



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

2025/2030 STRATEGIC PLAN



As we chart the course for the next phase of our department's journey, we must take this moment to reflect on the strides we've made and the critical areas where our efforts need to be sharpened. The success of this strategic plan lies in its ability to not only assess past performance but to serve as a roadmap for achieving future goals, in line with both national and provincial priorities, particularly those set out by the 7th Administration of the Republic of South Africa.

First, we must understand how we measure that success. It's not just about meeting targets on paper. It's about seeing real progress where it matters: more jobs, empowered SMMEs, reduced poverty, better-managed finances, and the strengthening of our institutions. The Key Performance Indicators (KPIs) we've outlined will help us track our progress.

However, we must also face the reality of risks that could undermine our progress. Financial mismanagement, particularly at the municipal level, remains a serious concern. If we do not tighten controls, we risk falling back into the cycle of irregular expenditure, wasteful spending, and, worst of all, qualified audits. Service delivery failures are another risk. We've heard the frustration from communities where too many promises are made without visible results. We need to ensure that with the funds we allocate, service delivery targets are met, with concrete improvements in healthcare, education, and infrastructure.

Corruption is an ever-present challenge. It threatens to erode the public's trust and undermine the very institutions we are trying to strengthen. We must hold ourselves and each other to the highest ethical standards. Let us also remember the economic instability the country is currently facing will test our ability to manage resources effectively, but they also remind us of the critical importance of the work we do.

Despite these risks, we have the tools to succeed. Fiscal discipline will remain our foundation. Part of this discipline involves supporting small businesses by paying them within the required 30 days. These are the engines of growth in our province, and we cannot afford to stifle them with bureaucracy.

Our institutional capacity is another strength. The Limpopo Provincial Treasury has some of the most capable and committed staff in government. It is our intellectual ability and dedication that will see us through the challenges ahead. But we must work together, across departments and municipalities, to ensure that we align our plans and actions, and deliver as one.

In conclusion, this plan is not just a set of strategies; it's a commitment. A commitment to deliver on the National Development Plan and the Limpopo Growth and Development Strategy. Most importantly, it's a commitment to uplift the lives of the people of Limpopo, particularly the poor and marginalised.

Let's remain focused, let's remain committed, and let's work smart. Together, we can make a real difference. I look forward to working with you all as we take on this vital task.

A handwritten signature in dark ink, appearing to be 'KE Mahoai', written over a horizontal line.

Mr. KE Mahoai (MPL)

Executive Authority

Limpopo Provincial Treasury

ACCOUNTING OFFICER STATEMENT



The Limpopo Provincial Treasury plays a critical role in managing public resources and ensuring compliance with national financial prescripts. Key functions and responsibilities, of Provincial Treasury, include enforcement of several key pieces of legislation, such as:

- Public Finance Management Act (PFMA) of 1999
- Municipal Finance Management Act (MFMA) of 2003
- Annual Division of Revenue Act
- Appropriation Act and Adjustments Appropriation Act
- Preferential Procurement Policy Framework Act
- Public Procurement Act

Provincial Treasury has a Constitutional and Legislative Mandate to help the National Treasury enforce compliance with section 216(1) of the Constitution, which mandates transparency and accountability in public finances and is mandated to prepare and monitor the provincial budget and ensure that provincial departments adhere to effective financial management practices as prescribed in the Public Finance Management Act. It is also entrusted by the Municipal Finance Management Act to monitor municipalities' financial compliance, including their budgets, reports, and any breaches of the Act.

The Strategic Focus for Provincial Treasury for the period 2025-2030 will be to align with broader national and global goals, such as the National Development Plan and Sustainable Development Goals (SDGs), 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, aligning with

frameworks like the Gender Responsive Planning and Budgeting Framework and the National Framework for Public Sector Professionalization.

A key goal is to achieve unqualified audit outcomes for provincial departments and public entities, demonstrating effective internal controls and financial reporting.

Provincial Treasury's seven outcomes, listed below and expanded on in the Strategic Plan, align with Medium Term Development Plan (MTDP) priority No. 3, which aims to "build a capable, ethical, and developmental state."

1. Sustainable Support Services and Good Governance in Limpopo Provincial Treasury (LPT)
2. Sustained Fiscal Policy for the province by 2030
3. Improved governance and sustainable management of the financial resources in provincial departments and public entities.
4. Increased economic participation of Limpopo local suppliers inclusive of Youth, Military Veterans, Women, and Persons with Disabilities.
5. Unqualified audit outcomes with no material findings attained by provincial departments and public entities
6. Funded Provincial Municipal Budgets adopted
7. Unqualified Audit Outcomes received by provincial municipalities

These outcomes collectively aim to ensure financial sustainability, sound governance, contributing to the overall development and empowerment of the province. The Provincial Treasury will endeavour to also ensure financial transparency, efficiency in resource management, and compliance with both national and provincial fiscal policies, while also striving to improve economic participation, especially for vulnerable groups such as youth, women, and persons with disabilities and reduce unemployment and poverty in our province.



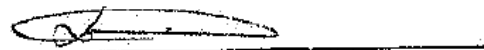
Mr. GC Pratt CA(SA)
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Limpopo Provincial Treasury

OFFICIAL SIGN-OFF

It is hereby certified that this Strategic Plan:

- Was developed by the management of the Limpopo Provincial Treasury under the guidance of Executive Authority Mr. Mahoai KE (MPL).
- Consider all the relevant policies, legislation and other mandates for which the Limpopo Provincial Treasury is responsible.
- Accurately reflects the Impacts and Outcomes which Limpopo Provincial Treasury will endeavour to achieve over the period 2025-2030.

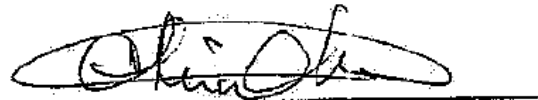
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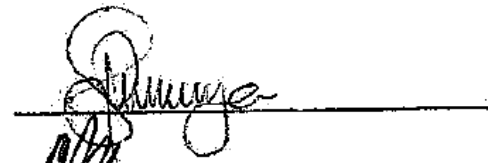
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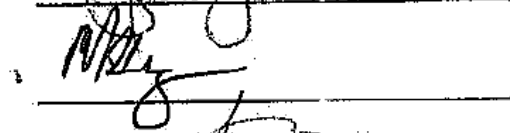
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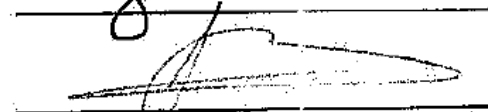
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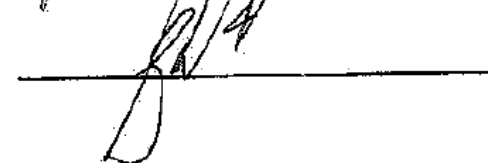
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Approved by:

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Executive Authority

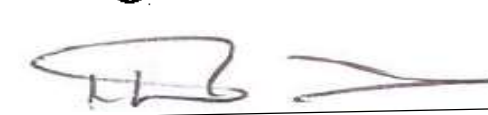


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LIST OF ACRONYMS

ACRONYMS - DESCRIPTION

AGSA	Auditor General of South Africa
AFS	Annual Financial Statement
AL&SCM	Asset, Liabilities and Supply Chain Management
AMD	Accounting Manual for Departments
APP	Annual Performance Plan
BAS	Basic Accounting System
BCP	Business Continuity Plan
CAE	Chief Audit Executive
CFO	Chief Financial Officer
CGICTPF	Corporate Governance of Information and Communication Technology Framework
CMS	Corporate Management Services
CoGHSTA	Co-operative Governance, Human Settlement & Traditional Affairs
CoE	Compensation of Employee
CRO	Chief Risk Officer
DDG	Deputy Director General
DoEL	Department of Employment and Labour
DORA	Division of Revenue Act
DPME	Department of Planning Monitoring and Evaluation
DPWRI	Department of Public Works, Roads and Infrastructure
EE	Employment Equity
ENE	Estimates of National Expenditure
EPRE	Estimated Provincial Revenue and Expenditure
EXCO	Executive Council
EXCOM	Executive Management Meeting
FG	Financial Governance
FMIS	Financial Management Information Systems
GDP	Gross Domestic Product
GTAC	Government Technical Advisory Council
HOD	Head of Department
HRM & D	Human Resource Management & Development
IBM	International Business Machines
ICT	Information and Communication Technology
IDMS	Infrastructure Delivery Management System

IGR	Intergovernmental Relations
IRM	Infrastructure Reporting Model
ITMC	Infrastructure Technical Management Committee
IYM	In Year Monitoring
LGB	Limpopo Gambling Board
LIIMP	Limpopo Integrated Infrastructure Masterplan
LOGIS	Logistics Information System
LPT	Limpopo Provincial Treasury
MCS	Modified Cash Standards
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Council
MPRA	Municipal Property Rates Act
MTDP	Medium Term Development Plan
MTEF	Medium Term Expenditure Framework
MVA	Military Veterans Association
N/A	Not Applicable
NT	National Treasury
OHS	Occupational Health and Safety
OtP	Office of the Premier
PERSAL	Personnel Salary
PFMA	Public Finance Management Act
PRF	Provincial Revenue Fund
PTCF	Provincial Technical Committee on Finance
PWD	Persons with Disabilities
RFQ	Request for Quotes
SALGA	South African Local Government Association
SAICA	South African Institute of Chartered Accountants
SCM	Supply Chain Management
SDP	Skills Development Plan
SDG	Sustainable Development Goals
SIAS	Shared Internal Audit Services
SITA	State Information Technology Agency
SLA	Service Level Agreement
SMS	Senior Management Service
SMME	Small, Medium and Micro – Sized Enterprise
SWOT	Strength, Weakness, Opportunities and Threats
UIFW	Unauthorized Irregular and Fruitless & Wasteful Expenditure
WSP	Workplace Skills Plan



PART A

OUR MANDATE

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
- Public Procurement Act

1.1 CONSTITUTIONAL MANDATE

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.

1.2 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 provincial public entities; and
(d)	Ensure its fiscal policies do not materially and unreasonably prejudice national economic policies.

Section	Function and powers
18 (2)	A provincial treasury
(a)	Must issue provincial instructions not inconsistent with this 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 of the PFMA
(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

Section	Function and powers
(a)	Must monitor: (i) compliance with the MFMA by municipalities and municipal entities in the province; (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 terms of this Act;
(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.

1.3 LEGISLATIVE 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 Development Plan (2025 – 2030).
- National Spatial Development Perspective.
- National Industrial Policy Framework.
- Broad Based Black Economic Empowerment.
- Public Procurement Act, 2024

1.4 INSTITUTIONAL POLICIES AND STRATEGIES OVER THE FIVE YEAR PLANNING PERIOD

The Limpopo Provincial Treasury will continue to oversee the implementation of the Public Finance Management Act in Provincial departments and public entities and the Municipal Finance Management Act in municipalities and their municipal entities. The department, in the implementation of the strategic plan, aims to strengthen the collaborative support provided to municipalities with the Department of Co-operative Governance, Human Settlements and Traditional Affairs (Coghsta) & Office the Premier in an endeavour of ensuring that there's a coordinated support approach. Through the strengthened support we endeavour to improve

audit outcomes, ensure sound financial management and reduction of unauthorized, irregular and fruitless & wasteful expenditure in municipalities. Our focus will also further be to strengthen our support to provincial departments, public entities to ensure sound financial management for effective and efficient service delivery.

In addition to the above, Limpopo Provincial Treasury's planning for the 2025-2030 period has considered the following policies and strategies as key to guiding its mandate of efficient resource management and sustainable development:

Africa Agenda 2063 and the Sustainable Development Goals (SDGs) provide the broader international framework for sustainable development, poverty eradication, and economic growth. Provincial Treasury will align priorities with these global goals to drive inclusive socio-economic progress.

The National Development Plan (NDP) and the Limpopo Development Plan (LDP) focus on eradicating poverty, reducing inequality, and fostering economic growth. The Provincial Treasury's efforts will aim at managing public finances effectively to support these goals, especially in critical areas like infrastructure, education, health and job creation.

The National Infrastructure Plan 2050 emphasizes developing sustainable infrastructure that enhances service delivery and stimulates economic growth. Provincial Treasury will focus on ensuring sound financial management to facilitate such infrastructure investments in the province.

The National Framework towards the Professionalisation of the Public Sector will guide Provincial Treasury's efforts to strengthen public service integrity, accountability, and capacity building, in an effort to build a professional and capable department.

The Gender Responsive Planning, Budgeting, Monitoring, Evaluation, and Auditing Framework and the Employment Equity Act will promote gender equity and inclusivity in financial planning and employment within Provincial Treasury.

The Public Procurement Act will enhance transparency and fairness in procurement processes, ensuring efficient use of public funds and supporting local economic development.

These strategies will underpin Provincial Treasury's mandate to manage public resources transparently, equitably, and sustainably over the next five years.

1.5 RELEVANT COURT RULINGS

None



PART B

OUR STRATEGIC FOCUS

2.1 VISION

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

2.2 MISSION

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

2.3 VALUES

The Limpopo Provincial Treasury's values for guiding its operations and decision-making over the next five years are:

Values	Description
Integrity	Upholding honesty and strong moral principles in all actions and decisions.
Transparency	Ensuring openness and clarity in processes, allowing stakeholders to access information and understand decisions
Accountability	Taking responsibility for actions and decisions and being answerable to the public and relevant authorities.
Fairness	Treating all stakeholders equitably and ensuring that processes are impartial and just.
Professionalism	Demonstrating competence, skill, and dedication in all duties, maintaining high standards of conduct.
Ethical	Committing to doing what is morally right, with a focus on ethical decision-making.
Innovation	Embracing new ideas, technologies, and approaches to improve service delivery and resource management.

2.4 SITUATIONAL ANALYSIS

The Limpopo Provincial Treasury (LPT) began the planning process for the 7th administration's Medium-Term Development Plan (MTDP) and the 2025/2026 fiscal year on the 16th of August 2024. The department adopted an inclusive approach to ensure the active participation of all employees in the planning process, particularly in reviewing the situational analysis. This review aimed to understand the department's current state, assess its internal and external environment, and identify areas for improvement.

To facilitate this process, the Strategic Management Directorate, in collaboration with the Information Communication & Technology (ICT) Directorate, developed a survey questionnaire to gather input's all from staff members on the review of department's vision, mission, values, and motto. Further consultations were conducted through branch-specific workshops between 26th August and 10th September 2024, followed by a main departmental planning session held from 2nd to 4th October 2024. During these sessions, the branches were trained on the theory of change and logic framework methodology, focusing on the development of impact statements, outcomes, outcome indicators, outputs, and output indicators. This process provided a solid foundation for the review and ensured alignment of strategies across the department.

The department employed the SWOT analysis technique to conduct a review of the situational analysis whereby branches had to identify Strength, Weaknesses, Opportunities and Threats, and to develop action plans. The SWOT analysis provides a comprehensive snapshot of both internal and external factors that can impact the organization's ability to achieve its outcomes. By identifying these factors, the department can make informed decisions on leveraging the strengths, address weaknesses, capitalize on opportunities, and prepare for potential threats in the 2025/2030 cycle.

The branches identified the elements of the SWOT which then consolidated and elevated to the level of the department. The consolidated reflected in the table below:

EXTERNAL ENVIRONMENT	
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> ▪ Early retirement options without pension penalties, which could optimize workforce management. ▪ The Government Technical Advisory Centre (GTAC) Support Programme which offers additional expertise and capacity-building. ▪ The legislative environment, which is conducive to innovation. ▪ Functional Intergovernmental Relations (IGR) structures. ▪ National interventions, such as the Special Investigating Unit's (SIU) involvement in claims against the state and a national debt collection contract, that may improve financial oversight. ▪ Benchmarking with globally competitive institutions and collaboration with other assurance providers for combined assurance enhances accountability and governance practices. 	<ul style="list-style-type: none"> ▪ Climate change ▪ Illegal immigration due to poor border management control. ▪ Dysfunctional municipalities whereby municipalities are operating with unfunded budgets ▪ Cybercrime ▪ Lack of synergy between the policy mandates and legislation in relation to appointment of youth, women & people with disabilities.
INTERNAL ENVIRONMENT	
STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> ▪ Provision of internal bursaries in line with departmental needs. ▪ Capable human resource. ▪ Approved policies. ▪ Quarterly transversal forums. ▪ Institutionalized IDMS. ▪ Strong system access controls. ▪ Banking contract & SLA. ▪ Budget Bi-lateral meetings. ▪ Flexible audit plans to accommodate emerging risks. ▪ Approved Internal Audit Charter. ▪ Internal Audit Technician Programme. ▪ Engagement at Audit Steering Committee Level. ▪ Professional affiliations. 	<ul style="list-style-type: none"> ▪ Non-adherence to Oath of Secrecy. ▪ Outdated ICT Infrastructure. ▪ Inability to enforce consequence management for non-compliance. ▪ Insufficient financial resources (COE) ▪ Approved HRM&D policy limitations. ▪ Underspending ▪ Not using available technology optimally ▪ Low Debt Recovery Rate. ▪ Inadequate capacity to monitor and support departments in management of immovable and biological assets.

<ul style="list-style-type: none"> ▪ VPNRA to access Teammate 	<ul style="list-style-type: none"> ▪ Inability to reach the 7% procurement spent target for people with disabilities and military veterans ▪ Hybrid recruitment system (hand delivery & e-recruitment) ▪ Loss of confidence by client departments. ▪ Inadequate Research and Development. ▪ Retention / succession planning strategy. ▪ Absence of Internal Audit Strategy.
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McKinsey 7s model was used to analyze the internal environment and PESTEL was used to analyze the external environment. The focus was on analyzing 7 key internal elements namely: strategy, structure, systems, shared values, style, staff and skills, in order to review the overall strategic position of the department and its environment. PESTEL analysis was used to identify the macro (external) forces facing the organisation. The acronym PESTEL stands for Political, Economic, Social, Technological, Environmental and Legal.

Medium Term Development Plan (MTDP) Strategic Priority No: 3 “**Build a capable, ethical and developmental state**” was identified by all branches as the most relevant of the three MTDP 2025-2030 priorities which the department should contribute to. This was done to ensure alignment of departmental plans to national priorities.

Provincial Treasury’s impact statement was reviewed from “Strengthened, Capability and Accountability of provincial departments, public entities & municipalities by 2030” to “**Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities by 2030**”. The impact Statement was adopted with reference to the MTDP, priority number three (3). The outcome of this exercise assisted all branches to craft proposed 2025 to 2030 Strategic Plans and 2025/26 Annual Performance Plans that were discussed and adopted during the Departmental Strategic Planning session held during the 1st week of October 2024.

To analyse branch inputs developed through the SWOT analysis technique, the department employed the PESTEL analysis method. PESTEL analysis is described as a framework used to conduct an external environmental analysis, examining various macro-environmental factors

that may impact Limpopo Provincial Treasury. The components of PESTEL analysis are described as follows:

The components of PESTEL analysis are described as follows:

Political

Government Stability: Assess the stability of the South African government, particularly in relation to political changes, elections, and potential shifts in leadership that may affect the treasury's policies and budget allocations.

Fiscal Policy: Examine the government's fiscal policies, including taxation, spending, and public finance strategies. Changes in these policies can have a direct impact on the treasury's financial management and budget planning.

Economic

Economic Growth: Analyze the economic health of South Africa, focusing on factors such as GDP growth, inflation rates, and unemployment rates, as these can influence the treasury's revenue generation and budget planning.

Exchange Rates: Monitor currency exchange rates, as fluctuations can impact foreign investments, international trade, and funding for infrastructure projects in Limpopo.

Budget Constraints: Consider economic challenges such as revenue shortfalls or increasing debt burdens, which may constrain the treasury's ability to finance critical programs and projects.

Socio-cultural

Demographics: Study the demographic composition of Limpopo Province, including population size, age distribution, and urbanization trends, to better understand the evolving demands for public services and infrastructure.

Social Welfare: Examine the social welfare needs of the province's population and the treasury's role in funding healthcare, education, and poverty alleviation programs.

Cultural Factors: Recognize and respect the diverse cultural backgrounds within the province, as cultural norms and values can impact policy implementation and public engagement.

Technological

Digital Transformation: Evaluate the integration of technology in the treasury's financial management, data analytics, and communication, as advancements in technology can enhance efficiency and transparency in public financial management.

Cybersecurity: Address the importance of cybersecurity in protecting financial data and information systems, especially in an era where cyber threats are a concern for government agencies.

Environmental

Climate Change: Consider the province's vulnerability to climate change, including factors like extreme weather events and resource scarcity. Budget allocation for disaster relief and climate-resilient infrastructure may be necessary.

Environmental Regulations: Ensure compliance with environmental regulations in financial planning and spending, particularly concerning environmental sustainability and resource management.

Legal

Fiscal Laws and Regulations: Understand and adhere to national and provincial fiscal laws and regulations governing budgeting, taxation, and public financial management.

2.5 EXTERNAL ENVIRONMENTAL ANALYSIS

The external environment encompasses factors which originates outside Limpopo Provincial Treasury that have ability to negative affects achievement of outcomes. The factors are out of LPT's reach but must be considered for the planning processes. The factors first involve the opportunities that are presents favourable conditions which the department can capitalize on to grow and succeed and threats that have the potential to limit the department success in carrying out its mandate.

2.5.1 Opportunities

Provincial Treasury has identified several key opportunities to enhance its efficiency and effectiveness. These include

- (a) Early retirement options without pension penalties, which could optimize workforce management.
- (b) The Government Technical Advisory Centre (GTAC) Support Programme which offers additional expertise and capacity-building. With this support, the Limpopo Treasury can strengthen its financial management practices, enhance service delivery, and improve the implementation of critical projects, leading to better governance and accountability.
- (c) The legislative environment, which is conducive to innovation, particularly with the integration of advanced technology, such as e-recruitment, to streamline processes. This environment can improve compliance with financial regulations, enhance transparency, and provide the necessary legal foundation for successful implementation of fiscal policies and budgetary reforms.
- (d) Functional Intergovernmental Relations (IGR) structures providing better coordination between entities. The structures will promote a more unified approach to policy implementation, increase cooperation between different government departments, and help address regional challenges more effectively, resulting in improved governance and public service delivery.
- (e) National interventions, such as the Special Investigating Unit's (SIU) involvement in claims against the state and a national debt collection contract, that may improve financial oversight. By addressing fraudulent claims and improving financial integrity, the Treasury can ensure better management of public funds and strengthen public trust in government institutions.
- (f) Benchmarking with globally competitive institutions and collaboration with other assurance providers for combined assurance enhances accountability and governance practices. The department will strive to ensure it has a collaborative effort in the implementation of the Corporate Governance of Information Communication Technology (CGICT) V2 framework as prescribed by the Department of Public Service and Administration (DPSA). This will help the Limpopo Treasury align its processes with standards as set by the DPSA and ensure achievement of outcomes.

2.5.2 Threats

The department identified threats that may have the capacity to hinder the department from achieving the desired outputs and outcomes as set out in the Strategic Plan and Annual Performance Plan, if they are not addressed. The following threats were identified, namely

- (a) Climate change whereby the department will implement the Climate Budget Tagging (CBT) that is responsible for monitoring and tracking of climate-related expenditures in the national budget system. It provides comprehensive data on climate-relevant spending, enabling government to make informed decisions and prioritize climate investments.
- (b) Illegal immigration due to poor border management control, which results in severe strain on provincial resources such health care, housing etc. The department will continue requesting the National Government to provide improved controls and financial resources to curb the scourge of poor boarder management.
- (c) Dysfunctional municipalities whereby municipalities are operating with unfunded budgets, experience delays in appointment of section 57 managers, the failure by municipalities to generate or improve their revenue collection, non-reduction of fruitless, wasteful, unauthorized, irregular expenditure and unstable councils. To mitigate this threat the department will review the collaborative support package with Department of Coghsta and Office the Premier to ensure that there's a coordinated approach in addressing municipal challenges.
- (d) Cybercrime which is still a problem considering the evolution of technology and the department operating with outdated (old) ICT infrastructure as well as low level of participation by users regarding ICT security. To ensure that there's constant monitoring by the department in managing the potential threats identified, regular reports will be provided during the structural sessions as identified in the institutional arrangement's framework.
- (e) Lack of synergy between the policy mandates and legislation whereby Cabinet decisions on Employment Equity contradict Employment Equity Act requirements, especially relating to females' representation at SMS level in departments.

Table 1: Stakeholder Analysis

Stakeholder	Reason for collaboration	Collaboration Description	Challenges	Proposed interventions
State Information Technology Agency (SITA).	Custodians of ICT Service in Government as per SITA Act.	Implementation of new systems. Hosting of transversal systems. Maintenance of Transversal systems. ICT technical Skills. ICT Project Management Skills.	Non adherence to SLA's. Budgetary Constraints. Involvement of additional Stakeholders from SITA in the process.	Effect penalty clauses as per SLA. Lobby for additional funding during MTEF hearings. Increase Financial Management Information Systems (FMIS) capacity. Update own SLA to incorporate usage of third parties by SITA.
Auditor General South Africa (AGSA).	AGSA conducts external audits in the department and generate a report on the outcomes of the audit.	In the process of conducting external audit AGSA collaborates with assurance providers such as Internal Audit and other transversal functions within Provincial Treasury.	Slow implementation of Combine Assurance.	Expedite implementation of Combined Assurance.
All provincial Departments.	Effective Utilization of transversal systems.	Adherence to transversal user accounts management policies.	Non-adherence to user accounts management policy. System Controllers are incorrectly placed as per generic structure of CFO's office.	Revoke user identities of non-complying System Controllers. Centralise the function of System Controllers in Limpopo Treasury.
All provincial Departments and Public Entities.	Effective Budget Planning and implementation.	Compliance with budget framework and guidelines and performance reporting standards.	Poor implementation of budgets and procurement plans.	Enhance capacity building mechanisms

Stakeholder	Reason for collaboration	Collaboration Description	Challenges	Proposed interventions
National Treasury	Custodians of PFMA and its prescripts.	Financial Reporting Frameworks Risk Management framework Annual Reporting Framework Instruction Notes and Guidelines.	Reporting Templates are not error free. Accounting Manual for Departments (AMD) and Modified Cash Standards (MCS) are not aligned to the templates. Outdated Frameworks.	Automation of the reporting template. Alignment of templates to AMD and MCS. Regular review of the frameworks.
	Custodian of Transversal Systems.	Systems policies and Procedures. Transversal system support.	None. Limited training capacity.	None Capacitate Financial Training and Capacity Building Directorate.
National Treasury.	Custodians of PFMA and its prescripts.	Budget planning and financial reporting frameworks. Treasury Instruction Notes and Guidelines.	Budget cuts and tight deadlines on budget submissions.	Strengthen measures to contain provincial costs, maximise own revenue; and capacitate Province to be proactive in budget planning.
CoGHSTA.	CoGHSTA is responsible for Municipal Property Rates Act (MPRA), DoRA, Municipal Systems Act (MSA) and other sections of the MFMA.	CoGHSTA is responsible for MPRA which affects revenue, DoRA on conditional grants, MSA on revenue by-laws and appointment of officials, MFMA on non-adoption of the budgets, reporting on Unauthorised, Irregular & Fruitless & wasteful expenditure and annual financial statements.	Weak integration /collaboration of work performed by both departments.	Strengthen collaboration and governance structures.

Stakeholder	Reason for collaboration	Collaboration Description	Challenges	Proposed interventions
Municipalities.	Improvement of municipal audit outcomes.	Compliance with National and Provincial Treasury budget planning; reporting standards; and financial management prescripts in line with MFMA, DoRA, Generally Recognize Accounting Standards (GRAP) and other relevant legislations and prescripts	Non-adherence to legislative prescripts.	Enhance capacity building strategies. Escalation of non-compliance to highest authority. Focused support on repeat non-compliance areas

2.6 PERFORMANCE DELIVERY ENVIRONMENT

Limpopo Provincial Treasury monitors and supports Provincial Departments, Public Entities, Municipalities and Municipal Entities on implementation of the PFMA and MFMA. The Provincial Institutions that are monitored and supported by Limpopo Provincial Treasury in line with the PFMA and MFMA are as follows:

Table 2: List of Public Institutions supported by Limpopo Provincial Treasury

Provincial Departments	Public Entities	Municipalities (27)
Office of the Premier (OtP)	Limpopo Gambling Board (LGB).	Capricorn District Municipality
Education (DoE).	Limpopo Economic Development Agency (LEDA).	Molemole Local Municipality.
Agriculture and Rural Development (DARD).	Road Agency Limpopo (RAL).	Blouberg Local Municipality.
Provincial Treasury (LPT).	Gateway Airport Authority Limited (GAAL).	Lepelle Nkumpi Local Municipality.
Economic Development, Environment and Tourism (LEDET).	Limpopo Tourism Agency (LTA).	Polokwane Local Municipality (Not delegated).
Health (DoH).		Sekhukhune District Municipality
Transport and Community Safety (DTCS).		Elias Motsoaledi Local Municipality

Provincial Departments	Public Entities	Municipalities (27)
Public Works, Roads and Infrastructure (DPW&I).		Ephraim Mogale Local Municipality
Co-operative Governance, Human Settlements & Traditional Affairs (CoGHSTA).		Makhuduthamaga Local Municipality
Social Development (DSD).		Fetakgomo Tubatse Local Municipality
Sport, Arts and Culture (DSAC).		Mopani District Municipality
		Maruleng Local Municipality
		Ba-Phalaborwa Local Municipality
		Tzaneen Local Municipality
		Giyani Local Municipality
		Letaba Local Municipality
		Vhembe District Municipality
		Makhado Local Municipality
		Musina Local Municipality
		Thulamela Local Municipality
		Collins Chabane Municipality
		Waterberg District Municipality
		Mogalakwena Local Municipality
		Thabazimbi Local Municipality
		Lephalale Local Municipality
		Modimolle Mookgophong Local Municipality
		Bela-Bela Local Municipality

2.6.1 Provincial Own Revenue

Provincial own revenue collection remains central in augmenting the nationally allocated Provincial Equitable Share. The country's economy is not growing at a level that will cover all the developmental needs and this puts pressure on the National fiscus as funds must be re-directed to amongst others the electricity crisis in the country, disasters caused by climate change, servicing of the national debt and funding of core services. With the economy facing a slow economic recovery, Provinces are required to continuously initiate funding models to supplement the declining equitable share. Provincial Treasury continues to support the new and existing revenue enhancement initiatives brought forth by Departments and Public Entities

to maximise provincial own revenue and augment the provincial equitable share baseline. The province provides incentives in the form of revenue retentions to departments and public entities that enhance and effectively manage their own revenue collection, and thereby continuously improve the management of own revenue. Quarterly Revenue Enhancement Bilateral Meetings are held to support Departments and Public Entities on the identification of revenue enhancement projects / new sources, and to monitor the implementation of such projects.

Over a five-year period, Provincial Own Revenue collected a total amount of R8.892 billion which is an average collection of R1.7 billion per annum. The revenue collection has since improved as compared to R1.442 billion in 2019/20 and R2.234 billion in 2023/24. The increased collection has contributed positively to the Provincial Revenue Fund and was allocated to Departments and augmented the Provincial Equitable Share to enhance service delivery in the province. Departments of Transport; Health and LEDET have the potential to generate additional revenue through Revenue Enhancement Allocations. Provincial interest revenue is not a reliable source of revenue owing to its volatile nature. Also, the Department of Public Works, Roads and Infrastructure (DPWR&I) remains a challenge in optimally collecting house rentals fees from tenants. Provincial Treasury provides support to DPWR&I to ensure the development of an effective Rental Collection Turnaround Strategy; and to enter into SLA's with implementing collection agencies (Departments) to enhance property rental collection.

Interventions over the medium-term period

Facilitate the implementation of the reviewed Provincial Revenue Enhancement and Retention Strategy with more emphasis on the identification and implementation of the Revenue Enhancement projects.

2.6.2 Macro-Economic Analysis

The Macro-Economic Analysis unit's major role is to perform research and provide economic intelligence to influence the budget allocation at Provincial Level. The prevailing economic conditions on global, national and provincial levels are being analyzed. The unit produces quarterly economic bulletins, which highlights the most recent quarterly economic developments and provides inputs on relevant economic topics of the day like the importance of the informal sector in addressing the challenge of unemployment in Limpopo and further highlights the importance of finding innovative ways to deal with climate change and global

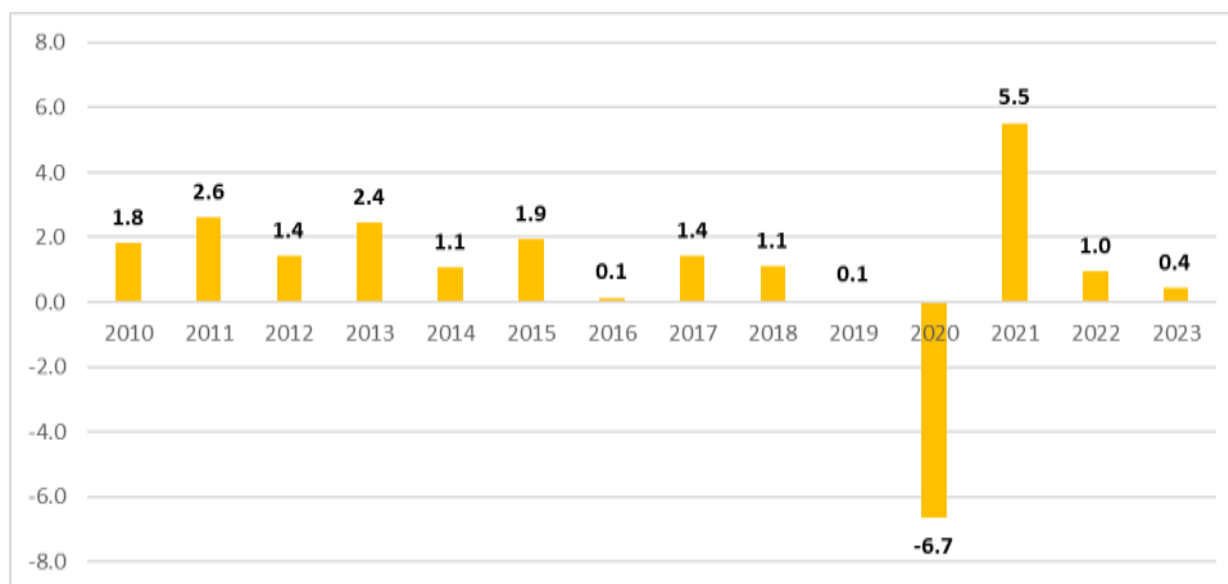
warming. The tight fiscal situation on national level is expected to continue with negative consequences for the provincial budget allocation.

Except for the documents produced as part of the Annual Performance Plan (APP) the unit is also conducting research on other topics of finding alternative ways to deal with the high rate of unemployment and exploring the potential of the Sub-Saharan Africa market for Limpopo as the gate way to the African continent.

2.6.3 Limpopo Economy

The performance of the Limpopo provincial economy is very important to determine the potential to address the triple challenge of unemployment, poverty and inequality. Provincial economic growth has been sluggish over recent years, growing on average below 2.0 percent since 2010 to 2019. In 2020 the provincial economy contracted by 6.7 percent, and this was followed by a rebound from the effects of the Covid- 19 pandemic to a growth of 5.5 percent in 2021. In 2023 the provincial growth was recorded at 0.4 percent and was mainly dragged down by the slowdown in mining commodity prices and exports, as the growth performance of the province is still heavily dependent on the mining industry.

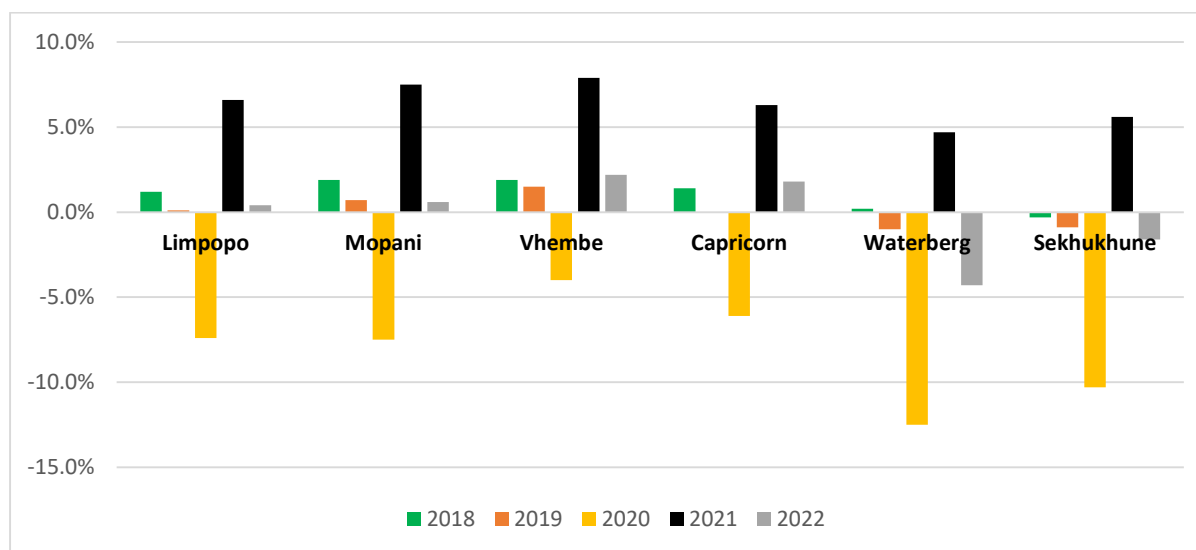
Figure 1: GDP Average annual growth (Constant 2015 Prices).



Quantec, 2024

Much of the provincial growth was driven down by native economic performance in the two primary sectors of Mining and Agriculture in the Sekhukhune and Waterberg districts . In 2022, three districts experienced positive economic growth, namely Mopani, Capricorn and Vhembe.

Figure 2: GDP Average annual growth (Constant 2015 Prices) by Districts.



Quantec, 2024

The subdued economic performance of the province calls for a concerted efforts from the provincial stakeholders to ensure that the provincial economy achieves higher levels of economic growth, as this is a pre-requisite to address the challenges of unemployment and poverty. The provincial government will also need to ensure that all spheres of government embrace fiscal discipline and continue to implement zero based budgeting to achieve value for money.

2.6.4 Provincial Budget

The District Development Model (DDM) is a new integrated district-based approach to address service delivery challenges through, among others, localised procurement and job creation that promotes and supports local businesses and involves local communities. It calls for One District, One Plan, and One Budget. It aims to accelerate, align and integrate service delivery under a single development plan per district or metro that is developed jointly by national, provincial, and local government, as well as business, labour, and community in each district.

This development approach ensures that planning and spending across the three spheres of government are integrated, aligned and that each district or metro plan is developed with the interests and input of communities.

The role of the Provincial Budget Management team in the DDM is to prepare a provincial budget in collaboration with all three spheres of government to ensure that the priorities of provincial departments, public entities and municipalities are in line with the national and provincial policy imperative and priorities. However, resources allocation for priorities is subject to the availability of resources in the provincial fiscus. Over the period ahead, budget allocation will focus mainly on developmental plans in the districts, and this will be achieved in collaboration with provincial departments, public entities, and the local sphere of government.

2.6.5 Public Finance Management

Provincial Treasury monitors and supports departments and entities to ensure that spending is in line with set targets through quarterly bilateral meetings that are held to determine areas of focus which requires close monitoring and support to institutions to improve service delivery. Site visits are also conducted to monitor the economic use of financial resources. The aim is to achieve improved provincial budget planning and implementation; enhanced oversight on service delivery by the departments and public entities and improved communication and working relations with departments and public entities. On a monthly basis performance by departments is being reported to National treasury through In-year monitoring reports and a detailed report is prepared for discussion during Head of Departments forum and Executive Council meetings. These monitoring mechanisms have resulted in 98.6 percent spending of the provincial allocated budget in 2023/24 financial year. Public Entities spending is also monitored monthly.

INTERVENTIONS OVER THE MEDIUM-TERM PERIOD

- Support departments, public entities and municipalities in the province to efficiently and effectively spend their allocated budgets.
- Conduct detailed quarterly cash flow analysis for provincial departments and public entities.

2.6.6 Infrastructure Management

Provincial Treasury's monitoring, oversight and support responsibilities for infrastructure management is derived from the Public Finance Management Act and the Municipal Finance Management Act. Based on the legal framework, the different functions to be performed by Provincial Treasury in respect of our monitoring, oversight and support responsibilities pertaining to Provincial Government Departments, Provincial Public Entities, Municipalities and Municipal Public Entities were identified.

The provincial Executive Council has approved a framework for the implementation of the Infrastructure Delivery Management System [IDMS] in a selected number of Provincial Departments [mainly Health, Education, Provincial Treasury and Public Works, Roads & Infrastructure] The framework has been extended to all infrastructure departments in the province, however there is currently no similar framework for Municipalities and Public Entities. National Treasury is working on a similar framework for these two sectors.

Although the Framework allocates roles and responsibilities to Provincial Treasury in terms of monitoring, oversight and support roles, Provincial Treasury also works closely with Department of Public Works Roads & Infrastructure to enhance provincial infrastructure capacity.

Provincial Treasury also work closely with CoGHSTA and other key stakeholders through the Municipal Infrastructure Grant (MIG) Forums to ensure requisite management and technical support to provincial municipalities to spend allocated MIG budgets efficiently and effectively.

2.6.7 Municipal Finance

Limpopo Provincial Treasury provides financial management support to municipalities guided by the MFMA. The department plays an oversight role on the financial matters through guidance provided during financial planning process at municipal level which is central to implementation of District Development Model. We also conduct compliance monitoring over implementation of allocated municipal budgets. It is envisaged that through our support, the District Development Model will ensure that resource allocation efficiency to achieve maximum social and economic benefits.

2.7 INTERNAL ENVIRONMENTAL ANALYSIS

The internal environment refers to factors within an organization that influence its operations and ability to achieve its goals. The internal environment provides clear insights into the Limpopo Provincial Treasury's current position and performance capabilities in terms of Strengths and Weaknesses. The strengths are determined by the resources, capabilities, and advantages that give an organization a competitive edge while weaknesses involve the limitations in supporting in provincial departments, municipalities and entities.

The 7S Model was utilised to conduct internal environmental analysis to identify weaknesses and strengths in the department. The 7S model provides an overview of how the key elements of the Provincial Treasury in Limpopo are interconnected and contribute to its overall performance and effectiveness in managing public finances and supporting provincial priorities. The 7S framework stands for seven interdependent factors that are crucial for the success of an organization. These factors are:

Strategy: This refers to the organization's plan for achieving its outcomes and impact. It includes the choices made about where to compete and how to win in the chosen markets.

Structure: This pertains to the way the organization is organized, including its hierarchy, reporting lines, and the division of responsibilities and roles.

Systems: Systems encompass the processes, procedures, and routines that guide how the work is done within the organization. This includes both formal systems (such as information technology and communication) and informal systems (such as decision-making processes).

Shared Values: Shared values represent the core beliefs, culture, and values that are widely accepted and embraced within the organization. These values guide the behaviours and attitudes of employees.

Skills: Skills refer to the capabilities, competencies, and expertise of the workforce. This includes both technical and soft skills that employees possess.

Style: Style relates to the leadership and management approach within the organization. It reflects the leadership style and the way in which leaders interact with employees.

Staff: Staff refers to the organization's human resources, including the number of employees, their qualifications, and their experience.

2.7.1 Strengths

To maximize the strengths identified by branches the department will

- (a) Conduct a needs assessment to ensure alignment of internal bursaries with departmental outcomes and ensuring development supports institutional priorities.
- (b) Implement ongoing training for human resources to cultivate a culture of continuous learning & skills improvement.
- (c) Regularly review and update policies for compliance and efficiency.
- (d) Organize quarterly transversal forums to enhance cross-departmental communication and collaboration.
- (e) Promote the Integrated Document Management System (IDMS) for streamlined document handling and enhance access controls to secure sensitive information.
- (f) Evaluate banking contracts for better terms
- (g) Schedule regular bi-lateral meetings with stakeholders to address specific departmental needs.
- (h) Develop flexible audit plans to adapt to emerging risks, ensuring stakeholders understand the Internal Audit Charter for accountability.
- (i) Expand the Internal Audit Technician Programme with mentorship opportunities to build future talent and encourage professional affiliations for staff credibility.
- (j) Train relevant internal audit personnel on how to access the Virtual Private Network (VPN-RA) for effective usage and improve accessibility of Teammate Internal Audit Software.
- (k) Establish measures to monitor progress and conduct quarterly reviews to adjust strategies as necessary.

2.7.2 Weaknesses

Operational & strategic weakness were identified by branches, and it was resolved that there is a need for a coordinated effort and commitment across all levels in the organization to address the weaknesses. By implementing targeted strategies and fostering a culture of accountability, innovation, and inclusivity, the organization can enhance its operational capacity, rebuild trust with stakeholders, and achieve its impact and outcomes.

To combat non-adherence to the oath of secrecy, the department will emphasis ethics training, regular assessments of compliance and implement a monitoring system to ensure adherence, while creating a culture of accountability.


Aging ICT infrastructure limits productivity and the effective use of technology in the department, and thus it has been agreed that an assessment of the department's current ICT hardware and systems will be expedited to identify gaps, which will be followed by a phased in upgrade plan.

The department acknowledges that the inability to enforce consequence management diminishes accountability and thus existing policies will be enhanced. Training will also be provided to management on effective disciplinary actions and how consequence management will be integrated into the organizational culture.

2.8 PERFORMANCE DELIVERY ENVIRONMENT

Table 3 : Limpopo Provincial Treasury Auditor General of South Africa (AGSA) Audit Outcomes for the period 2020-2025 MTSF Period.

Financial Years	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
Audit Opinion	Unqualified Audit opinion with no findings	Unqualified Audit opinion with no findings	Unqualified Audit opinion with findings	Unqualified Audit opinion with no findings	****

 Unqualified Audit with no material findings – “Clean Audit”

 Unqualified Audit

AGSA AUDIT OUTCOMES FOR PROVINCIAL DEPARTMENTS

Limpopo Provincial Government achieved four (4) Unqualified Audit opinions with no material findings known as “Clean Audit Outcomes” in 2023/24 in the following departments, namely Office of the Premier, Provincial Legislature, Provincial Treasury and Department of Sport, Arts and Culture. The support provided by Provincial Treasury in 2022/23 and 2023/24 resulted in

significant improvements including in the Department of Health who improved from a string of Qualified audit opinions in previous years to an Unqualified Audit opinion in 2023/24. The Department of Sport, Arts and Culture, Provincial Treasury and Office of the Premier also improved from Unqualified Audit opinions in 2022/23 to “Clean Audit” outcomes in 2023/24. Despite these improvements the province still has three departments with qualified audit opinions in 2023/24 that need to be supported to improve their audit outcomes to at least unqualified audit opinions and to increase the number of “Clean Audit” opinions during the next couple of years. Provincial Treasury has developed an Audit Improvement Strategy which outlines how we plan to ensure that these improvements are achieved and sustained.

The 5-year audit outcome trends for the provincial departments is presented in the table below

Table 4: Five (5) Year Audit Outcomes for Provincial Departments






Vote No.	DEPARTMENT	201920	202021	202122	202223	202324	TREND	COMMENTS
1	Premier	CL	CL	CL	UQ	CL		Audit outcomes improvement
2	Provincial Legislature	CL	UQ	UQ	CL	CL		Audit outcomes unchanged
3	Education	Q	Q	Q	Q	Q		Audit outcomes unchanged
4	Agriculture & Rural Development	UQ	UQ	UQ	UQ	UQ		Audit outcomes unchanged
5	Provincial Treasury	CL	CL	CL	UQ	CL		Audit outcomes improvement
6	Economic Development Environment and Tourism	UQ	CL	CL	CL	UQ		Audit outcomes regression
7	Health	UQ	Q	Q	Q	UQ		Audit outcomes improvement
8	Transport and Community Safety	CL	CL	UQ	UQ	UQ		Audit outcomes unchanged
9	Public Works, Roads & Infrastructure	UQ	UQ	UQ	Q	Q		Audit outcomes unchanged
10	Sport, Arts & Culture	UQ	UQ	UQ	UQ	CL		Audit outcomes improvement
11	Co-Operative Governance, Housing Settlements & Traditional Affairs	UQ	UQ	UQ	UQ	UQ		Audit outcomes unchanged
12	Social Development	UQ	UQ	UQ	UQ	Q		Audit outcomes regression

AG OUTCOMES FOR PUBLIC ENTITIES

The Limpopo Public Entities achieved two (2) Clean audit opinions, two (2) unqualified audit opinions and one (1) qualified audit outcome. The province registered significant improvement in audit outcomes of the Public Entities. Limpopo Gambling Board maintained its Clean Audit in 2023/24, Limpopo Tourism Agency attained a Clean Audit for the first time in 2023/24 and Gateway Airport Authority Limited improved from a Qualified Audit opinion in 2022/23 to an Unqualified Audit in 2023/24, Roads Agency Limpopo maintained an Unqualified Audit opinion. Limpopo Economic Development Agency remained with a Qualified Audit opinion and will require focused support from Provincial Treasury to improve the outcome in the short term.

The table below provides for Audit Outcomes for the provincial Public Entities:

Table 5: Five (5) Year Public Entities Audit Outcomes

ENTITY	PUBLIC ENTITY	2019/20	2020/21	2021/22	2022/23	2023/24	TREND	COMMENT
1	Limpopo Economic Development Group (LEDA)	UQ	Q	Q	Q	Q		Audit outcomes unchanged
2	Limpopo Tourism Agency (LTA)	UQ	UQ	UQ	UQ	CL		Audit outcomes improved
3	Limpopo Gambling Board (LGB)	CL	CL	CL	CL	CL		Maintained Clean Audit
4	Roads Agency Limpopo (RAL)	UQ	UQ	UQ	UQ	UQ		Audit outcome unchanged
5	Gateway Airport Authority Limited (GAAL)	Q	A	Q	Q	UQ		Audit outcome improved

AG OUTCOMES FOR PROVINCIAL MUNICIPALITIES

The province, for the first time, achieved 2 clean audits in the municipal space in 2021/22. The two clean audits were however lost in 2022/23 and regained in 2023/24. The clean audits were recorded by Waterberg District Municipality and Capricorn District Municipality.

In 2023/24, the province's 27 municipalities, achieved 14 unqualified, 10 Qualified and 1 disclaimer audit opinions. During the year the province recorded an improvement in 4 municipalities and regressions in 4 municipalities, 3 regressions were from unqualified to qualified and 1 from qualified to disclaimer. The disclaimed municipality, Thabazimbi Municipality, was placed under section 139(1)(c) intervention by the Executive Council and the province will be working hard with the municipality to improve its financial management and governance processes to improve its audit outcome and service delivery.

Table 6: Five (5) Year Analysis of Municipal Audit Outcomes

	2019/20	2020/21	2021/22	2022/23	2023/24
Disclaimed	0	2	1	0	1
Adverse	1	0	0	1	0
Qualified	10	8	11	8	10
Unqualified	15	16	13	18	14
Clean Audit	1	1	2	0	2
Outstanding	0	0	0	0	0
TOTAL	27	27	27	27	27

Table 7: Five (5) Year Period Municipalities Audit Opinions

No	MUNICIPALITIES	2019/20	2020/21	2021/22	2022/23	2023/24	TREND
1	Vhembe District	Q	Q	Q	Q	Q	↔
2	Makhado	UQ	UQ	UQ	UQ	UQ	↔
3	Musina	UQ	UQ	Q	UQ	UQ	↔
4	Colins Chabane	UQ	UQ	UQ	UQ	Q	↓
5	Thulamela	UQ	UQ	UQ	UQ	Q	↓
6	Waterberg District	UQ	CL	CL	UQ	CL	↑
7	Bela-bela	Q	D	Q	Q	Q	↔
8	Lephalale	UQ	UQ	UQ	UQ	UQ	↔
9	Modimolle /Mookgophong	Q	Q	Q	A	Q	↑
10	Mogalakwena	A	Q	Q	Q	UQ	↑
11	Thabazimbi	Q	Q	Q	Q	D	↓
12	Capricorn District	CL	UQ	CL	UQ	CL	↑

13	Blouberg	UQ	UQ	UQ	Q	Q	↔
14	Lepelle –Nkumpi	UQ	UQ	Q	UQ	UQ	↔
15	Molemole	UQ	UQ	UQ	UQ	UQ	↔
16	Polokwane	Q	Q	UQ	UQ	UQ	↔
17	Mopani District	Q	D	D	Q	Q	↔
18	Ba-Phalaborwa	Q	Q	Q	Q	Q	↔
19	Greater Giyani	UQ	Q	UQ	UQ	UQ	↔
20	Greater Letaba	UQ	UQ	UQ	UQ	UQ	↔
21	Greater Tzaneen	UQ	UQ	UQ	UQ	UQ	↔
22	Maruleng	UQ	UQ	UQ	UQ	UQ	↔
23	Sekhukhune District	Q	Q	Q	Q	Q	↔
24	Elias Motsoaledi	Q	UQ	UQ	UQ	Q	↓
25	Fetagomo / Tubatse	Q	UQ	Q	UQ	UQ	↔
26	Ephraim Mogale	UQ	UQ	Q	UQ	UQ	↔
27	Makhudutamaga	UQ	UQ	UQ	UQ	UQ	↔

Municipal Budget Funding

The province is faced with a challenge of adopting unfunded budgets in some of our 27 municipalities due to low revenue bases, poor revenue collections and high expenditures.

Limpopo province's 27 municipalities tabled 16 funded budgets in 2020/21 financial year, which improved to 20 adopted funded budgets however reduced to 18 funded adjustments budgets in the same financial year. In the 2021/22 financial year the provincial municipalities table 16 funded budgets, which improved to 19 adopted funded budgets but then declined to 16 funded adjustments budgets in the same year. In 2022/23 financial year the provincial municipalities tabled 18 funded budgets and remained 18 for the adopted funded budgets and funded adjustment budgets. In 2023/24 financial year the number of funded budgets declined, as only 15 municipalities tabled funded budgets, while only 17 funded budgets and adjustment budgets were adopted. The funding status of tabled budgets improved slightly to 16 in 2024/25 and remained at 17 funded adopted budgets.

The tables below provide the details on municipal state of budget funding.

Table 8: Five (5) year Municipal state of budget funding

	2020/21			2021/22			2022/23			2023/24			2024/25	
	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget
Total funded	16	20	18	16	19	16	18	18	18	15	17	17	16	17
Total unfunded	11	6	9	11	8	11	9	9	9	12	10	10	11	10
Total undetermined	0	1	0	0	0	0	0	0	0	0	0	0	0	0
Total	27	27	27	27	27	27	27	27	27	27	27	27	27	27

Table 9: Five (5) Year Municipal State of Budget Funding

Name of municipality	2020/21			2021/22			2022/23			2023/24			2024/25	
	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget	Adjusted budget	Tabled budget	Adopted budget
Greater Giyani	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Greater Letaba	Unfunded	Funded	Unfunded	Unfunded	Funded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Greater Tzaneen	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Ba-Phalaborwa	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Maruleng	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Mopani	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Musina	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Thulamela	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Makhado	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded	Unfunded
Collins Chabane	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Vhembe	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Blouberg	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Molemole	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Polokwane	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded
Lepelle-Nkumpi	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Capricorn	Unfunded	Unfunded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Thabazimbi	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Lephalale	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded
Bela Bela	Unfunded	Funded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded
Mogalakwena	Unfunded	Undetermined	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Modimolle-Mookgopong	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Waterberg	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
Ephraim Mogale	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Elias Motsoaledi	Funded	Funded	Funded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded	Funded	Funded	Funded	Funded
Makhuduthamaga	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Fetakgomo-Tubatse	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded
Sekhukhune	Unfunded	Funded	Funded	Funded	Funded	Unfunded	Funded	Funded	Funded	Funded	Funded	Funded	Funded	Funded

Provincial Treasury will work closely with the municipalities that have tabled unfunded budgets to determine the root cause and develop corrective measures to deal with the challenges. Some of the key interventions will be to properly determine the cost the services provided and

set credible cost recovery rates/fees, determine the root cause of water and electricity losses and develop processes to limit such losses, correctly estimate revenue collection rates, reconcile the property valuation rolls to the billing system, etc.

PAYMENT OF INVOICES WITHIN THE PRESCRIBED 30 DAYS

The Province registered a cumulative compliance rate of **99.41%** to section 38(1)(f) of the PFMA for the year ended 31 March 2024. From 01 April to 30 December 2024, the Province paid 99.79% of the invoices withing the prescribed 30 days (132 799 / 133 072 invoices). A total of 273 invoices were paid in excess of 30 days for the period 01 April 2024 to 31 December 2024. The table below refers:

Table 10: 30 Day Payment Compliance Rate (01 April 2024 – 31 December 2024)

INSTITUTION						Grand Total	Paid in Excess of 30 Days	Compliance Rate
	0 - 30	31 - 60	61 - 90	91 - 120	> 120			
LP: AGRICULTURE & RURAL DEVELOPM	5 353	2	0	0	1	5 356	3	99,94%
LP: CO-OP GOV,HUM SET, TRAD AFF	5 029	131	2	0	2	5 164	135	97,39%
LP: ECON DEV, ENVIRONM & TOURISM	3 293	3	0	0	0	3 296	3	99,91%
LP: EDUCATION	42 550	90	16	5	2	42 663	113	99,74%
LP: HEALTH	54 266	2	0	0	0	54 268	2	99,996%
LP: OFFICE OF THE PREMIER	2 411	1	0	0	0	2 412	1	99,96%
LP: PROVINCIAL TREASURY	1 532	1	0	0	0	1 533	1	99,93%
LP: PUBLIC WORKS,ROADS & INFRAST	3 571	2	0	0	0	3 573	2	99,94%
LP: SOCIAL DEVELOPMENT	7 249	2	0	0	0	7 251	2	99,97%
LP: SPORT,ARTS & CULTURE	4 421	9	1	0	0	4 431	10	99,77%
LP: TRANSPORT & COMMUNITY SAFETY	3 124	1	0	0	0	3 125	1	99,97%
GRAND TOTAL	132 799	244	19	5	5	133 072	273	99,79%

2.9 ORGANISATIONAL ENVIRONMENT

2.9.1 Transformation Services

The department has allocated a dedicated budget for 2023-24 financial year to implement programmes that address the imbalances of the past on the previously disadvantaged groups in the department. Implemented interventions are to empower women, youth, children and persons with disabilities (WYPD). Respective committees are fully functional, and meetings are held in accordance to the regulations and prescripts that governs the promotions of the rights

of the afore-mentioned sectors. The department will continue to prioritize the needs of WYPD in the upcoming 2025-26 financial year and beyond through allocation of adequate resources for the advancement of WYPD. The department has embarked on the Integrated 16 days of Activism for No Violence Against Women, Children and the Women Campaign. As part of the integrated mechanism, the MEC for Provincial Treasury led the Cheka Impilo Campaign and the Head of Department chaired the Disability Forum meeting and The Public Service Women Management Week (PSWMW).

Members of the disability forum attended the annual disability conferences that are held annually as part of capacity building. The department submitted the monthly, quarterly and annual reports on WYPD to Office of the Premier and the annual Employment Equity (EE) report to the Department of Employment and Labor (DoEL) and the annual report on the Strategic Framework.

In terms of Employment Equity targets the status quo, for Senior Management Services (SMS), as of 31st December 2024 was 26 (46.4%) Female SMS employees and 30 (53.6%) male SMS employees. The department will target to recruit women SMS in vacant posts in an endeavour to comply with the 50/50 representation target set by National Cabinet

In terms of Disability status at SMS level the department has achieved a rate of 1.8% and 3.2% across all levels in the Department. The Head of Department and all five Deputy Director Generals have included the attainment of the EE targets in their Performance Agreements. The Employment Equity progress report is a standing item at Executive Committee meetings and is also part of the institutional arrangements of the department. The department has partnered with the Institutions of Higher Learning in the province and Non-Governmental Organization of Persons with Disabilities to collaborate on matters of common interest, including accessing to the database of all graduates with disabilities and circulating of employment adverts to these institutions. The department is confident that through this concerted effort, it will maintain the current compliance status of 3% for persons with disability and strive towards the attainment of the national target of 7% by 2030

With reference to capacity development for women, youth and persons with disabilities' advancement and gender equality, the below table depicts the department's procurement from designated groups performance:

WYPD	Provincial Target	Actual Achievement
Women Owned businesses	25%	16.71%
Youth owned business	25%	9.06%
Persons with disability-owned	7%	0.18%

An analysis on persons with disability-owned businesses was conducted and it was found that most companies do not comply with the Central Supplier Database requirements. To achieve the provincial target as outlined in the Limpopo Procurement Strategy 2030 as revised, the department will accelerate awareness sessions with various WYPD business structures and strengthen partnerships with relevant economic sectors.

The health and safety of our employees and our customers remained paramount in Limpopo Provincial Treasury. Matters of occupational health and safety are discussed quarterly at the Occupational Health and Safety and Risk Management Committee meetings chaired by the Independent Chairperson. Reports on findings and recommendations of the building inspections and incident investigations are robustly deliberated in these committee meetings.

2.9.2 Information And Communications Technology

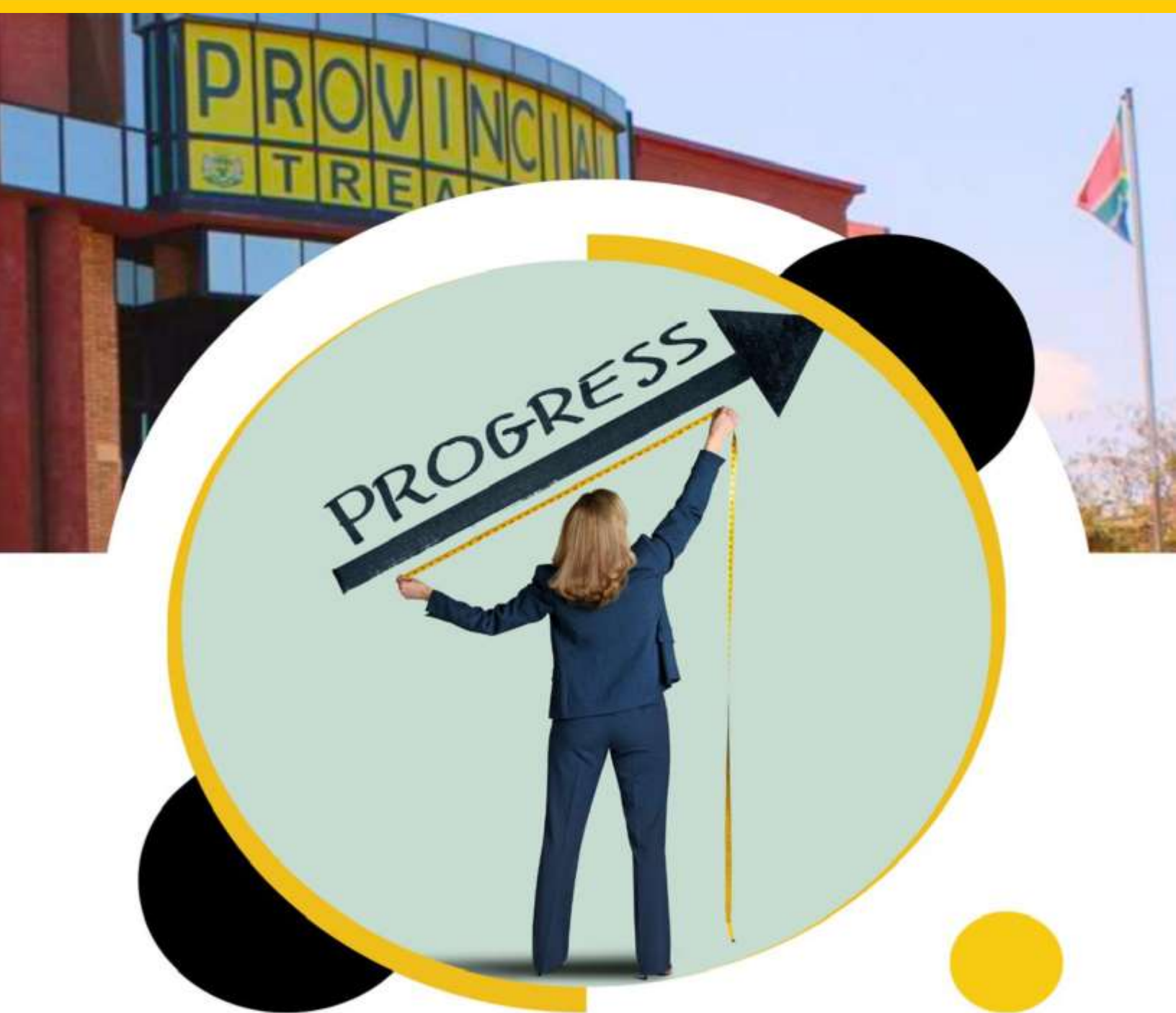
Information and Communications Technology is guided by Section 30 of the Public Service Regulations. The Corporate Governance of ICT Policy Framework provides a holistic approach to the use of ICT in ensuring the development of plans over the long, medium, and short term for ICT to enable the business and create value for the department. Through the framework, oversight structures are also established, amongst which are mainly the ICT Steering Committee and the Strategic Committee (EXCOM), which respectively drive the work of ICT and ensures accountability in the use of ICT to support the achievement of the department's strategic goals.

The department's ICT Steering Committee, as mandated by the departmental institutional arrangement framework and in line with the Corporate Governance of ICT Policy Framework version two (CGICT-V2), ensures that the departmental arrangements for the corporate

governance of ICT are developed, implemented, managed, monitored, and evaluated. The ICT Steering Committee plays a crucial role by providing oversight, guidance, and strategic direction for the effective use and management of technology in the Department. The committee serves as a governing body that ensures that technology is used effectively and strategically to enable and support the organization's goals and operations. It fosters a coordinated and strategic approach to managing and leveraging technology to drive efficiency, growth, and competitive advantage for the organization. It is through this structure that the ICT Budget, ICT Risks, ICT Security and Awareness, as well as other key areas of the ICT's daily work are monitored and reported to the Strategic Committee (EXCOM).

The department will continue to implement the approved CGICT Policy to ensure that all areas that are required to be complied with are implemented and that the digitalisation drive is expanded. The department intends to continue with the Digital Transformation program with specific focus on universal access to mobile devices, improvement of ICT infrastructure and connectivity, strengthening ICT Security and awareness, ICT service continuity (Disaster Recovery), Information Technology Service Management, ICT Project Management, adoption of cloud services for user convenience, management of service providers and development of ICT skills and digital literacy. In a quest to improve the use of ICT within the department, innovative projects will be explored to foster convenient and secure ways of work in this age of technological advancement and artificial intelligence.

A three-year ICT Plan that is aligned to the Medium-Term Expenditure Framework will take queue from this departmental strategic plan as required by the CGICT-V2. It is within that plan wherein the detail of how ICT will be leveraged, through the initiatives mentioned above, to support and enable the department to achieve its strategic objectives will be outlined.



PART C

MEASURING OUR PERFORMANCE

3.1 INSTITUTIONAL PERFORMANCE INFORMATION

3.1.1 Impact statement

Impact Statement	Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities by 2030
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3.1.2 Measuring our outcomes

MTDP Priority No 3	Build a capable, ethical and developmental state.		
Outcomes	Outcome Indicators	Baseline	Five-year target
1. Sustainable Support Services and Good Governance in Limpopo Provincial Treasury (LPT)	% of LPT departmental Annual Performance Plan (APP) targets achieved	96%	100%
	% of Compliance to Corporate Governance of ICT policy framework by LPT	N/A	100%
	Number of unqualified audit outcomes with no material findings received by LPT	Four (4) Unqualified audit opinion with no materials findings and one (1) Unqualified audit opinion with material findings	5
2. Sustained Fiscal Policy for the province by 2030	% of Provincial Revenue collected by departments and Schedule 3C public entities	100%	100%
	Number of credible Provincial budgets tabled	2	10 (2 per Year)
	% of provincial annual expenditure achieved by provincial departments	99.1%	99.5%
3. Improved governance and sustainable management of the financial resources in provincial departments and public entities.	Percentage of departments & entities that meets compliance standards for Asset Management in terms of the PFMA	New Target	100%
	Percentage of departments & entities that meets compliance standards for Supply Chain Management (SCM) in terms of the PFMA	New Target	100%
	Percentage of procurement projects awarded as per approved procurement plans.	New Target	100%
	Minimum % retained as cash reserves for disasters and unforeseen circumstances.	New Target	1.2% of the Provincial equitable share
4. Increased economic participation of Limpopo local suppliers inclusive of	Percentage (%) of Provincial Departments and Public Entities budget spent (inclusive of discretionary budget) to procure goods	New Target	75%

MTDP Priority No 3	Build a capable, ethical and developmental state.		
Outcomes	Outcome Indicators	Baseline	Five-year target
Youth, Military Veterans, Women, and Persons with Disabilities	and services from Limpopo based Suppliers inclusive of Youth, Military Veterans, Women, and Persons with Disabilities		
5. Unqualified audit outcomes with no material findings attained by provincial departments and public entities	Number of unqualified audit outcomes with no material findings attained by provincial departments and public entities	6	17
	Number of provincial departments that implemented the approved provincial combined assurance model	New Target	11 departments
6. Funded Provincial Municipal Budgets adopted	Number of funded provincial municipal budgets adopted	16	27
7. Unqualified Audit Outcomes received by provincial municipalities	Number of unqualified audit outcomes received by provincial municipalities	18	27

3.1.3 Explanation of Planned Performance over Five Year Planning Period

3.1.3.1 The outcomes' contribution to achieving the aims of the Medium-Term Development Plan (MTDP)

The mandate of the institution including, where applicable, priorities in relation to women, youth and people with disabilities; and provincial priorities, where applicable. **All departmental outcomes contribute to MTDP priority No: 3 namely “To build a capable, ethical and developmental state” by ensuring that all provincial institutions are capacitated on sound financial management.** The outcome on Increased economic participation of local suppliers inclusive of Youth, Military Veterans, Women, and People with Disabilities contributes towards priorities for youth, Military Veterans, Women and People with Disabilities.

3.1.3.2 The rational for choice outcome indicators

Outcome 1: Sustainable Support Services and Good Governance in Limpopo Provincial Treasury (LPT).

- (i) % of LPT departmental Annual Performance Plan (APP) targets achieved
- (ii) The attainment of departmental performance targets demonstrates sustainable support services and good governance.

(iii) % of Compliance to Corporate Governance of ICT performance framework by LPT.

Compliance to Corporate Governance of ICT framework demonstrates sustainable support services to departmental programmes.

Outcome 2: Sustained Fiscal Policy for the Province by 2030

- (i) % of Provincial Revenue collected by departments and Schedule 3C public entities, Number of credible Provincial budgets tabled and % of provincial annual expenditure achieved by provincial departments. The attainment of revenue collection target, expenditure target and tabling of credible provincial budget demonstrates Sustainable Fiscal Policy for the Province.

Outcome 3: Improved governance and sustainable management of the financial resources in provincial departments and public entities.

- (i) Percentage of departments & entities that meets compliance standards for Asset Management in terms of the PFMA, Percentage of departments & entities that meets compliance standards for Supply Chain Management (SCM) in terms of the PFMA, Percentage of procurement projects awarded as per approved procurement plans and Minimum percentage (%) retained as cash reserves for disasters and unforeseen circumstances.

The attainment of the above outcome indicators will demonstrate the improved governance and sustainable management of the financial resources in provincial departments and public entities.

Outcome 4: Increased economic participation of Limpopo local suppliers inclusive of Youth, Military Veterans, Women, and Persons with Disabilities.

- (i) Percentage (%) of Provincial Departments and Public Entities budget spent (inclusive of discretionary budget) to procure goods and services from Limpopo based Suppliers inclusive of Youth, Military Veterans, Women, and Persons with Disabilities.

Provincial Departments and Public Entities procurement from Limpopo based service providers, inclusive of Youth, Military Veterans, Women, and Persons with Disabilities demonstrates increased economic participation and empowerment in Limpopo.

Outcome 5: Unqualified audit outcomes with no material findings attained by departments and public entities.

- (i) Number of unqualified audit outcomes with no material findings received by provincial departments and public entities

The attainment of unqualified audit opinion with no material findings demonstrates compliance and effectiveness of departments & public entities financial reporting and internal controls.

(ii) Number of compliant compliance quality assurance report

The attainment of compliant quality assurance report will provide assurance that internal audit services are provided in terms of best practice and as prescribed by the International Internal Audit Standards.

(iii) Number of departments that implement the approved provincial combined assurance model

The implementation of the provincial combined assurance model in departments will improve co-ordination of various assurance providers in the province and extend the audit coverage services. It will also limit assurance duplications / fatigue in departments.

Outcome 6: Funded Provincial Municipal Budgets adopted

(i) Number of funded municipal budgets adopted

The attainment of municipalities adopting and operating on funded municipal budgets will demonstrate the alignment of municipal budgets to operational requirement and improved governance and financial management in the municipalities.

Outcome 7: Unqualified Audit Outcomes in municipalities

(i) Number of municipalities with unqualified audit outcomes

The attainment of unqualified audit opinion in municipalities demonstrates effectiveness of municipal governance, compliance, internal controls and financial reporting.

3.1.3.3 Explanation of enablers to achieve the five-year targets

The following enablers will be required to assist with achieving the five-year targets.

- (i) Budget, Human Resources, Institutional Arrangement Framework and Technological Systems:** Ensuring that the department has sufficient financial, human resources and ICT systems available will be essential for the Department to deliver on its mandate.

- (ii) Tools of trade: Working tools to enable staff to be effective, such as computers, printers, data projectors and cellular phones
- (iii) Legislative, policies, procedures and guidelines: Development and approval of policies, standards, operating procedures and frameworks to strengthen internal controls and performance of the department
- (iv) Support by Executive and leadership: Delegations of relevant functions and operations by the Executive Authority and management team to other levels within the Department will improve the efficiency and effectiveness of the Department to implement strategies, policies, work-plans and other operations.
- (v) Strong internal audit service : A strong internal audit service and implementation of the Provincial Combined Assurance Framework will ensure the province has an improved and effective internal audit and assurance methodology and eliminate assurance duplications
- (vi) Effective oversight Committees: Capacitated Risk Management and Audit Committees will ensure effective oversight governance processes and improved accountability and service delivery.

3.1.3.4 EXPLANATION OF THE OUTCOMES' CONTRIBUTION TO THE ACHIEVEMENT OF THE IMPACT.

(i) Sustainable Support Services and Good Governance in Limpopo Provincial Treasury (LPT)

The outcome on “Sustainable support services and good governance” will contribute towards achieving the impact of “Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities in 2030” by that employees in core branches can render effective support services to provincial public institutions and ultimately achieve the impact statement.

(ii) Sustained Fiscal Policy for the province by 2030

The outcomes on **Sustained fiscal policy for the province by 2030**, will contribute towards the impact of “Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities by 2030” by ensuring sound financial management in relation to expenditure, revenue & budget management in provincial departments and public entities.

(iii) Improved governance and sustainable management of the financial resources in provincial departments and public entities.

Percentage of departments & entities that meets compliance standards for Asset Management in terms of the PFMA, Percentage of departments & entities that meets compliance standards for Supply Chain Management (SCM) in terms of the PFMA, Percentage of Organs of State that demonstrates full adherence to approved procurement plans and Minimum % retained as cash reserves for disasters and unforeseen circumstances. The attainment of the above outcome indicators will demonstrate the improved governance and sustainable management of the financial resources in provincial departments and public entities.

(iv) Increased economic participation of Limpopo local suppliers inclusive of youth, military veterans, women and persons with disability (SMMEs).

Increasing procurement spend to SMMEs means there will be increased ownership and participation of SMMEs in the provincial economy by 2030 and thereby demonstrates accountability of provincial public institutions contribute to provincial economic growth and reduction of unemployment and poverty in the province.

(v) Unqualified Audit Outcomes with no material findings for provincial departments and public entities.

Improved audit outcomes within the provincial departments and public entities will contribute towards achieving the impact of “Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities by 2030” by ensuring clean audit demonstrates the ability of the provincial departments and public entities to be competent, professional and capable through sound financial management and performance reporting.

(vi) Funded provincial municipal budgets adopted

Adoption of funded municipal budgets demonstrates sound financial management, accountability and ability to be responsive to the needs of the communities within the municipal jurisdiction in line with the legislative requirements.

(vii) Unqualified audit outcomes received in provincial municipalities.

The outcomes on “Unqualified Audit Outcomes received in provincial municipalities” will

contributes towards the impact of “Optimised Resource utilisation and increased accountability in provincial departments, public entities and municipalities by 2030”. The unqualified audit outcome demonstrates the ability of the municipality to be competent, professional and capable through sound financial management and performance reporting

3.2 KEY RISKS AND MITIGATIONS

Outcomes	Key risks	Risk mitigations
1. Sustainable Support Services and Good Governance.	Disruption to Business process due to disasters - Natural & manmade (both predictable and unpredictable) leading to the inability to meet departmental objectives and potential loss of information	1.Implementation of BCP strategy and plan. 2.Implementation and monitoring of ICT policy 3. Implementation of disaster recovery plan
	Departmental ICT Infrastructure Failure due to electricity downtime and aged infrastructure leading to system down time, potential loss of information and reputational damage	1. Install uninterrupted power supply (UPS) in server rooms and replacement of aged ICT infrastructure equipment (switches, servers etc.) 2. Develop and implement migration strategy to cloud technologies.
	Unauthorized access to systems, data, and information due to human error/behavior (e.g., phishing and spoofing), Poor/limited ICT security technology and controls leading to theft of departmental information, system down time, loss of funds, and reputational damage	1. Conduct ICT Security awareness to users. 2. Ensure that Patch Management is implemented. 3. Monitor email gateway system 4. Monitor firewall security system 5.Implement Backup and recovery solution 6. Installed and updated anti-virus 7. Implement encryption on hard drives 8.Implement multifactor authentication for key systems

Outcomes	Key risks	Risk mitigations
2. Sustained Fiscal Policy for the province by 2030	Uncoordinated infrastructure plans in the province due to the lack of Integrated Infrastructure Master Plan for the Province, Inadequate capacity to deliver infrastructure projects in the province, inadequate administrative leadership and support, ineffective implementation of LIIMP and ineffective implementation of DDM leading to poor service delivery, community unrest, loss of investor confidence and sluggish economic growth	<p>1. Enhance Infrastructure Planning Forum (IDMS) to include district municipalities.</p> <p>2. Present the business case and project charter to the IGR Forum for the institutionalization of LIIMP.</p> <p>3. Conduct bi-annual provincial infrastructure planning workshops.</p> <p>4. Reporting to Infrastructure Clusters.</p>
	Underspending on conditional grants due Poor planning, coordination, and implementation by provincial institutions, Reprioritisation of projects during the implementation stage leading Poor service delivery, Loss of funds to NRF, Loss of investor confidence, Sluggish economic growth and Community unrest.	<p>Conditional Grant and Earmarked Funding Bilateral meeting.</p> <p>Conduct Budget and Revenue Forum.</p>
3. Improved governance and sustainable management of the financial resources in provincial departments and public entities.	Increased departmental contingent liabilities due to slow turnaround cases in the court roll, poor quality of representations in the courts, dilapidated infrastructure and dysfunctional equipment, negligence, fraud and corruption, incompetent and unprofessional personnel, misallocation of budget and lack of proper record management leading to loss of human life, loss of state financial resources, fruitless and wasteful expenditure and compromised service delivery	<p>1. Engage Provincial Legal Services on a quarterly basis</p> <p>2. Engage Legal Forum to develop proper Terms of Reference.</p> <p>3. Monitor the implementation of consequence management</p> <p>4. Engage the departments to recruit competent and professional personnel</p> <p>6. Engage relevant departments to prioritize risk areas in the allocation of the budget</p> <p>7. Presentation of the progress in the PTCF meetings.</p>

Outcomes	Key risks	Risk mitigations
		8. Monitor the implementation of Transversal Litigation strategy.
	Increased unwanted Expenditures (Unauthorized, Irregular, Fruitless and Wasteful Expenditures) due to non-compliance with SCM prescripts, inadequate skills and capacity in SCM, incompetent SCM officials, high staff turnover, negligence, fraud and corruption and lack of consequence Management leading to high volume of UIFW expenditures, compromised service delivery, reputational damage to the state, no value for money, repeat audit findings and negative audit outcomes	1. Monitor and Support the Institutions in the implementation of SCM Regulatory Framework. 2. Building SCM capacity at Institutions through training 3. Engage departments to recruit competent and professional SCM officials. 4. Monitor the implementation of consequence management. 5. Escalate SCM None-Compliance to PTCF, Forum, Audit Committees and to the Accounting Officers
	Unreliable immovable asset registers due to inadequate management of government properties and hijacking/theft of government properties leading to loss of revenue, fruitless and wasteful expenditure, compromised service delivery and loss of property.	1. Capacity building in property management. 2. Monitor and support the reconstruction of the immovable asset register. 3. Engage law enforcement Agencies
4. Increased economic participation of local suppliers inclusive of youth, MVAs, women, and PWDs	Failure to achieve the LPS 2030 set targets due to non-submission of discretionary budget by departments, lack of appetite by departments to implement the strategy, poor response by PDPs and MVAs to RFQs and absence of National Regulations leading to non-empowerment of the designated group by Limpopo Provincial Government, business failure and non-achievement of the LPS Strategy.	1. Finalization of National Public Procurement Act (PPA) Regulations. 2. Awareness on the PPA Regulations 3. Engagement with the department of MVA for verification of MVA suppliers
5. Unqualified audit outcomes with no material findings for departments and public entities	Regression in audit outcomes in both departments and public entities due to lack of understanding of relevant accounting and reporting	1. Render focused training for Public Entities on relevant reporting frameworks.

Outcomes	Key risks	Risk mitigations
	framework leading to material misstatements on financial statements.	<p>2. Provide hands on support to struggling institutions.</p> <p>3. Render training/ workshops on Reporting Framework (MCS, AMD, AFS Template)</p> <p>4. Checklist for review of financial statements</p>
	Regression in audit outcomes in both departments and public entities due to inadequate capacity and skills in CFO's offices leading to material misstatements on financial statements	1. Develop and implement Capacity building programme in line with the CFO's assessment.
	Regression in audit outcomes in both departments and public entities due to inadequate and unavailability of financial management systems leading to material misstatements on financial statements	<p>1. Engage departments through Forums on Financial system utilisation and functionally matters.</p> <p>2. Evaluate and support departments on the utilisation and functionality of financial systems.</p> <p>3. Communicate planned downtime to departments.</p> <p>4. Monitor Financial system user account management compliance in departments and support departments on LOGIS Asset Register maintenance.</p>
	Slow implementation of internal audit findings due Lack of prioritization by Departments, Process related solutions that require major effort and capabilities, Acceptance of risk leading to Weakened internal control environment, Sustained audit qualifications and unwanted expenditure.	1. CAE engage AC on the slow implementation.
	Effectiveness of Internal Audit Function due to Non-availability of Clients, Information not provided during the required timeframes, Unplanned Department	1. CAE to engage AC on matters of non-compliance to the Protocol Document.

Outcomes	Key risks	Risk mitigations
	requirements, Unplanned study leave, Loss of Senior Internal Auditors staff and disparities in the human resources management of SIAS leading Deviation of the approved plan.	<p>2. Request to be approved by the CAE and Audit Committee.</p> <p>3. Updated study leave policy to be considered during the 2025-25 Internal Audit Plan.</p> <p>4. CAE to engage HRM to fill posts are regular intervals.</p>
6. Funded Municipal Budgets	Financial unsustainable municipalities caused by unfunded budgets hampering service delivery.	<p>1. Support municipalities to compile Credible budgets</p> <p>2. Support unfunded municipalities to prepare and implement credible funding plans</p>
7. Unqualified audit outcomes of municipalities	Unsustainable municipalities due to inadequate implementation of LPT's recommendations, lack of consequence management, non-compliance with the relevant legislation, lack of decisive leadership (Political and Administrative) and non-implementation of MFMA interventions leading to distressed municipalities, poor service delivery, community unrest and negative reputation.	<p>1. Collaboration with CoGHSTA which allows both MEC of CoGHSTA and LPT to jointly hold sessions for the purpose of supporting and holding municipalities accountable.</p> <p>2. Strengthen reporting to EXCO to influence engagements with high-risk municipalities- (implementation of Constitutional and MFMA interventions)</p>

3.3 PUBLIC ENTITIES

Name of Public Entity	Mandate	Outcomes
N/A		



PART D

TECHNICAL INDICATOR DESCRIPTION

Indicator 1 Title	% of LPT departmental Annual Performance Plan (APP) targets achieved
Definition	This outcome indicator measures the annual departmental performance at Output level
Source of Data	Annual Report
Method of calculation / Assessment	Number of achieved APP targets divided by the total number of planned targets at output level on an annual basis X 100
Assumptions	Improvement in the departmental performance is as a result of capabilities by officials to perform maximally.
Disaggregation of Beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Targeted Performance of between 95% and 100% annually
Indicator Responsibility	DDG: CMS

Indicator 2 Title	% of Compliance to Corporate Governance of ICT policy framework by LPT
Definition	This outcome indicator measures implementation of CGICTPF V2 framework using the assessment tool
Source of Data	ICT Steering Committee Charter and CGICTPF assessment tool
Method of calculation / Assessment	Number of deliverables that are completed divided by the total of deliverables in the CGICTPF V2 assessment tool X 100. 95% to 100% achievement considered compliant.
Assumptions	ICT policy framework has been developed and formally approved by the organization, outlining governance structures, roles, responsibilities, and compliance requirements.
Disaggregation of Beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Targeted Performance of between 95% and 100% annually
Indicator Responsibility	DDG: CMS

Indicator 3 Title	Number of Unqualified audit outcomes with no material finding received by LPT
Definition	Measures number of unqualified audit outcomes received by LPT as confirmed by Auditor General of South Africa (AGSA) Reports after completion of audit.
Source of data	AGSA Audit Report for LPT
Method of calculation / Assessment	Number of unqualified audit outcomes with no material finds received by LPT
Assumptions	LPT complies with all prescripts and recommendations by oversight bodies
Disaggregation of beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting cycle	Annually
Desired performance	Attainment of an unqualified audit with no material finding (clean audit) annually
Indicator responsibility	CFO

Indicator 4 Title	% of Provincial revenue collected by departments and Schedule 3C public entities
Definition	The outcome indicator measures the % of total provincial revenue collected by provincial departments and Schedule 3C public entities against the provincial own revenue budget the end of each financial year.
Source of Data	IYM and revenue reports from Departments. BAS reports
Method of calculation / Assessment	Total annual revenue collected by provincial departments and Schedule 3C public entities divided by the annual approved provincial own revenue set budget target X 100
Assumptions	That all provincial departments and Public Entities collect the revenue set target
Disaggregation of Beneficiaries (Where applicable)	None
Spatial Transformation (Where applicable)	None
Reporting Cycle	Annually
Desired Performance	Attainment of the set own revenue collection target or higher
Indicator Responsibility	DDG:SRM

Indicator 5 Title	Number of credible provincial budgets tabled
Definition	The outcome indicator measures the number of credible (funded budget that is aligned to priorities and procurement plan) provincial budgets tabled (main and adjustment budgets) in a financial year
Source of Data	Budget Submission; National and Provincial priorities; SONA and SOPA
Method of calculation / Assessment	Number of credible provincial budgets tabled against the total planned provincial budgets to be tabled in a financial year.
Assumptions	All Provincial Departments and Public Entities implements integrated budget planning.
Disaggregation of Beneficiaries (Where applicable)	None
Spatial Transformation (Where applicable)	None
Reporting Cycle	Annually
Desired Performance	Tabling of 2 credible Provincial budgets annually – Main and adjustment budget.
Indicator Responsibility	DDG: SRM

Indicator 6 Title	% of provincial annual expenditure achieved by provincial departments
Definition	The outcome indicator measures the % of total provincial expenditure against the provincial appropriated adjustment budget at the end of each financial year.
Source of Data	IYM Reports from Departments and Public Entities. Section 32 reports.
Method of calculation / Assessment	Total provincial expenditure divided by the total provincial appropriated adjustment budget X 100
Assumptions	All Provincial Departments and Public Entities implements approved procurement plans and spend their budgets as projected
Disaggregation of Beneficiaries (Where applicable)	None
Spatial Transformation (Where applicable)	None
Reporting Cycle	Annually
Desired Performance	Provincial Expenditure against the approved provincial budget is between 98 and 100 percent
Indicator Responsibility	DDG: SRM

Indicator 7 Title	Number of funded provincial municipal budgets adopted
Definition	This indicator measures the number of municipal budgets that are funded and adopted. .
Source of data	Municipal Reports that include budget assessments
Method of calculation / Assessment	Total number of funded municipal budgets adopted.
Assumptions	Municipal budgets funded and adopted by municipal councils
Disaggregation of beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting cycle	Annually
Desired performance	Targeted Performance
Indicator responsibility	DDG: SRM

Indicator 8 Title	Number of unqualified audit outcomes received by provincial municipalities
Definition	This indicator measures the number of provincial municipalities that received a unqualified audit outcome in a financial year, as confirmed by Auditor General of South Africa (AGSA) Reports after completion of audit
Source of Data	AGSA Audit Report for provincial municipalities
Method of Calculation / Assessment	Number of AGSA unqualified audit outcomes received by provincial municipalities annually
Assumptions	Provincial municipalities comply with prescripts and recommendations by oversight bodies
Disaggregation of beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting cycle	Annually
Desired performance	Targeted performance
Indicator responsibility	DDG SRM

Indicator 9 Title	Percentage of departments & entities that meets compliance standards for Asset Management in terms of the PFMA
Definition	The outcome indicator measures the percentage level of compliance to Asset Management prescripts by Provincial Departments and Public Entities
Source of Data	LOGIS, BAS, and assessment reports
Method of Calculation / Assessment	Number of deliverables that are complied with divided by the total of deliverables in the asset management assessment tool X 100. 95% to 100% achievement considered compliant
Assumptions	Provincial Departments and Public Entities will comply with relevant prescripts and systems
Disaggregation of Beneficiaries (where applicable)	N/A
Spatial Transformation (where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Achievement of between 95% and 100% of assets management assessment prescripts
Indicator Responsibility	DDG: ALSCM

Indicator 10 Title	Percentage of departments & entities that meets compliance standards for Supply Chain Management (SCM) in terms of the PFMA
Definition	The outcome indicator measures the percentage level of compliance to SCM prescripts by Provincial Departments and Public Entities
Source of Data	LOGIS, BAS, e-Tender Portal, Central Supplier Database (CSD) and assessment reports
Method of Calculation / Assessment	Number of deliverables that are complied with divided by the total of deliverables in the SCM management assessment tool X 100. 95% to 100% achievement considered
Assumptions	Provincial Departments and Public Entities will comply with relevant prescripts and systems
Disaggregation of Beneficiaries (where applicable)	N/A
Spatial Transformation (where applicable)	N/A

Reporting Cycle	Annually
Desired Performance	Achievement of between 95% and 100% of SCM management assessment prescripts
Indicator Responsibility	DDG: ALSCM

Indicator 11 Title	Percentage of procurement projects awarded as per approved procurement plans.
Definition	The outcome indicator measures the percentage level of adherence to approved procurement plans
Source of Data	Submissions for advertisement of bids, Publication of awards and cancellations in the Provincial Tender Bulletin by organs of state. Quarterly reports from organs of state.
Method of Calculation / Assessment	Simple count
Assumptions	Provincial Departments and Public Entities will comply with relevant prescripts and systems
Disaggregation of Beneficiaries (where applicable)	N/A
Spatial Transformation (where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Achievement of between 95% and 100% of SCM management assessment prescripts
Indicator Responsibility	DDG: ALSCM

Indicator 12 Title	Minimum % retained as cash reserves for disasters and unforeseen circumstances.
Definition	The performance indicator measures the minimum percentage retained as cash reserves for disasters and unforeseen circumstances for Provincial Government
Source of Data	Provincial Revenue Fund (PRF), BAS, Corporation for Public Deposits (CPD), and BOL
Method of Calculation / Assessment	Amount of cash funds in reserve to fund disasters at year end divided by the appropriated equitable share adjustment budget at year end X 100
Assumptions	The province will make provision for cash reserve irrespective of the expenditure outcome
Disaggregation of Beneficiaries (where applicable)	N/A
Spatial Transformation (where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Between 1.2 % and 2%
Indicator Responsibility	DDG: ALSCM

Indicator 13 Title	Percentage (%) of Provincial Departments and Public Entities budget spent (inclusive of discretionary budget) to procure goods and services from Limpopo based Suppliers inclusive of Youth, Military Veterans, Women, and Persons with Disabilities
Definition	The performance indicator measures the percentage of provincial budget spent (inclusive of discretionary budget) to procure goods and services from Limpopo suppliers, including youth, military veterans, women and persons with disabilities by Provincial Departments and Public Entities
Source of Data	LOGIS, BAS, CSD, discretionary budget (as quantified by departments and public entities in terms of the Provincial Procurement Strategy and submitted by the institutions to LPT), expenditure reports from Departments and Public Entities and assessment reports.
Method of Calculation / Assessment	Total budget spent (including discretionary budget) by departments and public entities on Limpopo suppliers divided by the total provincial budget (inclusive of discretionary budget) as provided by departments and public entities (as determined in terms of the Provincial Procurement Strategy).

Assumptions	Provincial Departments and Public Entities will comply with the Limpopo Procurement Strategy 2030
Disaggregation of Beneficiaries (where applicable)	N/A
Spatial Transformation (where applicable)	N/A
Reporting Cycle	Annually
Desired Performance	Achievement of 75%
Indicator Responsibility	DDG: ALSCM

Indicator 13 Title	Number of unqualified audit outcomes with no material finding received by provincial departments and public entities
Definition	Measures number of unqualified audit outcomes with no material findings received by provincial departments and public entities as confirmed by Auditor General of South Africa (AGSA) Reports after completion of audit.
Source of data	AGSA Audit Report for provincial departments and public entities
Method of calculation / Assessment	Number of unqualified audit outcomes with no material findings received by provincial departments and public entities annually
Assumptions	Provincial departments and public entities complying with prescripts and recommendations by oversight bodies
Disaggregation of beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting cycle	Annually
Desired performance	Targeted performance
Indicator responsibility	DDG FG & CAE

Indicator 14 Title	Number of provincial departments that implemented the approved provincial combined assurance model
Definition	This outcome indicator measures the number of provincial departments that have implemented the approved combined assurance framework
Source of data	Combined assurance framework implementation report
Method of calculation / Assessment	Number of departments that have implemented the combined assurance framework
Assumptions	Shared Internal Audit Service (SIAS) trains all departments how to implement the combined assurance framework. All departments embrace the implementation of the combined assurance framework
Disaggregation of beneficiaries (Where applicable)	N/A
Spatial Transformation (Where applicable)	N/A
Reporting cycle	Annually
Desired performance	Targeted Performance
Indicator responsibility	CAE

5 ANNEXURES TO THE STRATEGIC PLAN

Annexure A: NSDF AND DISTRICT DELIVERY MODEL

Area of Intervention in the NSDF and DDM (Below examples)	Five Year Planning Period								
	Project Name	Project Description	Budget Allocation	District Municipality	Specific Location	Project Leader	Social Partners	Longitude (East/West/+X)	Latitude (North/South/-Y)
Water	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sanitation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Roads	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Storm Water	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Electricity	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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