702 085

3.3 Sales of capital assets

	Note	2024/25 R'000	2023/24 R'000
	<u>3</u>		
Tangible capital assets		-	503
Machinery and equipment		-	503
Total		-	503

3.4 Transactions in financial assets and liabilities

	Note	2024/25 R'000	2023/24 R'000
	<u>3</u>		
Other Receipts including Recoverable Revenue		15	110
Total		15	110

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

	Note	2024/25 R'000	2023/24 R'000
	<u>ANNEXURE 1D</u>		
Gifts		-	-
Donations		-	570
Sponsorships		2 336	799
Total		2 336	1 369

4. Compensation of employees

4.1 Analysis of balance

	Note	2024/25 R'000	2023/24 R'000
Basic salary		220 608	196 881
Service Based		218	313
Compensative/circumstantial		1 309	1 487
Other non-pensionable allowances		48 287	42 695
Total		270 422	241 376

4.2 Social contributions

	Note	2024/25 R'000	2023/24 R'000
Pension		27 915	24 750
Medical		10 346	8 751
Bargaining council		51	45
Total		38 312	33 546
 Total compensation of employees		 308 734	 274 922
 Average number of employees		 403	 378

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5. Goods and Services		2024/25	2023/24
	Note	R'000	R'000
Administrative fees		2 966	1 972
Advertising		593	737
Minor assets	5.1	150	61
Bursaries (employees)		2 141	1 734
Catering		614	240
Communication		4 268	3 862
Computer services	5.2	17 069	17 439
Consultants: Business and advisory services		17 261	9 792
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		1 382	1 322
Contractors		884	375
Agency and support / outsourced services		20	-
Entertainment		-	-
Audit cost – external	5.3	7 772	6 230
Fleet services		1 663	1 473
Inventories	5.4	651	321
Consumables	5.5	3 733	5 556
Housing		-	-
Operating leases		2 370	9 844
Property payments	5.6	17 208	15 019
Rental and hiring		3	-
Transport provided as part of the departmental activities		20	56
Travel and subsistence	5.7	11 245	8 037
Venues and facilities		3 434	2 895
Training and development		2 735	1 986
Other operating expenditure	5.8	1 326	756
Total		99 508	89 707

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5.1 Minor assets

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Tangible capital assets		150	61
Machinery and equipment		150	61
Total		150	61

5.2 Computer services

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
SITA computer services		10 509	11 501
External computer service providers		6 560	5 938
Total		17 069	17 439

5.3 Audit cost – external

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Regularity audits		7 772	6 230
Total		7 772	6 230

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5.4 Inventories

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Other supplies	5.4.1	651	321
Total		651	321

5.4.1 Other supplies

Other		651	321
Total	5.4	651	321

Previous year figures of inventories has been restated due to classification change of print supplies from consumables to inventories.

5.5 Consumables

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Consumable supplies		1 687	1 250
Uniform and clothing		189	140
Household supplies		747	601
Building material and supplies		87	18
IT consumables		449	22
Other consumables		215	469
Stationery, printing and office supplies		2 046	4 306
Total		3 733	5 556

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5.6 Property payments

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Municipal services		4 336	2 820
Property maintenance and repairs		898	710
Other		11 974	11 489
Total		17 208	15 019

5.7 Travel and subsistence

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Local		10 636	7 922
Foreign		609	115
Total		11 245	8 037

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5.8 Other operating expenditure

	Note	2024/25 R'000	2023/24 R'000
	<u>5</u>		
Professional bodies, membership and subscription fees		446	400
Resettlement costs		412	150
Other		468	206
Total		1 326	756

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

	2024/25 R'000	2023/24 R'000
Name of Commission / Committee of inquiry		
Risk Committee	710	146
Audit Committee	6 250	5 236
Total	6 960	5 382

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6. Payments for financial assets

	Note	2024/25 R'000	2023/24 R'000
Material losses through criminal conduct		-	1 945
Theft	6.1	-	1 945
Debts written off	6.2	69	2 386
Total		69	4 331

6.1 Details of theft

	Note	2024/25 R'000	2023/24 R'000
Details of theft	<u>6</u>		
Nature of theft			
Fraudulent payments		-	1 945
Total		-	1 945

Commented [NG1]: Narration is omitted, also there is no consistency in the document as some narrations were included and some were not.

During 2023/24 financial year, the department suffered a loss of R1.945 million as a result of fraudulent payments that were processed out of our bank account to companies that did not render a service to the department

6.2 Debts written off

	<i>Note</i> <u>6</u>	2024/25 R'000	2023/24 R'000
Nature of debts written off			
Recoverable revenue written off			
Loss of Assets		39	68
Bursary Debt		2	-
Total		41	68
Other debt written off			
Breach of Contract		-	37
Leave without Pay		-	28
Tax Debt		5	9
Salary Overpayment		22	2 244
Fruitless/Wasteful Exp		1	-
Total		28	2 318
Total debt written off		69	2 386

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7. Transfers and subsidies

	Note	2024/25 R'000	2023/24 R'000
Transfers and Subsidies			
Provinces and municipalities	30	33	400
Departmental agencies and accounts	ANNEXURE 1B	2 067	-
Households	ANNEXURE 1C	5 123	4 141
Total		7 223	4 541

7.1 Gifts, donations and sponsorships made in kind (not included in the main note)

	Note	2024/25 R'000	2023/24 R'000
	ANNEXURE 1E		
Gifts		-	-
Donations		122	16
Sponsorships		475	625
Total		597	641

Assets worth R122 thousands were donated to Step Up, Speak Up Youth Development centre during 2024 Mandela Day celebration. SBSA sponsored an amount of R250 thousand to buy food vouchers at R5 thousand for 10 families in each of our five districts in the province. The vouchers were donated to ten families. SBSA also sponsored the training of provincial government officials to partake in a Public Sector Advanced Accounting Qualification to an amount of R225 thousand.

8. Expenditure for capital assets

	Note	2024/25 R'000	2023/24 R'000
Tangible capital assets		16 737	17 850
Buildings and other fixed structures		8 362	2 776
Machinery and equipment		8 375	15 074
Total		16 737	17 850

8.1 Analysis of funds utilised to acquire capital assets – 2024/25

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	16 737	-	16 737
Buildings and other fixed structures	8 362	-	8 362
Machinery and equipment	8 375	-	8 375
Total	16 737	-	16 737

8.2 Analysis of funds utilised to acquire capital assets – 2023/24

	Voted Funds R'000	Aid assistance R'000	TOTAL R'000
Tangible capital assets	17 850	-	17 850
Buildings and other fixed structures	2 776	-	2 776
Machinery and equipment	15 074	-	15 074
Total	17 850	-	17 850

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8.3 Finance lease expenditure included in Expenditure for capital assets

	2024/25 R'000	2023/24 R'000
Tangible capital assets	11 104	5 060
Buildings and other fixed structures	8 362	2 776
Machinery and equipment	2 742	2 284
Total	11 104	5 060

9. Cash and cash equivalents

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General Account		9 817	23 079
Total		9 817	23 079

10. Prepayments and advances

	Balance as at 1 April 2023 R'000	Less: Received in the current year R'000	Add/Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2024 R'000
Prepayments (Expensed)					
Listed by economic classification					
Goods and services	1 281	-1 281	-	-	-
Total	1 281	-1 281	-	-	-

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11. Receivables

		2024/25			2023/24		
		Current	Non-current	Total	Current	Non-current	Total
	Note	R'000	R'000	R'000	R'000	R'000	R'000
Recoverable expenditure	<u>11.1</u>	13	-	13	3	-	3
Staff debt	<u>11.2</u>	30	33	63	45	37	82
Other receivables	<u>11.3</u>	34	-	34	61	-	61
Total		<u>77</u>	<u>33</u>	<u>110</u>	<u>109</u>	<u>37</u>	<u>146</u>

11.1 Recoverable expenditure

	Note	2024/25	2023/24
	11	R'000	R'000
Salary Related		<u>13</u>	<u>3</u>
Total		<u>13</u>	<u>3</u>

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11.2 Staff debt

	Note	2024/25 R'000	2023/24 R'000
	<u>11</u>		
Loss of Official Laptop		7	26
Overpayment on Salary		9	2
Tax Debt		9	5
Damage to State Vehicle		18	18
Bursary Debt		20	31
Total		<u>63</u>	<u>82</u>

11.3 Other receivables

	Note	2024/25 R'000	2023/24 R'000
	<u>11</u>		
Tax Debt		9	7
Overpayment on Salary		-	19
Other		-	13
Bursary Debt		25	22
Total		<u>34</u>	<u>61</u>

11.4 Impairment of receivables

	Note	2024/25 R'000	2023/24 R'000
Estimate of impairment of receivables		2	66
Total		<u>2</u>	<u>66</u>

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12. Voted funds to be surrendered to the Revenue Fund

	Note	2024/25 R'000	2023/24 R'000
Opening balance		19 507	19 901
As restated		19 507	19 901
Transfer from statement of financial performance (as restated)		9 376	19 507
Paid during the year		-19 507	-19 901
Closing balance		9 376	19 507

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

	Note	2024/25 R'000	2023/24 R'000
Opening balance		3 451	1 484
As restated		3 451	1 484
Transfer from Statement of Financial Performance (as restated)		682 624	703 099
Paid during the year		-685 981	-701 132
Closing balance		94	3 451

14. Payables - current

	Note	2024/25 R'000	2023/24 R'000
Amounts owing to other entities		300	25
Clearing accounts	14.1	85	129
Total		385	154

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14.1 Clearing accounts

	Note	2024/25 R'000	2023/24 R'000
	<u>14</u>		
Salary Related		85	59
Government Employees Housing Scheme Refund		-	70
Total		85	129

15. Net cash flow available from operating activities

	Note	2024/25 R'000	2023/24 R'000
Net surplus/(deficit) as per Statement of Financial Performance		692 000	722 606
Add back non cash/cash movements not deemed operating activities		-688 488	-701 742
(Increase)/decrease in receivables		32	2 356
Increase/(decrease) in payables – current		231	-412
Proceeds from sale of capital assets		-	-503
Expenditure on capital assets		16 737	17 850
Surrenders to Revenue Fund		-705 488	-721 033
Net cash flow generated by operating activities		3 512	20 864

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

	Note	2024/25 R'000	2023/24 R'000
Consolidated Paymaster General account		9 817	23 079
Total		9 817	23 079

17. Contingent liabilities and contingent assets

17.1 Contingent liabilities

Liable to	Nature	Note	2024/25 R'000	2023/24 R'000
Claims against the department		<u>Annex 2B</u>	252 534	251 755
Total			252 534	251 755

The department is a defendant in a matter relating to breach of contract for a amount of R250 million. The Gauteng High Court, Pretoria on the 19 February 2021 originally handed down judgement in favour of the Department. The supplier subsequently appealed against the judgement in the Gauteng High Court, Pretoria and the appeal was heard on the 8 February 2023 and judgement was handed down on the 21 June 2024 in favour of the supplier. The department then petitioned the Supreme Court of Appeal (SCA) for leave to appeal on the 22 July 2024 which was grant by the SCA on the 10 September 2024. The court date has not yet been set and we await the outcome. The matter is before the court, thus the Department won't be able to narrate on the issues of reimbursement as contained in Chapter 14 of MCS paragraph .52 and .54. It is impractical to disclose any possibility of reimbursement as the matters are still before court and are being defended.

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17.2 Contingent assets

Nature of contingent asset	Note	2024/25 R'000	2023/24 R'000
Claims against a Supplier		98 486	98 486
Refund due from Service Provider		-	113
Total		98 486	98 599

The department lodged a matter against a supplier, in the Gauteng High Court, Pretoria, amounting to R98.486 million relating to breach of contract. The supplier subsequently lodged a counter claim which has been disclosed as a contingent liability. It is impractical to disclose any possibility of reimbursement as the matter is still before court and are being defended.

18. Capital commitments

	Note	2024/25 R'000	2023/24 R'000
Machinery and equipment		165	1 958
Total		165	1 958

19. Accruals and payables not recognised

19.1 Accruals

Listed by economic classification	30 days	30+ days	2024/25 R'000 Total	2023/24 R'000 Total
Goods and services	2 782	392	3 174	3 341
Total	2 782	392	3 174	3 341

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	<i>Note</i>	2024/25 R'000	2023/24 R'000
Listed by programme level			
Administration		2 128	2 916
Sustainable Resources Management		177	136
Assets, Liabilities and Supply Chain Management		92	61
Financial Governance		761	186
Shared Internal Audit Services		16	42
Total		3 174	3 341

19.2 Payables not recognised

	2024/25 30 days R'000	30+ days R'000	Total R'000	2023/24 Total R'000
Listed by economic classification				
Goods and services	286	-	286	336
Transfers and subsidies			-	842
Capital assets	309	-	309	155
Total	595	-	595	1 333

	<i>Note</i>	2024/25 R'000	2023/24 R'000
Listed by programme level			
Administration		536	1 144
Sustainable Resources Management		38	1
Assets, Liabilities and Supply Chain Management		9	28
Financial Governance		6	154
Shared Internal Audit Services		6	6
Total		595	1 333

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20. Employee benefits

	Note	2024/25 R'000	2023/24 R'000
Leave entitlement		13 692	12 636
Service bonus		8 388	7 663
Performance awards		3 979	6 716
Capped leave		14 273	17 816
Other		613	561
Total		40 945	45 392

"Other" includes long service monetary award which is calculated at a rate as prescribed by the DPSA, however at this stage the department is not able to reliably measure the long term portion of the long service awards.

Leave entitlement balance has taken into account leave instated after effective date amounting to R287 thousand whilst the capped leave balance has taken into account leave instated after effective date amounting to R228 thousand..

Included in the leave entitlement balance is 61.18 negative leaves days taken during the period amounting to R239 thousand .

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21. Lease commitments

21.1 Operating leases

2024/25	Specialised military assets	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			1 023	47	1 070
Later than 1 year and not later than 5 years			1 352	75	1 427
Total lease commitments	-	-	2 375	122	2 497

Prior year figures have been restated after reassessment of photocopier and building contracts in terms of finance lease requirement.

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2023/24	Specialise d military assets	Land	Buildings and other fixed structures	Machiner y and equipme nt	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	999	44	1 043
Later than 1 year and not later than 5 years	-	-	1 812	4	1 816
Total lease commitments	-	-	2 811	48	2 859

21.2 Finance leases

2024/25	Specialise d military assets	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			8 822	287	9 109
Later than 1 year and not later than 5 years			25 907		25 907
Total lease commitments	-	-	34 729	287	35 016

The department entered into a lease contract with OMTAY properties to rent their premises and upon expiry of the lease, the agreement can be extended by notifying the Landlord six month prior to expiry of the agreement, should they fail to exercise the option, then the agreement shall continue on a month to month basis until such time an agreement is reached. During the subsistence of the agreement, the tenant has an option to purchase the property for an amount to be negotiated between the two parties. The landlord have an escalation rate of 5.5% on the office space rental every year. The department is partic ipating on an RT-15 cell phone contract which will expire during March 2026, and phones which has expired are on a month to month basis for subscription. Provincial Treasury also has a photocopy lease agreement with Innovate and the contract will expire during February 2026, 2027 and 2028 respectively.

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2023/24	Specialised military assets R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	8 362	612	8 974
Later than 1 year and not later than 5 years	-	-	34 729	55	34 784
Total lease commitments	-	-	43 091	667	43 758

Prior year figures have been restated
after reassessment of building contracts.

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22. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2024/25 R'000	2023/24 R'000
Unauthorised expenditure		-	-
Irregular expenditure		-	56
Fruitless and wasteful expenditure		30	-
Total		30	56

23. Related party transactions

	Note	2024/25 R'000	2023/24 R'000
In-kind goods and services (provided)/received			
List in kind goods and services between department and related party			
Handheld scanners and Money detectors allocated to Provincial Departments		-	5 456
Secondment for Acting HOD to the department of Public Works		1 517	1 549
Provincial Treasury official was seconded to act as CFO for Thabazimbi Local municipality		765	-
Provincial Treasury renders transversal functions in relation to Audit Committees to all provincial departments, excluding Provincial Legislature		5 739	4 849
Provincial Treasury renders transversal functions in relation to Internal Audit Services to all provincial departments, excluding the Provincial Legislature.		-	-
Provincial Treasury renders transversal function in relation to Forensic Audit Investigation on behalf of other Departments excluding the Provincial Legislature.		42 158	36 715
Provincial Treasury buys face value forms as a service to other departments		-	-
Provincial Treasury renders transversal function in relation to Risk Management Committees to all provincial departments, excluding the Provincial Legislature.		523	-
		-	-
		581	-
Total		51 283	48 569

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1. Provincial Treasury has a related party relationship with the Department of Public Works, Roads & Infrastructure as Provincial treasury is making use of the following government owned building rental free, 46 Hans van Rensburg, 27 Hans Van Rensburg, the Tender Advice Centre in Mopani Giyani and in the Thohoyandou government complex in Vhembe.
2. Provincial Treasury is related to all government departments in Limpopo because we are under common control of the Legislature.
3. Provincial Treasury paid the cost to implement the Asset Management System BAUD for all provincial departments however the cost cannot be quantified in terms of each department.
4. Provincial Treasury rendered various monitoring and support services to the Limpopo Municipalities, Public entities and departments, however the cost cannot be reliably quantified for each institution.
5. Provincial Treasury sourced a provincial Risk Management Software which is used by all Provincial departments at no cost.
6. Provincial Treasury bought and transferred asset scanners and money detectors to all departments.
7. Provincial Treasury seconded an official to act as Head of Department for Public Works, Roads and Infrastructure
8. Provincial Treasury seconded an official to act as CFO in the Thabazimbi Municipality and also provided focused support to the municipality

24. Key management personnel

	2024/25	2023/24
	R'000	R'000
Political office bearers (provide detail below)	2 309	2 156
Officials:	-	-
Level 15 and 16	11 763	9 689
level 14	17 793	17 630
Excom Members	11 397	8 801
Family members of key management personnel	-	-
Total	43 262	38 276

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25. Non-adjusting events after reporting date

As at 31 May 2025, the Accounting Officer authorised the issue of financial statements and contingent liabilities were reported in the books of the department:

The department is a defendant in a matter relating to breach of contract for a amount of R250 million. The Gauteng High Court, Pretoria on the 19 February 2021 originally handed down judgement in favour of the Department. The supplier subsequently appealed against the judgement in the Gauteng High Court, Pretoria and the appeal was heard on the 8 February 2023 and judgement was handed down on the 21 June 2024 in favour of the supplier. The department then petitioned the Supreme Court of Appeal (SCA) for leave to appeal on the 22 July 2024 which was granted by the SCA on the 10 September 2024. The court date has not yet been set and we await the outcome. The matter is before the court, thus the Department won't be able to narrate on the issues of reimbursement as contained in Chapter 14 of MCS paragraph .52 and .54. It is impractical to disclose any possibility of reimbursement as the matters are still before court and are being defended.

26. Movable Tangible Capital Assets

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

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	66 866	-	5 492	2 737	69 621
Transport assets	13 334	-	1 436		14 770
Computer equipment	36 106	-	3 012	223	38 895
Furniture and office equipment	7 729	-	123		7 852
Other machinery and equipment	9 697	-	921	2 514	8 104
FINANCE LEASE ASSETS	3 024	-	3 489	2 623	3 890
Finance lease assets	3 024	-	3 489	2 623	3 890
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	69 890	-	8 981	5 360	73 511

Total expenditure for machinery and equipment as per Note 10 is R8,375 million less the financed lease expenditure of R2,742 million amounts to R5,633 million. The additions for machinery and equipment to the value of R5,492 is reconciled as follows: The amount includes the recovery of a laptop (non-cash) to the value of R12 thousands and a reduction by R154 thousands for assets which disclosed as accruals in the previous year.

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The opening balance for finance lease amounting to R3,024 million is an adjustment due to a change in accounting policy. The opening balance is made up of R328 thousands for photocopiers and R2,696 million for cell phones. The additions of R3,489 million is for finance lease cell phones.

The disposals of machinery and equipment amounting to R2,737 is made up of computer hardware that was disposed amounting to R223 thousands (R154 thousands was written off and R69 thousand donations). Other machinery and equipment's was disposed of through section 42 transfer to the Department of Public Works, Roads and Infrastructure amounting to R2,514.

The disposals for finance leased assets amounting to R2,623 was as a result of end of contract term for cell phones.

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	7	113

26.1 MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing balance R'000
MACHINERY AND EQUIPMENT	61 726	-	12 980	7 840	66 866
Transport assets	11 500	-	3 304	1 470	13 334
Computer equipment	36 577	-	5 352	5 823	36 106
Furniture and office equipment	7 564	-	257	92	7 729
Other machinery and equipment	6 085	-	4 067	455	9 697
FINANCE LEASE ASSETS	3 006	-	138	120	3 024
Finance lease assets	3 006	-	138	120	3 024
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	64 732	-	13 118	7 960	69 890

The opening balance on Finance Lease of R3,006 million is made up of R328 k for photocopiers and R2,678 million for Cell phones, during the financial year, and cell phones to the value of R120 k were disposed, cell phones to the value of R138 k were added which result in a closing balance of R3,024 million.

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26.2 Minor assets

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

	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	-	-	-	9 131	-	7	9 138
Value adjustments							-
Additions				106	-	4	110
Disposals				63		7	70
TOTAL MINOR CAPITAL ASSETS	-	-	-	9 174	-	4	9 178

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	4 270	-	1	4 271
TOTAL NUMBER OF MINOR ASSETS	-	-	-	4 270	-	1	4 271

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Machinery and equipment	2	2

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Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	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	-	-	-	9 724	-	7	9 731
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	132	-	-	132
Disposals	-	-	-	725	-	-	725
TOTAL MINOR CAPITAL ASSETS	-	-	-	9 131	-	7	9 138

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	72	-	-	72
Number of minor assets at cost	-	-	-	4 183	-	2	4 185
TOTAL NUMBER OF MINOR ASSETS	-	-	-	4 255	-	2	4 257

26.2.1 Prior period error

Note

2023/24
R'000

Nature of prior period error

R1 Assets relating to historical assets

156

156

Relating to 2023/24

R1 Assets fair valued

Total

156

R1 Assets fair valued

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27.1 Movable capital assets written off

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

	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				154			154
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	154	-	-	154

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024

	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	-	-	-	36	-	-	36
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	36	-	-	36

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	638	-	-	638	-
TOTAL INTANGIBLE CAPITAL ASSETS	638	-	-	638	-

29. Immovable Tangible Capital Assets

29.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
FINANCE LEASE ASSETS	36 873	-	-	36 873
Finance lease assets	36 873	-	-	36 873
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	36 873	-	-	36 873

Immovable Tangible Capital Assets (Finance Lease Buildings) opened with R36, 873 million due to change in accounting policy. Expenditure amounting to R8, 362 million which was for lease payments made during the year under review was reclassified to Finance Lease Building.

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29.2 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
FINANCE LEASE ASSETS	36 873	-	-	-	36 873
Finance lease assets	36 873	-	-	-	36 873
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	36 873	-	-	-	36 873

30. Changes in accounting policies

	Opening Balance before the change 1 April 2023	Adjustment to opening balance	Restated opening Balance after the change 1 April 2023	Adjustment for 2023/24	Restated closing Balance 31 March 2024
	Note	R'000	R'000	R'000	R'000
Nature of change in accounting policy					
Finance lease assets					
Movable Tangible Capital Assets	26		3 024	3 024	3 024
Immovable Tangible Capital Assets	28		36 873	36 873	36 873

Included in the opening balances for 2023/24 and 2024/25 is a change in accounting policy made in terms of the MCS requirements whereby assets under finance leases are recorded by a department at the commencement of the lease term rather than at the end of the lease term. The change in accounting policy is applied retrospectively

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31. Prior Period Error

Expenditure:

Note

Goods & Services: Inventories	5	-	321	321
Goods & Services: Consumables	5	5 877	-321	5 556
Goods & Services: Operating Leases	5	12 530	-2 686	9 844
Capital Payments: Finance Leases: Buildings	8	-	2 776	2 776
Capital Payments: Finance Leases: Machinery and Equipment	8	2 374	-90	2 284
Net effect		20 781	-	20 781

Print supplies purchased on behalf of other departments were restated from consumables to Inventories to the value of R321 thousands. There was a prior period error due to Accounting Policy changes which necessitated the reclassifications of an amount R2,776 million from Operating Lease payment to Capital Payments Finance Lease and R90 thousands from Capital payments finance lease to Operating lease payments

Assets:

	26	9 568	156	9 724
Net effect		9 568	156	9 724

Adjustment to the opening balance of Minor Assets. R1 Assets revalued

Liabilities:

Employee Benefits: Performance Awards	21	-	6 716	6 716
Employee Benefits-Other	21	7 277	-6 716	561
Lease Commitments: Operating Leases Buildings & OFS	21	45 902	-43 091	2 811
Finance Leases Buildings and other Fixed Structures	21	-	43 091	43 091
Lease Commitments: Operating Leases Machinery and Equipment	21	-	48	48
Finance Leases: Machinery and Equipment	21	715	-48	667
Net effect		53 894	-	53 894

Correction of Pay progression from other to Performance awards. Machinery and equipment and Building and other fixed structures contracts were re-assessed.

Other:

Irregular Expenditure

	22	-	56	56
Net effect		-	56	56

Irregular expenditure incurred and confirmed during 2023/24 but was condoned at the end of the year.

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32. Statement of conditional grants received and other transfers to municipalities

NAME OF MUNICIPALITY	2024/25							2023/24	
	GRANT ALLOCATION				TRANSFER			DoRA and other transfers	Actual Transfer
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department		
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Polokwane Municipality	120	-	-	120	33	-	-	614	400
	120	-	-	120	33	-	-	614	400

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ANNEXURE 1A

STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT				2023/24	
	DoRA and other transfers	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by Municipality	Amount spent by municipality	Unspent funds	% of available funds spent by municipality	DoRA and other transfers	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Polokwane Municipality	120	-	-	120	33	-	-	-	-	-		614	400
Total	120	-	-	120	33	-	-	-	-	-		614	400

ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENTAL AGENCY/ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2023/24	
	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
Skills Development Levy	3 091	-	-	3 091	2 067	66,9%	-	-
Total	3 091	-	-	3 091	2 067		-	-

ANNEXURE 1C
STATEMENT OF TRANSFERS TO HOUSEHOLDS

HOUSEHOLDS	TRANSFER ALLOCATION				EXPENDITURE		2023/24	
	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								
Injury on Duty	33	-	-	33	33	100,0%	22	21
Leave Gratuity	5 079	-	-	5 079	5 063	99,7%	4 119	4 120
Claims Against Department	27	-	-	27	27	100,0%	-	-
	5 139	-	-	5 139	5 123		4 141	4 141
				-				
	-	-	-	-	-		-	-
Total	5 139	-	-	5 139	5 123		4 141	4 141

ANNEXURE 1D

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2024/25	2023/24
		R'000	R'000
Donations			
Standard Bank South Africa	Money Detectors	-	554
Makro	Sanitary Towels	-	16
Total donations		-	570
Sponsorships			
	Training on Public Sector Advanced Accounting Qualification	225	525
Standard Bank of South Africa	Provincial Budget Day Catering	-	174
Standard Bank of South Africa	SMME Awards	1 861	
Standard Bank of South Africa	Retail Christmas Vouchers	250	100
Total sponsorships		2 336	799
Subtotal - received in kind		2 336	1 369
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED		2 336	1 369

ANNEXURE 1E

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation)	2024/25 R'000	2023/24 R'000
Donations		
Sanitary Towels	-	16
Assets	122	-
Total donations	122	16
Sponsorships		
Training on Public Sector Advanced Accounting Qualification	225	525
Retail Christmas Vouchers	250	100
Total sponsorships	475	625
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	597	641

ANNEXURE 2A

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2025

NATURE OF LIABILITY	Opening balance 1 April 2024	Liabilities incurred during the year	Liabilities paid/ cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Contractual Dispute by Supplier	250 000	-	-	-	250 000
Breach of Security Service contract	1 755	-	-	-	1 755
Failure to Adjust Notch	-	779	-	-	779
Subtotal	251 755	779	-	-	252 534
TOTAL	251 755	779	-	-	252 534

ANNEXURE 3
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance		Unconfirmed balance		Total	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Limpopo Department of Public Works, Roads and Infrastructure	-	-	-	94	-	94
Department of Sports, Arts and Culture	-	-	45	-	45	-
	-	-	45	94	45	94
Total	-	-	45	94	45	94

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**ANNEXURE 4
INVENTORIES**

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2025	Note	MONEY			Insert major category of inventory	TOTAL
		SCANNERS	DETECTORS	PRINT SUPPLIES		
		R'000	R'000	R'000	R'000	R'000
Opening balance		-	-	57	-	57
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		-	-	651	-	651
Add: Additions - Non-cash		-	-	-	-	-
(Less): Disposals		-	-	-	-	-
(Less): Issues		-	-	(523)	-	(523)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
Closing balance		-	-	185	-	185

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024	Note	MONEY			Insert major category of inventory	TOTAL
		SCANNERS	DETECTORS	PRINT SUPPLIES		
		R'000	R'000	R'000	R'000	R'000
Opening balance		4 946	11	-	-	4 957
Add/(Less): Adjustments to prior year balances		-	-	-	-	-
Add: Additions/Purchases - Cash		-	-	-	-	-
Add: Additions - Non-cash		-	554	321	-	875
(Less): Disposals		-	-	-	-	-
(Less): Issues		(4 946)	(565)	(264)	-	(5 775)
Add/(Less): Received current, not paid (Paid current year, received prior year)		-	-	-	-	-
Add/(Less): Adjustments		-	-	-	-	-
Closing balance		-	-	57	-	57



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

Our Contacts



Call :015 298 7000



Fax: 015 295 7010



Email:info@limtreasury.gov.za



www.limtreasury.gov.za

Postal Address



Private Bag X 9486
Polokwane
0700

Physical Address



Ismini Towers
46 Hans Van Rensburg
Polokwane
0700

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