



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

VALIDATED 1ST QUARTER PERFORMANCE REPORT: 2026/27

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1. ACRONYMS

The following acronyms are used in this report.

APP	-	Annual Performance Plan
BAS	-	Basic Accounting System
CoGHSTA	-	Cooperative Governance, Human Settlement & Traditional Affairs
DPWRI	-	Department of Public Works, Roads and Infrastructure
EXCO	-	Executive Council
ICT	-	Information and Communication Technology
LOGIS	-	Logistical Information System
LDP	-	Limpopo Development Plan
MTDP	-	Medium Term Development Plan
MVAs	-	Military Veterans Association
N/A	-	Not Applicable
PIA	-	Provincial Internal Audit
PFMA	-	Public Finance Management Act
PPP	-	Public Private Partnership
PWDS	-	Persons With Disabilities
QAIP	-	Quality Assurance Improvement Programme
SCM	-	Supply Chain Management

PROGRAMME	NO. OF ACHIEVED TARGETS	PARTIALLY ACHIEVED	NOT ACHIEVED	% ACHIEVEMENT
Prog 1: Administration	2	1	1	50%
Prog 2: Sustainable Resource Management	6	6	0	100%
Prog 3: Assets, Liabilities & SCM	5	5	0	100%
Prog 4: Financial Governance	7	7	0	100%
Prog 5: Shared Internal Audit Services	1	0	1	0%
TOTAL	21	19	2	90%

4. Summary of 1st Quarter 2026/27 Departmental Performance

The purpose of the report is to outline progress on the 1st Quarter Performance indicators targets of the 2026/27 APP, to provide an account on how the department has managed the resource of the department in line with the mandate. The report includes actions to address areas of non-performance and/or under performance, which will be verified and reported on a quarterly basis. Furthermore, it provides a synopsis of departmental performance in meeting set targets for the financial year 2026/27. The performance of the department will contribute to achieving provincial and National priorities of government as detailed in the LDP and sector MTD.

3. Purpose of the Report

The 2026/27 APP is drawn from the Department's 2025 - 2030 strategic Plan which is aligned to Government's 2024 - 2029 Medium Term Development Plan and 2025-2030 Limpopo Development Plan. The 2026/27 APP further provide details of strategic initiatives that the Department earmarks on accomplishing in the current fiscal year. This Performance report reflects the extent to which the Limpopo Provincial Treasury has performed against its 1st quarter performance plan in respect of the tabled 2026/27 Annual Performance Plan.

2. Introduction

5. PROGRAMME PERFORMANCE

5.1 PROGRAMME 1: ADMINISTRATION

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
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Outcome: Sustainable support services and good governance in Limpopo Provincial Treasury.

HUMAN RESOURCE MANAGEMENT

1.	% on vacancy rate attained.	10%	N/A	N/A	N/A	Budget: R23,972,000.00 Expenditure: R3,105,215.16 %spent: 13%	None	To be reported in 4 th quarter.
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INFORMATION COMMUNICATION TECHNOLOGY

2.	Number of ICT improvement initiatives implemented.	2	N/A	N/A	N/A	Budget: R24,632,000.00 Expenditure: R1,922,791.50 %spent: 8%	None	To be reported in 2 nd and 4 th quarter.
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FINANCIAL MANAGEMENT SUB PROGRAMME

FINANCIAL ACCOUNTING

3.	% of supplier's valid invoices paid within 30 days.	100%	100%	99.88%	99.88%	Budget: R9,971,000.00 Expenditure: R3,391,481.45 %spent: 34%	System limitation within LOGIS during the payment authorisation process resulted in the delayed processing of a supplier invoice.	Continuous engagement with National Treasury in reporting system limitations to minimize related disruptions.
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No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Sustainable support services and good governance in Limpopo Provincial Treasury.								
Supply Chain Management								
4.	% of procurement of goods and services awarded to women owned enterprises.	40%	40%	68%	68%	Budget: R15,144,000.00 Expenditure: R4,719,924.74 % spent: 31%	None	More women owned enterprises were invited for quotations.

5.2 PROGRAMME 2: SUSTAINABLE RESOURCE MANAGEMENT

Outcome: Sustained Fiscal Policy for the Province by 2030.

MACRO ECONOMIC ANALYSIS								
1.	Number of Research documents produced to align the Provincial Fiscal Policy.	7	1	1	1	Budget: R3,912,000.00 Expenditure: R677,545.62 % spent: 17%	None	N/A
FISCAL POLICY DEVELOPMENT								
2.	Number of revenue assessments conducted to ensure collection of set target.	4	1	1	1	Budget: R4,924,000.00 Expenditure: R1,225,321.14 % spent: 25%	None	N/A
BUDGET MANAGEMENT								

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Sustained Fiscal Policy for the Province by 2030.								
BUDGET MANAGEMENT								
3.	Number of budget documents tabled in line with Legislation and National Treasury set standards.	2	0	N/A	N/A	Budget: R17,693,000.00 Expenditure: R2,290,532.20 % spent: 14%	None	To be reported from 3 rd quarter.
PUBLIC FINANCE								
4.	Number of consolidated In Year Monitoring reports produced in line with section 32 of PFMA for departments and public entities.	16	4	4	4	Budget: R5,594,000.00 Expenditure: R1,274,734.13 % spent: 23%	None	N/A
Outcome: Unqualified audit outcomes with no material findings for departments and public entities								
PROVINCIAL INFRASTRUCTURE AND PPP								
5.	Departmental Infrastructure assessments conducted in departments with infrastructure budgets.	108	27	27	27	Budget: R7,214,000.00 Expenditure: R1,817,980.08 % spent: 25%	None	N/A

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Sustained Fiscal Policy for the Province by 2030.								
MUNICIPAL INFRASTRUCTURE PERFORMANCE AND PPP								
6.	Municipal infrastructure assessments conducted in prioritized municipalities.	40	10	10	10	Budget: R3,281,000.00 Expenditure: R2,731,549.80 % spent:83%	None	N/A
Outcome: Unqualified Audit outcomes								
MUNICIPAL FINANCE								
7.	Number of municipal financial governance assessments conducted.	104	26	26	26	Budget: R30,392,000.00 Expenditure: R7,890,277.06 % spent: 16%	None	N/A

5.3 PROGRAMME 3: ASSETS, LIABILITIES AND SUPPLY CHAIN MANAGEMENT

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Improved governance and sustainable management of the financial resources in Provincial Departments and Public Entities.								
PROVINCIAL ASSET AND LIABILITIES MANAGEMENT								
PROVINCIAL ASSETS MANAGEMENT								
1.	Number of Asset Management assessments conducted in Votes and Public Entities.	64	16	16	16	Budget: R13,964,000.00 Expenditure: R3,081,267.17 %spent:22%	None	N/A

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Improved governance and sustainable management of the financial resources in Provincial Departments and Public Entities.								
BANKING, CASH AND LIABILITIES MANAGEMENT								
2.	Number of Cash Management assessments conducted in Votes and Public Entities.	64	16	16	16	Budget: R10,556,000.00 Expenditure: R2,592,438.11 %spent:25%	None	N/A
PROVINCIAL SUPPLY CHAIN MANAGEMENT								
PROVINCIAL SCM GOVERNANCE AND COMPLIANCE								
3.	Number of SCM assessments conducted in Votes and Public Entities.	64	16	17	17	Budget: R9,264,000.00 Expenditure: R3,358,745.05 %spent:36%	None	Great North Transport was assessed and was not on the initial plan for assessment.
4.	% of Procurement Plan adherence by Votes and Public Entities.	80%	20%	23%	23%		None	EXCO directive that all infrastructure projects for implementation of 2026-27 must be advertised by end of June 2026,

No	Programme Output Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Improved governance and sustainable management of the financial resources in Provincial Departments and Public Entities.								
								that resulted in improved performance for the quarter.
PROVINCIAL SCM CLIENT SUPPORT								
Outcome: Increased economic participation of local suppliers inclusive of Youth, MVAs, Women and PWDs.								
5.	Number of assessments conducted on procurement spent in Votes and Public Entities in line with Limpopo Procurement Strategy 2030 targets.	64	16	16	16	Budget: R3,919,000.00 Expenditure: R579,609.38 %spent: 15%	None	N/A

5.4 PROGRAMME 4: FINANCIAL GOVERNANCE

No	Programme Performance Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Unqualified audit outcomes with no material findings attained by Provincial Departments and Public Entities.								
ACCOUNTING SERVICES								
FINANCIAL MANAGEMENT CAPACITY BUILDING								
1.	Number of trainings provided on the transversal financial systems.	80	18	21	21	Budget: R9,061,000.00 Expenditure: R2,426,845.11	None	Extra BAS and LOGIS literacy courses were conducted as per

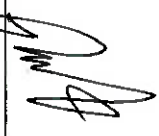
No	Programme Performance Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Unqualified audit outcomes with no material findings attained by Provincial Departments and Public Entities.								
						%spent:27%		departmental requests.
FINANCIAL ACCOUNTING AND REPORTING								
2.	Number of financial statements assessments conducted.	48	16	16	16	Budget: R10,750,000.00 Expenditure: R3,221,822.53 % spent:30%	None	N/A
GOVERNANCE, MONITORING AND COMPLIANCE								
3.	% of Audit Committee clusters meeting the minimum functionality criteria.	100%	100%	100%	100%	Budget: R15,350,000.00 Expenditure: R3,548,833.85 % spent: 23%	None	N/A
TRANSVERSAL RISK MANAGEMENT								
4.	Number of assessments conducted on Provincial Risk Profile.	4	1	1	1	Budget: R6,978,000.00 Expenditure: R1,628,581.62 % spent:23%	None	N/A
5.	Number of Public Sector Risk Management Framework compliance assessments conducted.	64	16	16	16		None	N/A
6.	% of departments Risk Management Committees	100%	100%	100%	100%		None	N/A

No	Programme Performance Indicators	Annual Target	1 st Quarter Planned Output	1 st Quarter Preliminary Output	1 st Quarter Actual Output	Budget	Challenges	Responses
Outcome: Unqualified audit outcomes with no material findings attained by Provincial Departments and Public Entities.								
	meeting the functionality criteria.							
FINANCIAL SYSTEMS ADMINISTRATION								
7.	Number of assessments conducted on utilization of transversal financial system by departments.	44	11	11	11	Budget: R21,789,000.00 Expenditure: R3,550,558.95 % spent: 16%	None	N/A
8.	Number of modules introduced in transversal financial systems.	1	0	N/A	N/A		None	N/A

5.5 PROGRAMME 5: SHARED INTERNAL AUDIT SERVICES

No	Programme Performance indicators	Annual Target	1 st Quarter Planned output	1 st Quarter Preliminary output	1 st Quarter Actual output	Budget	Challenges	Responses
Outcome: Unqualified Audit Outcomes with no material findings for Departments and Public Entities.								
1.	Number of Cluster Based Annual Audit Plans approved by the Audit Committee.	4	0	N/A	N/A	Budget: R68,748,000.00 Expenditure: R12,772,056.14	None	To be reported in 4 th quarter.

2.	Number of Combined Assurance activities reports presented to the audit committee.	2	0	N/A	N/A	%spent: 19%	None	To be reported from 2 nd quarter.
4.	% of Internal Audits finalized and communicated in terms of the approved Audit Plans.	100%	100%	98%	98%		Delayed in finalizing scope of Disaster Management audits at CoGHSTA and DPWRI.	Commence and complete execution, then finalize reporting.
5.	Number of reports on implemented Quality Assurance Improvement Programme (QAIP) initiatives.	1	0	N/A	N/A		None	To be reported in 4 th quarter.


Mr G.C Platt CA (SA)
 HEAD OF DEPARTMENT

30/7/2026
 DATE