PARLIAMENT
OF THE REPUBLIC OF SOUTH AFRICA






2023/24
ANNUAL REPORT

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PARLIAMENT OF THE REPUBLIC OF SOUTH AFRICA ANNUAL REPORT FY2023/24

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An activist and responsive people's Parliament that improves the quality of life of South Africans and ensures enduring equality in our society.

PARLIAMENT
OF THE REPUBLIC OF SOUTH AFRICA

SUBMITTING THE ANNUAL REPORT TO THE EXECUTIVE AUTHORITY

PARLIAMENT OF THE REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT

2023/24

Hon. A. T. Didiza, Speaker of the National Assembly

Hon. R. Mtshweni-Tsipane, Chairperson of the National Council of Provinces,

I have the honour of submitting the Annual Report of Parliament of the Republic of South Africa for the period of 2023/24.

Mr Xolile George
Secretary to Parliament

August 2024

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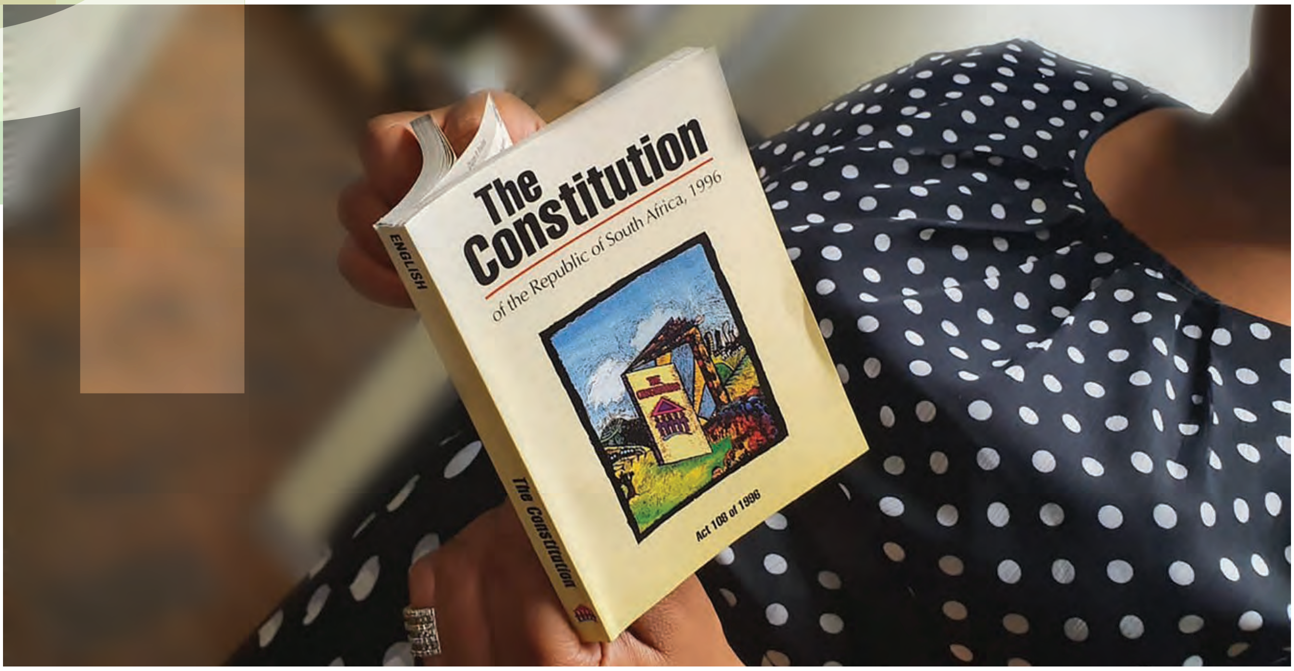


The Preamble of the South African Constitution implores our freely elected representatives to adopt the Constitution as the supreme law of the Republic to –

> *"Heal the divisions of the past and establish a society based on democratic values, social justice and fundamental human rights;*
>
> *Lay the foundations for a democratic and open society in which government is based on the will of the people and every citizen is equally protected by law;*
>
> *Improve the quality of life of all citizens and free the potential of each person;*
>
> *Build a united and democratic South Africa able to take its rightful place as a sovereign state in the family of nations."*

Section 42 (3) stipulates that "The National Assembly is elected to represent the people and to ensure government by the people under the Constitution. It does this by choosing the President, by providing a national forum for public consideration of issues, by passing legislation and by scrutinizing and overseeing executive action."

Section 42 (4) provides that "The National Council of Provinces represents the provinces to ensure that provincial interests are considered in the national sphere of government. It does this mainly by participating in the national legislative process and by providing a national forum for public consideration of issues affecting the provinces".

Thus, Parliament exists to represent the people and to ensure that government delivers on its promises and undertakings to the public. Parliament also provides a national forum for the public consideration of issues, and the representation of provincial and local government interests in the national sphere. In so doing, Parliament must ensure meaningful public involvement in its processes. Parliament is guided in its work by its vision, mission, and values.

1.1 VISION, MISSION & VALUES

Vision

To be an activist and responsive people's Parliament that improves the quality of life of South Africans and ensures enduring equality in our society.

Mission

Parliament aims to serve the people of South Africa by providing:

- A vibrant people's assembly that intervenes and transforms society and addresses the development challenges of our people;
- Effective oversight over the Executive by strengthening its scrutiny of actions against the needs of South Africans;
- Participation of South Africans in the decision-making processes that affect their lives;
- A healthy relationship between the three arms of the State, that promotes efficient co-operative governance between the spheres of government, and ensures appropriate links with our region and the world; and
- An innovative, transformative, effective and efficient parliamentary service and administration that enables Members of Parliament to fulfil their constitutional responsibilities.

Values

In keeping with its vision and mission, Parliament has adopted the following values in carrying out its mandated work.

OPENNESS

RESPONSIVENESS

ACCOUNTABILITY

TEAMWORK

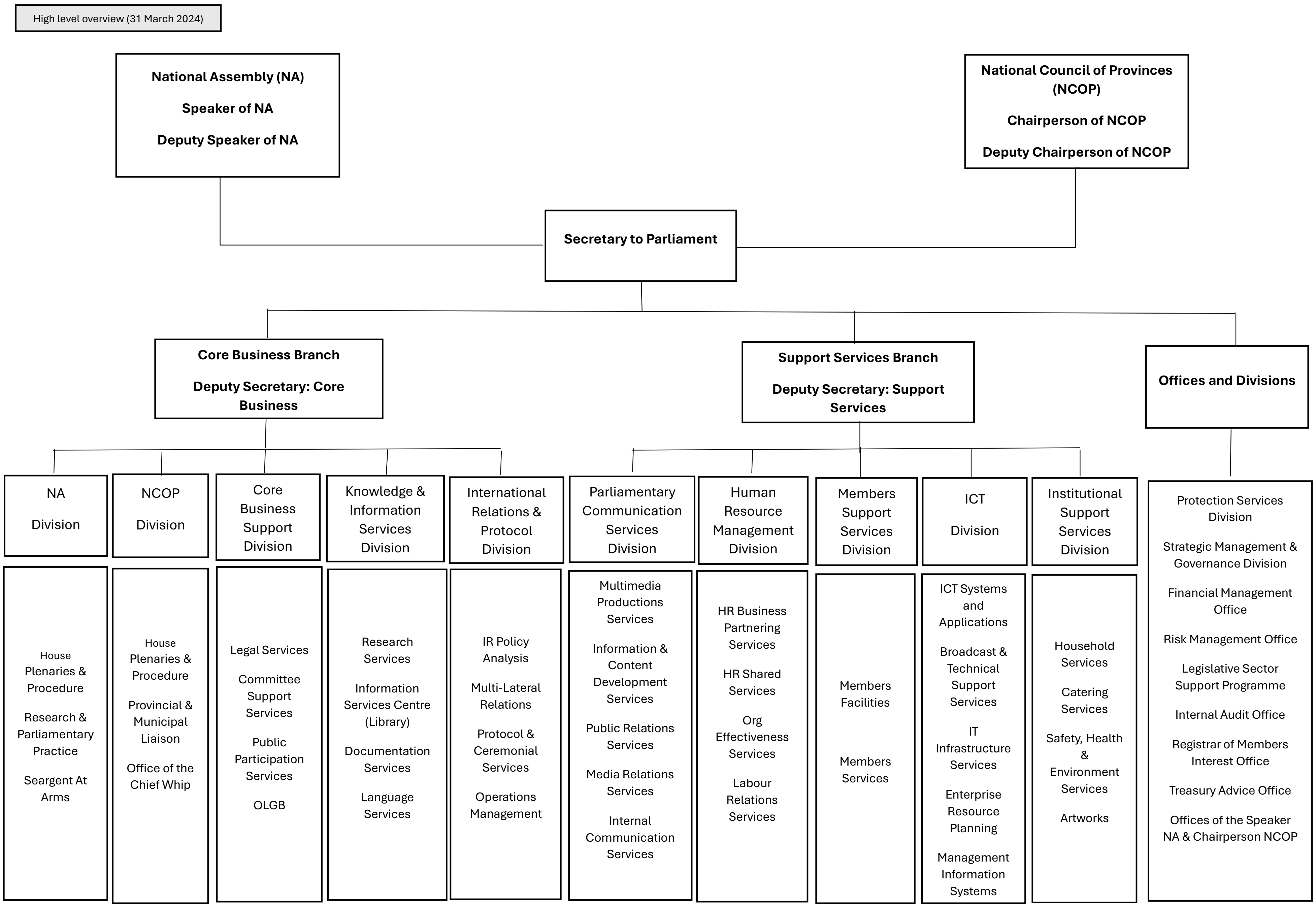
PROFESSIONALISM

INTEGRITY

1.2 ORGANISATIONAL STRUCTURE

The parliamentary administration provides professional support services to the Houses of Parliament, committees and individual Members of Parliament. This primarily takes the form of information and advisory products and services and facilities management services, which capacitate and enable Members of Parliament to fulfil their constitutional obligations. The organogram below depicts the operating model for the Parliamentary Administration.

FIGURE 1: ORGANISATIONAL STRUCTURE OF THE PARLIAMENTARY SERVICE



1.3. LEGISLATIVE AND OTHER MANDATES

Parliament is guided in its mandate by the key laws depicted in the table below:

Table 1: Legislative Mandate of Parliament

No.	Legislation/ Mandate	Purpose
1	Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996)	Chapter 4 of the Constitution stipulates how Parliament must conduct its work – its composition, functions, and powers.
2	Financial Management of Parliament and Provincial Legislatures Act, 2009 (Act No. 10 of 2009)	To regulate the financial management of Parliament in a manner consistent with its status in terms of the Constitution; to ensure that all revenue, expenditure, assets, and liabilities of Parliament are managed efficiently.
3	Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009) as amended	To provide for a procedure to amend money Bills before Parliament and for norms and standards for amending money Bills before provincial legislatures and related matters.
4	Powers, Privileges and Immunities of Parliament and Provincial Legislatures Act, 2004 (Act No. 4 of 2004)	To define and declare certain powers, privileges and immunities of Parliament, provincial legislatures, Members of the National Assembly, delegates to the National Council of Provinces and Members of provincial legislatures; and to provide for incidental matters.

1.4. OFFICES REPORTING TO THE EXECUTIVE AUTHORITY

The following offices report to the Executive Authority (EA) of Parliament:

Table 2: Offices reporting to the Executive Authority

Name of entity	Legislation/ Resolution	Nature of Business
Parliamentary Budget Office (PBO)	Money Bills and Related Matters Act, 2009 (Act No. 9 of 2009)	To provide independent, objective and professional advice and analysis to Parliament on matters related to the National budget and other money Bills. To support the implementation of the Money Bills Act by undertaking research and analysis for the committees referred to in section 4 of the Act.
Office on Institutions Supporting Democracy (OISD)	National Assembly Resolution 21 of November 2008	To facilitate and co-ordinate all engagements between Parliament and the constitutional Institutions Supporting Democracy (ISDs). To enhance and provide support to the National Assembly in discharging its constitutional obligations of oversight, accountability and support relevant to these institutions via the Speaker of the National Assembly.
Treasury Advice Office (TAO)	Financial Management of Parliament and Provincial Legislatures Act 2009	To strengthen institutional governance, financial management processes, practices and decisions to ensure institutional financial sustainability.

1.5 EXECUTIVE AUTHORITY STATEMENT

HON. A. T. DIDIZA
SPEAKER: NATIONAL ASSEMBLY

HON. R. MTSHWENI-TSIPANE
CHAIRPERSON: NATIONAL COUNCIL OF PROVINCES

This year we celebrate 30 years of democracy in South Africa. Throughout the many decades of our struggle history, generations before us dreamt of a united South Africa, free of racism, and a society based on democratic values, social justice, and fundamental human rights. They were struggling for freedom and a country where government will strive to improve the quality of life of all citizens and free the potential of each person. On 27 April 1994 the first democratic elections were held in South Africa, bringing about a democratic and open society in which government is based on the will of the people, and where every citizen is equally protected by the law. On 29 May this year, South Africans voted in a peaceful, free and fair election to elect their leaders for the 7th term of democratic government. As a nation we can be proud of our achievements and experiences over the last 30 years.

As with our domestic environment, the global stage has been marked by significant challenges and disruptions in recent months. The world has faced volatility and uncertainty with several conflicts in the geopolitical space, leading to the suffering and displacement of millions of people. These conflicts have also disrupted global stability and economic prospects, with a decline in global economic growth, and concerns about increased instability and risks dominating the outlook.

In Africa, these challenges have been mirrored by local struggles. The continent has seen a rise in political instability and economic difficulties, compounded by high debt levels and constrained financing options. As African nations seek to navigate these challenges, there is a growing trend towards forging partnerships with emerging powers such as Brazil, India, and Turkey. South Africa, in particular, has played a crucial role in this evolving geopolitical landscape, using its influence to promote peace, stability, and development.

Here at home, South Africa's growth and development remains constrained by electricity supply shortages, and logistical challenges supporting international trade. Alongside this, the country battles weak structural growth, which has exacerbated South Africa's socio-economic difficulties. Although GDP has rebounded to pre-pandemic levels, the recovery has been uneven and hindered by multiple constraints, including power supply and inadequate infrastructure. Employment opportunities increased in this period, surpassing pre-pandemic employment levels. However, the pace of job creation has lagged the growth of the labour force, leading to a rise in unemployment, which stood at a significant 32.4% by the end of the year. The unemployment crisis is particularly acute among women and youth and highlights deep-seated inequalities.

South Africa promoted peace in the world during the period under review, and contributed to global politics when it brought a significant case before the International Court of Justice (ICJ) on Israel's violation of the Genocide Convention against the Palestinian people. The country's actions highlight South Africa's long-standing advocacy for human rights and commitment to strengthening international mechanisms for moderating conflict.

During the year under review, there were significant engagements in international relations which addressed global issues through active participation in nine key international agreements and forums. Parliament's involvement in notable international events included the Commonwealth Parliamentary Association's 84th Executive Committee Meeting in KwaZulu-Natal, discussions with the European Parliament International Trade Committee on trade issues, and the Ethiopian Parliamentary Women's Caucus benchmarking visit. The South African Parliament also participated in various regional and global forums, such as the SADC Parliamentary Forum Assembly in Arusha, the Commonwealth Speakers and Presiding Officers Conference in Cameroon, and the WTO Public Forum in Geneva. The establishment of a Parliamentary Group on International Relations provided strategic direction for these efforts, enhancing coherence and effectiveness. Key meetings, such as those with the South Korean Parliamentary Delegation and the Japanese Ambassador, served to further strengthened bilateral relations and explored future collaborations. Parliament's participation in global conferences, including COP 28 in Dubai and the 148th IPU Assembly in Geneva, highlighted its commitment to addressing critical issues such as climate change and parliamentary diplomacy. These commitments reinforce South Africa's strategic international partnerships and its role in advancing global and regional objectives while maintaining democratic principles and legislative integrity at home.

Parliament also hosted the 9th BRICS Parliamentary Forum meeting, aligning with our counterparts in the Global South and creating a platform to collaborate on an equal footing, in ways that unlock new opportunities for growth. The adoption of the declaration and the signing of the Memorandum of Understanding (MOU) at this event were significant milestones signifying our shared commitment to promoting inclusive growth and sustainable development.

Looking ahead to the 7th Parliament, as we continue to face challenges on the global stage and nationally, it is imperative that we remain steadfast in our pursuit of peace, justice, and inclusive growth. As we reflect on the past year and prepare for the future, we acknowledge the critical role of our Parliament and its members in safeguarding our democracy and ensuring the well-being of all South Africans. The journey ahead may be fraught with challenges, but with collective effort and steadfast dedication, we will overcome these obstacles and build a better future for our nation.

HON. A. T. DIDIZA
Speaker: National Assembly

HON. R. MTSHWENI-TSIPANE
Chairperson: National Council of Provinces

1.6 ACCOUNTING OFFICER'S REPORT

XOLILE GEORGE
SECRETARY TO PARLIAMENT

It is a privilege to present to the Executive Authority the Annual Report for the financial year 2023/24, encapsulating the progress and achievements of Parliament amidst a transformative period. This is in accordance with the Financial Management of Parliament and Provincial Legislatures Act, Act 10 of 2009, which mandates the Accounting Officer to prepare an Annual Report for each financial year reflecting on Parliament's activities and performance in relation to the annual performance plan, including the audited financial statements and the Auditor-General's audit report. This report details the financial and performance information for the 2023/24 financial year and signifies the commitment to advancing the core pillars of Parliament's mandate: oversight, lawmaking, public participation, cooperative governance, and international relations.

The administration plays a pivotal role in supporting the work of Members of Parliament in both Houses and committees, by providing comprehensive advice, research, analysis, support and administrative services.

The support services provided to Members include analyses of budget votes, annual performance plans, and departmental annual reports, crucial for effective oversight. Key support activities involved preparing Provincial Snapshots of the Division of Revenue Bill and detailed papers on the budgetary review and recommendation process. This comprehensive support enabled Committees to engage effectively in oversight activities, enhancing government accountability and fiscal discipline.

During the reporting period, key oversight visits included that of the Portfolio Committee on Higher Education, Science, and Innovation, which assessed higher education institutions in the Eastern Cape. The Portfolio Committee on Basic Education evaluated school readiness across North West, Eastern Cape, Limpopo, and KwaZulu-Natal. The Standing Committee on Public Accounts monitored the progress of the relocation of illegal dwellers from railway lines in Philippi and Nyanga to facilitate the restoration of railway infrastructure. All Committees engaged with departments and entities both virtually and physically on their quarterly and annual reports.

In terms of legislation, the administration delivered support for key Bills such as the Regulation of the Interception of Communications and Provision of Communication-Related Information Amendment Bill, Divorce Amendment Bill, and the Climate Change Bill. This support was instrumental in facilitating well-informed discussions and decisions. During the last quarter of the 6th Parliament, the focus was on processing and finalizing legislation. Notable activities included the tabling of several budget-related documents by the Minister of Finance.

The administration also supported the enhancement of public involvement. It developed education content pieces, distributed 20,328 education materials, and had a total of 70 public education sessions and stakeholder meetings, with 1,109 attendees from various sectors including provincial legislatures, municipalities, and civic organizations.

The administration's support in international relations included logistical, content and technical support for parliamentary delegations at global forums as well as for visiting delegations.

This year marked a significant year of preparation for the 7th Administration, driven by a focused effort to meet our transformation targets. In programme 1, the restructuring programme which was implemented throughout the reporting period aims to lay the groundwork for enhanced management, policy reform, and business process improvements. Noteworthy is Parliament's collaboration with the Development Bank of South Africa, the Department of Public Works and Infrastructure, and National Treasury in the reconstruction of the fire-damaged parliamentary buildings, which is progressing swiftly and aligns with Parliament's future vision of operational excellence.

The performance of Programme 2: Legislation and Oversight has been instrumental in reinforcing Parliament's legislative and oversight functions. By addressing the recommendations of the Judicial Commission of Inquiry into State Capture and implementing an Oversight Priority Model, Parliament is strengthening its mechanisms for accountability and public engagement. The introduction of a new partnership framework exemplifies Parliament's commitment to collaborative governance, enhancing Parliament's interactions with civil society, legislative bodies, and international partners.

Programme 3 provided necessary financial and administrative support to parliamentary entities and political parties. The alignment of Parliament's programme structure with strategic intent reflects Parliament's dedication to operational efficiency and effectiveness.

I am happy to report the overall performance of 80% of targets achieved for 2023/24. In addition, Parliament attained another clean audit. This performance is indicative of our progress made in implementing strategies to ensure a transformative Parliament.

As we move forward, our focus will remain on refining our strategies, enhancing our oversight capabilities, and fostering stronger international relations. The evolving landscape requires continual adaptation and innovation, and Parliament is resolute in its mission to uphold democratic governance and legislative excellence.

I extend my gratitude to all stakeholders for their support and contributions. Together, we are building a more robust and responsive institution capable of navigating the complexities of the modern legislative environment.

XOLILE GEORGE
SECRETARY TO PARLIAMENT

2

INFORMATION ON PREDETERMINED OBJECTIVES

2.1. Performance Overview

For the reporting year, Parliament's predetermined objectives were guided by two primary programmes, each designed to enhance the institution's effectiveness and accountability. The performance environment for these objectives was shaped by significant internal and external factors, including institutional transformation, the restoration of fire-damaged buildings, and the need to align Parliament's functions with national priorities and international obligations.

Programme 1: Administration

To foster an effective and efficient institution, significant transformations in management approach, policy, business processes, and related skills have been initiated. In this reporting year, the institution focused on building a foundation for the progressive adoption of modern technologies, investing in skills development, and improving the working environment to enhance institutional capacity and employee engagement. Key initiatives include developing management capacity, enhancing institutional responsiveness, and investing in ICT infrastructure and skills development. This programme aims to transition the institution to a future state characterized by effective stakeholder management, optimal resource allocation, and efficient decision-making. Additionally, in collaboration with the Development Bank of South Africa (DBSA), the Department of Public Works and Infrastructure, and the National Treasury, Parliament continued to implement the rebuilding project for the fire-damaged buildings.

Programme 1: Administration provides strategic leadership, management, and corporate services to Parliament. The sub-programmes include:

- Executive Authority
- Office of the Secretary
- Corporate and Support Services

Overall performance in support of an efficient organisation, was pursued as follows in the current reporting period:

- High-level change management plan for institutional transformation
- Implementation of the restoration plan for Parliamentary buildings
- Strategic clarity through institutional processes
- Review and optimisation of the business model for Parliament
- Professionalisation of the Parliamentary Service with a focus on service excellence
- Structural alignment with strategy for effective execution
- Skills transformation towards data management and problem-solving
- Development and implementation of a new broadcasting strategy for the 7th Parliament

Programme 2: Legislation and Oversight

The strategy review session of November 2022 highlighted the interrelatedness of legislation, oversight, and public involvement. These functions are crucial for achieving the institution's outcomes, with public participation being a cornerstone of democracy. The recommendations from various commissions, including the Judicial Commission of Inquiry into State Capture, have been implemented to strengthen oversight and accountability.

Recognizing the complexity of the oversight ecosystem, Parliament hopes to establish a new partnership approach as outlined in its partnership framework for collaboration involving the public and civil society, the legislative sector, institutions supporting democracy, academic, research, and other institutions, government at all levels, international partners, Members of Parliament and political parties, management, staff, and labour.

Parliament also focused on outcomes, aligning committee work with development outcome indicators and implementing a system to assess the performance of Ministers. To improve public participation, the institution redefined the role of parliamentary constituency offices to facilitate easier access to parliamentary processes for citizens.

In addition, efforts were made to improve cooperation with other state actors, and to promote ethical behaviour, accountability, and partnerships. The institution has worked at aligning its international work with South Africa's national interests and ensuring Parliament in particular plays a more active role in overseeing international affairs.

Programme 2: Legislation and Oversight provides procedural, informational, content, and administrative support to the House and its committees. Sub-programmes include:

- National Assembly
- National Council of Provinces
- Public Participation and External Relations
- Shared Services
- Sectoral Parliaments and Joint Business

The transformative goals pursued for 2023/24 included the following:

- Implementation of recommendations by the Judicial Commission of Inquiry into State Capture
- Development and implementation of an Oversight Priority Model
- Establishment of a committee planning framework linked to priority areas
- Creation of a country dashboard for monitoring progress towards NDP outcomes
- Enhancement of oversight through data modelling and scenario tools
- Creation of a new partnership framework for oversight
- Implementation of an impact assessment framework
- Development of an effective petitions' framework
- Review of Parliament's capability to implement international priorities
- Development of an oversight monitoring and tracking mechanism

While programme 3 which is for Associated Services and Transfer Payments did not have any targets, it has a budget allocation towards the provision of facilities and financial support for parliamentary entities and political parties, including leadership, administrative and constituency support. The sub-programmes include:

- Members' Facilities
- Transfer: Political Party Allowances
- Transfer: Parliamentary Budget Office

2.2. Aim of the Vote

The aim of the vote is to provide the support services required by Parliament to fulfil its constitutional mandate, assist political parties represented in Parliament to secure administrative support and service their constituents, and provide Members of Parliament (MPs) with the necessary services and facilities they require to discharge their constitutional responsibilities.

Table 3: **Vote 2: Parliament – Appropriated Funds**

Medium-term revenue estimate			
R thousands	2023/24	2024/25	2025/26
Economic classification			
Total Institutional Receipts			
Appropriated Funds	3 423 486	3 032 211	3 146 109
Direct Charges	471 709	492 893	514 975
Donor Funds	58 895		
Sales by market establishments	5 000		
Interest Received		10 000	
Retained Earnings		382 396	
Total Receipts	**4 351 486**	**3 525 104**	**3 661 084**

2.3. Overview of the Service Delivery Environment

During the 6th Parliament, conditions on the precinct evolved from mostly physical, face-to-face engagements, to a hybrid environment with a demand for digital services. The combined impact of the COVID-19 pandemic and the 2022 fire that gutted the National Assembly and Old Assembly buildings, means that there are now limited physical venues. The fire also damaged key ICT infrastructure, however key system workloads housed in the cloud infrastructure, such as virtual conferencing platforms, ensured that Parliament's operations and core business could continue in both virtual and hybrid modes. Members and employees received support through uninterrupted and flexible services, meeting the increased strategic and operational demand for digital services in the "new normal" of remote and hybrid working. Conditions have remained the same in the 2023/24 reporting year, with the rebuild project progressing swiftly.

2.4. Overview of the Organisational Environment

The Institution has navigated a transformative period marked by ongoing restructuring, change projects, and a comprehensive reconstruction process. These initiatives aim to enhance the efficiency, effectiveness, and responsiveness of parliamentary operations in alignment with evolving national priorities and legislative demands. The restructuring initiatives have been designed to bolster parliamentary capacity, strengthen governance frameworks, and enhance service delivery to stakeholders and the public. As Parliament progresses through this change journey, it remains committed to upholding transparency, accountability, and inclusivity in its operations, ensuring that it remains a cornerstone of democratic governance and legislative excellence in South Africa.

2.5. Key Policy Developments & Legislative Changes

As part of Parliament's ongoing institutional change transformation programme, Parliament has identified and communicated key projects aimed at addressing transformational issues highlighted during the change management dialogue sessions held in June-July 2023. During these policy conversations, seven priority policies were earmarked for fast-tracking. Parliament has engaged staff on the following policies: Institutional Travel, Hybrid Work, Harassment, Bereavement, Performance Management, Leave, and Overtime Policy. While implementation has not yet commenced, the review process is well underway, with active input and feedback being gathered from staff to ensure these policies meet the needs and expectations of our workforce. This engagement phase is crucial to refining the policies before their formal adoption and implementation.

2.6. Parliament's Revenue, Expenditure & Transfer Payment

Revenue: Parliament's main revenue is tax revenue relating to funds appropriated and direct charges. Parliament is not required to return to the National Revenue Fund (NRF) any money appropriated for a particular financial year but not spent in that year in terms of section 23(1) of the FMPPLA. Section 23(4) of the FMPPLA provides that Parliament must surrender to the National Treasury for depositing into the NRF funds that are a direct charge against the NRF for any requirements related to Parliament in terms of any legislation for a particular financial year, but not spent in that year.

Expenditure trends: Parliament's planned expenditure in terms of the Annual Performance Plan (APP) for this financial year was more than the amount appropriated, which resulted in adjustments to the planned programme of activities.

Transfer payments: Parliament makes transfer payments to political parties represented in Parliament in proportion to their representation, to enable the parties to effectively perform their functions in terms of section 57 of the Constitution of the Republic of South Africa, Act 108 of 1996 and section 35 of the FMPPLA. Political parties must annually prepare and submit to Parliament annual financial statements which must detail how the allowances received in the previous financial year were expended and be audited by a registered accountant and auditor who is subject to the Public Accountants' and Auditors' Board.

2.7. Capital Investment, Maintenance & Asset Management Plan

Capital investment: Parliament is occupying buildings owned by the Department of Public Works (DPW), which is also responsible for maintenance thereof.

Asset Management: Parliament has the following fixed movable assets under its control:

- Furniture
- Motor vehicles
- Office equipment
- Computer equipment

Maintenance: Parliament does not have expenditure on normal maintenance of property assets, as the DPW owns the buildings occupied by Parliament.

2.8. Business of Parliament

The Preamble of the Constitution mandates the South African Parliament to improve the quality of life of South Africans. The National Development Plan therefore outlines critical areas such as reducing poverty, increasing employment, and ensuring equality, in creating a more inclusive and equitable society. The Constitution further stipulates various key functions and responsibilities for Parliament including law-making, oversight, public participation, international engagement, and cooperative governance, for the pursuit of improving the quality of life for citizens. This part of the report highlights Member activities in the Houses as well as Committees in terms of how they respond to the needs of the most vulnerable citizens.

The following section details the mandated activities that Parliament undertook during the 2023/24 reporting period, to enhance the well-being of citizens, fostering a more just and prosperous society.

2.8.1. Oversight & Accountability

QUESTIONS TO THE EXECUTIVE

To uphold the principles of transparency, accountability, and responsiveness in governance, the National Assembly (NA) and the National Council of Provinces (NCOP) have implemented robust systems for monitoring and responding to parliamentary questions. This ensures that executive actions align with the National Development Plan (NDP) and meet the needs of the South African public.

High rates of reply for both oral and written questions in the National Assembly and the NCOP highlight the effectiveness of parliamentary oversight in ensuring government responsiveness. Parliament holds the executive accountable for timely responses, playing a critical role in monitoring the implementation of policies and actions crucial for achieving the objectives of the NDP.

The Speaker of the National Assembly addresses delays in responses from Cabinet members. Quarterly, the Speaker writes to Cabinet members who have not replied to questions within the stipulated timeframe of ten working days, as established by Rule 136, unless an extension is granted. Reasons for delays are sought, and a report on these delays is published in the Announcements, Tablings, and Committee Reports document. The Leader of Government Business is also informed of Cabinet members delaying responses to ensure continuous follow-up and accountability.

Table 4: Questions posed in the Houses

Oversight Output	2023/24		2022/23	
	National Assembly	National Council of Provinces	National Assembly	National Council of Provinces
Oral Questions	384	209	629	132
Replies to Oral Questions	376	209	604	132
Oral Question Reply Rate	**97,92%**	**100%**	**96,03%**	**100%**
Written Questions	3937	992	4224	1311
Replies to Written Questions	3812	854	2299	1179
Written Question Reply Rate	**96,82%**	**86,09%**	**54,43%**	**89,93**

The NA facilitated extensive scrutiny of the executive through parliamentary questions, posing 3,937 written questions and 384 oral questions to Cabinet members, including the President and Deputy President, focusing on key areas identified in the NDP, such as housing, education, healthcare, and employment. In the NCOP a total of 992 written questions and 209 oral questions were directed to the executive, focusing on clusters aligned with NDP themes, such as quality healthcare, education, and essential services like water and sanitation. These questions highlight pressing issues faced by communities and ensure government responsiveness to these challenges.

Progress was made in the response rates for both oral and written questions in the National Assembly (NA) and the National Council of Provinces (NCOP) compared to the 2022/23 period. The response rate for oral questions in the NA increased from 96.03% in 2022/23 to 97.92% in 2023/24, while the NCOP maintained its 100% response rate for oral questions in both years. The most notable improvement was seen in the response rate for written questions in the NA, which rose dramatically from 54.43% in 2022/23 to 96.82% in 2023/24. The NCOP saw a slight decrease in its written question response rate, from 89.93% in 2022/23 to 86.09% in 2023/24. Overall, these improvements reflect the increased responsiveness and commitment to parliamentary oversight during the 2023/24 period.

Efforts by the National Assembly and the NCOP in overseeing and ensuring timely responses from the Executive are pivotal in fostering a responsive and accountable government. Tracking and addressing delays in parliamentary question responses demonstrates a commitment to transparency and accountability, essential for the effective implementation of the NDP and for meeting the needs of the South African people.

DEBATES IN THE HOUSES

In alignment with the NDP, the activities of the National Assembly (NA) and the National Council of Provinces (NCOP) demonstrate a firm commitment to addressing key national priorities and promoting sustainable development through rigorous debates, as detailed below.

Table 5: Debates and Sittings in the Houses

Oversight Output	National Assembly	National Council of Provinces
Number of debates	287	53
Number of Plenary Sittings	120	48

National Assembly

In the 2023/24 reporting year, the National Assembly conducted 287 debates on the budget votes, legislative readings, and urgent national matters. Key debates included the economic repercussions of the Financial Action Task Force's greylisting of South Africa, government failures in extraditing individuals implicated in corruption, and significant cultural and social issues like Heritage Day and the 16 Days of Activism against Gender-Based Violence. Other activities of the NA included those of historical Constitutional significance such as recommendations for removing high-profile officials, the delivery of the Medium-Term Budget Policy Statement, and the President's State-of-the-Nation Address.

National Council of Provinces

There were 10 debates within the NCOP which addressed vital service delivery and economic issues, such as revitalizing tourism and transport infrastructure, combating extortion syndicates, and addressing the rising cost of living. The NCOP considered numerous reports from select committees, covering topics from fiscal frameworks and disaster relief to international treaties and ethical conduct of members. The NCOP's diligent review of these reports and recommendations contributes to informed decision-making and effective governance.

OVERSIGHT IN COMMITTEES

Committees operated both virtually and physically, with physical meetings typically held for the consideration of strategic plans and budgets of government departments and public entities. Due to limited meeting rooms within the Parliamentary precincts, these sessions were sometimes held in other approved venues.

In the first quarter, a major focus was on monitoring the implementation of the State Capture Commission recommendations. This task was assigned to several committees responsible for overseeing the President's Response Plan. The President's Response Plan was presented in the Announcements, Tablings, and Committee Reports (ATC)

and subsequently referred to 22 committees of the National Assembly (NA) and the National Council of Provinces (NCOP) for oversight and tracking of its implementation.

The Section 194 Ad Hoc Committee inquiry into the fitness of Advocate Busisiwe Mkhwebane to hold the office of Public Protector that found the Public Protector was unfit to hold office on the grounds of misconduct and incompetence. The NA adopted the resolution to remove her from office.

Other significant committee engagements included the oversight activities of the Portfolio Committee on Justice and Correctional Services. This oversight was particularly notable in light of the highly publicised escape of Thabo Bester from a correctional facility. The committee's actions were widely acknowledged across the country for holding the Department of Justice and Correctional Services' accountable for their lack of transparency in this case.

The Portfolio Committee on Minerals and Energy conducted oversight visits to the North-West and Gauteng Provinces, focusing on illegal mining. This visit was in response to an incident in the Riverlea area of Johannesburg, where five bodies, believed to be illegal miners, were discovered in early August 2021, and as a follow-up to a previous oversight visit on illegal mining in 2023. The committee assessed progress in implementing its recommendations. Additionally, the Ad Hoc Joint Committee on Flood Disaster Relief and Recovery conducted follow-up visits to areas affected by flood disasters in KwaZulu-Natal, Gauteng, North-West, and Free State provinces.

The Standing Committee on Public Accounts carried out oversight activities in Pretoria to identify challenges faced by the Road Accident Fund, which led to a disclaimer audit finding. The committee also examined issues at Kusile Power Station, including the extent of sabotage, and assessed rail infrastructure, security challenges such as vandalism and theft, service recovery, entity stability, and procurement and contract management challenges.

The Ad Hoc Committee to Nominate a Person for Appointment as Public Protector recommended a candidate, completing the appointment process.

In the third term, four oversight visits were conducted, including the Ad Hoc Committee on Disaster Relief and Recovery's final visit to Limpopo Province on 14-15 November 2023. The committee visited the Polokwane Local Municipality in the Capricorn District and the Greater Tzaneen Local Municipality in the Mopani District. On 27 November 2023, the committee adopted its final report, concluding its work. The committee oversaw the government's response and relief measures, engaged relevant government departments and entities to assess the impact of the disaster and follow-up on previous recommendations. The Portfolio Committee on Human Settlements investigated complaints from volunteers in Stellenbosch regarding the living conditions in Mountain View Squatter Camp, Ghiff Informal Settlement, and Langarug Informal Settlement. The committee produced a report with recommendations.

The Joint Standing Committee on Defence visited Rheinmetall Denel Munition in Somerset West and Damen Shipyard in Cape Town on 3 November 2023 to assess the status of artillery munition development and the progress of Project Biro, which is delivering new Inshore Patrol Vessels to the South African Navy.

The Portfolio Committee on Police conducted an oversight visit to Gauteng and Limpopo Provinces from 1-4 December 2023. They met with Provincial Commissioners to discuss safer festive season operations and assess the status of capital works projects at Muyexe, Bolobedu, and Mankweng Police Stations. The committee recommended that SAPS allocate resources to support Community Policing Forums.

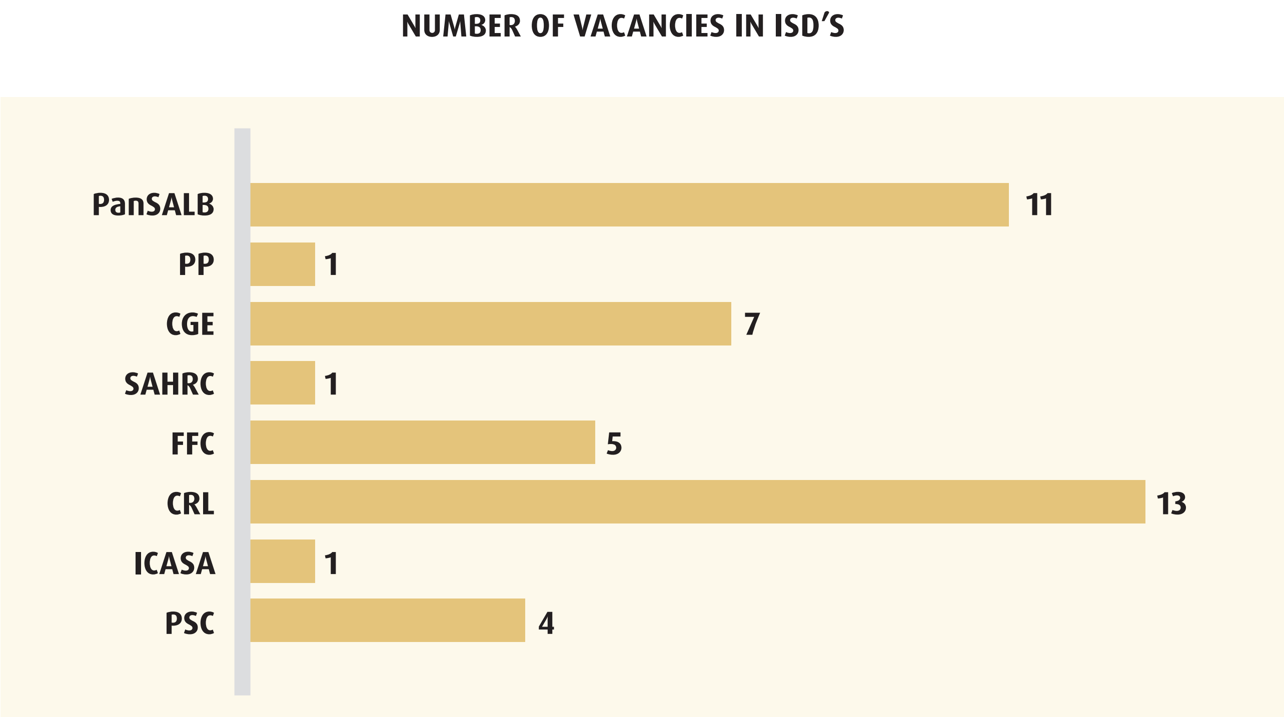
Other notable activities included the Ad Hoc Committee on General Intelligence Laws Amendment Bill, which published the names of its members on 12 October 2023. The committee received briefings from the National Intelligence Coordinating Committee, South African Police Services–Crime Intelligence, and the Office of the Inspector-General of Intelligence on their input into the bill.

In the final quarter, four oversight visits were carried out, including the Portfolio Committee on Higher Education, Science and Innovation's visit to the Eastern Cape to assess higher education institutions' readiness for the 2024 academic year. The Portfolio Committee on Basic Education visited North West, Eastern Cape, Limpopo, and KwaZulu-Natal provinces to monitor school readiness for the upcoming academic year. The Standing Committee on Public Accounts monitored the progress of the relocation of illegal dwellers from railway lines in Philippi and Nyanga to facilitate the restoration of railway infrastructure. Committees engaged both virtually and physically with departments and entities to review quarterly and annual reports.

STATUTORY APPOINTMENTS

At the end of the reporting period there were 43 vacancies in various institutions supporting democracy including 4 positions in the Public Service Commission (PSC), 1 in the Independent Communications Authority of South Africa (ICASA), 5 in the Financial and Fiscal Commission (FFC), 1 in the South African Human Rights Commission (SAHRC), 7 in the Commission on Gender Equality (CGE), 11 in the Pan South African Language Board (PanSALB), 1 in the Office of the Public Protector, and 13 in the Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities (CRL Commission).

Figure 2: Vacancies at various Institutions Supporting Democracy



The OISD's efforts in facilitating these appointments ensures that these key institutions are equipped with the leadership necessary to fulfil their constitutional mandates effectively.

2.8.2. Law-Making

During the reporting period, Parliament, comprising the National Assembly (NA) and the National Council of Provinces (NCOP), processed and adopted numerous pieces of legislation, fulfilling its constitutional mandate to create, amend, and repeal laws. The legislative process in Parliament is guided by the Constitution, the Joint Rules of Parliament, and the House Rules of the Assembly and Council, and involves various categories of bills, each subjected to distinct procedures.

Both Houses collaborated to enact a diverse range of legislation addressing critical national issues. These efforts underscore Parliament's role in responding to the country's evolving needs, ensuring compliance with constitutional mandates, and promoting social justice and equity. The passage of these bills reflects Parliament's commitment to upholding the principles of good governance, transparency, and accountability.

NATIONAL ASSEMBLY

During the reporting period, a total of 62 debates on bills were held. Notably, this included a First Reading Debate on the Relocation of the Seat of Parliament Bill, initiated by a private member, at the member's request. Another significant debate was on the Constitution Nineteenth Amendment Bill, which seeks to limit the frequency of motions of no confidence in the Cabinet or the President, as well as in a province's Executive Council or Premier. This bill was also initiated by a private member.

The National Road Traffic Amendment Bill [B 7D - 2020] and the Economic Regulation of Transport Bill [B 1D - 2020], returned from the Council, were passed without debate due to the technical nature of the amendments.

A total of 57 Bills were passed by the National Assembly during the period under review, as follows:

Table 6: List of Bills passed by the National Assembly

1. Constitution Eighteenth Amendment Bill
2. Eskom Debt Relief Bill
3. Municipal Fiscal Powers and Functions Amendment Bill
4. Appropriation Bill
5. National Health Insurance Bill
6. Land Court Bill
7. Financial Matters Amendment Bill
8. Judicial Matters Amendment Bill
9. Correctional Services Amendment Bill
10. Climate Change Bill
11. Railway Safety Bill
12. Upstream Petroleum Resources Development Bill
13. Basic Education Laws Amendment Bill
14. National Small Enterprise Amendment Bill
15. National Council on Gender-Based Violence and Femicide Bill
16. Marine Oil Pollution Bill
17. Divorce Amendment Bill
18. Regulation of Interception of Communications and Provision of Communication-Related Information Amendment Bill
19. Cannabis for Private Purposes Bill
20. Division of Revenue Amendment Bill
21. Rates and Monetary Amounts and Amendment of Revenue Laws Bill
22. Taxation Laws Amendment Bill
23. Tax Administration Laws Amendment Bill
24. Independent Municipal Demarcation Authority Bill
25. South African Post Office SOC Ltd Amendment Bill
26. Companies Amendment Bill
27. Companies Second Amendment Bill
28. National Prosecuting Authority Amendment Bill
29. Independent Police Investigative Directorate Amendment Bill
30. Preservation of Agricultural Land Bill
31. National Youth Development Agency Amendment Bill
32. Eskom Debt Relief Amendment Bill
33. Public Procurement Bill
34. Adjustments Appropriation Bill
35. Revenue Laws Amendment Bill
36. Plant Health (Phytosanitary) Bill
37. Deeds Registries Amendment Bill
38. Municipal Fiscal Powers and Functions Amendment Bill
39. Public Service Amendment Bill
40. Public Administration Amendment Bill
41. Statistics Amendment Bill
42. Copyright Amendment Bill
43. Performers' Protection Amendment Bill
44. National Road Traffic Amendment Bill
45. Economic Regulation of Transport Bill
46. Electoral Matters Amendment Bill
47. Electricity Regulation Amendment Bill
48. National Nuclear Regulator Amendment Bill
49. National Water Resources Infrastructure SOC Limited Bill
50. Division of Revenue Bill
51. Second Adjustments Appropriation Bill
52. Gold and Foreign Exchange Contingency
53. Reserve Account Defrayal Amendment Bill
54. General Intelligence Laws Amendment Bill
55. South African Institute for Drug-Free Sport Amendment Bill
56. Expropriation Bill
57. Pension Funds Amendment Bill

The Judicial Matters Amendment Bill and the Correctional Services Amendment Bill addressed constitutional issues as required by court judgments. The Judicial Matters Amendment Bill, for instance, amended sections of the Intestate Succession Act and the Maintenance of Surviving Spouses Act in line with the Court's provisions. The Correctional Services Amendment Bill aimed to ensure an adequate level of independence for the Judicial Inspectorate for Correctional Services, as mandated by the Constitution.

Special Permissions and Establishment of Ad Hoc Committees

The House granted special permissions for certain committees to extend the scope of their inquiries, such as the Portfolio Committee on Justice and Correctional Services regarding the Cannabis for Private Purposes Bill, and the Portfolio Committee on Women, Youth, and Persons with Disabilities regarding amendments to the National Youth Development Agency Act, 2008. An Ad Hoc Committee was established to consider and report on the General Intelligence Laws Amendment Bill upon its introduction.

Budget and Financial Legislation

The Money Bills and Related Matters Act 2009 outlines the procedure for passing the budget, which includes the Fiscal Framework, the Division of Revenue Bill, and the Appropriation Bill. The Assembly agreed to the 2024 Fiscal Framework and Revenue Proposals on 13 March 2024, and passed the Division of Revenue Bill on 26 March 2024, subsequently sending it to the National Council of Provinces for concurrence.

NATIONAL COUNCIL OF PROVINCES

During the period under review, the National Council of Provinces (NCOP) considered and adopted a total of 38 bills. This included 18 bills that did not affect provinces (section 75), 12 bills that affected provinces (section 76), and seven money bills (section 77). Key pieces of legislation passed include:

Table 7: List of Bills passed by the National Council of Provinces

1. Division of Revenue Bill
2. Repeal of the Transkeian Penal Code Bill
3. Land Court Bill
4. South African Postbank Limited Amendment Bill
5. Financial Matters Amendment Bill
6. Eskom Debt Relief Bill
7. Appropriation Bill
8. Performers' Protection Amendment Bill
9. Copyright Amendment Bill
10. Fundraising Amendment Bill
11. Judicial Matters Amendment Bill
12. Regulation of Interception of Communications and Provision of Communication-Related Information Amendment Bill
13. National Health Insurance Bill
14. Taxation Laws Amendment Bill
15. Tax Administration Laws Amendment Bill
16. Rates and Monetary Amounts and Amendment of Revenue Laws Bill
17. National Road Traffic Amendment Bill
18. National Land Transport Amendment Bill
19. Economic Regulation of Transport Bill
20. Adjustments Appropriation Bill
21. Prevention and Combating of Hate Crimes and Hate Speech Bill
22. Agricultural Product Standards Amendment Bill
23. National Veld and Forest Fire Amendment Bill
24. Municipal Fiscal Powers and Functions Amendment Bill
25. Division of Revenue Amendment Bill
26. Correctional Services Amendment Bill
27. Eskom Debt Relief Amendment Bill
28. Cannabis for Private Purposes Bill
29. Divorce Amendment Bill
30. National Prosecuting Authority Amendment Bill
31. National Council on Gender-Based Violence and Femicide Bill
32. National Youth Development Agency Amendment Bill
33. Independent Police Investigative Directorate Amendment Bill
34. Expropriation Bill
35. Electoral Matters Amendment Bill
36. Companies Second Amendment Bill
37. Companies Amendment Bill
38. Revenue Laws Amendment Bill

Key legislation in the NCOP included the below:

Expropriation Bill [B23D–2020]

The Expropriation Bill seeks to provide a uniform framework for the expropriation of property by the state, in line with the Constitution. It aims to replace the Expropriation Act of 1995 and establish procedures for expropriation, including scenarios where nil compensation may be deemed just and equitable.

Electoral Matters Amendment Bill [B42B–2023]

This bill addresses the Constitutional Court's ruling in the case of *New Nation Movement NPC & others v President of the Republic of South Africa & others [2020] ZACC 11*, which found the Electoral Act, 1998, unconstitutional for requiring citizens to be members of political parties to stand for elections. The amendment provides for independent candidates to contest elections for the National Assembly and provincial legislatures.

National Health Insurance Bill [B11B–2019]

The National Health Insurance Bill aims to establish a National Health Insurance Fund to ensure universal access to healthcare services. It outlines the powers, functions, and governance of the Fund and sets mechanisms for equitable and efficient use of resources, while preventing unethical and unlawful practices.

2.8.3. Public Participation

Public participation in the legislative process is integral to creating effective laws. The Portfolio Committee on Social Development conducted multiple public hearings on the Older Persons Amendment Bill across several provinces, ensuring that the voices of the elderly were heard. This process helped shape legislation aimed at improving social support systems for older individuals. Similarly, the Portfolio Committee on Agriculture, Land Reform, and Rural Development held public hearings on the Preservation of Agricultural Land Amendment Bill, engaging communities reliant on agriculture. By incorporating feedback from these hearings, the legislation can better support sustainable agriculture and land reform.

The Portfolio Committee on Small Business and Development conducted 27 public hearings on the National Small Enterprise Amendment Bill across all nine provinces. These hearings provided a platform for small business owners and entrepreneurs to voice their needs and challenges. Public hearings on the SA Post Office Bank Bill were also held in various provinces, aiming to extend banking services. The Public Participation team's collaboration with local entities ensured that the needs of different communities were heard.

The Public Participation team collaborated with Parliamentary Constituency Offices (PCOs) and District Public Participation teams to reach diverse communities. Public hearings on the Older Persons Amendment Bill, for instance, were held in this manner, and this ensured that legislation would be more relevant to the broad base of citizens given that it is informed by the direct input of those affected.

The Portfolio Committee on Basic Education held hearings on the Basic Education Laws Amendment Bill, which aims to help create an education system that provides equal opportunities for all children, regardless of their socio-economic background.

Furthermore, the Portfolio Committee on Health conducted numerous public hearings on the Tobacco Products Amendment Bill across several provinces. By gathering input from various communities, the committee can address health disparities and ensure that the bill's provisions promote public health equitably.

Collaborations with the South African Women Lawyers Association (SAWLA) and the Department of Justice and Constitutional Development for the Access to Justice program highlight efforts to ensure legal and social equality, particularly for marginalized groups.

In addition, the following petitions were considered:

- A petition from the residents of Warrenton, calling on the Assembly to investigate the water-supply crisis in Warrenton.
- A petition from the residents of Northern and North-Eastern suburbs of Rustenburg, calling on the Assembly to investigate the water-supply crisis in Rustenburg.
- A petition from the residents of Benoni, within the City of Ekurhuleni, calling on the Assembly to investigate the constant water outages in Benoni.
- Petition from residents of Ward 20, Ward 29, Ward 36 and Ward 92, Germiston, Ekurhuleni, calling on the Assembly to investigate water supply in their areas.
- A petition from the residents of Sonderwater, Extension 12, Ward 9 in the J B Marks Local Municipality, North West province, calling on the Assembly to investigate delays in the proclamation of Sonderwater, as the delays mean that those who have built houses in the area cannot have title deeds while the area is not formalised.
- A petition from residents of Ukhahlamba Local Municipality, KwaZulu-Natal province, calling on the Assembly to investigate the state of roads in their communities.
- A petition from Solidarity and Cape Forum, calling on the Assembly to investigate the reassessment of the legality, rationality and desirability of the Employment Equity Regulations, 2023.
- A petition from the horses and sheep farming community of South Africa, calling on the Assembly to investigate a shortage of vaccines at Onderstepoort Biological Products.
- A petition from unemployed Social Workers, calling on the Assembly to investigate the inability of government to create permanent employment for unemployed Social Workers in South Africa.
- A petition from the residents of Ward 36, City of Ekurhuleni, Germiston, calling on the Assembly to investigate the implementation of an Action Plan in accordance with the Regulations of the Mineral and Petroleum Resources Development Act, 2002 (Act No 28 of 2002) to address illegal mining in the area.
- A petition from artists and members of the public, calling on the Assembly to investigate the commissioning by the Department of Sport, Arts and Culture of the Mzansi National Philharmonic Orchestra at an estimated cost of R54 million
- A petition from the Transvaal Agricultural Union, calling on the Assembly to investigate the prohibition on the deduction of tax on domestic or private security expenditure in terms of section 23(b) of the Income Tax Act, 1962 (Act No 58 of 1962).

- A petition from Team Free Sanitary Pads, calling on the Assembly to investigate the introduction of Menstrual Health and Hygiene Management Bill and its subsequent enactment as law.
- A petition from residents of Germiston, calling on the Assembly to investigate the lack of staff availability to respond to electricity outages after hours, the high number of illegal electrical connections, incidents of cable theft and vandalizing of electricity equipment in their area.
- A petition from residents of Waterloo Green, Wynberg, in Cape Town, calling on the Assembly to investigate the request for the demolition of two derelict houses owned by the Department of Public Works and Infrastructure in Waterloo Green which have become a haven for criminal activities and pose potential security risks to residents.

Collectively dealing with these petitions would improve the lives of those who bring the petition, but potentially also many others. Investigating the prohibition on tax deductions for domestic security expenditure aims to alleviate financial burdens on households, potentially freeing up resources for other essential needs. Introducing a Menstrual Health and Hygiene Management Bill would promote health and dignity for women and girls, enabling better participation in education and work. Addressing electricity outages and illegal connections would help to ensure more reliable energy access, which is crucial for economic activities and improving living conditions. Additionally, removing derelict buildings can assist in reducing crime and enhances community safety, contributing to better living conditions and community development by improving public infrastructure.

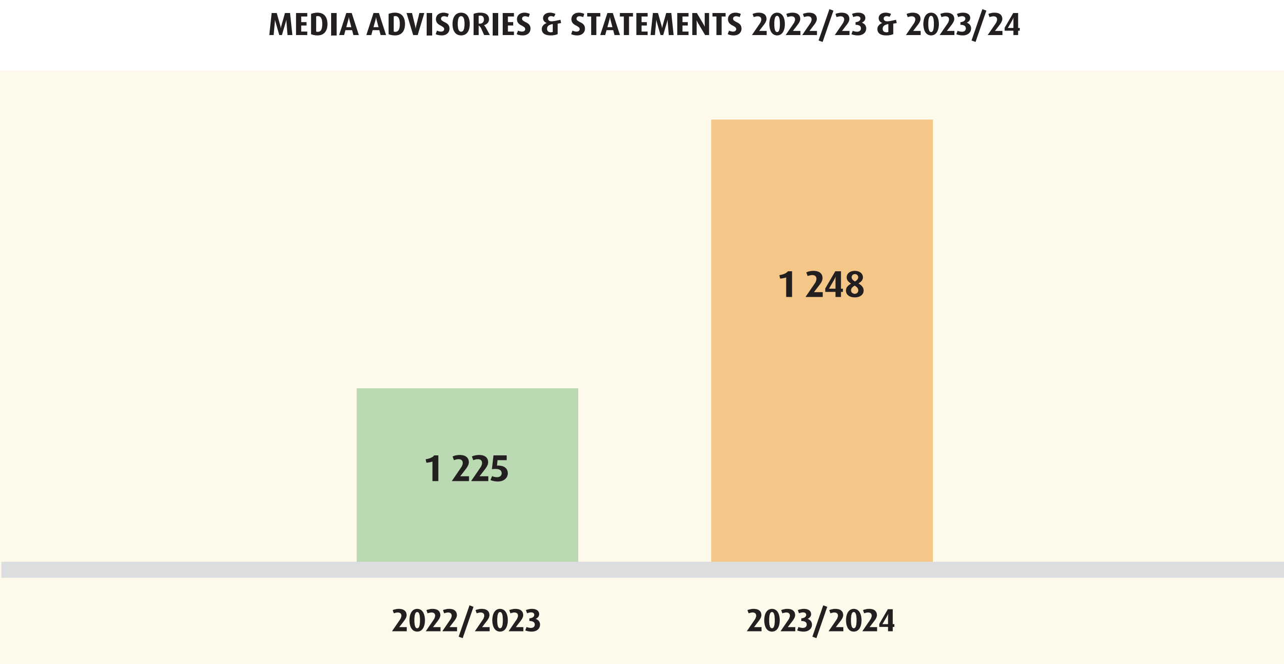
COMMUNICATING WITH THE PUBLIC

Media Support

During the reporting period, there was a total of 6 media briefings held on significant updates from the Presiding Officers following their engagement with the Chief Justice. These briefings covered crucial topics such as the progress made by Parliament in implementing the Zondo Commission's recommendations on combating corruption and the state of readiness for the State of the Nation Address (SoNA) 2024. Additionally, a several briefing was held by the Spokesperson, including outlining the protocols and guidelines for SoNA. Furthermore, eleven media briefings were conducted by Committee Chairpersons. These briefings served as an essential platform for providing the public and media with insights into the legislative and oversight activities of various parliamentary committees, ensuring transparency and accountability in parliamentary processes.

A comprehensive digital strategy was developed, emphasizing a shift from traditional press releases to broader media releases. This strategy includes integrating various media forms, such as audio and video clips, and captioned photographs, with traditional written releases and statements.

Figure 3: Media Advisories & Statements

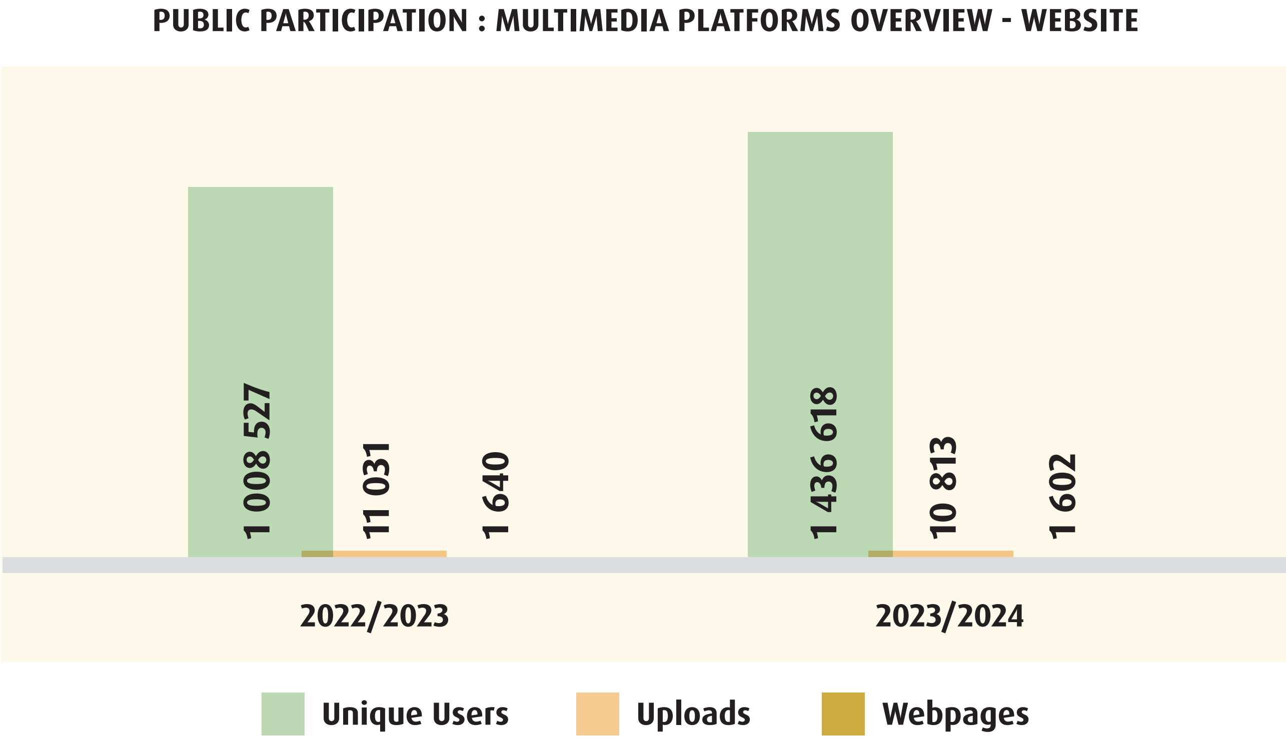


Over the past year, more than 1,240 media advisories and releases were developed and distributed, supporting the work of the Houses and various parliamentary committees. Many of these releases were enhanced with multimedia elements to provide a richer, more engaging experience for the audience. Notably, the inclusion of audio clips has proven particularly effective in supporting the programs of the Presiding Officers. Audio recordings of Presiding Officers during engagements were captured and made available for immediate use by broadcast media, ensuring timely dissemination of sound clips and expanding the reach and impact of their communications.

Digital Platforms

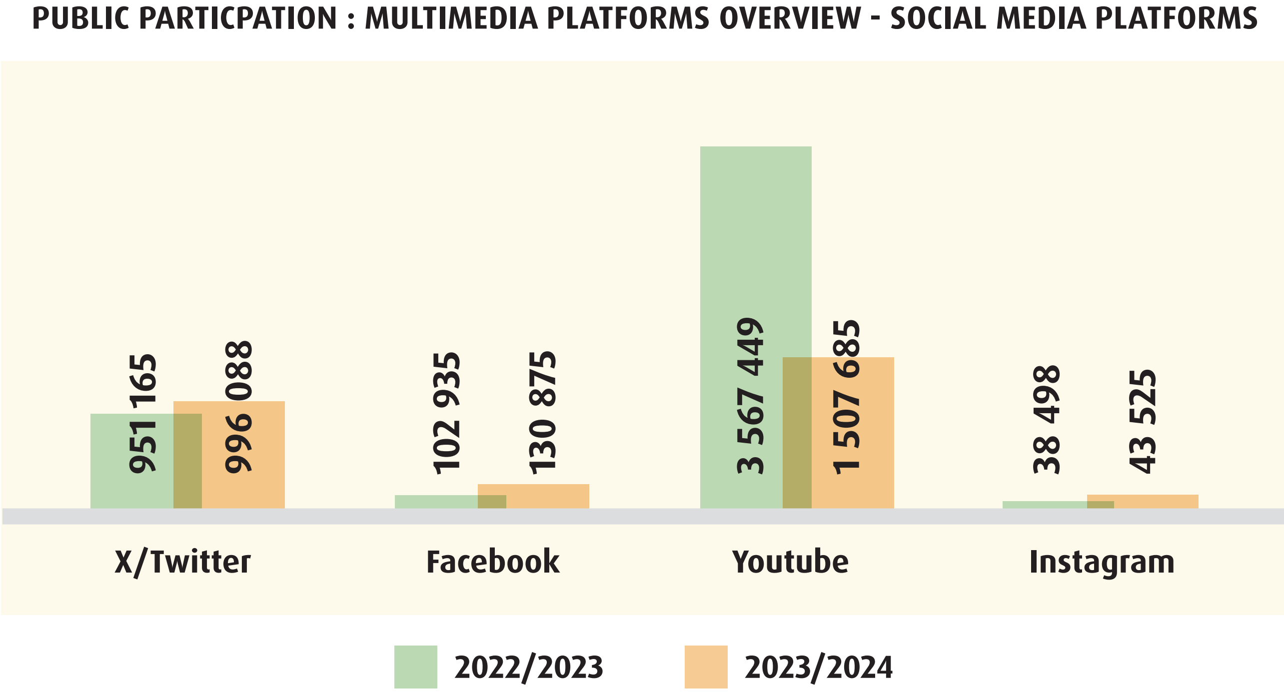
Parliament's digital platforms demonstrated significant activity and engagement. The official website saw a total of 10,813 uploads and the creation of 1,602 new web pages. The site attracted 1,436,618 users, reflecting an increase of 428,091 from the previous period.

Figure 4: Multi-media Platforms Overview - Website



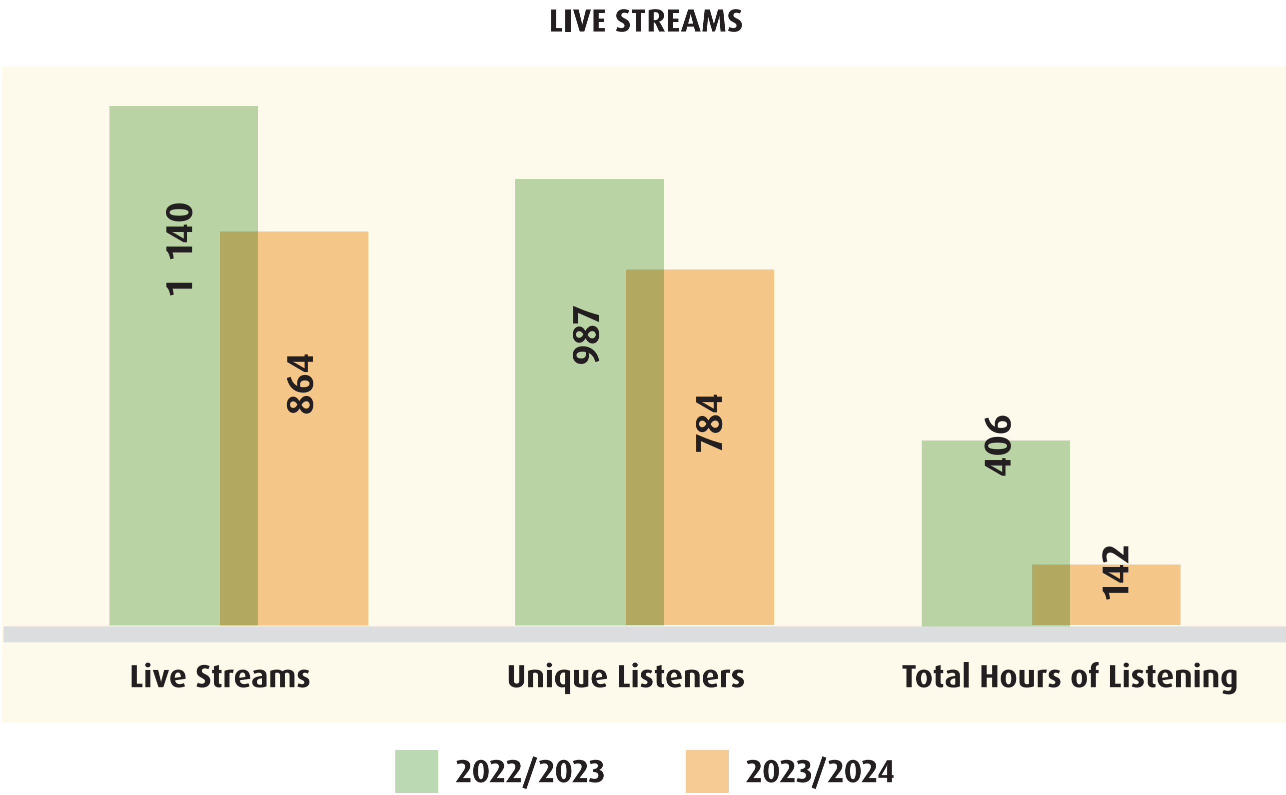
On YouTube, the channel garnered 1,507,685 views, although this represented a decrease of 2,059,764 views compared to the previous year. The platform's X (formerly Twitter) account experienced a growth in followers, reaching 996,088, an increase of 44,923. Similarly, the Facebook page gained 27,940 followers, totaling 130,875, while Instagram grew by 5,027 followers to a total of 43,525.

Figure 5: Multi-media Platforms Overview – Social Media Platforms



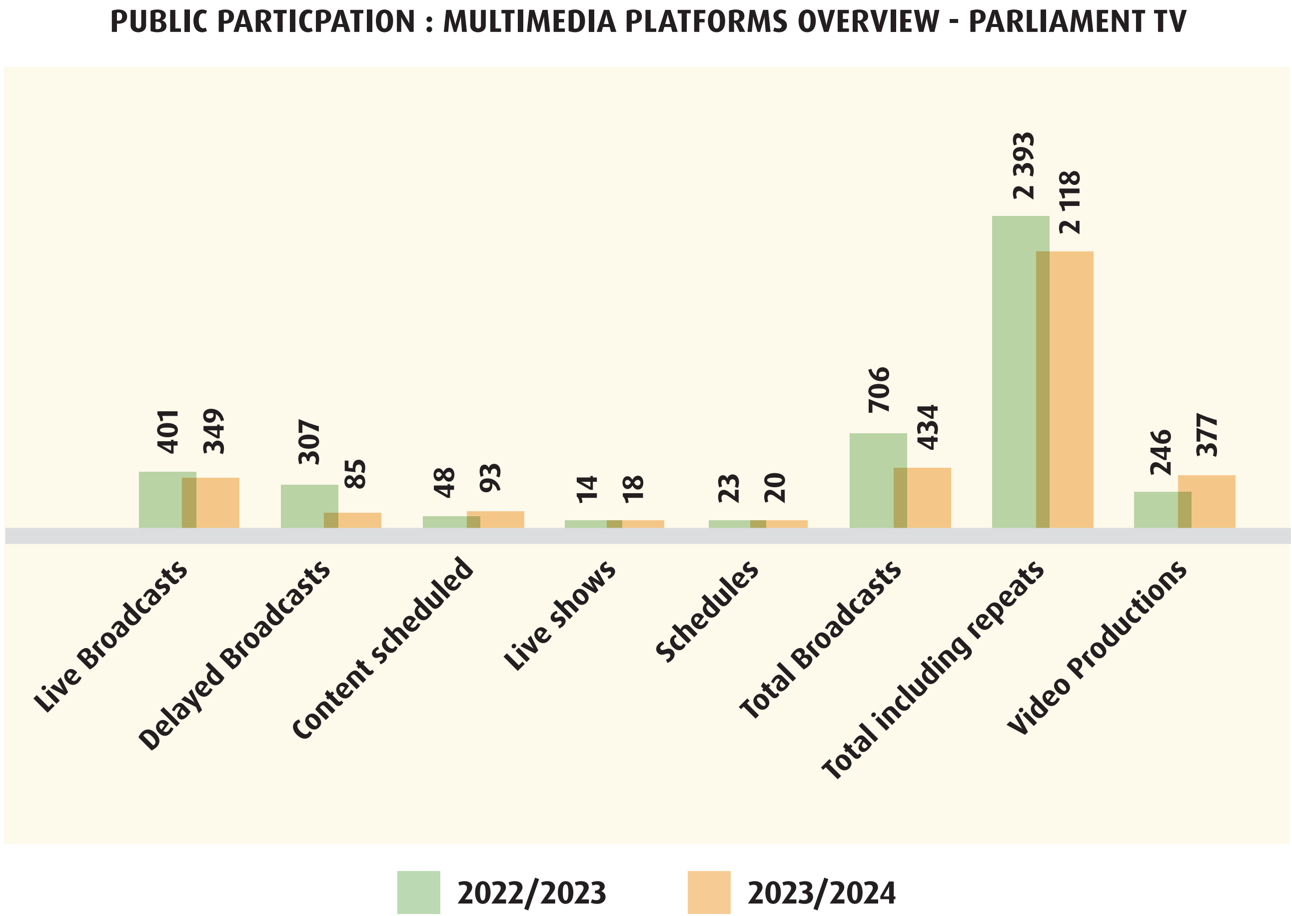
The IONO.FM streaming service recorded 864 sessions with 784 unique listeners, accumulating 142 hours of listening time. The platform also hosted 106 podcasts, generating 5,445 session starts and attracting 3,313 unique listeners for a total of 2,084 hours of listening.

Figure 6: Multi-media Platforms Overview – IONO Live Streams



Parliamentary TV broadcast a range of programming, including 349 live broadcasts, 85 delayed broadcasts, 93 scheduled content pieces, and 18 live shows. In total, there were 434 broadcasts, with 2,118 total broadcasts when including repeats. Additionally, 377 video productions were created during this period. These figures underscore the extensive efforts to reach and engage the public through various digital and traditional media channels.

Figure 7: Multi-media Platforms Overview – Parliament TV



Parliament TV broadcasted a total of 4,284 programs, while live streaming on social media platforms (Twitter, Facebook, and YouTube) occurred 5,490 times. Despite a two-week disruption to streaming services, there was an increase of approximately 400 streams per platform, amounting to a total of 1,206 additional streams.

Parliament TV, in collaboration with partners such as SABC, Multichoice, Telemedia, and GCIS, broadcasted seven celebratory days live. These broadcasts were made possible by securing the feed at no cost.

The period also saw the recording of various podcasts, including significant events and statements such as the commemorative statement of the fire, Parliament's welcoming of the ICJ order in South Africa's genocide case against Israel, and the Western Cape High Court's decision to strike off the roll the EFF's application to suspend disciplinary sanctions against six EFF MPs.

The Committee Cluster Twitter Accounts were highly active, issuing 4,129 tweets during the 2023/24 financial year. These tweets engaged 35,103 citizens and reached 967,418 active Twitter accounts. Collectively, this means that the tweets reached a total of 145,112,700 impressions, with each active user potentially seeing Committee-related content nearly 50 times over the year, or approximately four times per month.

A significant milestone was the official launch and handover of the state-of-the-art studio, following the completion of the Final Control Centre installation. The channel introduced a weekly bulletin covering the upcoming parliamentary program and a short build-up show for the State of the Province Addresses (SOPAs). Six SOPAs were broadcast live on the channel, while two (from KwaZulu-Natal and the Western Cape) were aired with a delay, as live broadcasts were not required by those legislatures.

2.8.4. Cooperative Governance

The National Council of Provinces (NCOP) plays a critical role in overseeing local government by receiving and acting upon notices of maladministration, fraud, corruption and other serious malpractices in municipalities. These notices are vital as they enable the NCOP to monitor developments and, if necessary, prompt provincial Executive intervention under section 139 of the Constitution to address these issues. The NCOP's constitutional mandate requires it to approve or disapprove such interventions, ensuring no sphere of government oversteps its bounds except within the constitutionally allowed limits. This oversight mechanism is crucial for enhancing government accountability, ensuring proper governance, and enabling timely interventions in cases of administrative and financial malpractices.

The National Council of Provinces (the Council) received sixteen notices under section 106(1)(a) of the Local Government: Municipal Systems Act, 2000 (Act No 32 of 2000), addressing allegations of maladministration, fraud, corruption, and other serious malpractices in several municipalities. These included:

- Western Cape:
    - o Matzikama Local Municipality
    - o Central Karoo District Municipality

- Kwazulu Natal:
    - o Emadlangeni Local Municipality
    - o Umngeni Local Municipality
    - o Endumeni Local Municipality
    - o Newcastle Local Municipality

- Mpumalanga:
    - o City of Mbombela
    - o Dipalaseng Local Municipality
    - o Dr. JS Moroka
    - o Ehlanzeni
    - o Emalahleni
    - o Mkhondo
    - o Msukaligwa
    - o Thaba Chweu
    - o Thembisile Hani
    - o Lekwa Local Municipality.

These notices serve as proactive measures to monitor progress and developments, potentially leading to provincial Executive intervention under section 139 of the Constitution. The NCOP also received notices of interventions under section 139(2)(c) of the Constitution, 1996, from the MEC for Cooperative Governance and Traditional Affairs in KwaZulu-Natal. These updates concerned previously approved interventions in Mpofana, Msunduzi, Inkosi Langalibalele, Mtubatuba, Umzinyathi Local Municipalities, and Umkhanyakude District Municipality. Additionally, a notice of intervention under section 139(1)(b) of the Constitution, read together with section 63(1) and (2)(b) of the Water Services Act, 1997, was received for Kopanong Local Municipality. The notice highlighted the municipality's failure to fulfil its statutory and executive obligations, further exacerbated by the disaster in Jagersfontein, which affected its financial status.

The NCOP is constitutionally required to approve or disapprove such interventions, ensuring no sphere of government assumes the powers of another unless within the constitutionally permissible limits of section 139. This oversight mechanism enhances government accountability by ensuring proper governance practices and timely interventions in cases of administrative and financial malpractices.

2.8.5. International Relations

Parliamentary international relations, or parliamentary diplomacy, represent the continuation of national political dialogue at an international level, reflecting significant global changes. Through various international meetings, Members of Parliament (MPs) and Presiding Officers exchange views and adopt resolutions on pressing global issues, aiming to complement and enhance traditional government diplomacy. Historically, parliaments had limited roles in the international arena, but with the advent of participatory democracy, globalization, and new governance structures, there has been an increased impetus for parliamentary involvement.

South Africa has sponsored a number of interventions in different International Parliamentary Institutions (IPI), e.g Emergency Item on the human rights of Palestinian, Transformation of the Commonwealth Association from a charity organisation to be Diplomatic International body and Participation in the Taskforce set by the IPU Assembly to focused on the conflict between Russia and Ukraine.

As outlined in the IPU Declaration of the First Conference of Presiding Officers of Parliaments (2000), parliaments influence national policy on international matters, stay informed on negotiations, decide on treaty ratifications, and contribute to implementation processes. The South African Parliament's international engagement is aligned with the country's foreign policy, projecting democratic values of dignity, equality, democracy, and freedom as enshrined in the 1996 Constitution. These values are also reflected in the African Union's Agenda 2063, the Southern African Development Community's Regional Indicative Strategic Development Plan (SADC RISDP), and the National Development Plan (NDP) 2030.

During the reporting period, the Parliament of South Africa actively engaged in the consideration and deliberation of nine crucial international agreements, in accordance with section 231 of the Constitution. These agreements encompassed a wide array of topics, including gender equality, higher education qualifications recognition, and cultural heritage preservation. Notably, Parliament deliberated on significant agreements such as the Treaty for the Establishment of the African Medicines Agency and the 2003 UNESCO Convention for the Safeguarding of Intangible Cultural Heritage. These deliberations underscore Parliament's commitment to international cooperation and legislative oversight in matters of global significance.

Furthermore, the Parliament of South Africa participated in substantive debates on key international relations issues, including commemorations like Africa Day and International Women's Day. These discussions facilitated a deeper exploration of topics crucial to regional integration, gender equality, and diplomatic relations. Additionally, Parliament's involvement in various international forums, such as the SADC-PF and the Inter-Parliamentary Union (IPU), demonstrated its proactive role in parliamentary diplomacy and fostering collaborative relationships with global counterparts.

The establishment of a Parliamentary Group on International Relations provided strategic direction for Parliament's international engagements, ensuring coherence and effectiveness in its interactions with other parliaments and international bodies. Parliamentarians' participation in international meetings and study tours further enriched their understanding of global legislative practices and contributed valuable insights to parliamentary governance and policy development.

The following section details each multilateral and bilateral engagement for the reporting year 2023/24:

Commonwealth Parliamentary Association (CPA) Africa Region: The 84th Executive Committee Meeting of the Commonwealth Parliamentary Association (CPA) Africa Region took place in KwaZulu Natal, South Africa, from April 2 to April 6, 2023. The meeting underscored the importance of strengthening parliamentary international engagement and cooperation, leading to enhanced partnerships and a focus on promoting democratic governance and regional collaboration.

South African Parliamentary Delegation and European Parliament INTA Delegation: On April 19, 2023, in Cape Town, the South African Parliament Delegation met with the European Parliament International Trade Committee (INTA) to discuss trade and investment issues, including the EU-SADC Economic Partnership Agreement. The meeting highlighted the need for ongoing trade issue engagements and recommended closer collaboration with the executive for effective agreement implementation.

Ethiopian Parliamentary Women's Caucus Benchmarking Study Visit: The Ethiopian Parliamentary Women's Caucus conducted a benchmarking study visit to South Africa from June 5 to June 6, 2023. Although the delegation did not meet with their counterparts, they engaged with key officials, emphasizing that women's issues should transcend political party lines. This visit enhanced their understanding of women's caucuses and promoted non-partisan approaches to women's issues.

5th Capital-Level Meeting of Women, Peace, and Security Focal Points Network: The 5th Capital-Level Meeting of the Women, Peace, and Security (WPS) Focal Points Network was held in Washington, USA, from June 5 to June 9, 2023. South Africa's participation highlighted the need for mediation training for MPs and addressed concerns about standardizing meetings with South African Ambassadors abroad.

53rd SADC Parliamentary Forum Plenary Assembly: The 53rd SADC Parliamentary Forum Plenary Assembly took place in Arusha, Tanzania, from July 2 to July 8, 2023. The assembly focused on food security, youth unemployment, and agricultural modernization, contributing to regional policy discussions and supporting Dr. Tulia Ackson's candidacy for IPU President.

Commonwealth Speakers and Presiding Officers Conference (CSPOC): The Commonwealth Speakers and Presiding Officers Conference (CSPOC) was held in Cameroon from July 13 to July 22, 2023. The conference discussed African Parliaments and Agenda 2063, emphasizing the need for strong democratic institutions and addressing climate change, promoting investments in agriculture, and enhancing regional integration.

World Trade Organisation (WTO) Public Forum: South Africa's delegation participated in the WTO Public Forum in Geneva, Switzerland, from September 12 to September 15, 2023. The forum addressed trade's role in sustainability, leading to recommendations for ratifying the Fisheries Subsidies Agreement and ensuring regular updates and engagement with trade agreements.

9th Inter-Parliamentary Union (IPU) Global Conference for Young Parliamentarians: The 9th Inter-Parliamentary Union (IPU) Global Conference for Young Parliamentarians took place in New Delhi, India, from September 15 to September 18, 2023. The conference focused on digital transformation, innovation, and cultural diversity in advancing the Sustainable Development Goals (SDGs), promoting youth engagement in parliamentary processes.

BRICS Parliamentary Forum: The BRICS Parliamentary Forum (BRICS-PF) met in Johannesburg, on September 27 and 28, 2023. Under South Africa's chairmanship, the forum focused on inclusive multilateralism and the Africa Free-Trade Agreement, resulting in a Memorandum of Understanding (MoU) to institutionalize parliamentary cooperation within BRICS.

Commonwealth Parliamentary Association (CPA): The 66th Commonwealth Parliamentary Association Conference was held in Accra, Ghana, from September 30 to October 6, 2023. The conference marked the 10th anniversary of the Commonwealth Charter, addressing issues such as terrorism, gender equality, and sustainable trade, and reinforcing the Commonwealth's commitment to democratic values.

SADC Parliamentary Forum Standing Committees and Regional Women's Parliamentary Caucus (RWPC) Public Hearings: Virtual Standing Committees and Regional Women's Parliamentary Caucus (RWPC) Public Hearings took place from October 11 to October 18, 2023. These sessions focused on amplifying citizens' voices in regional integration, strengthening the role of public hearings in parliamentary oversight.

9th G20 Parliamentary Speakers' Summit (P20): The 9th G20 Parliamentary Speakers' Summit (P20) and Parliamentary Forum occurred in New Delhi, India, from October 13 to October 14, 2023. The summit discussed sustainable energy, gender equality, and digital transformation, resulting in the adoption of the P20 Joint Statement and addressing critical global challenges.

Courtesy Call on Deputy Speaker of the National Assembly, Mr. L Tsenoli, MP by the High Commissioner of Mozambique, HE Ms. Maria Manuella dos Santos Maria: The High Commissioner of Mozambique, HE Ms. Maria Manuella dos Santos Maria, made a courtesy call on Deputy Speaker Mr. L Tsenoli on 17 October 2023. This visit, her first meeting as the new High Commissioner, was intended to introduce herself to the Presiding Officers of South Africa. The call reaffirmed the long-standing diplomatic ties, noted the history of the Mozambican Consulate in Cape Town, and discussed upcoming general elections in both countries. It was agreed that the Parliaments of both nations should continue engaging on shared challenges.

SA-EU Inter-Parliamentary Meeting: The 27th South Africa-European Union Inter-Parliamentary Meeting took place in Strasbourg, France, on 18-19 October 2023. This session involved a multi-party delegation from South Africa and the European Parliament discussing a range of issues including the Russia-Ukraine conflict, trade barriers, climate change impacts, and women's empowerment. The meeting reinforced strategic partnerships and collaborative efforts on global issues, aiming to deepen mutual understanding and cooperation.

Meeting between Deputy Speaker Mr. L Tsenoli and Dr. Marta Matrai, Deputy Speaker of the Hungarian Parliament: On 18 October 2023, Deputy Speaker Mr. L Tsenoli met with Dr. Marta Matrai, Deputy Speaker of the Hungarian Parliament, in Cape Town. This meeting, the first official visit of Dr. Matrai to South Africa, focused on enhancing bilateral relations. Discussions included South Africa's role in peace-making and the potential for international conferences on conflict resolution. The meeting was deemed a success with both sides committed to future cooperation.

Courtesy Call on Chairperson Mr. A Masondo by Dr. Marta Matrai: Dr. Marta Matrai's courtesy call on Mr. A Masondo, Chairperson of the National Council of Provinces, on 19 October 2023, highlighted the significance of ongoing dialogue and mutual support in peace-building efforts. The visit underscored the historical context of previous exchanges and confirmed a successful engagement, aiming to bolster diplomatic ties and international collaboration.

South Korean Parliamentary Delegation Led by Mr. Park Byeongseug: On 20 October 2023, Deputy Speaker Mr. L Tsenoli met with Mr. Park Byeongseug, former Speaker of the South Korean National Assembly, in Cape Town. The meeting focused on strengthening parliamentary cooperation and explored potential investments by Korean companies in South Africa. Mr. Park extended an invitation for a future South African delegation visit to South Korea, marking a successful engagement.

147th Inter-Parliamentary Union Assembly: The 147th IPU Assembly, held in Luanda, Angola from 23-27 October 2023, addressed critical issues such as orphanage trafficking. The Assembly adopted resolutions recommending legislative strategies to combat this issue. The South African delegation was tasked with referring these resolutions to relevant parliamentary committees for further action, supporting Parliament's law-making and oversight roles.

South African Delegation to the Virtual Executive Committee Meeting of the SADC Parliamentary Forum: On 4 November 2023, Hon. Darren Bergman participated in the virtual Executive Committee Meeting of the SADC Parliamentary Forum. The meeting focused on the Forum's financial status, activities since the last meeting, and preparations for the 54th Plenary Assembly. Key discussions included political developments and the management of the Forum's affairs.

54th SADC Parliamentary Forum Assembly: The 54th SADC Parliamentary Forum Assembly convened in Port Louis, Mauritius from 22-26 November 2023, under the theme of disaster risk reduction and recovery planning. The Assembly encouraged collaboration with BRICS nations and discussed regional policy issues. The South African delegation's participation reinforced its law-making and oversight roles, and advanced international engagement.

South African Delegation to COP 28: The South African delegation, led by Speaker Hon. Mapisa-Nqakula, attended COP 28 in Dubai from 30 November to 10 December 2023. The delegation engaged in discussions on climate change, including sustainable trade and just transition progress. South Africa's commitment to climate action was highlighted, with calls for international collaboration and financial support for climate initiatives.

Meeting between Chairperson Mr. S Mahumapelo and French Ambassador HE Mr. David Mertinon: On 19 February 2024, Chairperson Mr. S Mahumapelo met with French Ambassador HE Mr. David Mertinon to discuss bilateral relations and pending agreements. The meeting emphasized dialogue over conflict, confirmed South Africa's participation in the Women's Speakers Summit in Paris, and praised French investment in local communities. The meeting was concluded as successful.

Meeting between Norwegian Parliamentary Delegation and South African Parliamentary Committees: On 20 February 2024, a Norwegian parliamentary delegation met with South African Parliamentary Committees on International Relations and Defence. Discussions included enhancing trade and investment, addressing trade barriers, and support for Africa's UN Security Council bid. An informal invitation was extended for future visits, and the meeting was deemed successful.

Meeting between Danish Parliamentary Delegation and South African PC on International Relations and Cooperation: The Danish parliamentary delegation met with the South African PC on International Relations and Cooperation on 7 March 2024. The meeting focused on strengthening ties, noting Denmark's historical support against Apartheid. An informal invitation was extended for a reciprocal visit to Denmark, with the meeting being considered successful.

Meeting between Japanese Ambassador HE Mr. Ushio Shigeru and Chairperson Mr. Supra Mahumapelo: On 8 March 2024, Japanese Ambassador HE Mr. Ushio Shigeru met with Chairperson Mr. Supra Mahumapelo. Discussions included South Africa hosting the G20 and P20 conferences in 2025, and potential parliamentary meetings during the events. The meeting addressed visa regime concerns and was regarded as successful.

148th Inter-Parliamentary Union Assembly: The 148th IPU Assembly took place in Geneva from 23-27 March 2024, focusing on parliamentary diplomacy and peace-building. Resolutions were adopted on autonomous weapon systems, AI, and climate action. The South African delegation contributed to discussions and recommendations, which were referred to relevant parliamentary committees to support law-making and oversight functions.

Parliament's robust engagement in international agreements, debates, and diplomatic forums highlights its pivotal role in advancing South Africa's interests on the global stage while reinforcing democratic principles and legislative oversight at home.

2.8.6. Strategic Priorities -

In preparation for the transition to the 7th Parliament, Parliament conducted a strategy review process in 2022 and 2023. This process resulted in the development of a draft macro strategic framework for the 7th Parliament, outlining specific strategic themes. These themes will guide the development of a new strategic plan for the upcoming parliamentary term.

Figure 8: Draft Macro Strategic Framework for the 7th Parliament

The draft macro framework includes the following strategic themes:

- Transformative Parliament - Focuses on building a society based on democratic values, social justice, and fundamental human rights, aiming to address challenges like unemployment, poverty, and inequality.
- Responsive Parliament - Aims to listen and promptly respond to societal concerns, acting as a trustee of the people's aspirations.
- Caring Parliament - Emphasizes Parliament's commitment to prioritizing the needs and well-being of the people and protecting vulnerable individuals.
- Intervening Parliament - Reflects Parliament's role in using its powers to intervene, protect, promote, and reaffirm everyone's inherent right to dignity.
- Collaborative Engagement - Highlights Parliament's goal to promote collaboration and cooperation with stakeholders and partners to enhance effectiveness.

- Stakeholder-Centric - Emphasizes Parliament's commitment to always centering stakeholders in fulfilling its mandate.
- Operational Excellence - Focuses on enhancing efficiency by aligning and executing programs, processes, and systems effectively. It involves continuous improvement through problem-solving, teamwork, and leadership, covering areas like building restoration, implementing a new business model, and aligning business processes with strategic priorities.

The performance measures tracked in this report are a combination of old and new indicators and demonstrate a political will to measure what matters, and to do what matters.

2.9. Programme Performance

Parliament reviewed its strategy in preparation for the 2023/24 financial year and acknowledged the need for significant transformation to ensure effectiveness and efficiency. During the FY2023/24, Parliament began to implement change management actions, focusing on rebuilding damaged facilities, pursuing fiscal sustainability, sound financial governance and implementing initiatives in preparation for the 7th Administration. The transformational agenda pursued in the FY2023/24 sought to focus on themes that would deliver a Responsive, Caring and Intervening Parliament. A Parliament that would enhance collaborative engagements with partners and ensure effective stakeholder engagements in all its activities. Finally, a Parliament that will pursue operational excellence as the desired management approach of the institution, where problem-solving, teamwork and leadership deliver continuous improvement for Parliament, members, and society at large.

The FY2023/24 reporting year thus served as a transitional year for transformative drivers of change to be initiated, thus setting a foundation for the 7th Parliament. Initiatives in this financial year have focused on providing efficient support of Members of Parliament, specifically the building restoration project, and the enhancement of decision-making capabilities through the big data analytics initiatives. Other initiatives sought the strengthen stakeholder engagements through the implementation of change management, policy reviews, broadcasting, and public trust strategies.

The institution also implemented outputs aimed at improving core business, to ensure effective oversight. These include a revision of the committees planning framework, the development of an oversight prioritisation model, a monitoring and tracking system, a legislative impact assessment model, and for the Houses, implementation of the recommendations made by the Commission on State Capture. Furthermore, a petitions framework, report on constituency offices, the stakeholder and partnership frameworks, and the international relations strategy, form the backbone for strengthening participation. The development of a country dashboard as well as data modelling and scenario tools aims to strengthen Parliament's capability for using data and providing deeper insights for Members.

The performance stated in this report reflects efforts towards measuring what matters, results (outputs, outcomes, and impacts), and the Administration's commitment to an effective and efficient Parliament.

2.10. Overall Performance

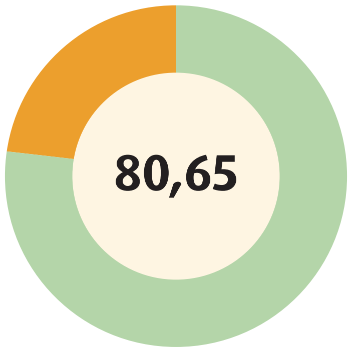
During the year under review, a total of thirty-one (31) performance measures were assessed under two Programmes:

- Programme 1 relating to Administration.
- Programme 2 relating to legislation and Oversight.

The following performance progress has been recorded for the financial year:

Out of the thirty-one (31) performance measures assessed, there were twenty-five (25) performance measures which successfully met their targets, and six (6) performance measures which did not meet their targets. This translates into 80,65% performance result for the reporting year.

Figure 9: Overall Annual Performance Result

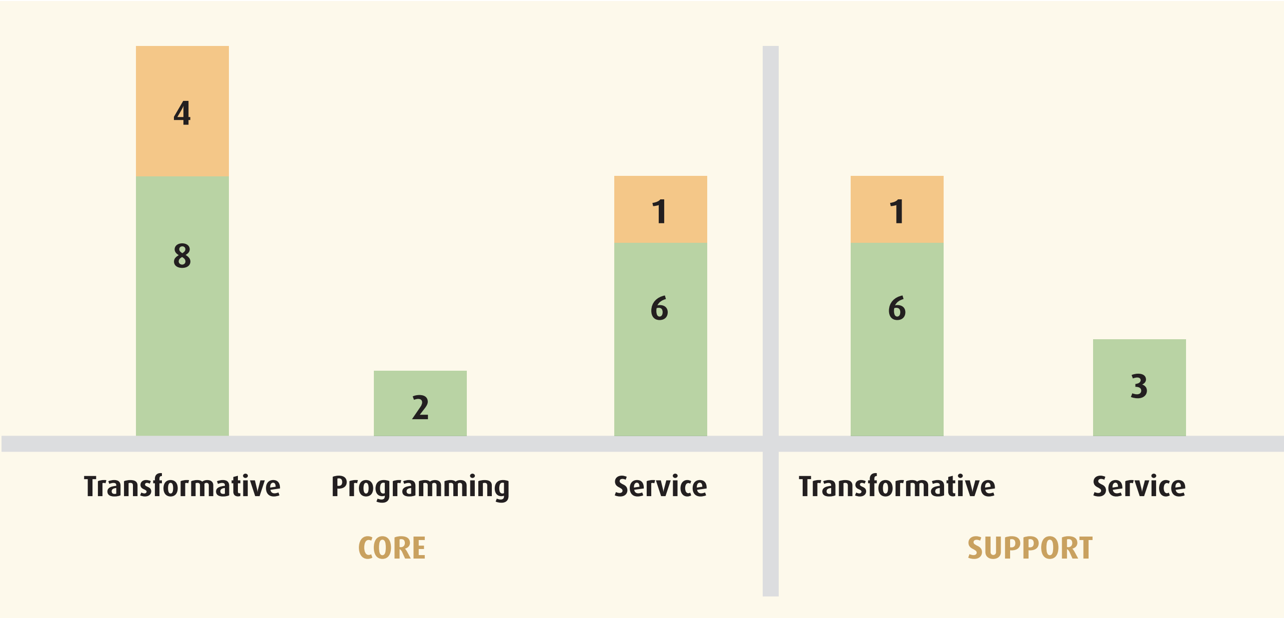


Met	Not Met	Total
25	6	31

2.11. Performance results by type:

- For Transformative performance measures 14 out of 19 targets were met, translating into a 73,68% performance result.
- For Programming services, 3 out of 3 targets were met, resulting in a 100% performance result.
- With regards to Member service satisfaction, 8 out of 9 performance measures met their targets, translating into 88.89% performance result.

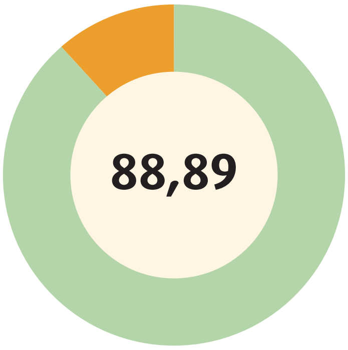
Figure 10: Annual Performance Results by Type



2.12. Programme 1: Administration - Performance Overview

The purpose of Programme 1 is to provide strategic leadership, management, and corporate support to Parliament. For the year under review, eight (8) out of nine (9) targets were met. One (1) of the targets was not achieved. Reasons for non-achievement of the targets are provided in the detailed section of the report. The remedial actions for non-performance are also provided.

Figure 11: Programme 1 Annual Performance Results



Number of Indicators met	8
Number of Indicators Not met	1
Total number of measured Indicators	9
Programme 1 Targets achieved	**88,89%**

Not Met	**Met**

Table 8: Programme 1 Annual FY2023/24 Performance Results

NO	OUTPUT	STATUS
1	Institutional strategy to improve public trust	
2	Broadcasting Strategy Implemented	
3	New implementation plan for realignment project developed and implemented	
4	Change management implementation plan developed and implemented	
5	Policy review implementation plan developed and implemented	
6	Restoration plan implemented	
7	Big data and analytics implementation plan	
8	Members Satisfaction (Digital Service)	
9	Members Satisfaction (Facility Management Service)	

2.13. Programme 1: Administration – Performance Information

2.13.1. Communication & Brand Positioning

In the year under review, the Parliamentary Communications Services has demonstrated significant productivity and impact in fostering transparency and public trust through various initiatives. A total of 1,240 media advisories and releases were crafted and disseminated, covering a broad spectrum of parliamentary activities such as House proceedings, legal matters of public interest, committee engagements, and parliamentary involvement on international and regional fronts. These efforts played a crucial role in enhancing the accessibility of parliamentary proceedings and contributing towards building public confidence in the institution.

The engagement with media stakeholders was notably robust, with several briefings held, including those involving the Presiding Officers following significant events such as interactions with the Chief Justice on the Zondo Commission and the State of the Nation Address. Committee Chairpersons also conducted briefings, which furthered the goal of proactive engagement and transparency in parliamentary affairs.

A pivotal focus area for the Parliamentary Communications Services has been the development of an institutional trust-building strategy. Extensive groundwork was laid through comprehensive literature reviews and benchmarking exercises, culminating in the formulation of the institution's inaugural Trust Building Strategy. This initiative involved consultations with internal stakeholders across divisions through the Stakeholder Engagement Coordinating Forum and with Heads of Communication from Provincial Legislatures via the Communication and Stakeholder Relations Forum, a subsidiary structure of the South African Legislatures Secretaries Association (SALSA). External inputs were solicited from diverse stakeholders including the Parliamentary Monitoring Group, Government Communicators

Forum led by GCIS, Right to Know, and the Freedom of Expression Institute, underscoring the collaborative approach adopted in this strategic endeavour.

Operational activities aligned with the institutional trust-building agenda included initiatives to profile monthly progress on the parliamentary reconstruction program following the fire outbreak. Various communication products such as "Did You Know?" social media banners, Info Alerts, and MATV updates were deployed to engage stakeholders effectively. Furthermore, efforts were made to address historical gaps in public feedback by conducting post-public hearing feedback sessions on community radio stations, reinforcing the value of public participation in legislative processes.

Internal communication mechanisms were also enhanced, with the publication of over 759 articles on internal platforms to update stakeholders on the extensive work of parliamentary committees. Additionally, an internal communication survey was administered to gauge staff sentiment, with resultant interventions aimed at fostering organizational alignment with strategic objectives.

The Parliamentary Communications Services has made significant strides in advancing transparency, engagement, and public trust through a multifaceted approach encompassing strategic planning, stakeholder collaboration, and targeted communication initiatives. These efforts emphasise Parliament's commitment to rebuilding trust and reinforcing its role as a transparent and accountable institution serving the interests of all citizens.

The achievements in developing and implementing institutional strategies to improve public trust and confidence, alongside the successful execution of a broadcasting strategy for the 7th Parliament, are pivotal milestones as Parliament prepares for its next term. The development and approval of a comprehensive trust-building strategy and programme of action highlight Parliament's commitment to restoring faith in public institutions, especially amid contemporary challenges to institutional trust. These efforts are essential for fostering transparency, accountability, and engagement with citizens, reinforcing Parliament's role as a responsive and accountable democratic institution. Likewise, the successful implementation of a broadcasting strategy ensures enhanced accessibility and outreach, facilitating broader public engagement and understanding of parliamentary proceedings. Together, these achievements signify Parliament's pro-active approach in embracing transformational initiatives that are fundamental to a robust and inclusive democratic process as the 7th Parliament commences its mandate.

Table 9: Operational Excellence Communication and Brand Positioning

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Improve public trust and confidence in Parliament	Institutional strategy to improve public trust	Institutional strategy developed and adopted	Met	N/A	N/A	N/A	
Development of a broadcasting strategy for the 7th Parliament	Broadcasting Strategy Implemented	Broadcasting Strategy developed and adopted	Met	N/A	N/A	N/A	

2.13.2. Restoration Project

The restoration project has shown significant advancement during the year under review through strategic division into distinct phases. This approach optimized efficiency and ensured compliance with regulatory requirements. Extensive stakeholder engagements were conducted to secure heritage preservation, environmental sustainability, and other stakeholder interests in the project. The procurement processes for the demolition contractor were also executed within the financial year's scope. All the annual milestones in the Restoration plan were met successfully, except for the commencement of construction on the Old Assembly (OA) and the National Assembly (NA). The procurement finalisation at the end of March had a knock-on effect on the milestone to start construction work on the OA and NA. The construction work on OA and NA will only commence once the construction work permit has been secured.

Table 10: Restoration Project

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Implement the plan for the restoration of Parliamentary buildings	Restoration plan implemented.	Restoration plan executed, according to plan milestones.	Not Met	The commencement construction on Old Assembly (OA) and National Assembly (NA) milestone delayed by a month.	The procurement process for the Demolition Contractor was completed end of March. Commencement of Demolition of the first part of construction was delayed by finalisation of procurement. The contractor will only commence work once construction permit has been secured.	The contractor will be given uninterrupted access to the site to work for extended hours per day to expedite construction work on OA and NA.	

2.13.3. Culture, Policy & Structure

The Organisational Realignment Project (ORP) and Change Management initiatives are pivotal drivers of transformation within Parliament, aimed at achieving operational excellence through a comprehensive review of Parliamentary Services. The project focuses on aligning operating models, processes, systems, structures, and roles to ensure readiness for the 7th Parliament. Key achievements in FY2023/2024 include:

- Development and approval of the project charter, detailing milestones, project plan, communication strategy, and establishment of the steering committee.
- Stakeholder engagement sessions and workshops with the Secretariat and Management Team to develop the macro-design for the institution, finalizing the business model, design principles, and macro structure.

The Change Management Programme complements the ORP by addressing transformative needs of Parliament. Notable achievements in FY2023/2024 include:

- Establishment of governance structures, project team, and change agent network.
- Extensive change dialogue sessions with managers and staff to diagnose the current state and redefine the change management agenda.
- Development of a change management plan, strategy, and framework, along with defining the ideal organizational culture for transformation and operational excellence.

Performance trends for FY2023-2024 include:

- Adoption of the change agenda/plan by the Management Team.
- Rollout of priority change interventions, such as the "Living the Values" campaign, system-wide connectivity improvements, critical vacancy fillings, policy reviews, and regular staff engagements.
- Development of the 5-year Change Management Strategy FY2024-2029, Culture Reset Plan, and Change Management Framework.
- Orientation training on Change Management for the Core Change Team and Change Agent Network.

These achievements demonstrate Parliament's commitment to organizational realignment and effective change management, ensuring alignment with strategic objectives and fostering a culture of transformation and operational excellence.

Table 11: Culture, Policy & Structure

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
To Professionalise the Parliamentary Service	New implementation plan for realignment project developed and implemented	New implementation plan for realignment project developed	Met	N/A	N/A	N/A	
	Change management implementation plan developed and implemented	Change management plan developed and approved	Met	N/A	N/A	N/A	
	Policy review implementation plan developed and implemented	Policy review implementation plan developed	Met	N/A	N/A	N/A	

2.13.4. Technology

The Big Data Performance Trends report and plan provide a comprehensive overview of Parliament's strategic approach to leveraging data analytics for enhanced oversight and performance management. The big data report outlines the following:

- **Use Cases for Big Data:** The big data report identifies seven specific use cases for big data aligned with the South African Legislative Sector Oversight Plan and Parliament's performance management framework. These use cases highlight strategic areas where data analytics can drive efficiency and informed decision-making.
- **Data Sources Matrix:** It outlines the sources of data available to Parliament categorized within a matrix framework, including internal structured data, internal unstructured data, external structured data, and external unstructured data. This matrix provides a structured approach to understanding and accessing diverse data sets.
- **Proposed Big Data Architecture:** A proposed architecture is detailed, aiming to leverage Parliament's existing infrastructure, security features, and prior investments. The plan emphasizes the utilization of cloud-based services to support scalable and efficient big data solutions.
- **Implementation Plan:** The report includes a high-level implementation plan outlining critical steps required to successfully roll out big data solutions within Parliament. This plan addresses key milestones, resource allocation, and timelines for deployment.
- **Challenges, Best Practices, and Benefits:** An overview of challenges associated with implementing big data solutions is provided, alongside best practices and implementation guidelines for success. The report also highlights the expected benefits of adopting big data analytics, including improved efficiency, enhanced oversight, and data-driven decision-making.

The completion of the Big Data report represents Parliament's commitment to modernizing its operations through data-driven technologies. By embracing big data solutions, Parliament aims to optimize legislative oversight, improve performance management, and enhance service delivery to stakeholders. The next phase will involve the operationalization of the implementation plan. This includes resource allocation, technology deployment, training initiatives, and continuous monitoring to ensure the successful integration of big data analytics into Parliament's operations. The report sets a strategic foundation for Parliament to capitalize on its data assets for transformative impact. With a clear roadmap and comprehensive plan in place, Parliament is poised to unlock new opportunities and efficiencies through advanced data analytics in the legislative sector.

Table 12: Big Data Analytics

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Shift towards outcome and impact-driven business analytics using big data	Big data and analytics implementation plan	Big data and analytics implementation plan developed and approved	Met	N/A	N/A	N/A	

2.13.5. Members' Satisfaction: Support Services

The Parliamentary Service provides support services required by parliament and its Members to effectively fulfil their constitutional functions. During the year under review, Parliament sought to enhance and improve areas of service to Members based on previous feedback received and continuous engagements with Members to understand their expectations, needs and concerns. The Members' satisfaction survey was conducted, and feedback was received for the year under review. The positive variance reflects ongoing efforts to enhance service quality and operational efficiency. It is imperative to sustain these achievements by implementing the recommended corrective actions and maintaining a proactive approach to monitoring and responding to feedback. This will ensure continued excellence in digital services and facilities management, fostering stronger member relationships and organizational success. A review of the set satisfaction level will be undertaken in the new financial year to elevate the standards of service delivery and to constantly challenge the status quo. By leveraging on these current achievements, the organization is well-positioned to drive further enhancements and exceed expectations in the upcoming fiscal year.

Table 13: Members' satisfaction – Support Services

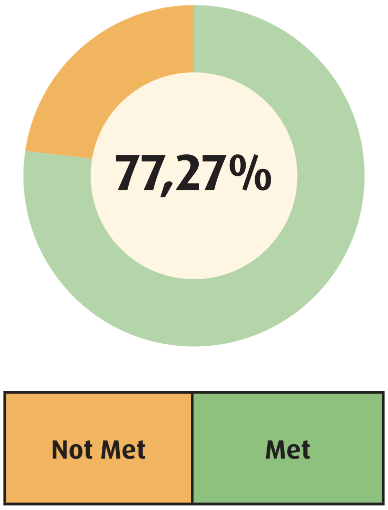
Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Digital service	% Member satisfaction	80%	Met 82,14%	+2,14	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards and set new levels.	
Facilities management service	% Member satisfaction	75%	Met 79,40%	+4,40	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards and set new levels.	

2.14. Programme 2: Legislation & Oversight – Performance Overview

The purpose of Programme 2 is to provide support services for the effective functioning of the National Assembly and the National Council of Provinces including procedural, legal and content advice; information services and record keeping; and secretarial support services for the Houses and its committees.

For the period under review, twenty-two (22) performance measures were assessed under this programme. Seventeen (17) targets were met and five (5) of the targets were not achieved. Reasons for non-achievement of the targets as well as the remedial actions are provided in the table containing performance information.

Figure 12: Programme 2 Annual Performance Results



Number of Indicators Met	17
Number of Indicators Not Met	5
Total Number of measured Indicators	22
Programme 2 Targets achieved	**77,27%**

Table 14: Programme 2 Annual FY2023/24 Performance Progress

NO	OUTPUT	STATUS
1	Oversight Priority Model	
2	Committee planning framework	
3	Country outcome indicator dashboard implemented	
4	Modelling and scenario tools	
5	Impact assessment framework	
6	Monitoring and tracking mechanism	
7	Recommendations implemented	
8	Partnership framework	
9	Review of support for Constituency Offices	
10	International engagement strategy and capability	
11	Stakeholder framework implemented	
12	Integrated petitions framework	
13	Number of annual parliamentary frameworks adopted	
14	Number of NA programmes adopted	
15	Number of NCOP programmes adopted	
16	% Member satisfaction (Capacity building service)	
17	% Member satisfaction (Research service)	
18	% Member satisfaction (Content advice service)	
19	% Member satisfaction (Procedural advice service)	
20	% Member satisfaction (Legal advice service)	
21	% Member satisfaction (Committee support service)	
22	% Member satisfaction (Public participation service)	

2.15. Programme 2: Legislation and Oversight – Performance Information

2.15.1. Oversight

The oversight work within Parliament for the reporting FY2023/24 focused on enhancing and transforming committee planning, budgeting, and reporting (PBR) processes to be more strategic, stakeholder-centric, and outcomes-based. Efforts were also made to develop and implement an Oversight Priority Model aimed at ensuring focused oversight, indicating progress toward establishing a structured approach to oversight prioritization.

Further focus was directed towards embedding monitoring and evaluation principles into committee planning, budgeting, and reporting processes. An online session was conducted with the Commonwealth Parliamentary Association (CPA) – United Kingdom Parliament Branch to exchange ideas on committee planning and incorporating monitoring and evaluation principles. Ongoing discussions aimed to integrate international best practices into Parliament's oversight approach. The framework for Committee PBR has been refined and this reflects a strategic shift towards more effective and outcomes-oriented oversight practices within Parliament.

Moving forward, Parliament will continue its efforts to implement the Oversight Priority Plan for the 7th Parliament. This includes incorporating monitoring and evaluation principles into committee operations, fostering international collaboration, and ensuring stakeholder engagement to drive impactful outcomes-based oversight, law-making, and public participation. The progress made in developing oversight capabilities highlights Parliament's commitment to advancing its mandate and serving citizens effectively. By leveraging multi-disciplinary approaches and international best practices, Parliament is poised to enhance its oversight functions and deliver meaningful outcomes for the benefit of the country and its stakeholders.

Table 15: Oversight

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Develop and implement an Oversight Priority Model to ensure focused oversight	Oversight Priority Model	Oversight Priority Model for 7th Parliament developed and approved	Met	N/A	N/A	N/A	
Develop and implement a Committee planning framework to align committee oversight with oversight focus areas	Committee planning framework	Developed and approved Committee planning framework	Not Met	Committee Planning Framework completed but not approved	The Framework was not approved	The Framework will be submitted for approval in the 7th Parliament	

2.15.2. Dashboard, Modelling & Scenario Tools

The Country Indicator Dashboard and Data Modelling and Scenario Tools represent transformative initiatives aimed at enhancing Parliament's ability to measure performance effectively and drive structured oversight. These tools play a crucial role in enabling data-driven insights and monitoring the government's progress towards strategic objectives and developmental goals.

The Country Indicator Dashboard pilot phase was successfully completed, demonstrating its effectiveness in tracking key indicators aligned with the Oversight Priority Plan. This milestone signifies progress towards implementing a comprehensive performance monitoring framework. An external reference group, including stakeholders from the Department of Monitoring and Evaluation (DPME) and Stats SA, has been established to provide valuable external perspectives and expertise. The collaboration enhances the credibility and relevance of the performance measurement framework. The concept for Data Modelling and Scenario Tools has been developed and tested, laying the groundwork for advanced data analytics and scenario planning capabilities. This initiative promises to provide valuable forecasting and decision support for oversight activities.

All annual targets associated with the implementation and utilization of the Country Indicator Dashboard and Data Modelling Tools were successfully met. Moving forward, the focus will be on expanding the Country Indicator Dashboard to include a broader range of key indicators aligned with the Oversight Priority Plan. Additionally, efforts will continue to be made to refine and enhance the Data Modelling and Scenario Tools for more sophisticated performance analysis and forecasting.

The successful implementation and utilization of the Country Indicator Dashboard and Data Modelling Tools underscore Parliament's commitment to leveraging data-driven insights for enhanced oversight and decision-making. These transformative initiatives represent significant strides towards a more informed and strategic approach to monitoring government performance and achieving developmental goals.

Table 16: Dashboard, Modelling & Scenario tools

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Develop and implement a country indicator dashboard supporting the measurement of outcome progress towards attainment of the NDP impacts	Country outcome indicator dashboard implemented	Country dashboard concept developed and approved	Met	N/A	N/A	N/A	
Implement data modelling and scenario tools to improve the quality of oversight	Modelling and scenario tools	Modelling and scenario tools concept developed and approved	Met	N/A	N/A	N/A	

2.15.3. Oversight Monitoring

The development of an impact assessment framework for Bills and Acts is a critical initiative driven by the recommendations of the High-Level Panel (HLP) on the assessment of key legislation and the acceleration of fundamental change. This demonstrates the progress and achievements made during FY2023/24 towards establishing robust oversight practices and enhancing Parliament's ability to monitor legislative impact and government performance.

Committees of the National Assembly and the National Council of Provinces (NCOP) undertook oversight over the implementation of legislation, engaging with stakeholders through various formats such as roundtable discussions and webinars. The need for a uniform oversight approach led to the initiation of a pre-legislative scrutiny approach, including the submission of socio-economic impact reports by departments against specific legislation. Collaboration with global partners such as the University of London: IALS and the Westminster Foundation for Democracy facilitated the exploration of best practices in pre- and post-legislative scrutiny. The development of an impact assessment framework is meant to provide for both regulatory and socio-economic impact. For the year under review, considerable progress has been achieved in developing a regulatory framework. However, more research is necessary to incorporate the socio-economic impact assessment. This will be concluded in time for the 7th Term.

Parliament also sought to improving the monitoring and evaluation practices over the Executive through the implementation of the Oversight monitoring and tracking mechanism. This was meant to provide Members of Parliament with relevant, accurate information on Executive performance and to ensure Parliament has its own data repository for key strategic goals, for each Department, as close to real time as possible. Considerable progress was made during the year to benchmark oversight monitoring and tracking systems and assess available systems to deliver similar results. In order to preserve resources and achieve efficient use of available systems, efforts are being made to leverage from available monitoring and tracking mechanisms.

Table 17: Oversight monitoring and impact assessment

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Develop an impact assessment framework for Bills	Impact assessment framework	Impact assessment framework developed and adopted	Not Met	The framework is meant to provide for both regulatory and socio-economic impact. Progress has been made in developing a regulatory framework.	More research is necessary for a framework on socio-economic impact.	Reinforcement of the team with additional research capabilities and completion of project in the 7th Parliament.	
Develop and implement an Oversight monitoring and tracking mechanism	Monitoring and tracking mechanism	Monitoring and tracking mechanism developed and adopted	Not Met	New monitoring and tracking mechanism not developed.	Recommendation to leverage existing Resolutions Tracking Mechanism since House resolutions emanate from Committee recommendations.	The use of the existing monitoring and tracking mechanism will be formalised during the 7th Parliament.	

2.15.4. Responsive Parliament

The National Assembly Rules Committee played a pivotal role in enhancing oversight and accountability by instituting a framework for tracking and reporting on the implementation of the Commission of State Capture Recommendations. The implementation of recommendations was referred to Committees. The implementation report outlines the progress and achievements made in managing quarterly reports from committees and presenting consolidated reports on committee work to track the implementation of recommendations.

The National Assembly Rules Committee recommended that committees submit quarterly reports on the implementation of recommendations referred to them. This was aimed at enhancing transparency and accountability in the oversight process. Quarterly consolidated reports provided a comprehensive overview, detailing the work done by various committees, showcasing progress and status on the implementation of recommendations. The reporting framework facilitated a systematic approach to tracking and monitoring the implementation of recommendations, enhancing oversight effectiveness.

Committees will continue to submit quarterly reports on recommendations implementation. Efforts will be made to streamline and enhance reporting mechanisms to ensure accuracy and timeliness of information.

Table 18: Responsive Parliament

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Implementation of recommendations made by the Commission on State Capture to strengthen oversight	Recommendations implemented	Quarterly Implementation report against agreed timelines	Met	N/A	N/A	N/A	

2.15.5. Collaborative Engagement

For the FY2023/24 year under review, significant progress was made in enhancing collaboration and coordination within the oversight ecosystem of South Africa. This was done through the development of the Parliamentary Partnership Framework (PPF) and the review of support to constituency offices aimed at optimizing their operational effectiveness and promoting public trust.

The partnership framework establishes a comprehensive structure for fostering partnerships between Parliament and a wide range of stakeholders, including public and civil society entities, academic institutions, government agencies, international partners, and political parties. The PPF aims to promote collaboration towards common goals of democratic governance, accountability, and inclusive development. Adaptations will be made based on specific project needs and stakeholder contexts to maximize effectiveness and relevance.

The FY2023/24 Annual Performance Plan (APP) also prioritized a targeted review of support to constituency offices to ensure optimal operations. The goal was to enhance the viability and effectiveness of constituency offices as vital conduits between Parliament and citizens. A review report was produced, assessing Parliament's current support for constituency offices. Benchmarking exercises were conducted to evaluate support models in other parliaments globally. Engagements with Political Parties and Parliamentary Constituency Office Senior Fieldworkers were initiated to gather insights and feedback on support needs and improvement recommendations. Implementation of recommendations from the constituency office support review aim to optimize operational efficiency and citizen engagement. The Review report on constituency offices will be presented to the new Members in 7th Parliament for adoption and implementation of recommendations.

The initiatives undertaken during the FY2023/24 period highlight Parliament's commitment to fostering partnerships and optimizing constituency office operations. By strengthening collaboration and enhancing support structures, Parliament aims to bolster democratic governance and accountability, ensuring meaningful engagement with stakeholders and citizens.

Table 19: Collaborative Engagement

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Develop and new partnership framework on oversight	Partnership Framework	New oversight partnership framework developed and approved.	Met	N/A	N/A	N/A	
Review of support for Constituency Offices	Review of support for Constituency Offices	Report on support for Constituency Offices.	Met	N/A	N/A	N/A	

2.15.6. International Engagement

The recent period has seen significant developments within the Pan African Parliament (PAP), marked by notable leadership challenges stemming from key departures and political disruptions. Meanwhile, parliamentary engagements on international platforms like the Inter-Parliamentary Union (IPU), Commonwealth Parliamentary Association (CPA), and BRICS gatherings reflect South Africa's active role in advocating for global peace, security, and environmental sustainability, setting an agenda for the upcoming parliamentary term.

The task of reviewing Parliament's strategy and capability for implementing international priorities aligned with the national agenda was successfully achieved. The output of this performance was the development and approval of an international engagement strategy that aligns with Parliament's objectives.

Table 20: International Engagement

Description	Output	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Review Parliament's strategy and capability to implement its international priorities aligned to the national agenda	International engagement strategy and capability	International relations strategy developed and approved	Met	N/A	N/A	N/A	

2.15.7. Stakeholder Engagement

The implementation of a new stakeholder framework aimed at ensuring participation and facilitating cooperation. Engagements were held with numerous stakeholders for their inputs. The target was to adopt and implement the stakeholder framework, and while the framework was completed it has not yet been adopted.

During the reporting year FY2023/24, Parliament took significant strides towards enhancing responsiveness to public concerns through the adoption of a comprehensive petitions framework. This report outlines the key milestones achieved in integrating and streamlining Parliament's petitions processes to ensure effective redress of public grievances. Parliament recognized the importance of establishing a responsive institution capable of addressing issues raised by members of the public through petitions. The petitions framework was designed to integrate and streamline Parliament's petitions practices and processes, facilitating effective redress and engagement with public concerns. The adoption of the petitions framework aims to enhance Parliament's responsiveness to public grievances and facilitate meaningful engagement with citizens. By integrating petitions practices and processes, Parliament seeks to create a standardized approach to handling petitions, ensuring transparency and accountability in addressing public concerns.

Table21: Stakeholder Engagement

Description	Output	Annual Target 2023/24	Actual Performance 2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Implement a new stakeholder framework ensuring participation and cooperation	Stakeholder framework implemented	Stakeholder framework developed and adopted	Not Met	Stakeholder framework completed	The Stakeholder framework to be adopted by the 7th Parliament.	The framework will be implemented in the 7th Parliament.	
Develop and implement a petitions framework	Integrated petitions framework	Integrated petitions framework developed and adopted	Met	N/A	N/A	N/A	

2.15.8. Programming

The programming service successfully met its targets for adopting National Assembly (NA) and National Council of Provinces (NCOP) programmes. The adopted programmes facilitate coordination across the National Council of Provinces, National Assembly, Provincial Legislatures, and SALGA, providing a common approach to activities of common interest like Provincial Week, Local Government Week, Taking Parliament to the People, Oversight Week, and the Constituency Period. Notably, the NCOP's Programme outlines activities of Select Committees and House sittings, reflecting a stabilized programme that reduces the need for frequent Programme Committee meetings.

In the National Assembly, efforts were made to broaden debate platforms through mini plenary sessions and increased space for party-sponsored motions, resulting in the successful debate and approval of committee reports. These resolutions are communicated to the Executive for implementation, which can improve Parliament's influence over government programs and service delivery efficacy.

Table22: Programming Services

Output	Indicator	Annual Target 2023/24	Actual Performance 2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Programming Service	Number of annual parliamentary frameworks adopted	1	1	0	N/A	N/A	
	Number of NA programmes adopted	4	4	0	N/A	N/A	
	Number of NCOP programmes adopted	4	4	0	N/A	N/A	

2.15.9. Members' Satisfaction: Core Business

The annual target for member satisfaction with various parliamentary services was successfully met during the financial year 2023/24. Most services exceeded the targeted member satisfaction levels, demonstrating effective delivery and quality. Despite meeting the target, public participation service experienced a slight decrease in satisfaction related to fairness, objectivity, and non-partisanship. Corrective measures include conducting a more detailed review of public participation processes and practices, and implementing targeted improvements to enhance fairness, objectivity, and non-partisanship in public engagement activities. Despite this, overall, member satisfaction with parliamentary services for the fiscal year 2023/24 exceeded targets across most areas.

Table23: Members' Satisfaction: Core Business

Output	Indicator	Annual Target FY2023/24	Actual Performance FY2023/24	Variance from planned target to actual performance	Reasons for variance	Corrective actions	Rag Status
Capacity building service	% Member satisfaction	73%	Met 74,95%	+1,95	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Research service	% Member satisfaction	75%	Met 81,73%	+6,73	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Content advice service	% Member satisfaction	75%	Met 82,16%	+7,16	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Procedural advice service	% Member satisfaction	75%	Met 78,53%	+3,53	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Legal advice service	% Member satisfaction	75%	Met 77,80%	+2,80	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Committee support service	% Member satisfaction	75%	Met 83,48%	+8,48	Exceeded target due to improved facilities and services	Continue monitoring and maintaining service standards	
Public participation service	% Member satisfaction	75%	Not Met 71,96%	-3,04	Public participation scored low on fair, objective and non-partisan service	Ensure public participation is implemented as intended in the PP framework	

3

GOVERNANCE REPORT

PART 3: GOVERNANCE REPORT

The mandate of Parliament as defined by the Constitution is to deliver outcomes in the areas of oversight, law-making, public participation, cooperative governance and international relations. In alignment with the doctrine of the separation of powers. Parliament itself must be accountable for the delivery of its mandate. Therefore, its governance framework is strengthened by principles from the King IV Report on Corporate Governance and ISO 37000:2021, which emphasises ethical standards and sound institutional practices.

Parliament's commitment to ethics is reflected in its governance framework, guided by the values and principles of the Constitution, institutional values, and an integrated ethics strategy. Key principles include promoting professional ethics, efficient resource use, development-oriented public administration, fairness, accountability, transparency, and representative public service. The framework ensures that the Administration of Parliament operates efficiently, ethically, and in alignment with its mission and stakeholders' best interests, defining roles, outlining governance facets, and establishing a clear, formalised approach to administrative governance. Ultimately the governance arrangements within Parliament are affected to encourage ethical culture, good performance, effective control, and legitimacy of this Parliament to represent the country's citizens.

The governance report in this section includes reports by the Auditor General, the Audit Committee, Registrar of Members' Interests, and accounts for efforts made by the institution to minimise conflicts of interest and fraud and to implement an enterprise-wide risk management programme.

Parliament has achieved its 10th successive clean audit, with 80,65% of targets achieved. This audit outcome is the result of actions taken, over several years, to strengthen financial management capacity and the control environment. Parliament received unqualified opinions from 2006/7, with clean audits since the start of the 5th Parliament.

3.1. RISK MANAGEMENT

An enterprise-wide risk management programme aligned with an International Organization for Standardization (ISO) 31000:2018 was adopted for Parliament. This programme is inclusive of governance, risk, and compliance aspects.

Risk Governance

In line with an adopted enterprise-wide risk management approach, there are various risk governing structures in Parliament including the Risk Management Committee and risk management forum. These oversee the governance, risk and compliance management efforts that are undertaken institution wide. In addition, the governance framework has been developed, and will follow institutional processes for approval.

The governing mechanisms of the institution further facilitate compliance management, strategic risk management, operational risk management, business continuity management, ethics management, whistleblowing and fraud risk management.

The efforts to ensure that the risk exposures of Parliament are kept within the risk appetite and tolerance framework of the institution are also in place; and these are aligned with an approved policy, strategy and framework of Parliament.

It is worth noting that Parliament has conducted an ethics risk and opportunity assessment. Subsequently, the institution has established an ethics management policy and strategy to mitigate ethics related risks. The institution has further established a risk-based compliance framework, with the risk of non-compliance monitored for all its obligations.

In pursuit of managing possible disruptive events that may interrupt its business, Parliament has implemented a business continuity policy and programme. Accordingly, the mission critical resources of the institution, and continuity strategies have been identified. Lastly, an approved combined assurance framework of Parliament provides guidance on the lines of defence within the institution.

Implementation of Risk Management initiatives

A three-year governance, risk and compliance implementation plan has been established, which outlines the initiatives that will facilitate an optimal system of risk management.

The identified strategic risks against the mandate of Parliament were presented to the Risk Management Committee (RMC), along with their respective appetite levels. Concerns included:

1. The effectiveness of oversight and accountability by Committees and the Houses over the Executive and state organs.
2. The adequacy and effectiveness of public participation and involvement in parliamentary proceedings.
3. The effectiveness of the law-making processes.
4. The coordination with international and key partners.

All these strategic risks were found to exceed the acceptable appetite levels. In response, the RMC has determined that these risks will remain pertinent in the 7th Parliament. Accordingly, these are to be re-evaluated in light of the evolving internal and external context of the 7th Parliament. Additionally, it was agreed that the performance agreements for all divisional managers will incorporate specific responsibilities related to risk management. This responsibility will be extended to all employees to ensure ongoing improvements in control processes and the mitigation of key risk exposures.

Moreover, the following emerging risks were identified, and are to be incorporated into the strategic risk register for the FY2024/25:

- **Underfunded 7th Parliament:** The 7th Parliament faces a risk of underfunding due to the absence of a defined funding model, budget committee, budget cuts for the outer years, and depleted retained earnings. This situation may result in financial instability, impeding Parliament's ability to fulfil its constitutional mandate effectively. The cost containment measures will be implemented such as the critical vacancy committee, Voluntary Early Retirement Dispensation, reduction of overtime, and traveling.
- **Possible Blacklisting of Oracle:** Oracle Corp, which provides Enterprise Resource Planning (ERP) systems for Parliament, is at risk of being barred from conducting business with the South African government due to issues with the tender process. Blacklisting could disrupt the current support and management of key business processes related to human resources, supply chain management, and financial management.
- **A Hung Parliament:** Now that a scenario has emerged where no political party or independent candidate secures an overall majority, there is a possibility of having unstable coalition arrangements. Should it materialise, this risk could impact the stability and effectiveness of the parliamentary process. The Joint Rules have been amended considering the Government of Nation Unity.
- **Large-Scale Disruption in Connectivity:** A significant disruption in connectivity, potentially caused by extended power supply issues, could interrupt parliamentary operations and impact essential administrative functions. Such disruptions could affect both the operational effectiveness and the daily activities of Parliament. Systematic processes to prevent, predict and manage Information and Communication Technology (ICT) and business disruptions and incidents have been implemented. These include ICT disaster recovery management, and business continuity management policy and programme.

The status of compliance management was reviewed, focusing on the development of a comprehensive compliance framework to address delays in creating a compliance strategy, policy, and charter. The final version of the compliance framework was completed, and the following compliance risks were identified:

- **Non-Compliance with the FMPPLA:** Due to a lack of operational guides regarding budget processes, planning, reporting, and auditing.
- **Non-Compliance with OHSA:** Potential difficulties in maintaining a safe working environment that safeguards employee health.
- **Non-Compliance with the National Key Point Act:** Failure to meet minimum security standards for national key points.

- **Non-Compliance with POPIA:** Challenges in establishing and maintaining effective physical safeguards against internal and external risks to personal information.
- **Non-Compliance with the Cybercrimes Act 2020:** Risks related to inadequate mechanisms for preventing, detecting, and deterring cybercrimes. It is to be noted that this Act is partially in force.

These compliance risks underscore the need for robust mechanisms to ensure adherence to legal and regulatory requirements, thereby safeguarding Parliament's operational integrity and effectiveness.

3.2. FRAUD AND CORRUPTION

Parliament has a risk assessment process for its management to consider its fraud and corruption risk exposures. Measures are put in place to minimise and/ or eliminate such exposures.

Parliament has adopted a zero-tolerance stance towards fraud and corruption and has an approved Fraud Risk Management Policy as well as a Whistleblowing and Ethics Management Policy. In its Whistleblowing policy, Parliament subscribes to the Protected Disclosures Amendment Act 5 of 2017. This means employees who have reported incidents of fraud and corruption are protected from any form of occupational detriment.

Officials and stakeholders report incidents of fraud and corruption to an independent hotline facility, Internal Audit Section and Governance Structures. Where applicable, the cases would be referred to:

- Internal Audit Section for preliminary investigation;
- Forensic Audit Service providers;
- Auditor General of South Africa;
- Responsible manager to take disciplinary action against the officials who committed financial and other acts of misconduct;
- SAPS and the Hawks for criminal investigation; and
- Legal Services for Civil Recovery in instances where Parliament has suffered financial loss.

E-Learning facilities are available for officials to undertake Ethics and Fraud Prevention Training. The training is aimed at increasing vigilance. Furthermore, all managers and employees are responsible for the detection and prevention of fraud and corruption within their area of responsibility.

3.3. MINIMISING CONFLICT OF INTEREST

To minimize conflicts of interest, the compliance framework was finalized during the period under review, addressing risks related to non-compliance with various legal and regulatory requirements. Full compliance was achieved by Members of Parliament and employees in disclosing their registrable interests, as mandated by the Code of Ethical Conduct and Human Resources Policy, respectively. This proactive approach aims to uphold transparency and ethical conduct, thereby safeguarding Parliament's integrity and operational effectiveness.

3.4. DISCLOSURE BY MEMBERS OF PARLIAMENT AND EMPLOYEES

MEMBERS OF PARLIAMENT

According to Item 9.23 of the Code of Ethical Conduct and Disclosure of Members' Interests (hereinafter referred to as "the Code"), all Members of Parliament are required to annually disclose their registrable interests. The deadline for these disclosures, as determined by the Joint Committee on Ethics and Members' Interests ("the Ethics Committee"), was set for 30 September 2023.

As of the deadline, there were nine vacancies across various political parties, with a total membership of 445 Members in both Houses of Parliament. While eleven Members submitted their disclosures after the due date, compliance with item 9.23 of the Code was achieved by 98% of Members.

The Members who missed the deadline were subsequently requested to submit their disclosures. Ultimately, the Register of Public Interests, which includes disclosures from all 445 Members of Parliament, was finalized and published, achieving 100% compliance as of 30 September 2023. The Register was adopted by the Ethics Committee on 20 October 2023 and published in the Announcements, Tablings, and Committee Reports (ATC) on 24 October 2023, 17 working days after the disclosure deadline.

EMPLOYEES

The Human Resources Policy, Part 19, Ethical Conduct, mandates that all employees regardless of level or job category, must disclose their registrable interests as required. In July 2023, a decision was made to implement quarterly disclosures aligned with the financial year. As a result, the new system was initiated from the second quarter (Q2), bypassing the first quarter (Q1).

During Q2, there was a 65% compliance rate among the staff population of 1,265. This rate improved to 96% in the third quarter (Q3), with 1,283 staff members participating. Cumulatively, between Q2 and Q3, a 100% compliance rate was achieved. The fourth quarter (Q4) was not a compulsory disclosure period; however, staff were encouraged to update their registrable interests as needed.

3.5. PRIOR MODIFICATIONS TO THE AUDIT REPORT

The 2023/24 financial year presented an opportunity for Parliament to review and strengthen its internal controls and governance processes in response to the findings highlighted by the Auditor-General of South Africa (AGSA) during the 2022/23 reporting period. Several key areas were identified where improvements were necessary to ensure compliance, accuracy, and transparency in our financial and operational activities. This section below outlines the specific issues identified by AGSA, the corrective actions undertaken by management, and the current status of these issues. These efforts reflect Parliament's commitment to upholding the highest standards of accountability and governance, ensuring that the institution's resources are managed effectively and responsibly in service to the nation.

Figure 13: Status of Implementation of the 2022/23 Management Action Plan

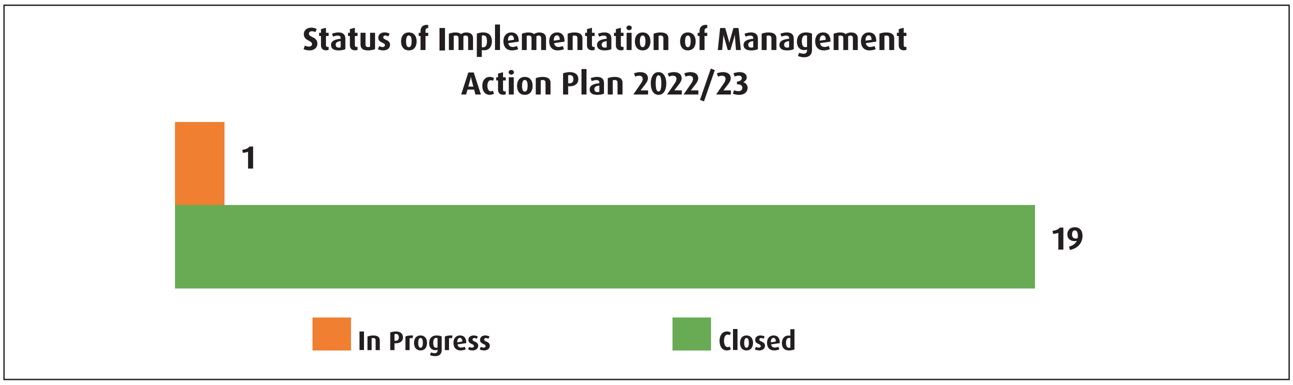


Table 24: Summary of Audit Findings and Management Audit Action Plan from 2022/23 Audit

Summary of Audit Findings	Issue	Management Response/ Action	Status
1. Property, Plant, and Equipment (PPE) - Change in Accounting Estimate	Incorrect disclosure of changes in useful lives of assets, resulting in depreciation miscalculations.	Disclosure corrected in Note 38, reducing depreciation by R1,123,606.06.	Closed
2. Heritage Assets - Unverifiable and Tag Mismatch	Unverifiable asset due to fire damage and mismatched asset tags.	Impaired unverified assets and corrected tag numbers; full verification planned.	Closed
3. Incorrect Depreciation Calculation	Errors in asset cost and depreciation calculations, leading to an overstatement of R225,367.	Adjusted asset costs and recalculated depreciation.	Closed
4. Misstatements in PPE - Completeness	Disposed assets not impacted by fire were incorrectly removed from the asset register, leading to an understatement of R5,899,870.	Comprehensive verification and update of the asset register post-clearance of fire-damaged areas.	Closed

Table 24: Summary of Audit Findings and Management Audit Action Plan from 2022/23 Audit

Summary of Audit Findings	Issue	Management Response/ Action	Status
5. Additions to PPE - Overstatements	Overstated additions for computer equipment and furniture due to incorrect inclusion of accessory costs and improper financial year allocation.	Corrected journals for computer equipment; disagreement on furniture findings.	Closed
6. Differences Between Asset Register and Financial Statements	Discrepancies between the asset register and Note 8 in the financial statements, with identified errors in cost and depreciation.	Consolidated asset registers and corrected journals.	Closed
7. General Expenditure	Incorrect Classification of General Expenses: An invoice for shuttle services was incorrectly classified under Hansard printing instead of travel costs-local, resulting in an understatement of travel costs and an overstatement of printing and stationery by R12,221,339.	A journal was processed to correct the classification.	Closed
8. Principal Agent Disclosure	Incorrect Disclosure of Principal-Agent Relationship: Parliament incorrectly disclosed its relationship with DBSA as a principal-agent arrangement, misunderstanding the GRAP 109 requirements.	Financial statements amended.	Closed
9. Disclosure of Commitments	The auditor recommended that Parliament disclose contractual commitments regarding funds allocated by National Treasury for the refurbishment of Parliament buildings.	Management disagrees, stating no contractual commitments existed at year-end as DBSA had not entered into contracts with third parties.	Closed
10. Audit Committee	Independence of Audit Committee: For part of the period, Parliament's audit committee was non-compliant with FMPPLA as it included two Members of Parliament, delaying the committee's oversight role.	Additional independent member appointed; all decisions for 2022/23 were taken by a properly constituted committee.	Closed
11. Supply Chain Management	Conflict of Interest: Eighteen suppliers submitted false declarations of interest during procurement, reduced to eight after management's follow-up.	Suspended suppliers on the ERP system pending further investigation.	In progress

Table 24: Summary of Audit Findings and Management Audit Action Plan from 2022/23 Audit

Summary of Audit Findings	Issue	Management Response/ Action	Status
12. Information Systems Audit Findings	User Access Management - Delayed User Access Reviews	Four of the 14 ERP responsibility owners did not perform user access reviews within the required 90-day period, risking unauthorized transactions.	Closed
13. Security Management	Upgrading and Updating Requirements Not Documented: Firewall upgrading and updating requirements were not documented in the ICT Infrastructure Standards, risking exposure to security threats.	ICT Infrastructure Standards updated post-implementation of the new firewall.	Closed
14. Database Security	No Audit for Successful Configuration Changes: Some container databases lack audit rules for logging successful configuration changes for all user accounts, risking undetected unauthorized actions.	The recommended auditing changes were implemented.	Closed
15. System Privilege Auditing Not Performed	DDL/DML system privileges for some active human user accounts are not audited, risking undetected unauthorized actions.	The recommended auditing changes were implemented to enhance existing controls.	Closed
16. No Controls Securing Audit Trail from Database Administrator	Lack of controls securing the audit trail from the Database Administrator could lead to unauthorized changes or purging of the audit trail.	Oracle Audit Vault and Database Firewall product purchased; implementation in progress.	Closed
17. Weak Password Profile Parameters	Weak Password Settings: Weak password settings noted in profiles assigned to active user accounts, with some restrictions due to system limitations.	Password profiles fixed as per recommendations, with additional security measures implemented for the "EBS_APPS" profile.	Closed
18. Weak Resource Limit Settings	Weak resource limit settings noted for human active user accounts, leading to potential security risks.	Resource limits adjusted to balance security with operational needs.	Closed
19. Operating System Security	Direct Remote Root Login Allowed: The 'PermitRootLogin' setting was enabled, allowing direct remote root login, which could lead to security risks.	Setting disabled; all users have dedicated logins.	Closed
20. Weak Password Strength Controls	Several password strength and history controls were weaker than best practice, leading to potential unauthorized access.	Password strength, age, and account lockout settings rectified for normal users; system accounts unchanged.	Closed

3.6. AUDIT COMMITTEE REPORT

Introduction

The Audit Committee ("the Audit Committee") is established as an independent statutory committee in terms of section 47 of the Financial Management of Parliament and Provincial Legislatures Act, 2009 ("the FMPPLA"). The Committee's terms of reference are formalised in the Audit Committee Charter ("the Charter"), which is approved by the Executive Authority (EA). Overall, the Committee operated in terms of its mandate as set out in the FMPPLA and the Charter.

Committee members and meeting attendance

The EA approved the recruitment process to fill three vacancies (namely Governance, Legal/Risk ICT/ Performance and HR Management specialist fields). The process was concluded, and the new members appointed during the third quarter of the 2023/24 financial year.

The invitees to committee meetings include Executive Management (the Secretary to Parliament, Deputy Secretaries to Parliament (STP)/ Accounting Officer and Division Managers), the Chief Financial Officer, the Chief Information Officer, the Chief Risk Officer, the Chief Audit Executive, the Auditor-General of South Africa (AGSA) and any other executives when necessary.

Names, tenure and qualifications of the Audit Committee Members:

Committee Member	Qualification/s	Term	Meetings Attended
Ms. P Mzizi (Interim Chairperson)	CA (SA)	1 October 2018	8x/8
Mr. A Amod	• Certified Internal Auditor • Certified Risk Management Assurance • Master of Business Administration Degree • B. Comm Degree	1 October 2018	8x/8

Committee Member	Qualification/s	Term	Meetings Attended
Ms. T Njozela (Interim Member)	• Certified Internal Auditor • Master of Business Administration Degree • Honours Bachelor of Accounting Science	19 August 2022 Until November 2023	2X/2
Hon. V. Mente (Member)	Member of Parliament	1 February 2022 Until November 2023	0X/2
Hon. M. Hlengwa (Member)	Member of Parliament	1 February 2022 Until November 2023	0X/2
Mr Cedric Boltman	MBA	October 2023	6X/6
Mr Leonard Mavuso	• Certificate in Essentials of Management Coaching • Board Leadership Programme • Executive Development Program Kellogg Management School • M.A. Labour Studies • BA Degree	October 2023	6X/6

Committee Member	Qualification/s	Term	Meetings Attended
Adv Edward Lambani	• LL.M in Administrative & Municipal Law (graduated Cum Laude • LL.M in Property Law • LLB. • B. PROC. • Advanced Diploma in Company Law (RAU) • Advanced Diploma in Close Corporations Law (RAU) • Risk Management and Corporate Governance (Lwelaphanda Business Intelligence) • Diploma in Church Ministry (Kingdom School of Ministry) • Bachelor of Practical Theology (Kingdom Tabernacle Bible College)	October 2023	6X/6

The members of the Committee met with the STP, Executives, Internal Audit (IA) and the AGSA, individually and collectively to address risks and challenges facing Parliament.

The Audit Committee Chairperson also met with the EA during the prior under review.

Responsibilities and functions

The responsibilities and functions of the Committee are set out in section 48 of the FMPPLA and the Charter. The Committee assessed the performance against its mandate and is satisfied that it has executed its mandate and diligently discharged its responsibilities independently and objectively within the relevant provisions of the FMPPLA and the Charter. The following is a summary of how the Committee carried out its functions:

Internal control framework and Information Communication Technology (ICT) Governance

The Committee reviewed the reports of management, internal and external auditors on the design, implementation, and effectiveness of the systems of internal controls. Based on the reasonable assurance provided by management, IA and the AGSA, no material breakdown was reported in the system of internal control. The improvement of controls over information and communication technology (ICT) and institutional performance management processes are also noted.

Parliament achieved its tenth clean audit, a testament to the effort and dedication of the management and staff. Parliament was able to overcome challenges to its asset register as a result of the fire that took place in January 2022 and reduce the limitation previously imposed. Parliament has contracted with the Development Bank of Southern Africa (DBSA) for the restoration of the burnt buildings, demolition, redesign, and total facilities management of the Parliament Precinct.

Despite the challenges posed by the fire and subsequent asset verification limitations, Parliament has demonstrated resilience and adaptability. Parliament was also commended on its good IT environment, performance information, and high-quality financial statements submitted for audit. The reduction in financial reporting findings is a notable achievement, demonstrating improved financial management and internal controls.

Although areas of improvement are evident regarding the increase in findings relating to compliance with laws and regulations and the financial reporting relating to the building under construction, controls around these areas require strengthening to avoid irregular expenditure and misstatements in the financial statements respectively.

Risk Governance

Whilst management is ultimately responsible for maintaining an effective risk management process, the Committee assessed the adequacy of the process. The risk management process of Parliament is guided by the enterprise risk management framework. The Risk Management Committee, which comprises of senior members of management, was in place.

The Committee is concerned about the lack of capacity to ensure implementation of a robust risk management program for the institution and recommended further improvement of the risk management practices. In particular, management was advised to improve its risk governance processes, including the functioning of the Risk Management Committee and use of the organisational redesign process that is underway to determine the most suitable resourcing model for Parliament’s governance, risk management and compliance functions.

Internal Audit

The Internal Audit Unit has been established as an independent function from management in line with section 50 of the FMPPLA. During the reporting period, this Unit operated in terms of the approved Charter, and the risk based annual audit plan. The Unit reported quarterly to the Committee against the approved plan. The Committee is satisfied that the Internal Audit Unit has operated effectively and addressed pertinent risks in its audits. The Committee is encouraged by the AGSA increasing their reliance on the work of the Internal Audit Unit. The Committee remains concerned about the structure and resourcing of the Internal Audit Unit as the frozen positions impact negatively on the Unit's ability to cover the Institution's audit universe and fully deliver on its mandate.

External Audit

The Committee is required in terms of its Charter to evaluate the independence, objectivity and effectiveness of the audit process of the AGSA, and to discuss the audit strategy, the engagement letter and the audit results. The AGSA was represented in all the meetings of the Committee and presented the audit strategy, engagement letter and the audit results for consideration by the Committee. In addition, the Committee concurs with the audit results as reported in the auditor's report.

Combined assurance

The responsibility to oversee combined assurance was delegated to the Committee in terms of the Charter. However, combined assurance is still at an infancy stage. The Committee commits to work with management to further improve this area towards a fully integrated and streamlined assurance provision across all lines of assurance.

The quality of in-year management reports

The Committee reviewed the quality and content of the quarterly management reports, including financial and non-financial performance. The Committee is encouraged by the progress made in improving the quality of financial and non-financial performance reporting. The acknowledgement from the AGSA is also noted that an annual performance report free from material misstatements has been submitted.

Performance Information

The performance information was presented to the Audit Committee during the meeting of the 27 and 31 of May 2024. The Committee supported the submission of the information.

Quality of audited annual financial statements

The Committee noted that the Institution submitted its Annual Financial Statements by 31 May 2024 for auditing as prescribed by section 57 of the FMPPLA.

The Audit Committee has reviewed and discussed the audited Annual Financial Statements to be included in the Annual Report with the AGSA and the Secretary to Parliament; reviewed the AGSA's Management and Audit Reports and Management's responses thereto.

The Annual Financial Statements were prepared in accordance with generally recognised accounting practice, and in compliance with the FMPPLA. The Committee reviewed the Annual Financial Statements prior to submission for auditing and considered the audit report by the AGSA. The Committee congratulates Parliament on its clean audit opinion which is the tenth consecutive clean audit for the institution. The Committee encourages management to implement action plans to address the concerns raised by the Committee.

Conclusion

The Audit Committee concurs and accepts the conclusions of the Auditor-General on the Annual Financial Statements and is of the opinion that the Audited Annual Financial Statements should be accepted and read together with the report of the Auditor-General. As a result, the Committee would like to once again congratulate Parliament on its tenth clean audit opinion. We also note the reduction in audit findings identified by the AGSA. In particular, we would like to express our appreciation to the Executive Authority, Accounting Officer, Management and the Parliamentary team. It is through this support that the Committee will continue to work with Management to further enhance the good governance practices. Lastly, we would like to express our appreciation to the AGSA and the Internal Audit Unit for their professionalism and support in our oversight role.

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Ms Pumla Mzizi CA(SA)
Audit Committee Chairperson

4

HUMAN RESOURCE MANAGEMENT

PART 4: HUMAN RESOURCE MANAGEMENT

The Human Resource Management function in Parliament seeks to facilitate the human capital development, bolstering the ability of Parliament to deliver on its mandate and to achieve its long-term objectives. Parliament has refined the Transformative Parliament macro strategic framework that will require a high-performance culture, and the pursuit of new talent to meet current and future needs.

Furthermore, the emphasis of employee well-being is central to the achievement of organisational objectives. Parliament has adopted a holistic approach to optimise human and social capital, seeking to provide a supportive environment for each employee. Parliament strives to create a caring environment and aims to ensure that each employee achieves their full potential.

In the year under review, various initiatives were implemented to support the transformational journey and to enable Parliament to improve on its Human Capital development agenda. These initiatives necessitated the revision of the organisational culture and the development of the associated change management programme.

The change management programme is designed to address change holistically, ensuring it permeates the entire institution. It emphasizes intentionality, openness, inclusiveness, engagement, collaboration, and results orientation. This approach ensures that all aspects of the organisation are aligned with the transformative goals of Parliament.

For the reporting year 2023/2024, several key achievements were made in the change management programme. Governance structures, a project team, and a change agent network were established to support the initiative. Extensive change dialogue sessions were held with all managers and staff to diagnose the current state and collectively redefine the change management agenda. The agenda was then socialised across divisions, and organisational culture sessions were conducted to collectively define the ideal organisational culture needed to drive transformation and operational excellence.

4.1. EMPLOYEE DEVELOPMENT AND WELLBEING

Employee development remains a priority. During the period under review, 380 employees participated in various training interventions, including behavioural skills, financial, and remuneration training. The Employee Study Assistance (Bursary Scheme) also saw significant engagement, with numerous applications under review for the upcoming academic year.

Health and wellbeing services were effectively delivered, with a notable increase in engagement with services, and professional counselling being the most utilized service.

4.2. ORGANISATIONAL REALIGNMENT, CULTURE CHANGE AND POLICY DEVELOPMENT

Organisational Realignment

Parliament has prioritized the Organisational Review Project (ORP) and Change Management as key levers to drive transformation and achieve operational excellence. This initiative aims to enhance organisational effectiveness through a comprehensive review of Parliamentary Services, ensuring alignment of operating models, processes, systems, structures, and roles to support the 7th Parliament.

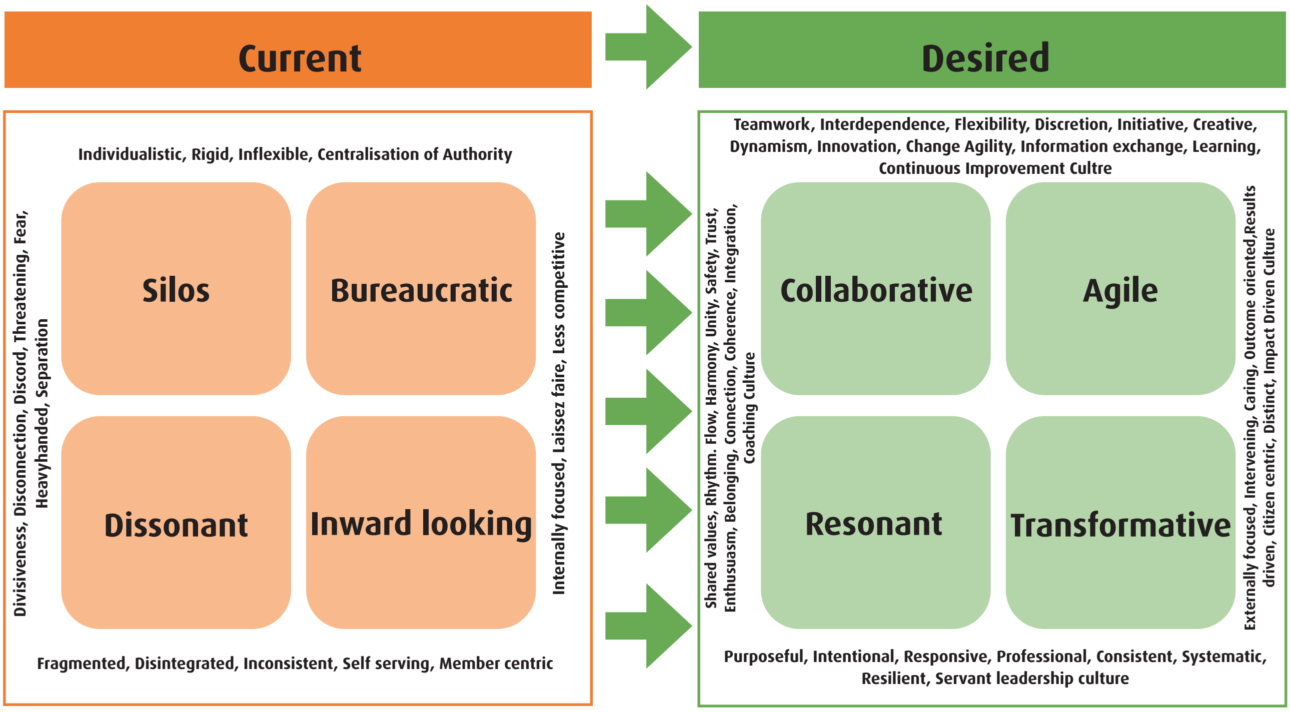
The approach to human capital focuses on ensuring all critical building blocks for the 7th Parliament are established. The ORP is designed to achieve operational excellence by aligning the institution's operating models, processes, systems, structures, and roles. The project's holistic nature ensures that every aspect of the organisation is reviewed and optimized for maximum effectiveness.

For the year 2023/2024, several key achievements have been made. The project charter, outlining project milestones, the project plan, and the communication plan, was developed and approved, along with the steering committee. Additionally, stakeholder engagement sessions and workshops were conducted, focusing on developing the macro design for the institution. These consultations provided valuable input that enabled the finalisation of the business model for the 7th Parliament and the design principles guiding the operating model, processes, and macro and micro-structure. These efforts have laid a strong foundation for the continued transformation and operational excellence of Parliament.

Organizational Culture

Understanding the relationship between organisational culture and climate is essential for fostering a positive work environment. Organisational culture, defined as "how things are done here," encompasses the underlying values, beliefs, and shared assumptions that guide behaviour and interactions within the organisation. In contrast, organisational climate refers to how people feel about their working environment, including their perceptions of leadership and their colleagues.

Figure 14: Culture and climate



Culture establishes the foundation for the work climate, shaping the atmosphere and dynamics within the organisation. While culture influences employees' experiences throughout their lifecycle, climate impacts their day-to-day operations. Over time, entrenched cultural dynamics can also influence the overall climate.

Achieving a desired shift in key areas for change can result in a fundamental transformation of the institution's business practices, transitioning from the current culture to a preferred one. This shift is expected to positively affect the workplace climate and support the attainment of business strategy.

Collaborative Culture:

A collaborative culture fosters teamwork and interdependence, with an emphasis on open communication and a shared vision. It encourages employees to connect, share knowledge, and work together towards common goals. This culture promotes a sense of collective commitment and accountability, leading to a supportive environment and increased productivity.

Agile Culture:

An agile culture values flexibility, innovation, and quick responses to change. It supports experimentation, creativity, and calculated risk-taking within the governance framework. This culture encourages continuous improvement, knowledge sharing, and entrepreneurial thinking to enhance operational excellence and effective decision-making.

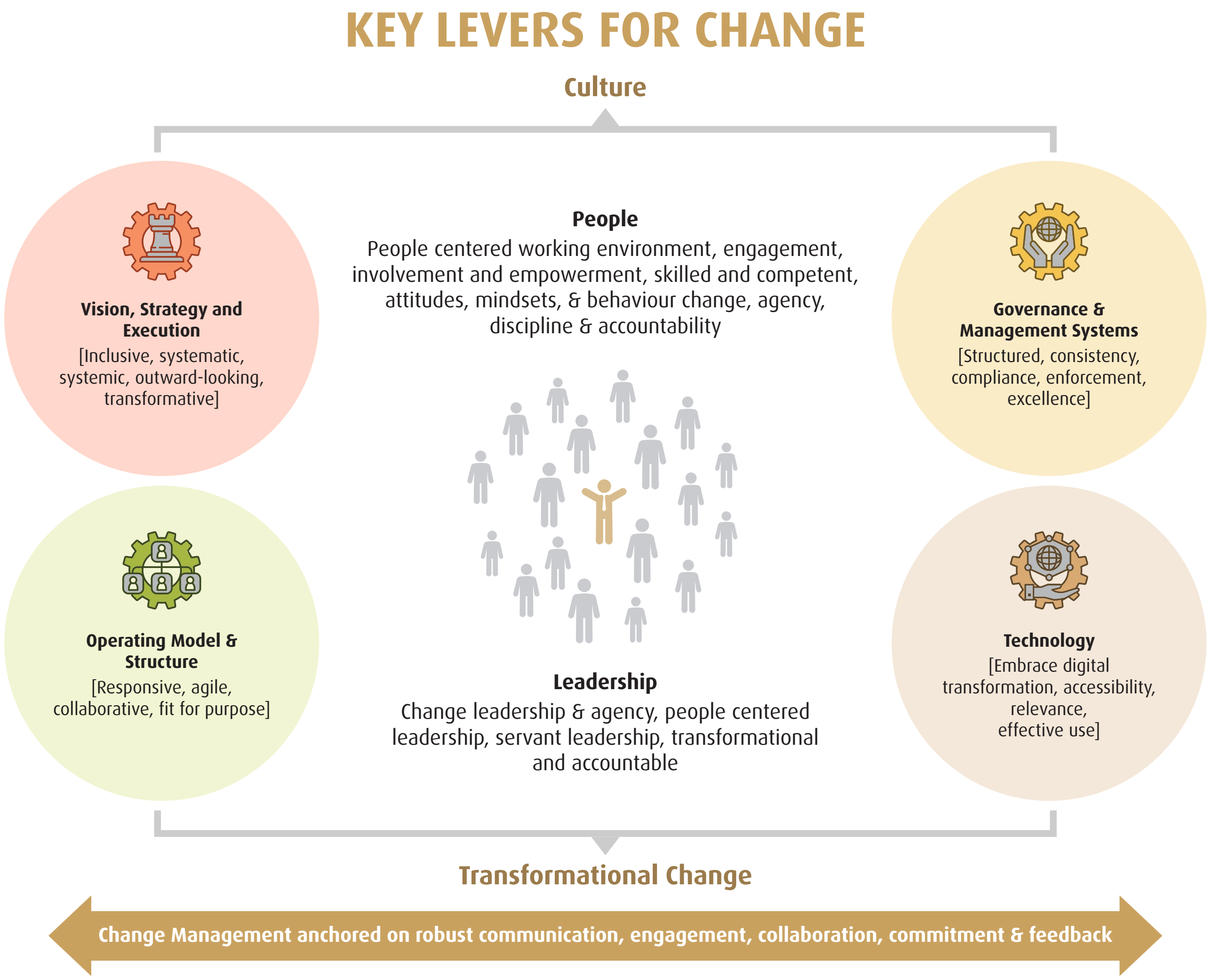
Resonant Culture:

A resonant culture is characterized by harmony, alignment, and mutual respect. It promotes open communication, equity, and inclusion, creating a positive and supportive work environment. This culture focuses on employee engagement, wellness, and recognition, fostering a strong sense of unity and purpose that drives motivation and cohesion.

Transformative Culture:

A transformative culture is centred on a citizen-centric approach, focusing on the impact of its operations on people's lives. It emphasizes external collaboration, networking, and partnerships to enhance capabilities and responsiveness. This culture is driven by a collective desire to create meaningful change and improve societal outcomes.

Figure 15: Key Levers of Change



In the year under review, Parliament facilitated the rollout of priority change interventions, including the "Living the Values" campaign, system-wide access to connectivity, filling critical vacancies, reviewing and standardizing priority policies, and conducting regular institutional staff engagements.

Additionally, the 5-year Change Management Strategy (2024-2029), the Culture Reset Plan, and the Change Management Framework were developed. Training efforts focused on orienting the Core Change Team and the Change Agent Network, ensuring they are well-prepared to lead and support the change initiatives effectively.

Policy Development

In the year under review, Palriament sought to prioritise the review of organisational policies as part of the change programme to reposition parliament as an employer of choice. Key to this is the consultation and engagement with employees on institutional policies governing the working environment. Key work undertaken during the year involved a comprehensive engagement process with 370 staff members, addressing crucial questions related to policy adherence, prioritization, identification of gaps, intervention on new issues, and ways to enhance the review process. The insights gained highlighted the importance of transparent and inclusive policy development, robust staff engagement, effective communication, regular reviews, and tailored approaches to meet specific needs and concerns. Training and accountability were emphasized as significant aspects of fostering policy compliance, contributing to a more transformative Parliament.

Specific recommendations for the policy review process include digital consultations, workshops, and engagement sessions to gather input and feedback, enhancing transparency, clear communication, and regular updates, using automation and tracking systems to streamline reviews, emphasizing accountability and consequence management to address non-compliance, removing managerial discretion to ensure consistent application, and creating platforms for staff input through workshops, surveys, and questionnaires. Involving subject experts, community representatives, and impacted groups in policy development was also suggested.

Furthermore, the review of Human Resources Policies and Procedures within Parliament revealed several critical issues, including a lack of employee participation and involvement in policy development, inconsistent policy application, resistance to change, limited strategic influence, and inadequate training and talent retention efforts. Recommendations include enhancing employee participation, strategic alignment of HR policies, improving policy communication, investing in training and development, and leveraging data for decision-making. Global best practices in human resources, such as strategic alignment, talent acquisition, performance management, and employee onboarding, will, in the future, be adopted to ensure Parliament's HR function is effective and aligned with international standards.

4.3. PROVISION OF LEARNING AND DEVELOPMENT OPPORTUNITIES

Throughout the year, the HR division has prioritized enhancing employee skills and capabilities to support Parliament's constitutional mandate. A total of 552 employees participated in a variety of training programs throughout the reporting year, including Behavioural Skills, Financial Training, Safety, HR, IT, and Management, reflecting a strong commitment to professional development. Additionally, as part of the Parliamentary Graduate Programme 40 graduates completed advanced modules in Nation Building, Procurement, and Human Resources. From a total of 102 employees that applied for bursary assistance for the 2024 academic year, 90 applications were recommended.

4.4. FACILITATING THE ACQUISITION OF TALENT

Parliament effectively managed talent acquisition to ensure a highly skilled and efficient workforce by filling 45 positions, with 28 of them being new hires and 17 promotions or internal movements. The Chief Financial Officer, Division Manager for Strategy Management and Governance and the Parliamentary Legal Adviser were among the appointments. Efforts to build a pipeline of strategic competencies were also strengthened through a Memorandum of Understanding with the South African Council of Graduates (SACGRA), enhancing the institution's ability to attract and retain top talent.

4.5. FACILITATE THE IMPLEMENTATION OF VOLUNTARY EARLY RETIREMENT (VERD)

Parliament has made substantial progress in implementing the Voluntary Early Retirement Dispensation (VERD) to manage workforce changes effectively. The process commenced with consultations and endorsement from the Secretariat, followed by a cost-benefit analysis and a review of VERD offerings with actuaries. Consultations were conducted with eligible GEPF members, after which the VERD process was finalised, approved and communicated to members, ensuring a smooth transition for retiring employees.

4.6. CREATION OF LABOUR STABILITY

Labour stability has been a central focus for Parliament, fostering positive labour relations both locally and sector-wide. There were engagements with legislatures and labour representatives to harmonise conditions of service in the legislative sector. Negotiations with NEHAWU on salaries and conditions of service at a legislative sector level were initiated during the reporting period, alongside the ongoing dispute management, which will contribute to a stable and productive work environment.

4.7. GENDER AWARENESS

Parliament has made strides in promoting gender awareness within the institution. The Women Gender Rights Forum (WGRF) actively participated in a professional development seminar and organised events to raise awareness about gender barriers in the workplace. This initiative reflects the institution's commitment to addressing gender issues and fostering an inclusive environment for all employees.

4.8. OUTLOOK

The institution's human capital initiatives have established a solid foundation for a more professional and effective parliamentary service. Looking ahead, Parliament remains committed to advancing the professionalization of the legislative sector by continually enhancing policy frameworks, refining training programs, and optimizing talent management strategies. Central to these efforts is a renewed focus on prioritizing the wellness of employees, recognizing that a well-supported workforce is essential for achieving institutional objectives and fulfilling Parliament's mandate. By fostering an environment that promotes professional growth and employee well-being, Parliament aims to sustain a highly skilled, engaged, and resilient workforce, ensuring it remains adept at meeting both current and future challenges.

4.9. HUMAN CAPITAL MANAGEMENT STATISTICS

The following section provide key Human Capital related statistics to provide overview of key HR operational areas in the year under review.

4.9.1. Employment and Vacancies

These tables present a summary of the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any employees that are additional to the establishment.

Table 25: Employment and vacancies by programme 2023/24

Programme	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of posts filled additional to the Establishment	Active Vacant
Programme 1 - Administration	797	655	17,82%	-	142
Programme 2 - Legislation and Oversight	689	567	17,71%	-	122
Programme 3 - Associated Services	12	10	16,67%	-	2
Grand Total	**1498**	**1232**	**17,76%**	**-**	**266**

Table 26: Employment and vacancies by salary bands 2023/24

SALARY BAND	Number of Posts	Number of Posts Filled	Vacancy Rate	Number of posts filled additional to the Establishment	Active Vacant
Graduate Trainees	0	0	0,00%	-	0
Lower Skilled (Level X)	85	75	11,76%	-	10
Lower Skilled (Level A)	108	64	40,74%	-	44
Skilled (Level B)	284	213	25,00%	-	71
Highly Skilled Production (Level C)	750	648	13,60%	-	102
Highly Skilled Supervision (Level D)	247	210	14,98%	-	37
Senior Management (Level E)	22	21	4,55%	-	1
Top Management (Level F)	2	1	50,00%	-	1
Grand Total	**1498**	**1232**	**17,76%**	**-**	**266**

Employment changes

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

Table 27: Annual turnover rates by salary band for the period 2023/24

SALARY BAND	Number of Employees per band as on 1 Apr 2023	Appointments	Terminations	Turnover Rate
Graduate Trainees	40	-	2	5,00%
Lower Skilled (Level X)	653	-	1	0,15%
Lower Skilled (Level A)	211	-	11	5,21%
Skilled (Level B)	78	1	8	10,26%
Highly Skilled Production (Level C)	76	10	16	21,05%
Highly Skilled Supervision (Level D)	19	13	14	73,68%
Senior Management (Level E)	219	4	2	0,91%
Top Management (Level F)	2	-	1	50,00%
Grand Total	**1298**	**28**	**55**	**4,24%**

Table 28: Reasons why employees left Parliament for the period 2023/24

Termination Type	Number of Terminations	% of Total
Deceased	7	12,73%
Dismissal	1	1,82%
End of Contract	3	5,45%
End of Political Term	0	0,00%
Resignation	12	21,82%
Retirement	15	27,27%
Retirement Early	10	18,18%
Retirement: Due to Ill Health	7	12,73%
Grand Total	**55**	**100,00%**

Table 29: Promotions by salary band for the period 2023/24

SALARY BAND	Number of Employees per band as on 1 Apr 2023	Promotion to another Salary level [Promotion by Appointment]	Salary level promotion as a % of employees by occupation [Salary Band]	Progression to another notch within a salary level [Notch Progression]	Notch progression as a % of employees by salary band
Graduate Trainees	40	0	0%	-	-
Lower Skilled (Level X)	653	0	0%	-	-
Lower Skilled (Level A)	211	0	0%	-	-
Skilled (Level B)	78	8	10%	-	-
Highly Skilled Production (Level C)	76	7	9%	-	-
Highly Skilled Supervision (Level D)	19	2	11%	-	-
Senior Management (Level E)	219	0	0%	-	-
Top Management (Level F)	2	0	0%	-	-
Grand Total	**1298**	**17**	**1%**		

Employment equity

This section are based on the formats prescribed by the Employment Equity Act, 55 of 1998.

Table 30: Total number of employees (including employees with disabilities) in each of the following occupational bands as on 1 March 2023

SALARY BAND	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	24	4	2	-	8	2	-	-	40
Lower Skilled (Level X)	237	104	3	25	193	71	9	11	653
Lower Skilled (Level A)	54	21	10	15	80	13	7	11	211
Skilled (Level B)	21	23		2	14	16		2	78
Highly Skilled Production (Level C)	45	10	-	-	18	3	-	-	76
Highly Skilled Supervision (Level D)	3	3	1	1	9	-	2	-	19
Senior Management (Level E)	68	35	2	5	53	45	3	8	219
Top Management (Level F)	1	-	-	-	1	-	-	-	2
Grand Total	**453**	**200**	**18**	**48**	**376**	**150**	**21**	**32**	**1298**
Employees with Disability	3	4	0	1	4	1	1	0	14

Table 31: Recruitment for the period 2023/24

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	-	-	-	-	-	-	-	-	0
Lower Skilled (Level X)	-	-	-	-	-	-	-	-	0
Lower Skilled (Level A)	-	-	-	-	-	-	-	-	0
Skilled (Level B)	-	-	-	-	1	-	-	-	1
Highly Skilled Production (Level C)	5	1	-	-	4	-	-	-	10
Highly Skilled Supervision (Level D)	5	1	-	-	6	-	-	-	12
Senior Management (Level E)	1	-	-	-	2	-	-	1	4
Top Management (Level F)	-	-	-	-	-	-	-	1	1
Grand Total	**11**	**2**	**0**	**0**	**13**	**0**	**0**	**2**	**28**
Employees with Disability	0	0	0	0	0	0	0	0	0

Table 32: Promotions for the period 2023/24

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	-	-	-	-	-	-	-	-	0
Lower Skilled (Level X)	-	-	-	-	-	-	-	-	0
Lower Skilled (Level A)	-	-	-	-	-	-	-	-	0
Skilled (Level B)	2	1	-	-	4	1	-	-	8
Highly Skilled Production (Level C)	5	-	-	-	2	-	-	-	7
Highly Skilled Supervision (Level D)	1	-	-	-	1	-	-	-	2
Senior Management (Level E)	-	-	-	-	-	-	-	-	0
Top Management (Level F)	0	0	0	0	0	0	0	0	0
Grand Total	**8**	**1**	**0**	**0**	**7**	**1**	**0**	**0**	**17**
Employees with Disability	0	0	0	0	0	0	0	0	0

Table 33: Terminations for the period 2023/24

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	2	-	-	-	-	-	-	-	2
Lower Skilled (Level X)	-	-	-	-	1	-	-	-	1
Lower Skilled (Level A)	2	7	1	-	-	1	-	-	11
Skilled (Level B)	2	1	-	-	1	4	-	-	8
Highly Skilled Production (Level C)	4	2	1	-	6	2	-	1	16
Highly Skilled Supervision (Level D)	2	3	-	-	6	-	2	1	14
Senior Management (Level E)	-	-	-	-	1	-	1	-	2
Top Management (Level F)	1	-	-	-	-	-	-	-	1
Grand Total	**13**	**13**	**2**	**0**	**15**	**7**	**3**	**2**	**55**
Employees with Disability	0	0	0	0	0	0	0	0	0

Table 34: Disciplinary action for the period 2023/24

	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
Disciplinary Action	3	-	1	-	2	1	-	-

Table 35: Skills development for the period 2023/24

Occupational Bands	Male				Female			
	African	Coloured	Indian	White	African	Coloured	Indian	White
Graduate Trainees	-	-	-	-	-	-	-	-
Lower Skilled (Level X)	3	-	-	-	3	1	-	-
Lower Skilled (Level A)	5	1	-	-	3	17	-	-
Skilled (Level B)	10	17		10	40	25	2	4
Highly Skilled Production (Level C)	94	46	12	15	261	127	6	38
Highly Skilled Supervision (Level D)	71	12	5	2	63	32	5	25
Senior Management (Level E)	3	-	-	-	-	2	-	-
Top Management (Level F)	-	-	-	-	-	-	-	-
Grand Total	**186**	**76**	**17**	**27**	**370**	**204**	**13**	**67**
Employees with Disability	2	1	-	-	8	3	-	1

Performance rewards

For this reporting period there were no performance rewards granted.

Leave utilisation

The following tables provide an indication of the use of leave in the institution.

Table 36: Annual leave for the period 01 JAN 2023 TO 31 DEC 2023

Salary Band	Total Days Taken	Average Per Employee	Number of Employee That applied for Annual Leave
Graduate Trainees	711	18	40
Lower Skilled (Level X)	1735	23	76
Lower Skilled (Level A)	1999	27	73
Skilled (Level B)	5601	26	218
Highly Skilled Production (Level C)	15339	23	658
Highly Skilled Supervision (Level D)	4707	21	219
Senior Management (Level E)	310	15	21
Top Management (Level F)	8	8	1
Grand Total	**30410**	**23**	**1306**

Table 37: Capped leave for the period 01 JAN 2023 TO 31 DEC 2023

SALARY BAND	Total Days of Capped Leave as at 1 Jan	Average Number of Days Taken per Employee	Average Capped Leave Per Employee as at 31 Dec	Number of Days Taken	Total Days of Capped Leave as at 31 Dec	Number of Employees with Capped Leave
Graduate Trainees	0	0,00	0,00	0	0	0
Lower Skilled (Level X)	0	0,00	0,00	0	0	0
Lower Skilled (Level A)	705	0,54	12,23	93	612	50
Skilled (Level B)	539	0,83	5,45	97	441	81
Highly Skilled Production (Level C)	865	1,45	8,42	66	800	95
Highly Skilled Supervision (Level D)	119	0,27	3,32	63	56	17
Senior Management (Level E)	0	0,00	0,07	0	0	2
Top Management (Level F)	0	0,00	0,00	0	0	0
Grand Total	**2229**	**0,77**	**7,79**	**319**	**1910**	**245**

HIV and AIDS & health promotion programmes

The following tables provide an outline of the steps to be taken to reduce the risk of occupational exposure including the details of health promotion and HIV and AIDS

Table 38: Details of Health Promotion and HIV and AIDS Programmes (tick the applicable boxes and provide the required information) for the period 2023/24

Question	Yes	No	Details, if any
1. Has Parliament designated a member of senior management to implement health promotion and HIV and AIDS programmes? If so, provide his/her name and position.	Yes		Human Resources Executive
2. Does Parliament have a dedicated unit or has it designated specific employees to promote the health and wellbeing of employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	Yes		2 employees; The Wellness Coordinator is responsible for this function and the Wellness Specialist oversees the execution of this function. Budget R2.5million per annum.
3. Has Parliament introduced an Employee Assistance or Health Promotion Programme for employees? If so, indicate the key elements/services of this programme.	Yes		Coordination and implementation of the Wellness Programme and all related activities, Management of Counselling, Occupational Medical Services, Paramedic Services.
4. Has Parliament established (a) committees? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	No		-
5. Has Parliament reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	Yes		Wellness Policy, HIV/AIDS Policy, Substance Abuse Policy, Disability Management Policy and Bereavement Policy. Incapacity (due to ill-health) Management, COIDA standard operating procedures.
6. Has Parliament introduced measures to protect HIV-positive employees or those perceived to be HIV positive from discrimination? If so, list the key elements of these measures.	Yes		No employee has been deprived promotional/ development opportunities due to their HIV status. The EAP programme provides training to managers on Managing Disclosures.
7. Does Parliament encourage its employees to undergo HIV Counselling and Testing (HCT)? If so, list the results that you have achieved.	Yes		Through the Parliament Wellness Clinic, we provide voluntary HIV counselling and testing. We provide opportunities for employees to test during Wellness Days, World ads Day event or Condom Week event that we host
8. Has Parliament developed measures/indicators to monitor and evaluate the impact of its health promotion programmes? If so, list these measures/indicators.	Yes		Monthly reports, utilization statistics, quarterly reports and annual report.

Labour relations

The following tables provide details on collective agreements entered into for the period under review and a summary of cases on misconduct and disciplinary hearings.

Table 39: Collective agreements for the period 2023/24

Subject Matter	Date
Salary Agreement (Between: The Legislative Employers Organisation & the National Education Health and Allied Workers Union)	July 2023

Table 40: Misconduct and disciplinary hearings for the period 2023/24

Outcomes of Disciplinary Hearings	Number	% of Total
First written warning	0	0
Final written warning	3	42%
Dismissal	1	14%
Not Guilty	0	0
Case withdrawn	2	28%

Table 41: Types of misconduct addressed at disciplinary hearings for the period 2023/24

Type of Misconduct	Number	% of Total
Improper conduct, bringing parliament in disrepute, contravening of policy	1	14%
Dereliction of duty	1	14%
Unauthorised absence and failure to follow instructions	1	14%
Abscondment	2	28%
Negligence & breaching policies	1	14%
Gross dereliction of duty and breaching policies	1	14%

Table 42: Grievances lodged for the period 2023/24

Grievances Lodged	Number	% of Total
Number of grievances resolved	3	33%
Number of grievances not resolved	6	67%
Total number of grievances lodged	9	100%

Table 43: Disputes lodged for the period 2023/24

Disputes Lodged	Number	% of Total
Number of disputes resolved (Conciliation)	1	25%
Number of disputes not resolved (Arbitration)	1	25%
Number of disputes dismissed (Rescission & Withdrawal)	2	50%
Total number of disputes lodged	4	100%

Skills development

This section highlights the efforts of Parliament in regard to skills development.

Table 44: Training needs identified for the period 2023/24

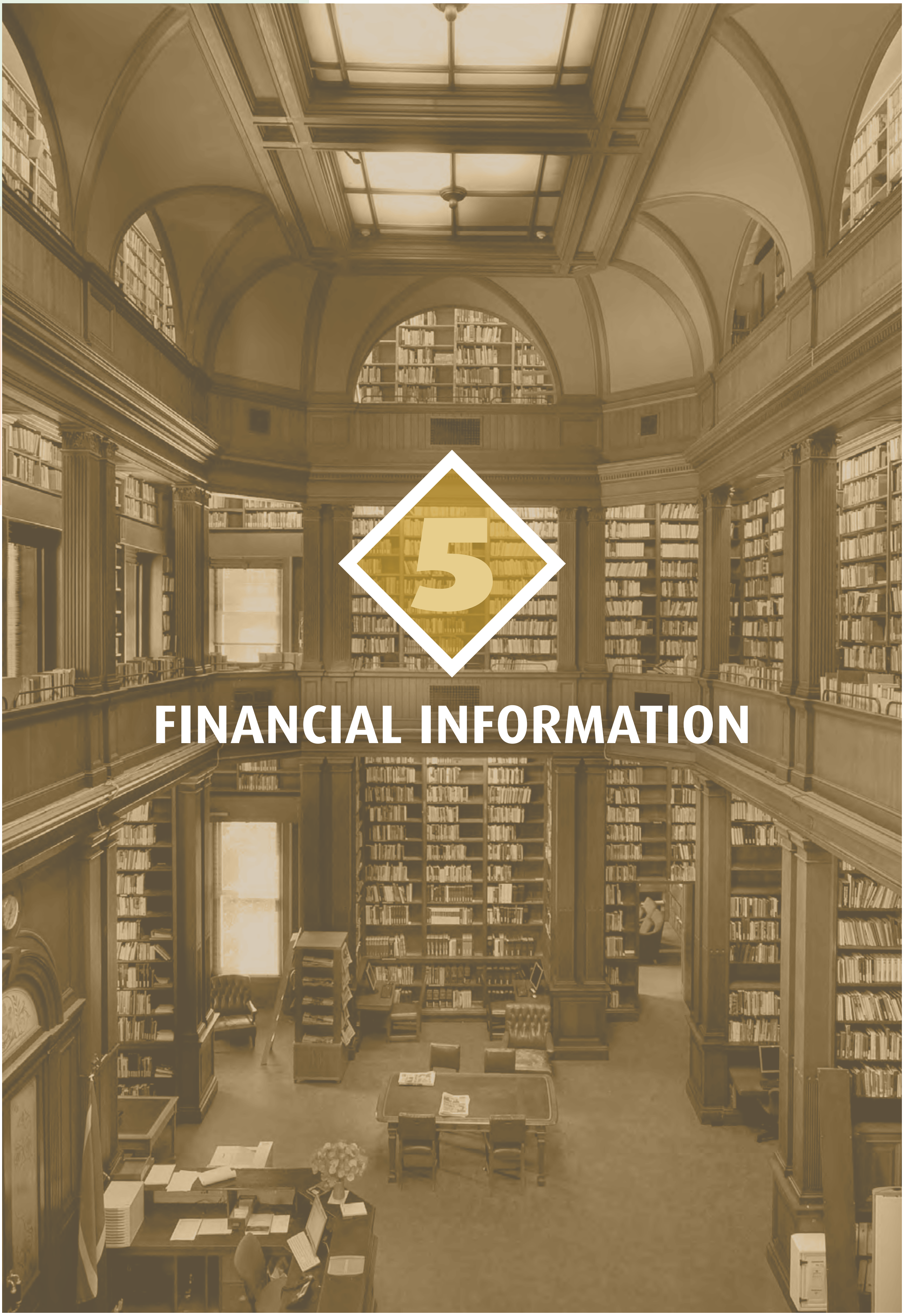
Salary bands		Gender	Number of employees as at April 2023	Training needs identified at start of reporting period			
				Learnerships	Skills programmes & other short courses	Bursaries	Total
Top Management	F	Male	1	0	0	0	0
		Female	1	0	0	0	0
Senior Management	E	Male	11	0	7	1	8
		Female	8	0	25	0	25
Highly Skilled Supervision	D	Male	111	0	108	1	109
		Female	100	0	122	2	124
Highly Skills Production	C	Male	284	0	145	14	159
		Female	369	0	256	12	268
Skilled	B	Male	109	0	66	10	76
		Female	110	0	49	6	55
Lower Skilled	A & X	Male	53	0	7	3	10
		Female	101	0	51	7	58
TOTAL			**1258**	**0**	**836**	**56**	**892**

Injury on duty

This table provides basic information on injury on duty.

Table 45: Injury on duty for the period 2023/24

Nature of injury on duty	Number	% of total
Required basic medical attention only	29	6,2 %
Temporary total disablement	0	-
Permanent disablement	0	-
Fatal	0	-
Total	**29**	**-**



5

FINANCIAL INFORMATION

Parliament of the Republic of South Africa
Financial statements
for the year ended 31 March 2024

Country of incorporation and domicile	South Africa
Auditors	Auditor General of South Africa Registered Auditors

5.1 Report of the auditor-general to Parliament on Vote 2: Parliament of the Republic of South Africa

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Parliament of the Republic of South Africa (Parliament) set out on pages 139 to 195, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Parliament as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Financial Management of Parliament and Provincial Legislatures Act 10 of 2009 (FMPPLA).

Basis for opinion

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

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

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

Emphasis of matter

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

Related parties

7. I draw attention to note 35 in the financial statements, which deals with the agreement entered into by Parliament with Development Bank of Southern Africa (DBSA) for the restoration of the burnt buildings, demolition, redesign, and total facilities management of the Parliament Precinct.

Responsibilities of the accounting officer for the financial statements

8. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standards of GRAP and the requirements of the FMPPLA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Responsibilities of the auditor-general for the audit of the financial statements

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

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 7, forms part of our auditor's report.

Report on the audit of the annual performance report

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

13. I selected the following programme presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected a programme that measures Parliament's performance on its primary mandated functions and that is of significant national, community or public interest.

Programme	Page numbers	Purpose
Legislation and oversight	72 - 91	To provide procedural, information, content and administrative support to the houses and its committees

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

15. I performed procedures to test whether:

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

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

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

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or underachievement's.

20. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 72 - 91.

Legislation and oversight

Targets achieved: 77% *Budget spent: 92%*		
Key indicator not achieved	**Planned target**	**Reported achievement**
% Member satisfaction (Public participation service)	75%	71,96%

Report on compliance with legislation

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

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

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

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

Other information in the annual report

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

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

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

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

Internal control deficiencies

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

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

Auditor-General

Cape Town

31 July 2024

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parliament's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of Parliament to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a Parliament to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	**Sections or regulations**
Finance Management of Parliament and Provincial Legislature Act 10 of 2009	Section 7(b); 7(e); 14(1); 14(2)(a); 14(2)(b); Section 14(2)(c); 14(2)(d); 14(2)(e); 15(1); 15(2)(a); Section 15(2)(b); 15(2)(c); 15(2)(d); 20(5); 21(2); Section 33(2)(a); 33(2)(b); 33(2)(e); 35(1)(a); Section 35(1)(b); 36(a); 41(b); 44; 46; 52; 53(1); Section 53(1)(b); 53(1)(c); 56(1); 57(a); 67(2)(a); Section 67(2)(b); 68(2)(a); 68(2)(b)
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)
Financial Management of Parliament Act – SCM Regulations	Regulations 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); Regulations 6(6)(a)(v); 6.7; 6(7)(a)(i); Regulations 6(7)(a)(ii); 6(8)(a)(ii); 6(8)(b)(ii); Regulations 6(8)(b)(iii); 6(8)(f)(iv); 6(9)(a)(i); Regulations 6(9)(a)(ii); 6(9)(a)(iii); 6(9)(a)(iv); Regulations 6(9)(a)(v); 6(11); 6(11)(b); 6(11)(d)(i); Regulations 6(11)(d)(ii); 6(11)(d)(iii); 6(11)(d)(iv); Regulations 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii); Regulations 6(11)(d)(v); 6(11)(d(vi); 6(11)(d)(vii); Regulations 7(8)(a); 7(9)(a)(vi); 7(9)(c)(i); 8; 8(1); Regulations 8(2); 9; 9(1)(c); 11(2); 11(2)(c); 11(3)
PPPFA	Section 1; 2.1(a); 2.1(f)
PPR 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; Regulation 6.4; 6.6; 6.8; 7.1; 7.2; 7.4; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
PPR 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4

Parliament of the Republic of South Africa
Financial Statements for the year ended 31 March 2024

The reports and statements set out below comprise the financial statements presented to the :

Accounting Officer's Report

The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied upon for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute assurance against misstatement.

The financial statements have been prepared in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board. The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgment and estimates.

The Accounting Officer acknowledges responsibility for the system of internal financial control established by Parliament and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, management sets standards for internal controls aimed at reducing the risk of error. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the year and all employees are required to maintain the highest ethical standards in ensuring the Parliament's business is conducted in a manner that in all reasonable circumstances, is above reproach. The focus of risk management in Parliament is on identifying, assessing, managing and monitoring all known forms of risk across the entity. While risk cannot be fully eliminated, Parliament endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

During 2021/22 financial year, Parliament experienced a devastating fire on 02 January 2022 that gutted the National Assembly Chamber, Old Assembly and New Wing Building. The fire caused extensive damage to several meeting rooms, offices of Members of Parliament and building contents. Parliament put controls in place to ensure business continuity on its Constitutional obligations and programs. Parliament, remained intact, competent and functional to fulfil its obligations to the people of South Africa.

These buildings were declared unsafe and inaccessible because of the damage caused by the fire. The law enforcement agencies took over the site for investigations and later handed back to the Department of Public Works and Infrastructure. The Department took immediate steps to determine the structural stability of the buildings and to propose safety measures required to enable the spaces to be accessed for further assessment. Parliament took over the responsibility of managing the works on 6 March 2023. Due to inclement weather, the conditions naturally worsened, and this necessitated a detailed assessment of the data on safe access routes. A second phase assessment was undertaken to determine the extent of the damage, potential rehabilitation and renovation measures, and likely costs associated with various scenarios.
On 9 May 2024, after extensive preparatory work on the site, Parliament reached a milestone where the site was handed to the Contractor to commence the rebuild project.

National Treasury allocated R2,1 billion for the rebuilding of Parliament. Parliament appointed the Development Bank of Southern Africa in March 2023 to facilitate the commencement of the following:
- Remodeling of 90 Plein Street Offices
- Refurbishment of burnt buildings
- Redesign of the precinct and
- Total facilities management

The Accounting Officer has reviewed Parliament's cash flow forecast for the year ending 31 March 2025. In the light of this review, is satisfied that Parliament has access to adequate resources to continue its operations for the foreseeable future. Although the statement of financial position indicates a net deficit which is mostly due to the provision made for the post-retirement medical benefits for current and former members of Parliament and Provincial Legislatures. Parliament has sufficient budgeted amount to make the contributions for the qualifying former members. Parliament is wholly dependent on National Treasury for the continued funding of its operations. The financial statements are prepared on the basis that the entity is a going concern and that Parliament has neither the intention nor the need to liquidate or curtail materially the scale of the Institution.

The Accounting Officer is primarily responsible for the financial affairs of Parliament. Auditor General of South Africa is engaged to express an independent opinion on these annual financial statements.

Mr Xolile George
Sectretary to Parliament

Parliament of the Republic of South Africa

Financial Statements for the year ended 31 March 2024

Statement of Financial Position as at 31 March 2024

	Note(s)	2024 '000	2023 Restated* '000
Assets			
Current Assets			
Inventories	2	2 807	2 732
Receivables from exchange transactions	3	9 805	4 862
Receivables from non-exchange transactions	4	905	1 481
Statutory receivables	5	71 200	66 538
Prepayments	6	10 610	12 304
VAT Receivables		3 156	1 229
Assets held for sale		304	104
Cash and cash equivalents	7	1 304 392	605 088
		1 403 179	**694 338**
Non-Current Assets			
Property, plant and equipment	8	189 959	67 568
Intangible assets	9	2 755	3 185
Heritage assets	10	54 678	50 281
		247 392	**121 034**
Total Assets		**1 650 571**	**815 372**
Liabilities			
Current Liabilities			
Finance lease obligation	11	6 823	10 741
Payables from exchange transactions	12	72 908	78 093
Payables from non-exchange transactions	13	7 955	7 461
Employees and Members benefit obligations	14	390 477	225 091
Provisions	15	4 263	955
		482 426	**322 341**
Non-Current Liabilities			
Finance lease obligation	11	1 177	3 243
Employees and Members benefit obligations	16	1 450 552	1 620 174
		1 451 729	**1 623 417**
Total Liabilities		**1 934 155**	**1 945 758**
Net Liabilities		**(283 584)**	**(1 130 386)**
Accumulated deficit		(283 584)	(1 130 386)
Total Net Liabilities		**(283 584)**	**(1 130 386)**

* See Note 40

Parliament of the Republic of South Africa
Financial Statements for the year ended 31 March 2024

Statement of Financial Performance

	Note(s)	2024 '000	2023 Restated* '000
Revenue			
Revenue from exchange transactions			
Sale of goods	17	9 978	4 807
Other revenue		620	1 503
Commissions received		580	578
Interest earned	18	85 122	35 118
Total revenue from exchange transactions		**96 300**	**42 006**
Revenue from non-exchange transactions			
Annual appropriation	19	3 208 816	2 367 311
Statutory appropriation	20	542 909	538 247
Service in kind revenue	22	119 424	107 278
Public contributions and donations	21	49 688	-
Other revenue		786	524
Total revenue from non-exchange transactions		**3 921 623**	**3 013 360**
Total revenue		**4 017 923**	**3 055 366**
Expenditure			
Compensation of employees and Members	23	(1 967 605)	(1 890 269)
Depreciation and amortisation	24	(28 930)	(25 820)
Finance costs	25	(1 440)	(1 427)
Debt Impairment	26	(93)	(213)
Transfers to non-profit institutions	27	(547 230)	(518 349)
Repairs and maintenance	28	(2 516)	(6 768)
Cost of sales	29	(8 186)	(6 112)
General Expenses	30	(788 118)	(623 311)
Total expenditure		**(3 344 118)**	**(3 072 269)**
Operating surplus (deficit)		**673 805**	**(16 903)**
Loss on disposal of assets		(605)	(1 196)
Impairment loss of assets	8&9&10	(2)	(157)
Actuarial gains	16	169 205	174 343
Reversal of impairment loss		4 399	-
Other comprehensive incomes		**172 997**	**172 990**
Surplus for the year		**846 802**	**156 087**

* See Note 40

Parliament of the Republic of South Africa

Financial Statements for the year ended 31 March 2024

Statement of Changes in Net Assets

	Accumulated surplus / deficit '000	Total net assets '000
Opening balance as previously reported	(1 511 689)	(1 511 689)
Adjustments		
Surplus for the year	225 216	225 216
Restated balance at 01 April 2022	**(1 286 473)**	**(1 286 473)**
Changes in net assets		
Surplus for the year	156 087	156 087
Total changes	156 087	156 087
Opening balance as previously reported	(1 125 074)	(1 125 074)
Adjustments		
Prior year adjustments 40	(5 312)	(5 312)
Restated balance at 01 April 2023	**(1 130 386)**	**(1 130 386)**
Changes in net assets		
Surplus for the year	846 802	846 802
Total changes	846 802	846 802
Balance at 31 March 2024	**(283 584)**	**(283 584)**

* See Note 40

Parliament of the Republic of South Africa
Financial Statements for the year ended 31 March 2024

Cash Flow Statement

	Note(s)	2024 '000	2023 Restated* '000
Cash flows from operating activities			
Receipts			
Annual appropriation		3 208 816	2 367 311
Statutory appropriation		471 709	471 709
Departmental revenue		10 435	9 315
Public contributions and donations		49 688	-
Interest received		80 260	38 037
Statutory receivable		66 538	30 170
		3 887 446	2 916 542
Payments			
Employee costs		(1 802 637)	(1 751 963)
Suppliers		(685 269)	(503 391)
Finance costs		(1 440)	(1 427)
Transfer to non-profit institutions	41	(546 736)	(511 650)
		(3 036 082)	(2 768 431)
Net cash flows from operating activities	33	**851 364**	**148 111**
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(140 165)	(15 990)
Proceeds from sale of assets	8	1 180	153
Purchase of other intangible assets	9	(48)	(153)
Net cash flows from investing activities		**(139 033)**	**(15 990)**
Cash flows from financing activities			
Finance lease payments		(13 027)	(10 319)
Net increase/(decrease) in cash and cash equivalents		**699 304**	**121 802**
Cash and cash equivalents at the beginning of the year		605 088	483 286
Cash and cash equivalents at the end of the year	7	**1 304 392**	**605 088**

* See Note 40

Parliament of the Republic of South Africa

Financial Statements for the year ended 31 March 2024

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget '000	Adjustments '000	Final Budget '000	Actual amounts on comparable basis '000	Difference between final budget and actual '000	Reference
Cash Flow Statement						
Cash flows from operating activities						
Revenue						
Annual appropriation	3 423 486	(214 670)	**3 208 816**	3 208 816	**-**	
Statutory appropriation	471 709	-	**471 709**	471 709	**-**	
Sales of goods/departmental revenue	5 000	-	**5 000**	10 435	**5 435**	**38.1.1**
Interest received	10 000	24 943	**34 943**	80 260	**45 317**	**38.1.2**
	3 910 195	**(189 727)**	**3 720 468**	**3 771 220**	**50 752**	
Expenses						
Compensation of employees	(1 323 054)	-	**(1 323 054)**	(1 259 728)	**63 326**	**38.1.3**
Compensation of Members	(471 709)	-	**(471 709)**	(542 909)	**(71 200)**	**38.1.4**
Goods and services	(867 726)	(88 603)	**(956 329)**	(685 269)	**271 060**	**38.1.5**
Transfer to non- profit institutions	(544 500)	(1 577)	**(546 077)**	(546 736)	**(659)**	**38.1.6**
	(3 206 989)	**(90 180)**	**(3 297 169)**	**(3 034 642)**	**262 527**	
Net cash flows from operating activities	**703 206**	**(279 907)**	**423 299**	**736 578**	**313 279**	
Cash flows from investing activities						
Purchase of property, plant and equipment	(1 144 446)	132 203	**(1 012 243)**	(140 165)	**872 078**	**38.1.7**
Purchase of other intangible assets	(50)	-	**(50)**	(48)	**2**	
Net cash flows from investing activities	**(1 144 496)**	**132 203**	**(1 012 293)**	**(140 213)**	**872 080**	
Net increase/(decrease) in cash and cash equivalents	(441 290)	(147 704)	**(588 994)**	596 365	**1 185 359**	
Cash and cash equivalents at the end of the year	**(441 290)**	**(147 704)**	**(588 994)**	**596 365**	**1 185 359**	

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget '000	Adjustments '000	Final Budget '000	Actual amounts on comparable basis '000	Difference between final budget and actual '000	Reference
Reconciliation						
Net cash from (used) operating						
Basis difference						
Interest paid				(1 440)		
Statutory receivable received				66 538		
Interest received						
Public contributions and donations				49 688		
Net cash from (used) investing						
Basis difference						
Proceeds from sale of property, plant and equipment				1 180		
Net cash from (used) financing						
Basis difference						
Finance lease payments				(13 027)		
Actual Amount in the Cash flow statement				**699 304**		

Parliament of the Republic of South Africa
Financial Statements for the year ended 31 March 2024

Accounting Policies

	Note(s)	2024 '000	2023 '000

1. Basis of presentation

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 56 of the Finance Management of Parliament and Provincial Legislatures Act, 2009 (FMPPLA).

These financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. The accounting policies applied are consistent with those that were applied in the previous year, except where indicated otherwise. Management has used assessment and estimates in preparing the annual financial statements. The estimates used were the best information available at the time of preparing the financial statements.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.The principal accounting policies applied in the preparation of these financial statements are set out below.

1.1 Significant judgements

In the process of applying accounting policies, management has made the following significant accounting judgements, estimates and assumptions, which have the most significant effect on the amounts recognised in the financial statements. Estimates and underlying assumptions are reviewed on an ongoing basis and are recognised prospectively.

Impairment of trade receivables

The calculation in respect of the impairment of trade receivables is based on an assessment of the extent to which debtors have defaulted on payments already due and an assessment of their ability to make payments.

Going concern assumption

The financial statements have been prepared on the assumption that Parliament will continue to operate as a going concern for at least the next 12 months as indicated in the Accounting Officer's report.

Provisions and contingent liabilities

Management's judgment is required when recognising and measuring provision and contingent liabilities. Management uses best estimates based on experience and history of similar events.

Post- retirement benefits

The cost of post - employment medical benefits for former members of Parliament is determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, future salary increases, medical inflation,mortality rates and average retirement age. Due to the long-term nature of the plans, such estimates are subject to significant uncertainty.

The cost of travel benefits of former Members, Executives (Ministers and Deputy Ministers) is determined using actuarial valuations. The actuarial valuation involves making assumptions about the weighted average discount rate, the benefit inflation rate, net discounts and re-election probabilities.

The Members exit gratuity benefit is calculated by the pension fund. It is calculated as the difference between the value payable based on new rules and the value payable in terms of old fund rules. This amount is increased by CPI each year until is paid to the Member when they exit the Fund.

Long service awards, for Parliament employees is determined using actuarial valuations. The actuarial valuations involve making assumptions about the discount rate, mortality rate, retirement age and withdrawal rates.

Accounting Policies

1.1 Significant judgements (continued)

Property, plant and equipment

The useful lives of assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements, and required return on assets to determine the optimum useful life expectation, where appropriate. The estimated residual values of assets is based on management's judgment on whether the assets will be sold or used at the end of their useful lives and what will be the condition of the assets at that time.

The impairment of property, plant and equipment is based on an assessment of the extent to which the recoverable amount of the asset has decreased below the carrying value of the asset. This is performed across all classes of property, plant and equipment during the physical verification process.

1.2 Hierarchy of standards used

The standards used in compiling the annual financial statements are those stipulated in Directive 5 of the Accounting Standards Board.

Adoption of new and revised standards

In the current financial year Parliament has adopted the revised standards and interpretations issued by the Accounting Standards Board (AB) as set out in Directive 5 that are relevant to its operations, and effective.The adoption of these revised standards and interpretations did not result in the changes to the accounting policies.

1.3 Comparative amounts

Where the presentation or classification of items in the financial statements is amended, prior period comparative amounts are restated. The nature and reason for the amendment is disclosed. Where the accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year's comparative figures are restated accordingly.

1.4 Revenue from exchange transactions

Recognition

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners. An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm’S length transaction.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- Parliament has transferred to the buyer the significant risks and rewards of ownership of the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits associated with the transaction will flow to Parliament and the cost incurred or to be incurred in respect of the transaction can be measured reliably.
- Parliament retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.

Rendering of services

Revenue from services rendered is recognised as and when the services are completed. If Parliament cannot reliable estimate the outcome of the transaction, revenue is recognised to the extent that expenses recognised are recoverable.

Accounting Policies

1.4 Revenue from exchange transactions (continued)

Interest

Revenue arising from the use by others of Parliament assets yielding interest and is recognised when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity, and the amount of the revenue can be measured reliably.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

1.5 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions that are not exchange transactions. In non-exchange transaction, Parliament receives value from another entity without directly giving approximately equal value in exchange.
The following broad categories of revenue from non-exchange transactions are received by Parliament:
- Statutory appropriation
- Annual appropriation
- Service in kind rental.
- Donor funding

Recognition

Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount in the event of non-performance.
Grants, sponsorships and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant,sponsorship or donation is conditional. The liability is transferred to revenue as and when the condition attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised. Revenue from the recovery of unauthorised, irregular and fruitless and wasteful expenditure is based on legislated procedures, including those set out in the FMPPLA and is recognised when the amount is recoverable and can be reliably measured.

Measurement

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

1.6 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

Accounting Policies

1.6 Property, plant and equipment (continued)

Property, plant and equipment are recognised at cost or at fair value at acquisition date where assets have been acquired through non-exchange transaction, less accumulated depreciation and impairment. Where item of property plant and equipment have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the Statement of Financial Performance in the period the impairment is identified.

Subsequent expenditure incurred relating to property, plant and equipment is capitalised if it is probable that the future economic benefits or potential service delivery of the assets are enhanced in excess of the originally assessed standard of performance. If expenditure only restores the original assessed standard of performance, it is regarded as repairs and maintenance, and is expensed.

Parliament maintains and acquires assets to provide a social service to the community, with no intention of disposing of the assets for an economic gain, and thus no residual values are determined on assets. The gain or loss arising from the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value, and is recognised in the Statement of Financial Performance.

Depreciation commences when the asset is ready and available for its intended use. Depreciation is calculated on the cost price, using the straight-line method over the estimated useful lives of the assets. Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately. The depreciable amount of an asset is allocated on a systematic basis over its useful life. The annual depreciation rates are based on the following estimated average lives of assets of property, plant and equipment :

Item	Depreciation method	Average useful life
Furniture	Straight-line	5 to 20 years
Motor vehicles	Straight-line	5 to 14 years
Office equipment	Straight-line	5 to 20 years
Computer equipment	Straight-line	3 to 15 years
Library books	Straight-line	5 to 10 years
Finance lease - cell phones, modems, laptops	Straight-line	2 to 3 years

The depreciable amount of an asset is allocated on a systematic basis over its useful life and the depreciation charge for each period is recognised in surplus or deficit.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Parliament assess at each reporting date whether there is any indication that the expectations about the useful life of an asset have changed since the preceding reporting date. If any such indication exists, Parliament revises the expected useful life accordingly.The changes are accounted for as a change in an accounting estimate in accordance with the Standard of GRAP3.

Parliament separately discloses expenditure for repair and maintenance of property, plant and equipment in the notes to the financial statements.

1.7 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

Parliament of the Republic of South Africa

Financial Statements for the year ended 31 March 2024

Accounting Policies

1.7 Heritage assets (continued)

Recognition

Parliament recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to Parliament, and the cost or fair value of the asset can be measured reliably.

Initial measurement

A heritage asset that qualifies for recognition as an asset shall be measured at its cost. Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

Heritage assets are carried at cost less any accumulated impairment losses.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Depreciation

Heritage assets are not depreciated, since their long economic life and high residual value mean that any depreciation will be immaterial. However, they are assessed at each reporting period to determine whether there is any indication of impairment. If any such indication exists, Parliament estimates the recoverable amount or the recoverable service amount of the heritage asset.

entity separately discloses expenditure to repair and maintenance of heritage assets in the notes to the financial statements.

1.8 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. Parliament recognises intangible assets in its Statement of Financial Position when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to Parliament for more than one reporting period, and the cost or fair value of the asset can be measured reliably. Intangible assets are initially recognised at cost. Where an intangible asset is acquired through non-exchange transaction, the cost shall be its fair value as at the date of acquisition.

Measurement

Intangible assets are subsequently carried at cost less any accumulated amortisation and any impairment losses.

Amortisation

Amortisation commences when the asset is readily available for its intended use. Intangible assets are amortised on straight line bases over the estimated useful live of assets. The annual amortisation rates are based on the following estimated average asset lives.

Item	Useful life
Computer software, other	3 to 15 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

Parliament discloses relevant information relating to assets under construction or development, in the notes to the financial statements.

Intangible assets are derecognised on disposal; or when no future economic benefits or service potential are expected from its use or disposal. The gain or loss arising from the derecognition of an intangible assets is included in surplus or deficit when the asset is derecognised.

Accounting Policies

1.9 Impairment of assets

Parliament assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, Parliament estimates the recoverable service amount of each individual asset. If it is not possible to estimate the recoverable service amount of the individual asset, the recoverable service amount of the non-cash-generating unit to which the asset belongs is determined.

The recoverable service amount of an asset is the higher of its fair value less costs to sell and its value in use. If the recoverable service amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in surplus or deficit.

Irrespective of whether there is any indication of impairment, Parliament also test intangible assets not yet available for use for impairment at reporting date, by comparing its carrying amount with its recoverable service amount.

An impairment loss recognised in prior periods for an asset shall be reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. If this is the case, the carrying amount of the asset shall, be increased to its recoverable service amount, but should not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for an asset shall be recognised immediately in surplus or deficit.

1.10 Inventories

Inventories consist of raw material, consumables and finished goods purchased and held for resale.

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

Subsequently, inventories are measured at the lower of cost determined on the weighted average basis and net realisable value.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.11 Financial instruments

Parliament recognises financial instruments when Parliament becomes a party to the contractual provisions of the instrument and are initially measured at fair value plus transactions costs that are directly attributable to the acquisition or issue of the financial asset or liability.

Parliament subsequently measures all financial assets and financial liabilities after initial recognition at amortised cost.

All financial assets measured at amortised cost are subject to an impairment review. Financial assets are derecognised when the rights to receive cash flows from the assets have expired or have been transferred and Parliament has transferred substantially all risks and rewards of ownership, or when Parliament loses control of contractual rights that comprise the assets.

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires. Parliament has the following types of financial assets (and liabilities) as reflected on the face of the Statement of Financial Position or in the notes thereto:

- Trade and other receivables

Trade and other receivables are recognised initially at fair value, which approximates amortised cost less provision for impairment. An estimate is made for doubtful debt based on past default experience of all outstanding amounts at year end.

Parliament of the Republic of South Africa
Financial Statements for the year ended 31 March 2024

Accounting Policies

1.11 Financial instruments (continued)

Bad debts are written off in the year in which they are identified as irrecoverable, subject to the approval of the necessary delegated authority. Amounts receivable within 12 months from the date of reporting are classified as current.

A provision for impairment of trade receivables is established when there is objective evidence that Parliament will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

- Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, which are held with registered banking institution with maturities of three months or less and are subject to an insignificant risk of change in value as well as notice deposits. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with a bank. Parliament categorises cash and cash equivalents as financial assets, loans and receivables which are accounted for at amortised cost.

- Trade and other payables

Trade payables are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method.

1.12 Provisions

A provision is recognised when Parliament has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

1.13 Leases

Leases are classified as finance leases at the inception of the lease if substantially all the risks and rewards associated with ownership of an asset are transferred to Parliament. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest.

In discounting the lease payments, Parliament uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. The lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases are those leases that do not fall within the scope of the finance lease definition. Operating lease rentals are accrued on a straight-line basis over the term of the lease.

Accounting Policies

1.13 Leases (continued)

The difference between the amounts recognised as an expense and the contractual payments are recognised as either a pre-paid expense (asset) or liability depending on whether the payment exceeds the expense or vice versa.

1.14 Employee and Members benefits

Short-term employee and Members benefits

Short-term employee benefits are employee benefits that are due to be settled within twelve months after the end of the period in which the employees render the related service.

The costs of all the short -term employee benefits is recognised during the period in which the employee rendered the related service. The employee-related costs are recognised as an expense in the Statement of Financial Performance. Any undiscounted amount not paid to an employee for the services that were rendered at reporting period is recognised as a current liability.

Parliament recognises the expected cost of the performance bonus, the staff salary saving, leave entitlements, overtime, salaries, members accrual gratuities at undiscounted amounts in exchange for services that were rendered. A liability is recognised (accrued expense) after deducting any amount already paid.

Defined contribution plans

It is a post-employment benefit plan under which Parliament pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all Members benefits relating to Members service in the current and prior periods.

The defined benefit funds are administered on a national basis and for which specific actuarial information in respect of individual participating employers is unavailable due to centralised administration. These funds are accounted for as if they were defined contribution funds as Parliament is only obligated to make contributions. When an employee has rendered service to Parliament during a reporting period, Parliament recognises the contribution payable to a defined contribution plan in exchange for that service.

Defined benefit plans

Parliament has an obligation to provide the agreed retirement benefits to its employees and former Members of Parliament. There is no fund to cover any shortfalls.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability, Parliament recognises the actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

The liability in respect of these subsidies is discounted and recognised at fair value together with adjustments for actuarial gains and losses, current service costs and past service costs. The current service costs, past service costs and actuarial gains and losses are recognised in the Statement of Financial Performance as expenses incurred for the year.

The amount recognised as a defined benefit liability is the present value of the defined benefit obligation at the reporting date. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

The related current service costs and where applicable, past service costs are determined by using the projected unit credit method. The amount recognised in the statement of financial position represents the present value of defined benefit obligations as adjusted for unrecognised actuarial gains or losses and unrecognised past service costs, and reduced by the fair value of plan assets. To the extent that there is uncertainty as to the entitlement to the surplus, no asset is recognised. Current service costs are recognised as an expense in the current year.

Past service costs, experience adjustments, the effects of changes in actuarial assumptions and the effects of plan amendments in respect of existing employees are recognised as an expense or as income systematically over the expected average remaining working lives of those employees. The effects of plan amendments in respect of retired employees are measured at the present value of the effect of the amended benefits and are recognised as an expense or as income in the year in which the plan amendment is made.

Accounting Policies

1.15 Assets held for sale

Non current assets are classified as held for sale if their carrying amount is to be recovered principally from a sale transaction, rather than through continuing use. These are non-current assets that have been identified to be sold at their approximate fair value in their present condition and the sale highly probable.

A sale is highly probable if the appropriate level of management is committed to a plan to sell. This happens when the entity has performed the following steps:
- have begun an active programme to locate a buyer and complete the sale;
- be actively marketing the asset or disposal group at a price that is reasonable compared to its current fair value;
- have made a sale to be completed within one year from the date of classification, unless a delay is caused by events beyond the entity's control; and
- carry out actions required to complete the plan, which should indicate that it is not likely that there will be significant changes made to the plan or that the plan will be withdrawn.

Initial recognition

Before applying the measurement requirements of this Standard, the non-current assets held for sale are measured in accordance with the relevant SA Standards of GRAP under which they are currently accounted for. Non-current assets or disposal groups that meet the classification conditions to be held for sale are measured at the lower of their carrying amounts and fair value less costs to sell. Non-current assets that have been classified as held for sale are not depreciated or amortised. The assets are present separately as non-current assets held for sale in the statement of financial position.

Subsequent measurement

The assets are assessed for impairment and recognises impairment losses on measurement and remeasurement to fair value less costs to sell in the same way as the entity would under the SA Standards of GRAP on impairment of assets.

1.16 Capital Commitments

Commitments are recognised when Parliament has committed itself to future non routine transactions that will normally result in the outflow of cash. These commitments are a result of contracting which is non-cancelable or cancellation would be at a significant cost to Parliament.

The amounts of contractual commitments for acquisition of property, plant and equipment at reporting date are disclosed in the notes to the financial statements.

1.17 Contingent liabilities

Contingent liabilities are not recognised as liabilities because they are possible obligations and yet to be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Parliament, that could lead to an outflow of resources embodying economic benefits or service potential, which cannot be measured with sufficient reliability.

The following is disclosed for each class of contingent liability at the reporting date:

- A brief description of the nature of the contingent liability and, where practicable an estimate of its financial effect is measured.
- An indication of the uncertainties relating to the amount or timing of any outflow and any the possibility of any reimbursement.

Contingent assets

Contingent assets are not recognised in the statement of financial position as they are possible assets whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Parliament.

When an inflow of economic benefits or service potential is probable, a brief description of the nature of the contingent assets at the reporting date and where practicable, an estimate of their financial effect is disclosed.

Accounting Policies

1.18 Related parties

Parliament operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national spheres of government are considered to be related parties.

Management are those persons responsible for planning, directing and controlling the activities of Parliament, including those charged with the governance of Parliament in accordance with legislation, in instances where they are required to perform such functions.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed and remuneration of management as defined.

1.19 Prepayments

Prepayments includes payments made in advance before the services rendered or goods received. The prepayments are not discounted as the goods and services are expected to be provided within the next financial year.

1.20 Irregular expenditure

The FMPPLA defines irregular expenditure as expenditure, other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with, a requirement of this Act or any other applicable legislation.

Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance in the year incurred and where recovery is highly probable is subsequently recognised as an asset in the Statement of Financial Position and revenue in the Statement of Financial Performance.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the current financial year, the disclosure note to the financial statements is updated with the amount condoned. Irregular expenditure that is incurred and identified during the current financial year is disclosed and reduced by any amounts condoned.

1.21 Fruitless and wasteful expenditure

The FMPPLA defines fruitless and wasteful expenditure as expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and when recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

Where fruitless and wasteful expenditure was incurred in the previous financial year and is only condoned in the current financial year, the disclosure note to the financial statements is updated with the amount condoned. Fruitless and wasteful expenditure that is incurred and identified during the current financial year is disclosed and reduced by any amounts condoned.

1.22 Budget information

Parliament Budget comprises of the allocations by National Treasury, donor funds and retained earning of previous years as Parliament is not required to return to National Revenue Fund any money appropriated but not spent.

The approved budget covers the fiscal period from 01 April 2023 to 31 March 2024. The statement of financial performance is prepared on accrual basis, while the budget is prepared on cash basis by economic classification. Therefore the actual amounts as per the financial statements are adjusted to be compared to the budget on a cash basis on the Statement of comparison of budget and actual amounts.The variance between budget and the actual amounts of five per cent and above are regarded as material and are explained.

Accounting Policies

1.23 Cost of sales

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all surplus (deficit) of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The related cost of providing services recognised as revenue in the current period is included in cost of sales.

Contract costs comprise:

- costs that relate directly to the specific contract;
- costs that are attributable to contract activity in general and can be allocated to the contract on a systematic and rational basis; and
- such other costs as are specifically chargeable to the customer under the terms of the contract.

Accounting Policies

1.24 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

Parliament adjusts the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

Parliament discloses the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

1.25 Presentation currency

These financial statements are presented in South African Rand, which is the functional currency of the entity. Unless stated otherwise, all figures are rounded to the nearest R1,000 (thousand Rand).

1.26 Offsetting

Assets, liabilities, revenue and expenses have not been off-set except where offsetting is required or permitted by the SA Standards of GRAP.

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Financial Statements for the year ended 31 March 2024

Notes to the Financial Statements

	2024 '000	2023 '000

2. Inventories

Food, beverage and gift-shop stock	2 807	2 732
Opening balance	2 732	1 670
Additions	8 261	7 196
Cost of sales	(7 881)	(6 134)
Written -off	(305)	-
	2 807	**2 732**

3. Receivables from exchange transactions

Government organisations - related parties	152	197
Accrued income	9 216	4 354
Provisions for doubtful debts	(502)	(427)
Other receivables	939	738
	9 805	**4 862**

Reconciliation of the doubtful debt provision		
Opening balance	427	268
Contribution to provision	75	159
	502	**427**

The receivables from exchange transactions over 90 days, where all possible means to recover were exhausted and there was no arrangement for payment, were impaired.

4. Receivables from non-exchange transactions

Staff and Members debt	1 428	2 032
Doubtful debt provision	(523)	(551)
	905	**1 481**

Reconciliation of doubtful debt provision		
Opening balance	551	560
Contribution to provision	-	47
Reversal of provision	(28)	(56)
	523	**551**

The receivables from non- exchange transactions over 90 days, where all possible means to recover were exhausted and there was no arrangement for payment, were impaired.

Notes to the Financial Statements

	2024 '000	2023 '000
5. Statutory receivables		
Amount received	(471 709)	(471 709)
Amount utilised	542 909	538 247
	71 200	**66 538**

Section 23(4) of the FMPPLA provides that unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF), and in the same context overspending on statutory appropriation must be claimed from the NRF. Statutory receivables are measured as the difference between the amount received and the amount spent.

6. Prepayments

	2024 '000	2023 '000
1. Prepayments to DBSA	2 708	-
2. Prepayments to DIRCO	-	3 548
3. Prepaid expenses	7 419	7 599
Advance- short term	207	804
S&T Advances	181	258
Control: Petty Cash	95	95
	10 610	**12 304**

1. Parliament appointed Development Bank of Southern Africa (DBSA) for the construction and rebuild of Parliament. Parliament makes prepayments to DBSA to funding the reconstruction project..

2. There was a co-operation between International Relations and Cooperation (DIRCO) and Parliament regarding the payment of expenses for accommodation, transport, conference services, etc. by missions on behalf of Parliament when Parliamentary officials and Members are required to travel abroad on official business and the agreement came to an end in May 2023. *The prepayments to DIRCO that were made in the prior year were cleared in the current year on receipt of the travel invoices.

3. Prepaid expenses relates to portion of the payments made relating to periods in the next financial year, such as annual subscriptions and membership fees.

Parliament of the Republic of South Africa

Financial Statements for the year ended 31 March 2024

Notes to the Financial Statements

	2024 '000	2023 '000

7. Cash and cash equivalents

Cash and cash equivalents consist of:

	2024 '000	2023 '000
Cash on hand	9	9
Bank balances	1 290 390	591 298
Short-term deposits	13 993	13 781
	1 304 392	**605 088**

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

The entity had the following bank accounts

Account number / description	**Bank statement balances**		**Cash book balances**	
	31 March 2024	**31 March 2023**	**31 March 2024**	**31 March 2023**
Nedbank Limited: Primary Bank Account	1 199 830	533 273	1 199 830	533 273
Nedbank Limited: Petty Cash Account	16	17	16	17
Nedbank Limited: EU Account Main	28 578	789	28 578	789
Nedbank Limited: EU Account Salary Account	61 081	57 081	61 081	57 081
Nedbank Limited: Salary Account	885	138	885	138
Total	**1 290 390**	**591 298**	**1 290 390**	**591 298**

Short term deposits

	31 March 2024	**31 March 2023**	**31 March 2024**	**31 March 2023**
Nedbank Limted: Call Deposit (30 Days)	2 583	2 371	2 583	2 371
Nedbank Limted: Notice Deposit (183 Days)	11 410	11 410	11 410	11 410
	13 993	**13 781**	**13 993**	**13 781**

The 30 days notice deposit account bears interest at 8.05% per annum and the interest is compounded monthly.
The 183 days notice deposit account bears interest at 8.50% per annum and the interest is paid out monthly.

Notes to the Financial Statements

Figures in Rand thousand

8. Property, plant and equipment

	2024			2023		
	Cost / Valuation	**Accumulated depreciation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated depreciation and accumulated impairment**	**Carrying value**
Buildings under construction	123 240	-	123 240	-	-	-
Furniture	37 952	(25 991)	11 961	36 621	(33 085)	3 536
Motor vehicles	18 830	(12 307)	6 523	14 819	(10 209)	4 610
Office equipment	88 497	(66 997)	21 500	93 640	(67 257)	26 383
Computer equipment	125 773	(100 523)	25 250	132 706	(101 001)	31 705
Library	33 299	(31 814)	1 485	32 889	(31 555)	1 334
Total	**427 591**	**(237 632)**	**189 959**	**310 675**	**(243 107)**	**67 568**

Notes to the Financial Statements

Figures in Rand thousand

8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Buildings under construction	-	123 240	-	-	123 240
Furniture	3 536	10 472	(314)	(1 733)	11 961
Motor vehicles	4 610	4 011	-	(2 098)	6 523
Office equipment	26 383	2 574	(590)	(6 867)	21 500
Computer equipment	31 705	12 118	(1 078)	(17 495)	25 250
Library	1 334	411	-	(260)	1 485
	67 568	**152 826**	**(1 982)**	**(28 453)**	**189 959**

Included in property, plant and equipment are leased assets with carrying value of R13 822.

Buildings- under construction

The buildings belong to the Department of Public Works and not disclosed in the books of Parliament. The budget for the restoration and refurbishment was allocated to Parliament by National Treasury. The costs directly attributable to bringing the assets to the location and condition necessary for them to be capable of operating in the manner intended by management, are capitalised. The additions amount for the assets under construction are costs incurred todate that are capitalised. The construction of the buildings is still in progress. The assets under construction will be transferred to Department of Public Works, at the end of the project when the construction of the buildings is completed.

Notes to the Financial Statements

Figures in Rand thousand

8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture	4 497	145	(26)	(1 080)	3 536
Motor vehicles	6 790	-	-	(2 180)	4 610
Office equipment	29 146	3 868	(6)	(6 625)	26 383
Computer equipment	21 422	25 487	(58)	(15 146)	31 705
Library	1 169	392	-	(227)	1 334
	63 024	**29 892**	**(90)**	**(25 258)**	**67 568**

Included in property, plant and equipment are leased assets with carrying value of R15 211.

Notes to the Financial Statements

Figures in Rand thousand

9. Intangible assets

	2024			2023		
	Cost / Valuation	**Accumulated amortisation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated amortisation and accumulated impairment**	**Carrying value**
Computer software	22 435	(19 680)	2 755	27 272	(24 087)	3 185

Reconciliation of intangible assets - 2024

	Opening balance	**Additions**	**Amortisation**	**Total**
Computer software	3 185	47	(477)	2 755

Reconciliation of intangible assets - 2023

	Opening balance	**Additions**	**Disposals**	**Amortisation**	**Total**
Computer software	4 821	152	(1 226)	(562)	3 185

Notes to the Financial Statements

Figures in Rand thousand

10. Heritage assets

	2024			2023		
	Cost / Valuation	**Accumulated impairment losses**	**Carrying value**	**Cost / Valuation**	**Accumulated impairment losses**	**Carrying value**
Art Collections, antiquities and exhibits	55 672	(994)	54 678	55 672	(5 391)	50 281

Reconciliation of heritage assets 2024

	Opening balance	**Impairment losses reversed**	**Impairment losses recognised**	**Impairment losses reversed**	**Total**
Art Collections, antiquities and exhibits	50 281	4 399	(2)	-	54 678

The reversal of the impairment loss relates to the net book values of some of the assets that were salvaged from the fire and evaluated to be good working condition. These assets were impaired in 2021/22 financial year, as Parliament could not access the burnt buildings to verify the condition of the assets.

Reconciliation of heritage assets 2023

	Opening balance	**Additions**	**Reinstatements**	**Disposals**	**Impairment losses recognised**	**Total**
Art Collections, antiquities and exhibits	50 283	60	119	(24)	(157)	50 281

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	2024 '000	2023 '000
11. Finance lease obligation		
Minimum lease payments due		
- within one year	7 301	11 695
- in second to fifth year inclusive	1 214	3 351
	8 515	15 046
less: future finance charges	(515)	(1 062)
Present value of minimum lease payments	**8 000**	**13 984**
Non-current liabilities	1 177	3 243
Current liabilities	6 823	10 741
	8 000	**13 984**

The average lease term is 2 years for computer equipments (cell phones, modems and tablets and laptops). The laptops are only leased for Members of Parliament. The average effective borrowing rate is prime interest rate and the present value is used. Leases have fixed monthly payments, however, lease payments vary due to contingent rentals (airtime, data-packages, etc). Transfer of ownership and risk takes place at the end of the lease term.

12. Payables from exchange transactions

	2024 '000	2023 '000
Payables from exchange transactions	72 908	78 093

13. Payables from non-exchange transactions

	2024 '000	2023 '000
Transfers to non profit Institutions and other	7 955	7 461

Notes to the Financial Statements

	2024 '000	2023 '000

14. Employees and Members benefit obligations

14.1 Reconciliation of employees benefits- 31 March 2024

	Opening Balance	Additions	Utilised during the year	Total
Leave liability	90 777	11 015	(7 043)	94 749
Staff salary savings	2 401	2 301	(2 401)	2 301
Overtime	2 708	1 205	(2 708)	1 205
Performance bonuses	-	32 301	-	32 301
Long service awards provision	1 773	4 265	(1 773)	4 265
Shift and Acting/Stand-in Allowances	458	160	(458)	160
Other	479	271	(352)	398
	98 596	**51 518**	**(14 735)**	**135 379**

Performance Bonus
The performance bonuses were calculated at 3% of the salary bill of employees who completed 12 months as at 31 March 2024.

Other employee benefits
This balance consist of the salary related amounts owed to staff.

Reconciliation of employees benefits - 31 March 2023

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Leave liability	88 530	7 409	(5 162)	-	90 777
Staff salary savings	2 422	2 401	(2 422)	-	2 401
Accrued long service awards	120	-	(120)	-	-
Overtime	1 440	2 708	(1 440)	-	2 708
Performance bonus	3 316	-	-	(3 316)	-
Long service awards provision	1 894	1 864	(1 985)	-	1 773
Shift and Acting/Stand-in Allowances	58	458	(58)	-	458
Other	4 272	479	(4 272)	-	479
	102 052	**15 319**	**(15 459)**	**(3 316)**	**98 596**

Performance Bonus
The provision was made for 33,3% of Staff that contracted in the 2021/22 financial year and the majority was coming from the Management category and only a few coming from the bargaining unit.

After consultations with organised labour, management has decided that in the interest of labour peace in the organisation and to ensure full participation in the newly reviewed Performance Management system in the 2023/2024 financial year, the 2021/2022 performance bonus will not be paid. Therefore, the 2021/22 performance bonus provision was reversed and no provision is made for the 2022/23 financial year.

Other employee benefits
This balance consist of the salary related amounts owed to staff.

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	2024 '000	2023 '000

14. Employees and Members benefit obligations (continued)

14.2 Reconciliation of Members benefit obligations 31 March 2024

	Opening Balance	Additions	Utilised during the year	Total
Member's accrual gratuities and other benefits	31 672	20 783	(24 790)	27 665
Post-retirement medical aid benefits	77 218	78 351	(80 014)	75 555
Post employment travel benefits	7 546	7 854	(5 201)	10 199
Loss of office gratuity provision	10 059	135 807	(4 187)	141 679
	126 495	**242 795**	**(114 192)**	**255 098**

Reconciliation of Members benefit obligations 31 March 2023

	Opening Balance	Additions	Utilised during the year	Total
Member's accrual gratuities and other benefits	34 943	23 472	(26 743)	31 672
Post-retirement medical aid benefits	88 158	66 721	(77 661)	77 218
Post employment travel benefits	9 085	3 264	(4 803)	7 546
Loss of office gratuity provision	6 105	8 780	(4 826)	10 059
	138 291	**102 237**	**(114 033)**	**126 495**

15. Provisions

	2024 '000	2023 '000
Opening balance	955	2 222
Contribution	4 208	3 904
Payment and reversal of provision	(900)	(5 171)
	4 263	**955**

The provision relates to the legal cases where Parliament is liable to pay costs, however the bill of costs have not yet been granted. The amount is estimated based on Parliament experience regarding the costs of similar matters.

Notes to the Financial Statements

	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations

16.1 Members benefit obligations

The Political Office Bearers Pension Fund (POBF)

Retirement benefits are provided by membership to POBF. Parliament's responsibility is limited to the current contributions made on behalf of its Members of Parliament. The obligation of the fund is guaranteed by the NRF.This responsibility is governed by the Pension Scheme Act, 1984 (Act No. 112 of 1984).

Contribution to POBF for the reporting period	69 431	69 517

Post- retirement medical aid benefits

In terms of existing practice, Parliament provides to contribute a maximum of 66.67% to the Parmed scheme for the retired Members of Parliament (for before and post 1994) and Provincial Legislatures Members (post 1994). This defined benefit liability for potential post-retirement medical aid costs in respect of existing Members and retired Members has been actuarially valued as at 31 March 2024.

Reconciliation of movement in liability		
Opening balance	1 214 757	1 262 843
Current service costs	28 204	30 144
Interest	140 868	145 992
Remeasurements		
- Actuarial gain due to demographic assumptions	(37 263)	(25 647)
- Actuarial gain due to financial assumptions	(113 664)	(131 854)
Transferred to current employee benefits	(78 351)	(66 721)
Total	**1 154 551**	**1 214 757**

The interest cost was calculated using a liability-weighted average of the yields from the zero coupon SA Government bond curve for the components of the liability. The source is the Johannesburg Stock Exchange through IRESS data service.

The annual average contribution for the post retirement medical aid amounts to R80,014 million and is funded by National Treasury. The provision of R1,230 billion for current and non-current liabilities is in terms of actuarial valuations for contributions to be made until the former Members of Parliament and Provincial Legislatures and/or their spouses passes away, children until they are 21 years or 27 years if they are still studying and children with disabilities until they pass away.

Principal actuarial assumptions:
Key Financial Assumptions

Assumptions	**31 March 2024 Value p.a**	**31 March 2023 Value p.a**
Weighted discount rate	12,42%	11,23%
Health care cost inflation rate	7,95%	7,28
Net discount rate	4,14%	3,68%

Summary of key demographic assumptions	**31 March 2024**	**31 March 2023**
Average benefit commencement age	55	55
Continuation of membership at cessation of service	75%	75%
Proportion with a spouse dependant at cessation of service	50%	50%
Mortality during employment	SA 85-90 light (-1 year)	SA 85-90
Mortality post-retirement	PA(90) -1 with a 1% mortality improvement p.a. from 2010	

Current-Service and Interest Cost assumptions	**Current service cost**	**Interest cost**	**Total**
Central assumptions	28 204	140 868	169 072
Discount rate +1%	24 031	138 897	162 928

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		2024 '000	2023 '000
16. Non-current Employee and Member benefit obligations (continued)			
-1%	33 497	142 872	176 369
Health-care inflation +1%	33 894	156 942	190 836
-1%	23 695	127 281	150 976
Post-service mortality +1yr	27 643	136 684	164 327
-1yr	28 756	145 049	173 805
Average starting age (-1 yr)	27 146	142 978	170 124
Membership continuation -10%	24 473	134 491	158 964

Accrued liability assumptions	In-Service Members	Continuation Members	Total
Central assumptions	437 087	793 019	1 230 106
Health care inflation rate +1%	494 658	865 265	1 359 923
-1%	389 060	730 550	1 119 610
Discount rate +1%	390 323	731 745	1 122 068
-1%	493 799	864 780	1 358 579
Post-service mortality +1yr	426 905	768 439	1 195 344
-1yr	447 128	817 639	1 264 767
Average starting age -1yr	455 002	793 019	1 248 021
Membership continuation -10%	378 968	793 019	1 171 987

Liability history summary	2024	2023	2022	2021	2020
Accrued liability	1 230 106	1 291 975	1 351 001	1 401 786	1 392 264
Plan asset	-	-	-	-	-
	(1 230 106)	**(1 291 975)**	**(1 351 001)**	**(1 401 786)**	**(1 392 264)**

History of experience adjustment	2024	2023	2022	2021	2020
Liabilities (Gain)/Loss	(88 143)	(84 044)	(77 974)	(295 264)	109 190
Assets: Gain / (loss)	-	-	-	-	-

Member's loss of office gratuity

Eligible Members of Parliament who have served 5 or more years and whose term of office has ended are entitled to a once-off gratuity benefit equal to 4 months' pensionable salary for every 5 years of service or a pro-rata part thereof. Pensionable salary is 60% of their total gazetted remuneration package.

	2024 '000	2023 '000
Reconciliation of movement in liability		
Opening balance	187 711	155 415
Current costs	27 100	19 744
Interest cost	17 726	19 155
Remeasurements		
- Actuarial (gains)/ loss due to demographic assumptions	(1 285)	15 590
- Actuarial gain due to financial assumptions	(16 345)	(13 413)
Transferred to current employee benefits	(135 807)	(8 780)
	79 100	**187 711**

Notes to the Financial Statements

	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

The interest cost was calculated using a liability-weighted index-linked yield and the source is the Johannesburg Stock Exchange after the market close on 31 March 2024.

Principal actuarial assumptions:
Key Financial Assumptions

Assumptions	**31 March 2024 Value p.a**	**31 March 2023 Value p.a**
Discount rate	10.11%	9.19%
General earnings inflation	4.93%	4.58%%
Net discount rate	4.94%	4.41%

Summary of key demographic assumptions	**31 March 2024**	**31 March 2023**
Re-election probability	50%	50%
Mortality rates	SA 85-90 light (-1 year)	SA85-90 light
Probability of exit at a time other than at an election	5% per annum	5% per annum

Liability history summary	**2024**	**2023**	**2022**	**2021**	**2020**
Accrued liability	220 779	197 770	161 520	139 176	117 350
Plan asset	-	-	-	-	-
Surplus/Deficit	**(220 779)**	**(197 770)**	**(161 520)**	**(139 176)**	**(117 350)**

History of experience adjustments:Gains and Losses	**2024**	**2023**	**2022**	**2021**
Liabilities: (Gains)/Loss	(14 654)	7 227	(11 951)	(12 347)
Assets: Gain / (Loss)	-	-	-	-

Accrued Liability assumptions	**Change %**	**Liability**	
Current Assumption	-	220 779	-
General earnings inflation rate	1	225 730	-
	(1)	216 161	-
Discount rate	1	216 022	-
	(1)	225 945	-
Re-election probability	20	189 682	-
	(20)	241 709	-
Annual probability of exit at any other time	5	235 907	-
	(2)	213 490	-

Current-Service and Interest Costs assumptions	**Change %**	**Current service cost**	**Interest cost**	**Total**
Central assumptions	-	27 100	17 726	44 826
General earnings inflation rate	1	28 313	18 465	46 778
	(1)	25 965	17 032	42 997
Discount rate	1	26 448	19 060	45 508
	(1)	27 811	16 315	44 126
Re-election probability	20	24 098	15 315	39 413
	20	28 813	19 354	48 167
Annual probability of exit at any other time	5	27 677	18 305	45 982
	(2)	26 665	17 365	44 030

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	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

Members exit gratuity

The exit gratuity is payable to relevant eligible Members of Parliament who are Members of Political Office Bearers Pension Fund when they exit the Fund. It is payable due to amendments made in rules in terms of the Proclamation 48 of 21 July 2016. These Members were Members of Fund on or before 2016 and did not exit the Fund as consequence of of 2019 general elections.

The Members exit gratuity fund value is the amount that is determined by the Fund to be payable to Members as a result of general elections in May 2019. It is calculated as the difference between the value payable based on new rules and the value payable in terms of old fund rules. The Fund calculated the values payables to Members in the current year and in the prior year and the amount payable is increased by CPI each year until is paid to the Member when they exit the Fund.

	2024	2023
Reconciliation of movement in liability		
Opening balance	168 365	159 702
Benefit paid	(6 843)	(6 128)
Increase	6 371	14 791
	167 893	**168 365**

Post employment travel benefits

The post employment travel benefits are provided in terms of the policy that was approved by Executive Authority and effective from 01 April 2022.

Policy requirements

Any Member who has served in Parliament for a continuous period of five (5) years or longer, or one (1) complete term in the event that a complete term is less than five (5) years, shall upon exiting Parliament be entitled to twelve (12) single air tickets per annum for a period of five (5) years after exit, provided that:

a. the tickets are for the personal use of the former Member and his registered spouse/partner;
b. the tickets are allocated annually per financial year;
c. any tickets not used in the financial year applicable are forfeited;
d. tickets are issued for economy class and domestic travel only; and
e. the surviving spouse or life partner of a former Member who dies within the benefit period, shall be entitled only to six single air tickets per annum to the end date of the original benefit.

The benefit end dates for former Members and widow(er)s who were already in receipt of the benefit prior to 1 April 2022, shall be the earlier of the current benefit end date, and 31 March 2027.

	2024	2023
Reconciliation of movement in liability		
Opening balance	36 699	49 178
Current service costs	5 403	6 799
Interest	3 959	4 531
Remeasurements		
- Actuarial gain due to demographic assumptions	(929)	(443)
- Actuarial (gain)/ loss due to financial assumptions	664	(20 102)
Transferred to current employee benefits	(7 854)	(3 264)
	37 942	**36 699**

Notes to the Financial Statements

	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

Key Financial Assumptions
The interest cost were calculated using a liability-weighted average of the yields for the three components of the liability.The source is the Johannesburg Stock Exchange.

Assumptions	31 March 2024 Value p.a	31 March 2023 Value p.a
Weighted average discount rate	10,95%	9.76%
Benefit inflation rate (cost per allocation used)	6.34%	5.96%
Net discount rate	4.34%	3.59%

Summary of key demographic assumptions		
Re-election probability	Executive 50% Members 60%	Executive 50% Members 60%
Proportion exiting at any time other than at an election	5%	5%
Mortality during and after service	PA(90) -1 with a 1% mortality improvement p.a. from 2010	
Proportion with a spouse at benefit commencement		
Executives	70%	70%
Members of Parliament	Actual spouses used	
Average Allocation Utilisation Per Annum Category		
Member	6.0	6.0
Widow(er)s	2.0	2
Average Cost Per Allocation (current value)	R4,157	R3,569

Accrued liability assumptions	Change %	In-Service Members	Former Members	Total
Central assumptions	-	33 598	14 543	48 141
Cost per allocation Inflation rate	1	35 326	14 744	50 070
	(1)	32 003	14 345	46 348
Discount rate	1	32 079	14 355	46 434
	(1)	35 268	14 736	50 004
Mortality rates +1yr	-	33 348	14 483	47 831
-1yr	-	33 835	14 599	48 434
Proportion re-elected	(20)	40 488	14 543	55 031
Proportion that reaches a higher designation	5	40 028	14 543	54 571
	-	-	-	-

Current-Service and Interest Costs assumptions	Change percentage	Current-Service Cost	Interest Cost	Total
Central assumptions	-	5 403	3 959	9 362
Cost per allocation inflation rate	1	5 745	4 141	9 886
	(1)	5 082	3 788	8 870
Discount rate	1	5 145	4 184	9 329
	(1)	5 685	3 714	9 399
Mortality rates +1yr	-	5 360	3 929	9 289
-1 yr	-	5 441	3 987	9 428
Proportion re-elected	(20)	6 440	4 460	10 900
Proportion that reaches a higher designation	5	6 324	4 393	10 717
	-	-	-	-

Liability history summary	2024	2023	2022	2021	2020
Accrued liability	48 141	44 245	58 263	116 570	145 236

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	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

Fair value of plan asset	-	-	-	-	-
Surplus/ (Deficit)	**(48 141)**	**(44 245)**	**(58 263)**	**(116 570)**	**(145 236)**

History of experience adjustments:Gains and Losses	**2024**	**2023**	**2022**	**2021**	**2020**
Liabilities: (Gains)/Loss	1 203	(416)	(6 975)	(29 077)	(9 007)
Assets: gain / (loss)	-	-	-	-	-

16. 2 Employee benefit obligations

The Government Employee Pension Fund (GEPF)

Retirement benefits are provided by membership to GEPF which is a defined benefit fund. Parliament's responsibility is limited to the current contributions made on behalf of its employees. The obligation of the fund is guaranteed by the NRF and not by the individual government departments and entities . This responsibility is governed by the Government Employees Pension Law, Proclamation 21 of 1996.

	2024	**2023**
Contribution to the GEPF for the reporting period	80 969	75 397

Pension Scheme for Officers of Parliament (PSOP)

The PSOP is a defined benefit plan. The obligation of the fund is guaranteed by the National Revenue Fund and Parliament does not make any contributions. This responsibility is governed by the General Pensions, Act 29 of 1979.

Long service awards

Parliament rewards employees for the long service provided to Parliament, once they reach the agreed mile stones indicated below. Estimate of employee who will reach the milestones based on the employee turnover was made as indicated below:

Key Financial Assumptions

The interest cost were calculated using fixed-interest and index-linked bond yield curves on the JSE after the market close on 31 March 2024

Assumptions	**31 March 2024 Value p.a**	**31 March 2023 Value p.a**
Discount rate	10.67%	9.66%
Mortality during employment	SA 85-90 light (-1 year).	
Retirement Age	65 years	65 years

Withdrawal rates

Age	Female	Male	Female	Male
20	13%	13%	13%	13%
30	11%	11%	11%	11%
40	6%	6%	6%	6%
50	3%	3%	3%	3%
55	0%	0%	0%	0%

Notes to the Financial Statements

	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

Accrued Liability assumptions	Change %	Liability
Central assumptions	-	13 827
Discount rate	1	13 338
	(1)	14 360
Average retirement age 2yrs	-	14 407
-2yrs	-	13 021
Withdrawal rates x2	-	12 406
x0.5	-	14 713
	-	**-**

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	2024 '000	2023 '000

16. Non-current Employee and Member benefit obligations (continued)

Current-Service and Interest Costs assumptions	**Change**	**Current service cost**	**Interest cost**	**Total**
Central assumptions	-	967	1 246	2 213
Discount rate	1	925	1 318	2 243
	(1)	1 013	1 168	2 181
Average retirement age 2yrs	-	1 017	1 306	2 323
-2yrs	-	899	1 155	2 054
Withdrawal rates x2	-	802	1 093	1 895
x0.5	-	1 078	1 343	2 421
	-	**-**	**-**	**-**

Liability history summary	**2024**	**2023**	**2022**	**2021**	**2020**
Accrued liability	13 827	13 770	12 371	12 654	10 462
Plan asset	-	-	-	-	-
Surplus/ (Deficit)	**(13 827)**	**(13 770)**	**(12 371)**	**(12 654)**	**(10 462)**

History of experience adjustments:Gains and Losses	**2024**	**2023**	**2022**	**2021**
Liabilities: (Gains)/Loss	155	1 904	(808)	1 430
Assets: gain / (loss)	-	-	-	-
	-	**-**	**-**	**-**

Reconciliation of movement in liability		
Opening balance	11 997	10 357
Current service costs	967	912
Interest costs	1 246	1 066
Remeasurements		
- Actuarial loss due to demographic assumptions	156	1 813
- Actuarial gain due to financial assumptions	(539)	(287)
Transfer to current employee benefits	(4 265)	(1 864)
	9 562	**11 997**

Staff Exit Gratuity

Upon the termination of the employment contract the Secretary to Parliament is entitled to a gratuity payment of two months salary for each completed year of service, subject to employee not accepting further term of employment and having performed during the tenure as STP.

Reconciliation of movement in liability		
Opening balance	645	-
Increase	860	645
	1 505	**645**

16.3 The amounts recognised in the statement of financial position are as follows:

Members benefit obligations		
Post- retirement medical aid benefits	1 154 551	1 214 757
Loss of office gratuity	79 100	187 711
Exit gratuity	167 892	168 365
Post-employment travel benefits	37 942	36 699
Employee benefits obligations		

Notes to the Financial Statements

	2024 '000	2023 '000
16. Non-current Employee and Member benefit obligations (continued)		
Long Service Awards	9 562	11 997
Provision: Exit Gratuity - Staff	1 505	645
	1 450 552	**1 620 174**

17. Sale of goods

Sale of goods	9 978	4 807

Sale of goods refers mainly to catering sales made at Parliamentary restaurants.

18. Interest earned

Interest earned	85 122	35 118

Interest was earned on monies at the bank including short-term deposits.

19. Annual appropriation

Programmes		
Appropriated funds	3 208 816	2 367 311

Appropriated funds are the amounts appropriated to Parliament in accordance with the final budget known as Adjusted Estimates. Unexpended appropriated funds are not surrendered to the NFR and are available to Parliament for future utilisation in terms of section 23 (1) of the FMPPLA. These funds are appropriated to fund the following Parliament programmes:

1. Administration
2. Legislation and oversight
3. Associated Services

20. Statutory Appropriation

Direct charge NRF - utilised

Statutory funds	542 909	538 247

Amount forming a direct charge on the NRF in respect of salaries, allowances and other benefits of Members of the National Assembly and the National Council of Provinces in terms of remuneration of Public Office Bearers Act (Act No.20 of 1998). Unexpended Statutory Appropriation is surrendered to the NRF in terms of section 23 (4) of the FMPPLA and overspending is refunded by NRF.

21. Public contributions and donations

*European Union	49 688	-

*This relates to donor funding received from European Unions for deepening Public Participation and Representation, strengthening capacity in law making and oversight, building an efficient and effective legislative sector and to strengthen the sector's capacity to engage, participate in, and oversee international relations. The only condition attached to these funds is the fact that they cannot be used for any other Parliament business.

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22. Service in kind revenue

Rental income	119 424	107 278

Parliament occupies buildings which are owned by Department of Public Works (DPW). Parliament occupies these buildings which are significant to its operations for free and does not pay any rental costs to DPW.These buildings were occupied for the entire financial year ended 31 March 2024, except the National Assembly (NA) and Old Assembly which were not used for the entire financial year.

Parliament was provided space by Airports Company South Africa (ACSA) to advertise the BRICS Parliamentary Forum at the OR Tambo International Airport,amounting to R500 thousand, for free.

23. Compensation of employees

Basic remuneration	1 026 044	955 510
Performance awards	32 301	(3 316)
Annual leave	10 361	6 954
Contributions to Pension Funds	80 969	75 397
Phone allowance	474	490
Compensative /circumstantial	13 312	12 994
Contribution to UIF	2 683	2 704
Acting Allowance	10 555	9 595
Group life fringe benefit	30 157	29 932
Non-pensionable allowance	-	32 525
Current service cost	967	912
Interest cost	1 246	1 066
Exit gratuities	1 161	645
	1 210 230	**1 125 408**

Compensation of Members

Pensionable remuneration	329 639	322 991
Contributions to Pension Fund	69 431	69 517
Loss of office gratuity	5 427	8 373
Other non pensionable allowances	123 247	123 140
Exit gratuity	6 371	14 791
Current service cost	60 707	56 371
Interest cost	162 553	169 678
	757 375	**764 861**

Average number of employees and Members		
Average number of employees	1 249	1 269
Average number of Members	387	398
	1 636	**1 667**

Notes to the Financial Statements

	2024 '000	2023 '000

24. Depreciation and amortisation

Depreciation		
Motor vehicles	2 098	2 180
Computer equipment	17 495	15 146
Office equipment	6 867	6 626
Library books	260	227
Furniture	1 733	1 079
Amortisation		
Intangible assets	477	562
	28 930	**25 820**

25. Finance costs

Finance costs	1 440	1 427

26. Debt impairment contribution

Debt impairment	46	62
Contributions to provision for bad debts	47	151
	93	**213**

27. Transfers to non-profit Institutions

*Party Leadership Support	13 949	12 976
*Party Support Allowance	141 869	131 949
*Constituency Allowance	390 072	371 975
**Disability Support	1 340	1 449
	547 230	**518 349**

* Party Leadership Support, Party Support Allowance and Constituency Allowance are transferred to political parties represented in Parliament in terms of section 34 of the FMPPLA.

** The Disability Support is transferred to political parties represented in Parliament which have Members with special needs in terms of the policy on facilities for Members with special needs.

28. Repairs and maintenance

Furniture	-	1
Computer equipment	92	360
Heritage assets	266	873
Office equipment	1 277	1 742
Buildings	881	3 792
	2 516	**6 768**

29. Cost of sales

Cost of goods sold	7 881	6 112
Write down of inventories to net realisable value	305	-
	8 186	**6 112**

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	2024 '000	2023 '000

30. General expenses

	2024 '000	2023 '000
Advertising	16 803	10 602
Auditors fees	4 885	5 045
Bank charges	170	143
Consultants,contractors,and special services	50 320	26 860
Subscriptions- softwares	20 570	15 745
Consulting and professional fees	26 960	18 806
Consumables	2 124	1 834
Communications	25 821	24 346
Bursaries	2 178	4 611
Entertainment	391	89
Flowers and other decorations	3 779	292
Insurance	4 623	5 955
Translations and transcriptions	13 535	6 075
Motor vehicle expenses	3 464	2 832
Re-setlement costs	2 732	2 376
Printing and stationery	12 189	15 114
Postage and courier	2 119	1 793
Personnel agency fees	2 605	2 162
Personnel protective clothing and equipment	1 646	758
Operating lease rentals	25 741	25 935
Registration and membership fees	3 208	247
Training and development	5 286	12 903
Travel - local	311 350	257 066
Travel - international	104 882	53 255
Bereavement support	143	122
Transport costs	5 981	5 267
Service in kind expenses	119 424	107 278
Venue expenses	370	3 523
Catering	14 819	12 277
	788 118	**623 311**

31. Irregular expenditure

	2024 '000	2023 '000
	-	-
Opening balance	124	2 132
Add: Irregular Expenditure - current	7 412	124
Less: Amount recoverable - current	-	(2 132)
	-	-
Closing balance	**7 536**	**124**

Details of irregular expenditure

	2024 '000	2023 '000
Prior approval not granted to incur expenditure	7 412	124

32. Fruitless and wasteful expenditure

	2024 '000	2023 '000
Opening balance as previously reported	29	53
Add: Fruitless and wasteful expenditure identified - current	962	28
Less: Amount recovered - current	-	(52)
Closing balance	**991**	**29**

Notes to the Financial Statements

Figures in Rand thousand

32. Fruitless and wasteful expenditure (continued)

Details of fruitless and wasteful expenditure

Interest and penalties	-	1
Vehicle hire damages	-	28
Additional flight tickets, extra costs change of tickets , accommodation and transport	962	-
	962	**29**

33. Cash generated from operations

Surplus	846 802	156 087
Adjustments for:		
Depreciation and amortisation	28 930	25 820
(Profit)/Loss on sale of assets	605	1 196
Impairment loss of assets	2	157
Interest earned	(85 122)	(35 118)
Interest received	80 260	38 037
Impairment reversals	(4 399)	-
Debt impairment contribution	93	213
Movements in non current employee benefits	(170 482)	(17 321)
Movements in current employee benefit	165 385	(15 400)
Changes in working capital:		
Inventories	(75)	(1 062)
Receivables from exchange transactions	(4 943)	3 232
Receivables from non-exchange transactions	576	1 974
Statutory receivables	(4 662)	(36 368)
Prepayments	1 694	(554)
Payables from exchange transactions	(5 185)	24 302
VAT receivable	(1 928)	(384)
Payable from non-exchange transactions	505	4 567
Provisions	3 308	(1 267)
	851 364	**148 111**

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Notes to the Financial Statements

	2024 '000	2023 '000

34. Contingent liabilities

The following amounts are mainly in respect of pending labour related claims against Parliament which are at the Labour Court and the ongoing litigation in which Parliament could be liable either ex parte or as a respondent in civil action The certainty and timing of the outflow of these liabilities are uncertain and the disclosed amounts are possible outflows.

Staff and other litigations	25 266	32 381

Notes to the Financial Statements

	2024 '000	2023 '000

35. Related parties

Related party relationship exists with all national government departments, trading entities, major state owned entities (Schedule 2), national government business enterprises (Schedule 3B) and national public entities (Schedule 3A) within the National Sphere of Government, due to Parliament's oversight of these Institutions. Parliament has significant influence over these Institutions, that is exercised through oversight and scrutinising of the Executive performance.

Related party transactions are consistent with normal supplier and client relationship are on terms and conditions no more or less favourable than those which it is reasonable to expect Parliament to have adopted if dealing with an individual entity or person in the same circumstances. Transactions with these entities occur within terms and conditions that are within the normal operating parameters established by Parliament and are disclosed as part of revenue and expenses. The outstanding balance are disclosed below. Where there were abnormal transactions with related parties those transactions are disclosed in detail below:

35.1 Related party balances

	2024	2023
Amounts included in the trade payables regarding related parties- Government Departments:		
Justice	10 042	15 784
Public Works	1 836	2 751
South African Police Service	415	428
International Relations and Cooperation	-	2 849
State Security Agency	145	-
Government Printing Works	28	39
National School of Government	146	-
Total	**12 612**	**21 851**

	2024	2023
Trade payables - Other Government Entities		
Telkom SA Limited	145	73
State Information Technology Agency	-	17
Airports Company South Africa	567	1 128
Development Bank of Southern Africa	-	1 916
SA Medical Research Council	4	-
SA Broadcasting Corporation Limited	940	-
Total	**1 656**	**3 134**

	2024	2023
Amounts included in trade receivables regarding related parties		
Cooperative Governance and Traditional Affairs	1	65
The Presidency Republic of South Africa	133	97
South African Police Service	2	2
State Security	9	15
Home Affairs	-	13
National Intelligence Agency	-	3
Department of International Relations and Cooperation	-	2
Public Works	7	-
Total	**152**	**197**

	2024	2023
Amounts included in provisions for doubtful debts regarding related parties		
The Presidency Republic of South Africa	133	8
South African Police Service	2	2
State Security	9	13
Cooperative Governance and Traditional Affairs	1	33
	145	**56**

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	2024 '000	2023 '000

35. Related parties (continued)

Parliament occupies buildings which are owned by Department of Public Works (DPW). Parliament occupies these buildings which are significant to its operations for free and does not pay any rental costs to DPW. These buildings were occupied for the entire financial yea, except the following:
The National Assembly (NA) and Old Assembly which were not used for the entire financial year.

	2024	**2023**
Service in kind rental benefit.	118 924	107 278

During the 2023/24 financial year, Parliament was provided space by Airports Company South Africa (ACSA) to advertise the BRICS Parliamentary Forum at the OR Tambo International Airport,amounting to R500 thousand, for free.

Parliament is provided with protection services by the South African Police Services for free, which are not significant to Parliament operations and were made available for the entire financial year.

There was a co-operation between DIRCO and Parliament regarding the payment of expenses for accommodation, transport, conference services, etc. by missions on behalf of Parliament when Parliamentary officials are required to travel abroad on official business and the agreement came to an end in May 2023. Prepayments made to DIRCO are disclosed in note 6 above.

Parliament receives the statutory appropriation from National Revenue Fund for remuneration and benefits of Member. Section 23(4) of the FMPPLA provides that unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF), and in the same context overspending on statutory appropriation must be claimed from the NRF. Statutory receivable owed by National Treasury (NRF) is disclosed in note 5 above.

National National Treasury committed R2,1 billion for the rebuild of the Parliament due extensive damage that was caused by the fire. Parliament received todate R1,118 billion of this amount for the rebuild of Parliament, refurbishments, to use for acquiring alternative office space and for any urgent unforeseen expenditure necessitated by the fire. The Institution has spend todate R146 million of this budget.

Parliament entered into a binding agreement with Development Bank of Southern Africa (DBSA) on the 01 March 2023, for DBSA to manage the restoration of the burnt buildings, demolition, redesign, and total facilities management of the Parliament Precinct. In terms of the agreement, DBSA will utilise its own procurement procedures and policies to carry out all the procurement , programme management and implementation functions and buildings constructed will be for Parliament benefit. Parliament provides the prepayments to DBSA in order to fund the construction and rebuild of Parliament. Prepayments made to DBSA are disclosed in note 6 above. Buildings under construction are disclosed in Note 8 above and capital commitments are disclosed in Note 37 below below.

Notes to the Financial Statements

Figures in Rand thousand

35. Related parties (continued)

35.2 Remuneration of management

Parliament is governed by the Executive Authority, comprising the Speaker (and Deputy) of the National Assembly and Chairperson (and Deputy) of the National Council of Provinces. The Executive Authority, together with the Secretary to Parliament, two Deputy Secretaries to Parliament, Secretary to the National Council of Provinces, Secretary to the National Assembly, Chief Financial Officer, Division Managers/Heads of Departments and Key Advisors are responsible for the planning, directing and controlling of the activities of the institution. During the period under review, the following remuneration was paid/payable to these members of management for the services rendered to Parliament.

Executive Authority

2024

Name	Basic salary	Post employment benefits	Other short-term employee benefits	Total
Hon NN Mapisa-Nqakula - Speaker of the National Assembly	1 799	405	794	2 998
Hon. NA Masondo-Chairperson of the National Council of Provinces	1 799	405	794	2 998
Hon. L. Tsenoli - Deputy Speaker of the National Assembly	1 259	283	556	2 098
Hon.SE Lucas - Deputy Chairperson on the National Council of Provinces	1 259	283	556	2 098
	6 116	**1 376**	**2 700**	**10 192**

2023

Name	Basic salary	Post employment benefits	Other short-term employee benefits	Total
Hon NN Mapisa-Nqakula - Speaker of the National Assembly	1 746	393	771	2 910

Notes to the Financial Statements

Figures in Rand thousand

35. Related parties (continued)

Hon. NA Masondo-Chairperson of the National Council of Provinces	1 746	393	771	2 910
Hon. L. Tsenoli - Deputy Speaker of the National Assembly	1 222	275	540	2 037
Hon.SE Lucas - Deputy Chairperson on the National Council of Provinces	1 222	275	540	2 037
	5 936	**1 336**	**2 622**	**9 894**

Senior Management

2024

Name	Basic salary	Post employment benefits	Long service awards paid	Leave paid	Performance Bonus Provision	Exit Gratuity Provision	Total
M X George - Secretary to Parliament	4 914	125	-	-	147	860	6 046
1. Ms PN Tyawa - Deputy Secretary to Parliament Support Services	360	46	8	308	-	-	722
Adv M Phindela - Secretary to Nationl Council of Provinces	2 421	311	-	-	80	-	2 812
Mr M Xaso -Acting Deputy Secretary to Parliament: Core Business	2 342	265	-	-	76	-	2 683
2. Mr J O'Hara - Chief Financial Officer	1 933	250	-	-	-	-	2 183
3. Ms RP November - Acting Chief Financial Officer	203	22	-	-	-	-	225
	12 173	**1 019**	**8**	**308**	**303**	**860**	**14 671**

1. Ms PN Tyawa -Deputy Secretary to Parliament: Support Services contract ended in May 2023.
2. Ms RP November acted as Chief Financial Officer, until Mr J O'Hara was appointed in May 2023.

2023

	Basic salary	Post employment benefits	Long service awards paid	Exit Gratuity Provision	Total

Notes to the Financial Statements

Figures in Rand thousand

35. Related parties (continued)

Name					
1. M X George - Sectretary to Parliament	3 093	84	-	645	3 822
1. Ms P N Tyawa - Deputy Secretary to Parliament Support Services	2 120	267	-	-	2 387
Adv M Phindela - Secretary to Nationl Council of Provinces	2 279	295	10	-	2 584
Mr M Xaso -Acting Deputy Secretary to Parliament: Core Business	2 201	252	-	-	2 453
**Ms RP November - Acting Chief Financial Officer	1 928	202	-	-	2 130
	11 621	**1 100**	**10**	**645**	**13 376**

1. Ms PN Tyawa -Deputy Secretary to Parliament: Support Services acted as Secretary to Parliament, until Mr X George was appointed as Secretary to Parliament in June 2022.

Divisional Managers/Heads of Departments and Key Advisors

2024

Name	Basic salary	Post employment benefits	Long service awards paid	Leave paid	Performance Bonus Provision	Total
Ms AJ Gordon Acting Registrar of Member's interest	1 647	170	15	-	50	1 882
Adv Z Adhikarie - Chief Legal Advisor	2 251	289	20	-	74	2 634
1. Ms S Schalk - Legislative Support Programme	2 358	61	-	-	71	2 490
2. Ms R Scott - Acting Legislative Support Programme	732	76	10	-	54	872
Dr DJ Jantjies- Director Parliamentary Budget Office	2 194	282	-	-	72	2 548
Ms E Nezar - Chief Audit Executive	1 829	236	-	-	60	2 125
1. Ms M Zungu - Institutional Support Services	2 194	282	-	-	72	2 548
Mr K Zweni - Office of Institutional Supporting Democracy	2 041	263	-	-	67	2 371
2. Dr Gabriel LK - Knowledge and Information Systems	2 208	282	-	-	72	2 562
Mr G Mokate - Head of the Chairperson's Office	2 367	2	-	-	71	2 440
Mr MK Mothapo- Parliamentary Communication Services	2 194	282	-	-	72	2 548

Notes to the Financial Statements

Figures in Rand thousand

35. Related parties (continued)

Mr DJ Sithole - International Relations and Protocol	2 194	282	-	-	72	2 548
Ms ML Harper Acting Members Support Services	2 366	55	15	-	63	2 499
1. Ms RK Begg - Core Business Support	2 194	282	-	-	72	2 548
3. Mr DR Moodley - Strategy and Governance	603	16	-	213	-	832
3. Mr H Burger - Acting Strategy and Governance	497	61	-	-	-	558
3. Dr S Sithole - Strategy and Governance	699	20	-	-	-	719
3. Ms EB Mashika - Strategy and Governance	179	23	-	-	-	202
1. Ms F Boltman - Chief Information Officer	2 367	61	-	-	71	2 499
2. Mr RR Poliah - Acting Chief Information Officer	810	86	20	-	62	978
1. Mr MM Monkonyana - Human Resources Executive	2 391	62	-	307	72	2 832
2. Mr VI Mathiti, - Acting Human Resources Executive	789	78	-	-	56	923
Ms CM Hendricks- Head of Speaker's Office	2 367	61	-	-	71	2 499
Mr HR McGregor - Head: Treasury Advice Office	1 829	236	-	-	60	2 125
Dr JM Sefako - Senior Manager: Risk & Compliance	1 829	236	-	-	60	2 125
4. General S Shitlabane - Chief Security	1 243	31	-	-	-	1 274
Key Advisors						
4. Mr L Khoza- Strategy Review Advisor	1 781	48	-	132	-	1 961
Ms LC Geza - Change Management Advisor	2 012	53	-	-	60	2 125
Ms K Govender-Jones - Policy Review Advisor	2 012	53	-	-	60	2 125
Mr S Mashigo - Built Environment Advisor	2 012	53	-	-	60	2 125
4. Mr G Lubisi - Organisational Review Advisor	1 469	39	-	-	-	1 508
4. Mr L Lokwe - Business Optimisation Advisor	762	21	-	-	-	783
	54 420	**4 082**	**80**	**652**	**1 574**	**60 808**

Notes to the Financial Statements

Figures in Rand thousand

35. Related parties (continued)

4. Appointments during the year are as follows:

- General S Shitlabane was appointed in October 2023 as Chief Security.
- Mr L Khoza's contract as Strategy Review Advisor came to an end in February 2024.
- Mr G Lubisi was appointed in July 2023 as Organisational Review Advisor.
- Mr L Lokwe was appointed in November 2023 as Business Optimisation Advisor.

3. Changes in the position:

Mr DR Moodley contract ended in June 2023 and was replaced by Mr H Burger as Acting Divisional Manager - Strategy and Governance until September 2023. Dr S Sithole was appointed to fill this position in October 2023 and resigned in January 2024. Ms EB Mashika was appointed in March 2024 to fill this position.

The following Divisional Managers/Heads of Departments were suspended in November 2023: and acting appointments were made:

1.Suspended	2. Acting on the post/Caretaker
- Ms S Schalk - Legislative Support Programme	Ms R Scott
- Ms M Zungu - Institutional Support Services	Caretaker Adv M Phindela
- Ms RK Begg - Core Business Support	Caretaker- Dr LK Gabriel
- Ms F Boltman - Chief Information Officer	Mr RR Poliah
- Mr MM Monkonyana - Human Resources Executive and his contract ended in March 2024	Mr VI Mathiti

2023

Name	Basic salary	Post employment benefits	Long service awards paid	Leave paid	Total
Ms AJ Gordon Acting Registrar of Member's interest	1 557	162	-	-	1 719
Adv Z Adhikarie - Chief Legal Advisor	2 118	275	-	-	2 393
Ms S Schalk - Legislative Support Programme	2 218	63	-	-	2 281
Dr DJ Jantjies- Director Parliamentary Budget Office	2 066	268	-	-	2 334
*Ms E Nezar - Chief Audit Executive	1 726	224	-	-	1 950
Ms M Zungu - Institutional Support Services	2 066	268	-	-	2 334

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35. Related parties (continued)

Mr K Zweni - Office of Institutional Supporting Democracy	1 924	250	10	-	2 184
Dr Gabriel LK - Knowledge and Information Systems	2 066	268	-	-	2 334
Mr G Mokate - Head of the Chairperson's Office	2 227	13	-	-	2 240
Mr MK Mothapo- Parliamentary Communication Services	2 066	268	-	-	2 334
Mr DJ Sithole - International Relations and Protocol	2 066	268	-	199	2 533
M L Harper Acting Members Support Services	2 227	56	-	-	2 283
RK Begg - Core Business Support	2 066	268	-	-	2 334
Mr DR Moodley - Strategy and Governance	2 270	64	-	283	2 617
Ms F Boltman - Chief Information Officer	2 227	63	10	-	2 300
Mr MM Monkonyana - Human Resources Executive	2 249	63	-	-	2 312
Ms CM Hendricks- Head of Speaker's Office	2 227	63	-	-	2 290
Mr HR McGregor - Head: Treasury Advice Office	1 726	224	-	-	1 950
JM Sefako - Senior Manager: Risk & Compliance	1 726	224	-	-	1 950
Key Advisors					
*Mr L Khoza- Strategy Review Advisor	211	8	-	-	219
Ms LC Geza - Change Management Advisor	156	4	-	-	160
Ms K Govender-Jones - Policy Review Advisor	156	4	-	-	160
R145	156	4	-	-	160
	39 497	**3 372**	**20**	**482**	**43 371**

*Mr L Khoza- Strategy was appointed in February 2023 as Strategy Review Advisor.

The following Advisors were appointed in March 2023:
Ms LC Geza - Change Management Advisor.
Ms K Govender-Jones - Policy Review Advisor.
Mr S Mashigo - Built Environment Advisor.

	2024 '000	2023 '000

36. Financial instruments

Liquidity risk

Liquidity risk is the risk that Parliament will not be able to pay current liabilities as they fall due.

Parliament manages its liquidity risk to ensure that, it is able to meet estimated expenditure requirements. This is achieved through prudent liquidity risk management which includes maintaining sufficient cash and cash equivalents and ongoing review of future commitments.

The maturity dates of Parliaments's liabilities are set out below

	2024 '000	2023 '000
Financial liabilities at amortised cost - payable within 1 year, undiscounted		
Payables from exchange transactions	72 908	78 093
Payables from non exchange transactions	7 955	7 461
	80 863	**85 554**

	2024 '000	2023 '000
Finance leases - discounted		
Payable within 1 year	6 823	10 741
Payable within 2 - 5 years	1 177	3 243
	8 000	**13 984**

Credit risk and interest rate risks

Credit risk arises from the risk that a counter-party may default or not meet its obligation timeously. Credit risk consists mainly of cash deposits, cash equivalents and receivables. Parliament only deposits cash with major bank with high quality credit standing.

Receivables mainly comprises of related parties which lowers the counter-party risk. Interest rate risk results from the cash inflows due to uncertainty arising from the interest rate fluctuations.

Financial assets exposed to credit and interest risk as at 31 March 2024 are as follows:t

	2024 '000	2023 '000
Financial assets at amortised cost		
Bank balances	1 290 390	591 298
Short-term deposits	13 993	13 781
Receivables from exchange transactions - within 1 year	9 805	4 862
Receivables from non-exchange transactions - within 1 year	905	1 481
	1 315 093	**611 422**

:

Financial instruments not exposed to risk

Financial assets

The statutory receivable is not exposed to risk as it will be refunded by National Revenue Fund in terms of section 23 (4) of the FMPPLA.

	2024 '000	2023 '000
Financial assets at amortised cost - receivable within 1 year		
Statutory receivables	71 200	66 538

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	2024 '000	2023 '000

37. Commitments

Commitments in respect of capital expenditure

This committed expenditure relates to property,plant and equipment and will be financed by existing cash resources.

	2024 '000	2023 '000
Already contracted for but not provided for		
Property, plant and equipment	2 516	7 406
Intangible assets	-	35
	2 516	**7 441**

Included in the Property, plant and equipment is capital commitment on construction and rebuild of Parliament by DBSA of R1 114.

Operating leases - as lessee (expense):

	2024 '000	2023 '000
Minimum lease payments due		
Within one year	2 467	2 428
In second to fifth year inclusive	2 402	4 787
	4 869	**7 215**

Operating lease payments represent rentals payable by Parliament for office equipment that are rented on contractual basis over period of time. Parliament is renting the Parliamentary Democracy Offices (PDO) on month to month basis and therefore there is no commitment to disclose.

38. Budget differences - Amounts '000

38.1 Material differences between budget and actual amounts

Parliament's budget is approved on a cash basis by functional classification. The approved budget covered the fiscal period from 1 April 2023 to 31 March 2024. The comparison of Parliament's actual performance with the budget is set out in the statement of comparison of budget and actual amounts.

The budget and the accounting basis differ. The financial statements are prepared on the accrual basis using a classification based on the nature of expenses in the statement of financial performance. The budget is prepared and approved on the cash basis. The variance of five per cent & above and rand value of R500 thousand & above between the budget and the actual amounts prepared on a cash basis is regarded as material and is explained below:

38.1.1 Sale of goods/Departmental revenue

The actual receipts exceed the budgeted revenue because there was more demand for catering by Departments, than anticipated.

38.1.2 Interest received

Received more interest than budgeted due increase in cash and cash equivalents as a result of underspending detailed below.

38.1.3 Compensation of employees

The underspending on compensation of employees is due to terminations during the year and delays in filing critical vacant positions and delays in the finalisation of the Voluntary Early Retirement The underspending will be part of retained earnings and available for spending in the next financial year, as Parliament is not required to surrender funds appropriated and not spent in line with sections 16(2)(b)(iii) and 23(1) of the FMPPLA.

Notes to the Financial Statements

	2024 '000	2023 '000

38. Budget differences - Amounts '000 (continued)

38.1.4 Compensation of Members

The overspending is due to the payment of loss of office and exit gratuities to retired/resigned/deceased Members over and above the payment of the salaries and benefits of Members of Parliament. This amount will be claimed from NRF in terms of Section 23(4) of the FMPPLA.

38.1.5 Goods and services

The underspending is mainly due to delays experienced in the implementation of the on the restoration and rebuilding of Parliament project, the amount will be used in the following year on this project. The underspending is also a result of the sectorial programmes that were deferred to the next financial year .All unspent funds will be available for allocation in the next financial year in line with section 16(2) of the FMPPLA

38.1.6 Transfer to non- profit institutions

The overspending is due to payment of the disability allowances to Political Parties with disabled Members, over and above the administration, leadership and Constituency allowances.

38.1.7 Property, plant and equipment

The underspending is mainly due to delays experienced in the implementation of the on the restoration and rebuilding of Parliament project, the amount will be used in the following year on this project.

38.2 Changes from the approved budget to the final budget

38.2.1 Revenue

Annual appropriation decreased by R214 670 due to budget reduction that was implemented by National Treasury. consisting of:

The budget reduction was funded from retained earnings of the prior year amounting to R147 704
Own revenue generated of R24 943 and
Parliament had to reprioritise and defer planned activities in order to fund the R42 023.

38.2.2 Expenses

There is an increase of R90 180 and a decrease of R132 203 between Parliament’s approved and final budget for expenses and investing activities respectively, resulting in a net decrease of R42 023

The increase of R90 180 was allocated as follows:

R88 603 allocated to goods and services to ensure delivery on Parliament mandate.

R1 577 allocated for the transfers to Political Parties represented in Parliament to fund the shortfall in their allocations.

The decrease of R132 203 on investment activities was taken from the Institution capital projects that were deferred and allocated as follows:

R90 180 was allocated to expenses as indicated above
R42 023 to fund the budget reduction by National Treasury.

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	2024 '000	2023 '000

39. Change in estimate

Property, plant and equipment

The useful life of assets with carrying values that were reaching zero in the current year were revised. The impact of the change is as follows:

Decrease in depreciation of nine thousand rands in the current year and increase in depreciation in following years of the same amount for the property plant and equipment. Decrease in depreciation of one thousand rands in the current year and increase in depreciation in following years of the same amount for the intangible assets.

40. Prior period errors

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments and the amounts are presented to the nearest thousand. All errors identified were corrected, however only the overall change of 5 percent and above or R500 thousand in the account balance, class of transactions and cash flow movements are explained.

Amounts in '000

40.1 Compensation of employees and Members; Current Employees and Members benefit obligations

The Compensation of employees and Members were understated by R9 483 and employee and Members benefit obligations were understated by R8 812 mainly mainly due to the loss of office gratuities of exited Members that were not accrued for, the staff exit gratuity, overtime and stand in allowance allowance that were not accounted for.

40.2 Interest earned

The interest earned was overstated by R2 459 and receivables from exchange transactions were overstated by R2 466 mainly due to the erroneously accruing for interest earned twice.

40.3 Receivables from non-exchange transactions

The receivables from non-exchange transactions was understated by R161 due to Staff debt recoveries that were not accounted for.

40.4 General expenses

General expenses were overstated by R7 268 mainly due to over-provision for legal expenses and expenses that were accrued for and no longer in the supplier statements.

40.5 Provisions

Provisions were overstated R5 171 due to over-provision for legal expenses.

40.6 Payables from exchange transactions

They were overstated by R1 745 mainly due to expenses that were accrued for and no longer in the supplier statements.

40.7 Intangible assets

Were overstated by R1 226 as included assets that were no longer in use and loss on disposal of the assets overstated by R1 250.

4**0.7 Remuneration of key management note**

- Was understated by R1 348 mainly due to non disclosure of remuneration of Key Advisors and the exit gratuity provision payable to Secretary to Parliament on termination of employment.

40.8 Cash Flow Statement

Cash flow from operating activities

The transfers to non-profit institutions were overstated by R2 132 due to error in the calculation, the amount of overpayment of prior year that was deducted and not paid, was not considered in the calculation.

Cash flow from investing activities

Purchase of property, plant and equipment were understated by R2 278 due to cash additions that were not accounted for.

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40. Prior period errors (continued)

The correction of the error(s) results in adjustments as follows in the Statement of financial positions and Statement of Financial Performance:

	2024	2023
Statement of financial position		
Decrease in receivables from exchange transactions		(2 466)
Increase in receivables from non-exchange transactions		161
Increase in property, plant and equipment		20
Decrease in payables from exchange transactions		1 745
Increase in current employees and Members benefits obligations		(8 167)
Decrease in provisions		5 171
Increase in heritage assets		95
Decease in intangible assets		(1 226)
Increase in non current Employees and Members benefits obligations		(645)
Total		**(5 312)**
		-
		-
		-

	2024	2023
Statement of financial performance		
Decrease in Interest earned		(2 459)
Increase in compensation of employees and Members		(9 483)
Decrease in depreciation and amortisation		15
Decrease in repairs and maintenance		151
Decrease in cost of sales		22
Decrease in general expenses		7 268
Increase in loss on disposal of assets		(1 250)
Total		**(5 736)**
		-
		-
		-
		-
		-
		-

41. Events after reporting date

The President approved the increase of salaries of Members of Parliament on the 28 May 2024 and were published on the 05 June 2024, for the 2023/24 financial year , the compensation of Members and current Members benefit obligations were adjusted accordingly. Parliament is not aware of any other events after the reporting date, other than the one disclosed.

LIST OF ABBREVIATIONS

APP	Annual Performance Plan
BRICS PF	Brazil, Russia, India, China, South Africa partnership Parliamentary Forum
CPA	Commonwealth Parliamentary Association
DPME	Department of Planning, Monitoring and Evaluation
FMPPLA	Financial Management of Parliament & Provincial Legislatures Act, 2009
HR	Human Resources
ICASA	Independent Communications Authority of South Africa
ICT	Information and Communication Technology
IEC	Electoral Commission of South Africa
IPU	Inter-Parliamentary Union
JRC	Joint Rules Committee
M&E	Monitoring and Evaluation
MP	Member of Parliament
MTSF	Medium Term Strategic Framework
MTEF	Medium Term Expenditure Framework
NA	National Assembly
NCOP	National Council of Provinces
NDP	National Development Plan
PAP	Pan-African Parliament
PBO	Parliamentary Budget Office
PBR	Planning, Budgeting and Reporting
PDOs	Parliamentary Democracy Offices
SADC PF	Southern African Development Community Parliamentary Forum
StatsSA	Statistics South Africa
UNDP	United Nations Development Programme