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OF THE REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT

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PARLIAMENT OF THE REPUBLIC OF SOUTH AFRICA ANNUAL REPORT FY2025/26

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A transformative and activist Parliament
that improves the quality of life of South Africans and
ensures enduring equality in our society.

PARLIAMENT
OF THE REPUBLIC OF SOUTH AFRICA

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ANNUAL REPORT

FY2025/26

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 the Parliament of the Republic of South Africa for the period of FY2025/26.

Xolile George

August 2026

Secretary to Parliament

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LIST OF ABBREVIATIONS

AfCFTA	African Continental Free Trade Area
AGM	Annual General Meeting
AGSA	Auditor-General of South Africa
AI	Artificial Intelligence
APP	Annual Performance Plan
ATC	Announcements, Tablings and Committee Reports
AU	African Union
BRICS	Brazil, Russia, India, China and South Africa
BRRR	Budgetary Review and Recommendation Report
BRS	Business Requirements Specification
CGE	Commission for Gender Equality
CLSO	Constitutional and Legal Services Office
COGTA	Cooperative Governance and Traditional Affairs
COP	Conference of the Parties
COP30	30th Conference of the Parties
DPCI	Directorate for Priority Crime Investigation
DPME	Department of Planning, Monitoring and Evaluation
DPWI	Department of Public Works and Infrastructure
DRC	Democratic Republic of the Congo
DRT	Digital Recording and Transcription
EA	Executive Authority
ER	Employee Relations
EVP	Employee Value Proposition
FFC	Financial and Fiscal Commission
FMPPLA	Financial Management of Parliament and Provincial Legislatures Act, 2009
G20	Group of Twenty

GBV	Gender-Based Violence
GBVF	Gender-Based Violence and Femicide
GRAP	Generally Recognised Accounting Practice
HC	Human Capital
HR	Human Resources
HRBP	Human Resources Business Partner
HRIS	Human Resources Information System
ICASA	Independent Communications Authority of South Africa
ICT	Information and Communication Technology
IDC	Industrial Development Corporation
IPU	Inter-Parliamentary Union
IRPD	International Relations and Protocol Division
ISD / ISDs	Institution(s) Supporting Democracy
ISSD	Institutional Support Services Division
IWA	International Water Association
JRC	Joint Rules Committee
JTM	Joint Tagging Mechanism
KISD	Knowledge and Information Services Division
LIAF	Legislative Impact Assessment Framework
M&E	Monitoring and Evaluation
MDDA	Media Development and Diversity Agency
MEC	Member of the Executive Council
MP	Member of Parliament
MSSD	Members' Support Services Division
MTDP	Medium-Term Development Plan
MTEF	Medium-Term Expenditure Framework
NA	National Assembly
NAPC	National Assembly Programming Committee
NCOP	National Council of Provinces

NDP	National Development Plan
OISD	Office on Institutions Supporting Democracy
OLGB	Office of the Leader of Government Business
OPP	Oversight Priority Plan
ORP	Organisational Re-alignment Project
P20	Parliamentary Speakers' Summit of the G20
PAIA	Promotion of Access to Information Act
PBO	Parliamentary Budget Office
PCO	Parliamentary Constituency Office
PCS	Parliamentary Communication Services
PDO	Parliamentary Democracy Office
PFMA	Public Finance Management Act, 1999
PGIR	Parliamentary Group on International Relations
PPM	Public Participation Model
PPS	Parliamentary Protection Services
PSOP	Pension Scheme for Officers of Parliament
SABC	South African Broadcasting Corporation
SADC	Southern African Development Community
SADC PF	SADC Parliamentary Forum
SADCOPAC	SADC Organisation of Public Accounts Committees
SAHRA	South African Heritage Resources Agency
SALGA	South African Local Government Association
SCOPA	Standing Committee on Public Accounts
SDG / SDGs	Sustainable Development Goal(s)
SHE	Safety, Health and Environment
SIU	Special Investigating Unit
SLA	Service Level Agreement
SoNA / SONA	State of the Nation Address
SOE	State-Owned Entity

SOP / SOPs	Standard Operating Procedure(s)
Stats SA	Statistics South Africa
TAO	Treasury Advice Office
TVET	Technical and Vocational Education and Training
VAT	Value-Added Tax
VERD	Voluntary Early Retirement and Dispensation

PART A: GENERAL INFORMATION

1.1. EXECUTIVE AUTHORITY STATEMENT

After the first democratic election in 1994 when the new government undertook the Democratic Project, it inherited a task whose purpose is embedded in our Constitution, with a complex and difficult road ahead. Three decades on, the journey is still unfolding, and the 7th democratic Parliament inherited its promise and its unresolved demands. The 2024 national and provincial elections marked an important turning point in South Africa's democratic journey. The results ushered in a new political configuration, requiring parties represented in Parliament to work in ways that are different from previous terms. The new environment demands robust debate, principled disagreement, cooperation and compromise in pursuit of the common good. It also places a renewed responsibility on Parliament to model the democratic values it is constitutionally required to protect: openness, responsiveness, accountability, respect for difference, and a commitment to decisions taken in the public interest. This Annual Report presents an account of the first complete financial year of work undertaken by the 7th democratic Parliament, covering the period April 2025 to March 2026. It is a candid account of work conducted by Parliament; what it achieved, where it fell short, and what must still be strengthened.

The year tested the institution against conditions that confirmed, rather than eased, the pressures anticipated when this term began. Economic growth remained subdued, slowing to 0.8% in the second quarter of 2025, while the official unemployment rate climbed to 33.2%, with the expanded rate above 42% and youth unemployment exceeding 60%. By September 2025, 81% of municipalities were classified as financially distressed, up sharply from just over half a year earlier, and more than one third had adopted unfunded budgets for the FY2025/26. These are not abstractions. They describe the daily reality that Parliament's oversight, law-making and public participation work exists to change, and they sharpened, the urgency of our constitutional mandate.

Parliament's work during the year is best understood against the constitutional functions it is required to perform, as well as through the values the mandates are meant to serve. Parliament is seized with deepening democracy, improving the quality of life of the people, protecting human rights and ensuring government under the Constitution.

It does this through public representatives who carry the will, concerns and aspirations of the people into the national sphere of government. Law-making, oversight, public participation, cooperative governance and international engagement are therefore not merely procedural activities; they are the instruments through which Parliament seeks to secure open, responsive and accountable government.

The year under review showed both the promise and the difficulty of this new democratic moment. On law-making, both Houses processed legislation through committee scrutiny, public hearings and plenary debate, including the money bills through which Parliament approved the Budget and held the Executive to account for its spending. The 2025/26 Budget process tested Parliament and the Executive in ways not seen in previous terms. Contestation around the proposed VAT increase, the subsequent withdrawal of that increase and the revision of the budget instruments demonstrated the importance of parliamentary deliberation, public concern, negotiation and compromise in shaping fiscal decisions that affect the cost of living and the developmental choices of the state. This was not simply a budgetary event; it was an expression of Parliament's role in ensuring that major fiscal decisions are debated, tested and resolved through constitutional processes.

For the first time under this term, identified bills and Acts were also subjected to legislative impact assessment, building on a pilot conducted in the previous year, so that Members could test not only whether a bill was competently drafted, but whether the law it produced was likely to achieve what it set out to do. This discipline matters. A body of court rulings, from Doctors for Life to the Land Access Movement of South Africa judgments, has made clear that meaningful public involvement and rigorous scrutiny in law-making are constitutional requirements, not procedural courtesies. Members approached the year's legislative programme conscious of this standard and of the need for legislation to be both constitutionally sound and developmentally meaningful.

On oversight, Members across both Houses used questions for oral and written reply, ministerial statements, debates and committee inquiries to press the Executive on service delivery, governance failures and the pace, or absence, of consequence management. Committees conducted oversight visits and hearings into the performance of government programmes against their stated objectives, including matters affecting public entities, appointments, petitions, transport, social protection, infrastructure, policing, justice and service delivery. The Report on Executive Responsiveness to House Resolutions was compiled and submitted to the Executive Authority, giving Members a clearer line of sight into how, and how promptly, the Executive answered to Parliament during the year.

The same period confirmed the importance of Parliament as a forum for accountability on matters of public integrity, state capacity and institutional trust. Parliament was required to respond to serious allegations raised in the public domain by the KwaZulu-Natal Provincial Commissioner of the South African Police Service, Lieutenant-General Nhlanhla Mkhwanazi, regarding policing, criminal justice and political accountability. The National Assembly's establishment of an Ad Hoc Committee to inquire into these matters reflected Parliament's responsibility to act where issues raise concerns about law-enforcement institutions, public confidence and the functioning of the criminal justice system. Holding the Executive accountable in a period of fiscal constraint, coalition politics and institutional pressure required patience as well as persistence, and that work, by its nature, remains work in progress.

On facilitating public involvement, Parliament conducted public hearings on bills before it, processed submissions and comments from organisations and individuals, and received, considered and tracked petitions lodged by communities and citizens. Particular effort went into reaching rural communities, young people, women and persons with disabilities, recognising that a hearing held only in the language and format most familiar to Parliament does not, in practice, reach the people most affected by the legislation under discussion. Petitions and public submissions brought local and sectoral concerns into the national democratic space, including matters relating to water, housing, transport, mining, rail infrastructure, social protection and vulnerable communities. Constituency offices continued to provide opportunities for contact between Members and communities between sittings, channelling local concerns into the work of committees and the Houses.

On cooperative government, the National Council of Provinces carried out its constitutional role of overseeing the relationship between the three spheres of government, including through Provincial Week and Local Government Week activities that took Members directly into communities to assess service delivery and through its consideration of interventions in provinces and municipalities under sections 100 and 139 of the Constitution. This work confirmed what the year's municipal financial distress figures already suggested: that cooperative governance between national, provincial and local government remains an area requiring sustained parliamentary attention, not a function that can be assumed to work on its own.

Internationally, FY2025/26 placed South Africa, and by extension this Parliament, at the centre of global affairs in a manner few prior years have matched. As the first African nation to hold the G20 Presidency, under the theme of Solidarity, Equality and Sustainability, South Africa used the year to insist that the concerns of the Global South — debt sustainability, climate finance, just energy transitions and the reform of multilateral institutions — be treated as central to global deliberations, lifting these matters out of peripheral obscurity. Parliament's contribution was concrete: hosting the G20 Parliamentary Speakers' Summit, together with associated meetings of women and young parliamentarians, from 1 to 3 October 2025. This gave South Africa's Parliament a direct platform to shape global parliamentary responses to climate change, debt and inequality, and reaffirmed that legislatures, and not only the Executive, have a significant role to play in global governance.

The restoration of the fire-damaged National Assembly and Old Assembly buildings continued during the year, in partnership with the Development Bank of South Africa, the Department of Public Works and Infrastructure and the National Treasury, with attention this year on securing and reconfiguring additional floors at 90 Plein Street to ease the institution's continued reliance on alternative venues to conduct parliamentary business. The reconstruction of Parliament is about more than buildings. It is about restoring the physical home of the people's representatives, protecting democratic heritage and ensuring that Parliament can conduct its constitutional work in a precinct that is accessible, secure, functional and worthy of its national role. Physical restoration remains a precondition for a fully functioning Parliament, and progress, while real, has not yet returned the institution to its permanent home.

We are conscious of where performance fell short of plan, where capacity constraints slowed delivery, where high turnover among Members placed pressure on institutional continuity and where the constrained fiscal environment

— Parliament's own budget baseline having been adjusted downward across the medium term — required difficult trade-offs between competing priorities. This Annual Report sets these out honestly, alongside the corrective steps the institution is taking. Public trust in democratic institutions, in South Africa and globally, cannot be assumed; it must be earned through demonstrated performance. As the Executive Authority of the apex legislature, we take seriously our responsibility under the Constitution and the Financial Management of Parliament and Provincial Legislatures Act to provide political leadership to this institution and to account to the people of South Africa for how Parliament used the resources and authority entrusted to it during FY2025/26.

The 2025/26 financial year therefore laid an important foundation for the years ahead. It confirmed that the 7th Parliament will operate in a political environment different from the first six democratic Parliaments: one characterised by greater political plurality, coalition-era governance, contestation, negotiation and compromise. These conditions will test the institution, but they also offer an opportunity to deepen democratic practice. The task of Parliament is to ensure that this new political reality strengthens, rather than weakens, accountability; that debate remains purposeful; that cooperation does not dilute oversight; and that compromise is used to advance the constitutional promise of a democratic, open and responsive society. We thank the Members of both Houses for their service during a demanding year and the administration for the work that made the activities recorded in this report possible. The task ahead, in the years remaining in this term, is to consolidate the gains of this first full year into a Parliament that is consistently more responsive, more accountable and more closely connected to the lives of the people it represents.

A T DIDIZA, MP

SPEAKER OF THE NATIONAL ASSEMBLY

R MTSHWENI-TSIPANE, MP

CHAIRPERSON OF THE NATIONAL COUNCIL OF PROVINCES

1.2 ACCOUNTING OFFICER'S REPORT

I am pleased to present the FY2025/26 Annual Report of Parliament to the Executive Authority, in accordance with the Financial Management of Parliament and Provincial Legislatures Act, 2009 (FMPPLA). This report accounts for Parliament's institutional performance, financial management and key activities during the first full financial year of implementation under the 7th democratic Parliament, against the targets set out in the FY2025/26 Annual Performance Plan.

The year required the administration to move from transition into execution: translating the strategic priorities tabled in December 2024 into working systems, measurable outputs and improved support to Members. This took place within a constrained fiscal environment – Parliament's appropriated budget of approximately R5.08 billion for FY2025/26 had to absorb a downward-adjusted medium-term baseline, requiring continued reprioritisation and disciplined expenditure management rather than new resources to fund new ambitions.

In line with Outcome 1, work to automate core parliamentary processes progressed through the year, with the online committee submissions portal, the digital committee dashboard and the resolutions monitoring and tracking system moving from design through to development, in line with the phased quarterly targets set in the APP. In addition, the Human Capital Strategy and implementation plan was developed through stakeholder consultation, as the foundation for a more deliberate approach to workforce planning, skills development and an institutional culture able to support a Parliament increasingly reliant on knowledge workers.

Under Outcome 2, the administration produced the first Report on Executive Responsiveness to House Resolutions submitted to the Executive Authority, established a baseline against which future improvement can be measured and completed the gap analysis underpinning new accountability standards. The Oversight Priority Plan, piloted in the previous year, was extended to cover more committees, aligning oversight work more closely to the Medium-Term Development Plan priorities. Work also began on standardising the appointment and removal processes for public office bearers serving Institutions Supporting Democracy, addressing a long-identified gap in consistency across these processes.

Outcome 3 included the administration supporting the implementation of identified public participation improvements, with particular attention to accessibility, multilingual support and feedback to communities following hearings and petitions. For Outcome 4, the annual Member capacity-building programme was implemented and an integrated, multi-year capacity-building strategy developed, informed by a review of training needs, funding approaches and delivery mechanisms appropriate to a coalition-era Parliament. Under Outcome 5, the administration supported committees in conducting legislative impact assessments on identified bills and Acts, building on the pilot exercise conducted in the prior year and responding to the broader institutional commitment to evidence-informed law-making and oversight.

Restoration of the fire-damaged parliamentary buildings continued in partnership with the Development Bank of Southern Africa and other stakeholders, with this year's focus on securing and reconfiguring additional floors at 90 Plein Street. This work remains central to restoring physical capacity and the institution's broader digital and security modernisation, undertaken alongside it.

Governance, risk management and internal control remained central to the administration's responsibilities throughout the year. Strategic and operational risks relating to funding sustainability, infrastructure, human capital, information security and digital reliability were tracked against the mitigation measures and management attention continued to focus on strengthening preventative controls, reducing irregular and fruitless and wasteful expenditure and improving consequence management where weaknesses were identified.

The performance information in this report reflects a frank account of what was achieved, partially achieved or not achieved against the FY2025/26 targets, together with the reasons for any shortfall and the corrective action required. This is necessary because performance reporting is a democratic obligation, not an administrative formality. It allows citizens, through Parliament, to see how public resources were used and what they delivered.

I wish to acknowledge the work of the parliamentary administration across a demanding year, supporting the sittings of the Houses, the work of committees, public participation processes, legislative and oversight activities, the hosting of the P20 Summit, institutional governance, financial management and Member support, much of which takes place out of public view but remains fundamental to the functioning of Parliament. I also thank the Executive Authority for their leadership and Members of both Houses for their continued engagement with the administration during the year.

Looking ahead, the administration will continue to strengthen institutional capability, complete and embed the digital systems introduced this year, deepen evidence-informed oversight, broaden meaningful public participation and support impactful law-making, in pursuit of a Parliament that is modern, ethical, responsive and able to deliver value to the people of South Africa within the resources available to it.

XOLILE GEORGE

SECRETARY TO PARLIAMENT

1.3 STATEMENT OF RESPONSIBILITY

Statement of Responsibility and Confirmation of the Accuracy of the Annual Report for the 2025/26 Financial Year
To the best of my knowledge and belief, I confirm the following:

- The information and amounts disclosed throughout this Annual Report are consistent, complete and accurate and do not contain any material omissions.
- The Annual Report has been prepared in accordance with Parliament's reporting guidelines.
- The Annual Financial Statements (Part E) have been prepared in accordance with GRAP Standards.
- As the Accounting Officer, I am responsible for the preparation of the Annual Financial Statements and the judgements made therein, as well as for establishing and maintaining a system of internal control designed to provide reasonable assurance regarding the integrity and reliability of the financial, performance and human resource information included in the report.
- The Auditor-General of South Africa (AGSA) was engaged to provide an independent audit opinion on the Annual Financial Statements.

In my opinion, this Annual Report fairly reflects the operations, performance, human resources and financial affairs of Parliament for the financial year ended 31 March 2026.

Sincerely,

……………………………………………

XOLILE GEORGE

Accounting Officer

Date: XX August 2026

1.4 STRATEGIC OVERVIEW

During 2025/26 financial year, Parliament continued to advance the strategic priorities of the 7th Parliament by implementing its Annual Performance Plan and related institutional initiatives. The strategic priorities for the 7th Parliament are as follows:

- **Strengthening oversight:** Enhance mechanisms to monitor government responsiveness, improve use of data and implement accountability frameworks.
- **Enhancing legislative processes and public involvement:** Providing meaningful and adequate opportunities for people to be involved in legislative and other processes.
- **Improving public appointment processes:** Ensure open and uniform public office appointment processes.
- **Improving international engagements:** Improving the ratification and monitoring of international agreements.

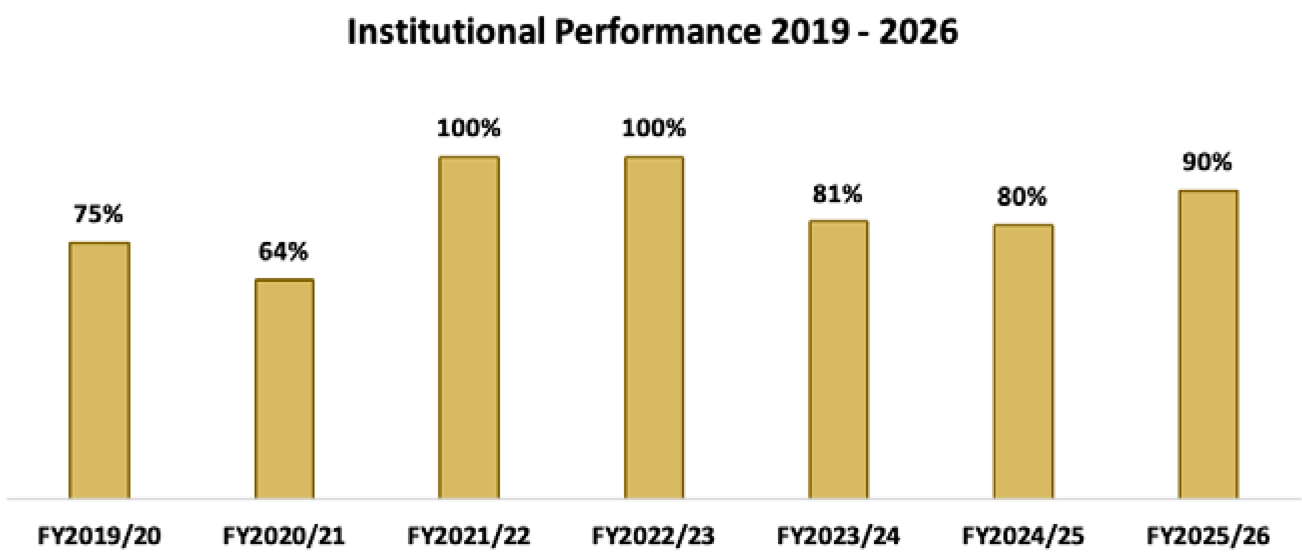
These priorities are grounded in Parliament's constitutional mandate and aligned with key development frameworks, including the National Development Plan (NDP) and the Sustainable Development Goals (SDGs). They are also responsive to the government's Medium-Term Development Plan (MTDP) 2024–2029, which focuses on inclusive growth and job creation, reducing poverty and tackling the high cost of living and building a capable, ethical and developmental state. In line with this strategic direction, Parliament has identified five key outcomes that will shape its medium-term performance and provide a foundation for annual planning:

Table 1: Key Outcome Areas

Outcome	Key Focus Areas
Outcome 1: Improved performance and effectiveness through information and culture optimisation	• Development of three core automated systems: Online Committee Submissions, Digital Committee Dashboard and Resolutions Tracking System. • Approval of a Human Capital Strategy and implementation plan.
Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	• Submission of Executive Responsiveness Report to the Executive Authority. • Development of Accountability Standards Gap Analysis Report. • 70% implementation of the Oversight Priority Plan by identified committees. • Development of standardised appointment and removal processes for public office bearers.
Outcome 3: Meaningful and adequate involvement and participation by citizens	• 90% implementation of annual public participation improvement initiatives.
Outcome 4: Enhanced capacity of Members	• 70% implementation of the annual Member Capacity-Building Programme. • Development of an Integrated Member Capacity-Building Strategy and implementation plan.
Outcome 5: Impactful law-making	• Conducting six legislative impact assessments on identified bills or Acts.

FY2025/26 was a key implementation period for advancing Parliament's five strategic outcomes, as set out in the Annual Performance Plan and aligned with the Medium-Term Expenditure Framework (MTEF). During the year under review, Parliament implemented a range of performance objectives to strengthen institutional effectiveness, enhance oversight and law-making, deepen public participation and improve governance and accountability processes, measured against defined performance indicators and targets. The implementation of these priorities was guided by Parliament's continued commitment to accountability, transparency, innovation, ethical leadership and operational excellence. Through the delivery of its strategic objectives and planned outputs, Parliament sought to create sustainable public value, strengthen democratic governance and contribute meaningfully to building a more inclusive, ethical and prosperous South Africa.

Figure 1 Parliament's Performance from 2019 - 2026



Parliament maintained its strong audit performance during the 2025/26 financial year, achieving another clean audit outcome. This achievement builds on Parliament's long-standing record of sound audit outcomes, including unqualified audit opinions since 2006/07 and successive clean audits through the current year. This continued trend of clean audits reflects sustained improvements in financial management, internal controls, governance processes and compliance with applicable reporting requirements. This is therefore not only a measure of financial compliance, but also an important indicator of Parliament's commitment to responsible stewardship of public resources, institutional accountability and good governance. It reflects the measures taken to strengthen the control environment, improve financial discipline, support credible performance reporting and embed a culture of accountability across the Parliamentary Service. It also reinforces Parliament's responsibility to lead by example as an institution that oversees the Executive while upholding high standards in the management of its own resources.

VISION, MISSION AND VALUES

During FY2025/26, Parliament's approach to work in the 7th Parliament continued to be guided by its vision, mission, values, culture and strategic priorities, which are grounded in the African philosophy of Ubuntu. This approach emphasised collaboration, inclusivity, collective responsibility and accountability in advancing the well-being of individuals and communities.

VISION

A transformative and activist Parliament that improves the quality of life of South Africans and ensures enduring equality in our society.

MISSION

To represent the people and to ensure government by the people in fulfilling our constitutional functions of passing laws and overseeing executive action.

VALUES

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

- **Openness/Transparency:** We commit to openness, ensuring transparency in our communications and decision-making. We will actively seek and welcome feedback, ensuring our actions are accessible and accountable to all stakeholders.

- **Responsiveness:** We commit to responsiveness, promptly and effectively addressing the needs and concerns of the people of South Africa. We pledge to actively listen, engage and respond in a timely manner, ensuring that our actions are both timely and appropriate.

- **Accountability:** We commit to accountability, taking responsibility for our actions and decisions. We are answerable to all our stakeholders, ensuring that our work is conducted with integrity and in line with our duties and public expectations.

- **Teamwork:** We commit to fostering teamwork, valuing collaboration and collective effort as well as working cooperatively, respecting diverse perspectives, to achieve our common goals for the benefit of all stakeholders and the public.

- **Professionalism:** We commit to professionalism, consistently demonstrating excellence, competence and ethical behaviour in our work, as well as upholding the highest standards and treating everyone with respect and integrity.

- **Integrity:** We commit to integrity, upholding honesty and ethical standards in all our actions as well as conducting ourselves with moral fortitude, ensuring trustworthiness and fairness in our services.

- **Mutual Respect:** We commit to mutual respect, showing regard for others' abilities and worth by valuing their feelings and diverse viewpoints, even if we disagree, and giving them the same consideration and respect we would expect for ourselves.

1.5 LEGISLATIVE MANDATES

The Preamble to the Constitution of the Republic of South Africa calls on 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) provides 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 scrutinising 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 the government delivers on its constitutional obligations and undertakings to the public. It also provides a national forum for the public consideration of issues and for the representation of provincial and local government interests in the national sphere. In fulfilling this role, Parliament must ensure meaningful public involvement in its legislative and oversight processes. Parliament's work is guided by its vision, mission and values. Its mandate is further underpinned by key legal instruments as illustrated in the table below:

Table 2: 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	Determination of Delegates (National Council of Provinces) Act, 1998 (Act No. 69 of 1998)	To provide for the determination of permanent and special delegates to the National Council of Provinces as contemplated in section 61 (2) of the Constitution; and to provide for matters connected therewith.
3	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.
4	Mandating Procedures of Provinces Act, 2008 (Act No. 52 of 2008)	To provide for a uniform procedure in terms of which provincial legislatures confer authority on their delegations to cast votes on their behalf, as required by section 65(2) of the Constitution; and to provide for matters incidental thereto.
5	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.
6	National Council of Provinces (Permanent Delegates Vacancies) Act, 1997 (Act No 17 of 1997)	To make provision for the filling of vacancies among the permanent delegates to the National Council of Provinces; and to provide for matters connected therewith.
7	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.

1.6 ORGANISATIONAL STRUCTURE

The Executive Authority of Parliament comprises the Speaker of the National Assembly and the Chairperson of the National Council of Provinces, acting jointly; each with distinct constitutional, institutional and strategic responsibilities. The Executive Leadership structure, as illustrated below, includes the Speaker and Deputy Speaker of the National Assembly as well as the Chairperson and Deputy Chairperson of the National Council of Provinces.

Figure 2: Executive Leadership of Parliament

NATIONAL ASSEMBLY

HON A T DIDIZA

Speaker of the National Assembly

HON DR A LOTRIET

Deputy Speaker of the National Assembly

NATIONAL COUNCIL OF PROVINCES

HON R MTSHWENI-TSIPANE

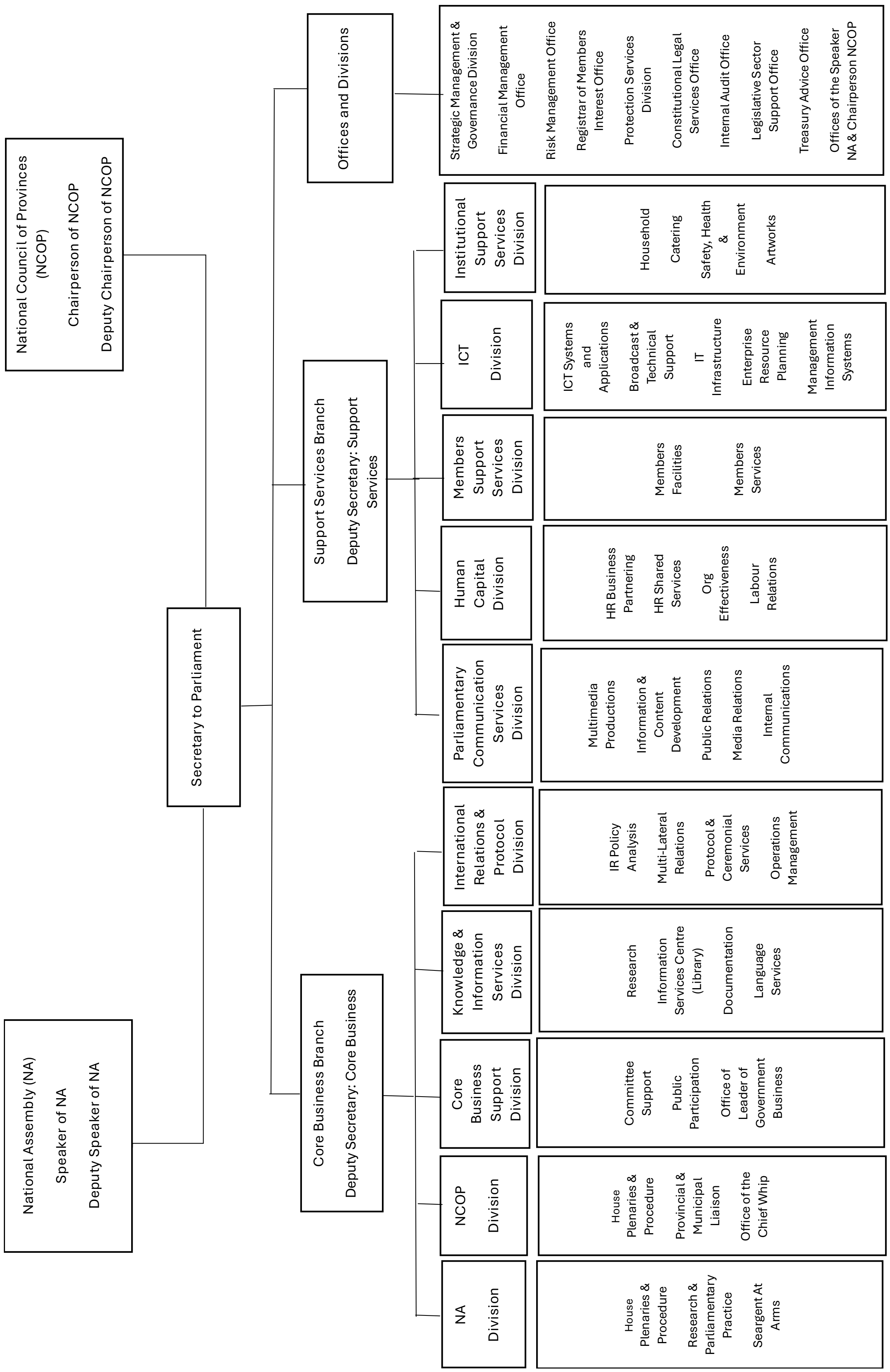
Chairperson of the National Council of Provinces

HON L GOVENDER

Deputy Chairperson of the National Council of Provinces

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 3: Organisational Structure of the Parliamentary Service



1.7. OFFICES REPORTING TO THE EXECUTIVE AUTHORITY

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

Table 3: Offices Reporting to the Executive Authority

Name of entity	Supporting 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 coordinate all engagements between Parliament and the 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 the Executive Authority's obligations with regard to institutional governance, financial management processes, practices and decisions to ensure institutional financial sustainability.


P20
11th G20
PARLIAMENTARY
SPEAKERS' SUMMIT
PARLIAMENT

PART B: INFORMATION ON PREDETERMINED OBJECTIVES

2.1. BUSINESS OF PARLIAMENT

The Preamble to the Constitution of the Republic of South Africa mandates that Members of Parliament improve the quality of life of all South Africans. In pursuit of this goal, the National Development Plan (NDP) outlines critical areas such as reducing poverty, increasing employment and ensuring equality for a more prosperous, inclusive and equitable society. The Constitution further outlines key functions and responsibilities of Parliament, including law-making, oversight, public participation, international engagement and cooperative governance, through which the institution must aim to improve the quality of life for citizens.

The table below consolidates activities in the National Assembly (NA) and the National Council of Provinces (NCOP).

Table 4: Selected Activities in the NA and NCOP

HOUSE ACTIVITY	NATIONAL ASSEMBLY	NATIONAL COUNCIL OF PROVINCES
Oral Questions	596	267
Written Questions	7 666	1 406
Replies to Oral Questions	578 (96.9%)	267 (100%)
Replies to Written Questions	6 488 (84.6%)	1 322 (94.03%)
Number of debates (in terms of the Council Rules)	192	17
Number of Statements (Members and Executive)	17 opportunities for Statements (each opportunity comprises 17 statements by Members and 7 opportunities for Ministerial responses)	11 [in terms of section 106 of the Local Government: Municipal Systems Act, (Act No. 96 of 2000)]
Number of Plenary Sittings	129 Virtual: 1 Hybrid: 46 Physical: 19 Mini-Plenary: 59 Joint: 4	64 Virtual: 9 Hybrid: 55
Number of House Resolutions and Executive Responsiveness	119 resolutions; 24 responses 20.17% responsiveness	58 resolutions; 21 responses 50% responsiveness
Number of debates on bills (Statements)	13 debates on bills	15
Notices of Interventions in terms of section 139 of the Constitution, 1996 (Sections 139(1)(b); 139(5)(a) and (c) and 139(1)(c) (Dissolution of Municipal Council)	N/A	7
Number of Bills Passed	18	18
Annual Municipal Performance Reports	N/A	6

HOUSE ACTIVITY	NATIONAL ASSEMBLY	NATIONAL COUNCIL OF PROVINCES
Petitions	52	5
Executive Undertakings adopted	N/A	11 (2 responses)
International Agreements	3	6
Special delegates attendance rate	N/A	34%
Special delegates participation rate	N/A	70%
SALGA delegates attendance rate	N/A	98%
SALGA delegates participation rate	N/A	78%
International Participation	N/A	2

The following section of the report highlights the activities of Members of Parliament in both Houses of Parliament and their committees, with a focus on how these engagements respond to the needs of the most vulnerable members of society.

2.1.1. Oversight

During FY2025/26, Parliament sought to strengthen government responsiveness and improve the conditions for delivery against the National Development Plan priorities through questions to the Executive, debates, committee oversight, House resolutions and statutory appointments. This work should be understood against the constitutional obligations for Parliament to contribute to healing the divisions of the past, establishing a democratic and open society, improving the quality of life of all citizens, freeing the potential of each person and building a united and democratic South Africa. The National Development Plan (NDP) translates this promise into long-term developmental goals: reducing poverty, unemployment and inequality and progressively securing a decent standard of living. Parliament's oversight responsibilities should therefore be understood not only in terms of the activities conducted, but also in terms of how those activities extracted accountability from the Executive and influenced government performance in relation to the NDP and MTDP priorities.

Parliament exercised its oversight mandate through the combined work of the National Assembly, the National Council of Provinces, parliamentary committees and supporting Divisions. The Houses recorded oral and written questions, plenary and committee engagements and formal resolutions requiring Executive action. Committees dealt with matters that directly affect the lived experience of citizens, including infrastructure development, water and sanitation, municipal performance, policing and security, public entity governance, school safety, gender-based violence, sexual assault of young persons, which is prohibited through the offence of statutory rape, illegal mining, border management and the functioning of key institutions supporting democracy. The NCOP additionally exercised its distinctive intergovernmental mandate by processing section 139 interventions, section 106 municipal notices and consolidated municipal performance reports.

Parliament's transformative potential depends on a stronger accountability loop with timely Executive response, implementation of corrective actions, evidence-based follow-up and visible consequences where commitments are not honoured.

Oversight and accountability aligned with country priorities

In giving effect to its constitutional mandate, Parliament must align its oversight focus with the National Development Plan's long-term priorities of reducing poverty, unemployment and inequality and with the constitutional imperative to improve the quality of life of all citizens and free the potential of each person. During FY2025/26, oversight activities were part of a broader accountability chain: Members and committees interrogated government plans, budgets, performance, service delivery and institutional responsiveness in order to identify implementation gaps, extract accountability from the Executive and influence corrective action. The intended outcome is a more responsive, capable and developmental state whose programmes and resources are better directed towards inclusive growth, social justice, improved basic services, strengthened governance and the realisation of national development priorities. Below is a depiction of this logic:

Table 5: Alignment of Constitutional Obligation, NDP Priorities, Oversight Focus and Intended Outcomes

Constitutional Preamble	NDP priority	Oversight Focus	Intended Outcomes
Improve quality of life and free human potential	Reduce poverty and tackle the high cost of living	Questions, committee reports and visits on water, sanitation, health, education, social protection, housing and municipal services	Identify service delivery failures, require remedial plans and track implementation
Democratic and open society based on the will of the people	Capable, ethical and developmental state	House resolutions, Executive undertakings, questions, reports, statutory appointments and ISD processes	Improve responsiveness, integrity of appointments, follow-through and consequence management
United, safe and rights-based society	Social cohesion, safe communities and accountable security institutions	Oversight on policing, courts, border management, illegal mining, GBV, and school safety	Surface systemic risks and require coordinated Executive action
Sustainable development and inclusive growth	Inclusive growth, job creation, infrastructure and economic recovery	Budget, BRRR, appropriations, public entity governance, infrastructure and water oversight	Link fiscal decisions and public entity performance to growth, jobs and service delivery
Taking South Africa's rightful place in the family of nations	Better Africa and world / international relations	International agreements, parliamentary diplomacy and committee study visits	Align domestic oversight and law-making with regional and global obligations

The logic above explains how Parliament's oversight activities can contribute to transformation. It shows the link between Parliament selecting oversight priorities that matter for the constitutional and NDP desired state, generating credible evidence, placing that evidence before the Executive, requiring responses, tracking implementation and escalating non-responsiveness. When this accountability loop functions, oversight can influence departmental performance, budget decisions, public entity governance, municipal interventions, service delivery and policy implementation.

Figure 5: National Assembly Oversight Activities

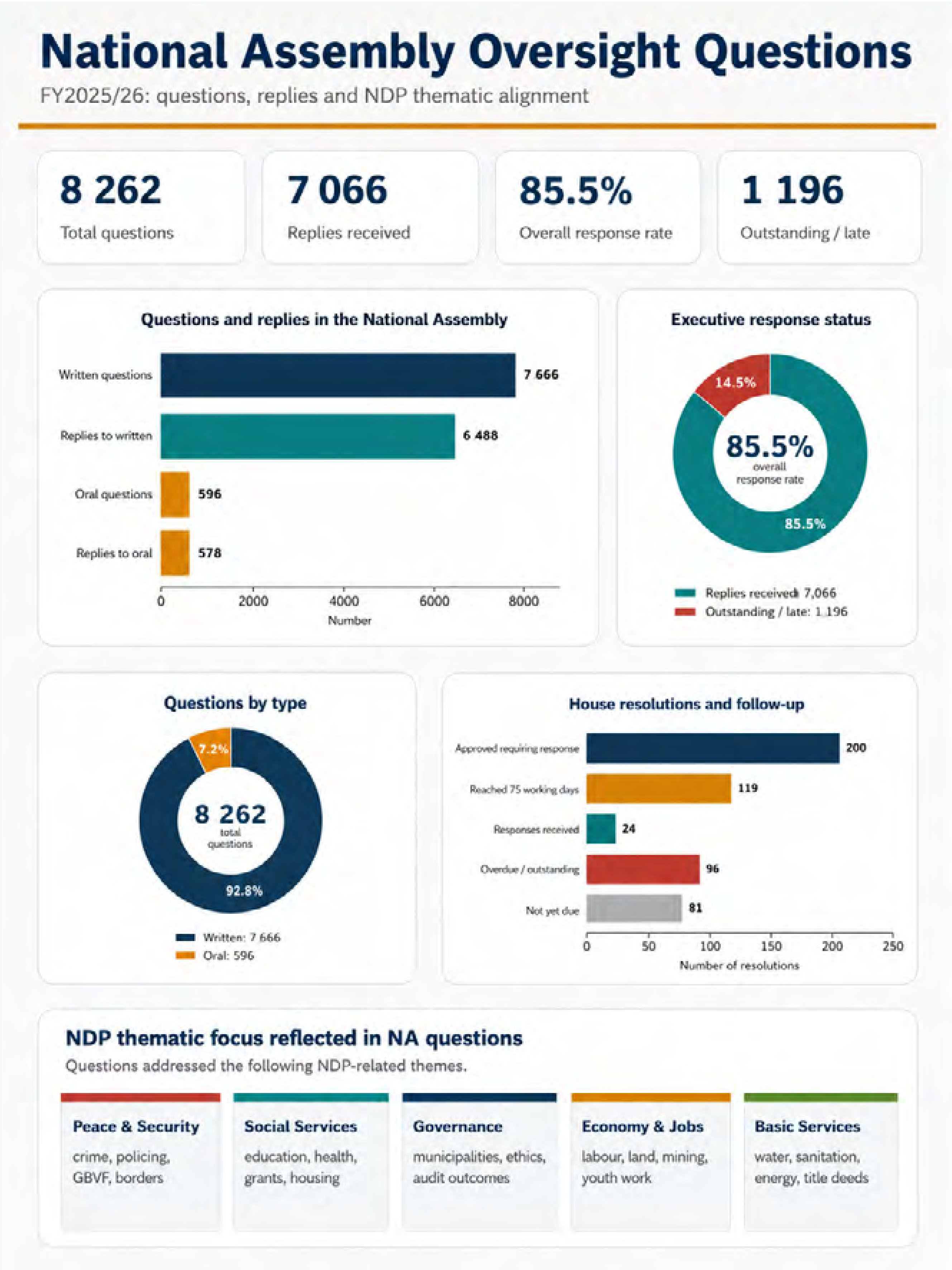
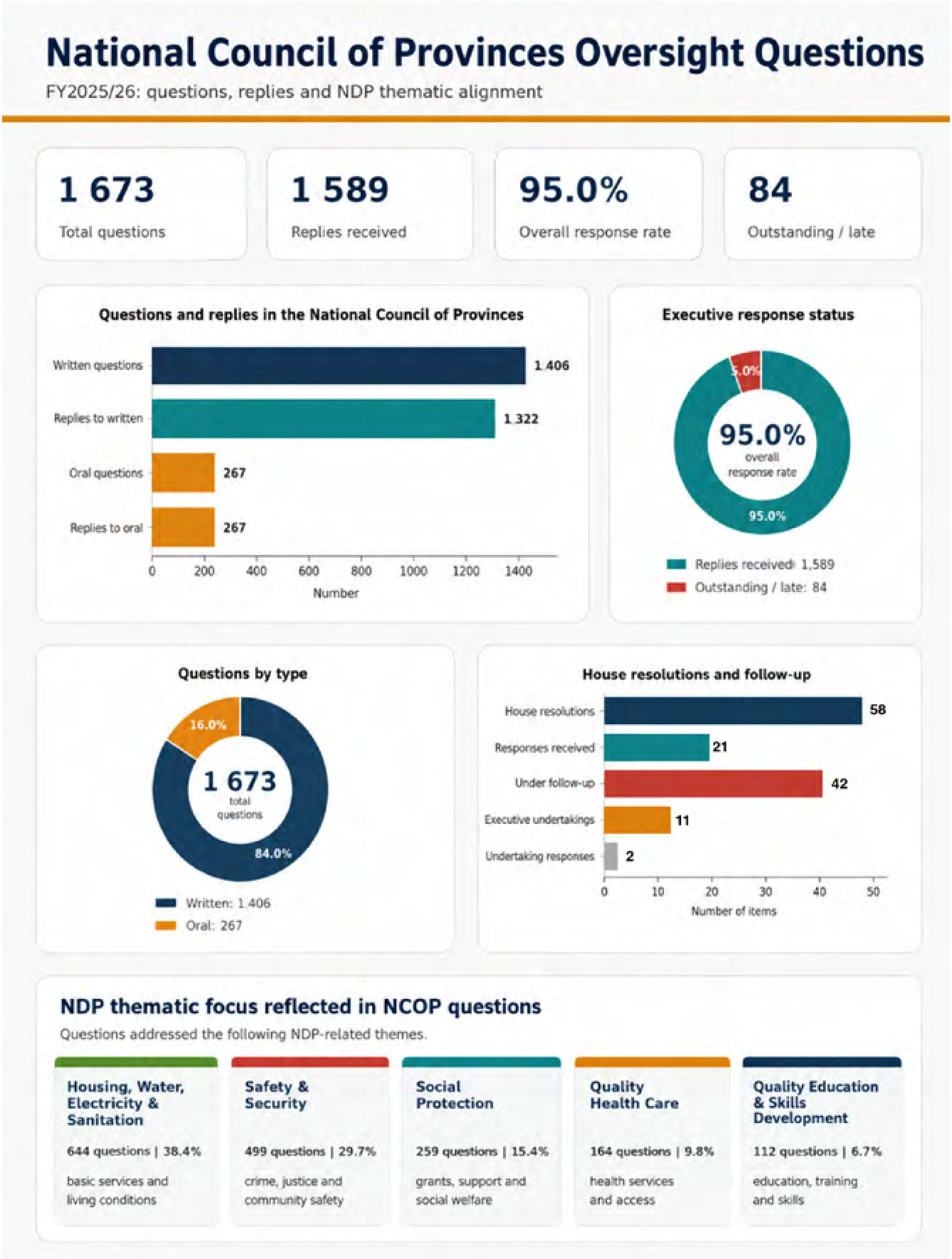


Figure 6: National Council of Provinces Oversight Activities



Oversight Mechanisms

Questions and Executive Accountability

Questions remained the most direct and regular oversight instrument available to Members. In the NA, questions were directed to the President, Deputy President and all Cabinet clusters across the year. The annual cluster schedule enabled Members to interrogate governance, security, economic, social services, public administration and service delivery issues. The questions addressed matters including foreign policy, climate action, renewable energy transition, law enforcement deployment protocols, violent crime, illegal immigration, public health, education, social security, local government dysfunction, audit outcomes, job creation, state-owned entities, foot-and-mouth disease and illegal mining.

The NA recorded a strong annual oral question response rate of 96.9%. However, written question response rate was lower at 84.6% and fell sharply towards the end of the reporting period (quarter 4), when the response rate was 45%. The existing system for monitoring unanswered questions, including the Speaker's reprimand step, did not yet yield the desired level of timely accountability. This supports the need to strengthen escalation, consequence management and public tracking of unanswered questions.

In the NCOP, all 267 oral questions were answered, representing a 100% response rate, while 94.03% of written questions were answered. The President's NCOP engagement included questions on black economic empowerment, social compacting to rebuild the economy, youth unemployment, budgetary management and municipal service delivery. Council Rule 231 allows written questions that have not been answered within 10 working days to be converted to oral questions. This mechanism gave practical effect to Executive accountability before the House that represents provincial interests.

Debates and Statements

Debates and statements provided the public deliberative platform through which Members could challenge Executive policy, highlight constituency concerns and give visibility to oversight findings. The NA recorded 192 debates on bills, mini-plenaries, Executive Statements, committee reports, national-day commemorations, urgent matters of national public importance and tributes. The NCOP recorded 17 debates in terms of Council Rules and 15 debates on bills.

Plenary oversight was not limited to questions, but also included deliberation on budgetary, legislative, policy and committee report matters.

House Resolutions and Executive Undertakings

House resolutions and Executive undertakings are the point at which oversight progresses from scrutiny to formal direction and follow-up. During FY2025/26, the NA approved 200 House resolutions requiring Executive response and/or action. Of these, 119 had reached the 75-working-day response period by year-end; 24 responses had been received and 96 were reported as overdue or outstanding. This is a 20% responsiveness rate. The NCOP adopted 58 House resolutions and recorded 21 responses – this is a 50% responsiveness rate. It also adopted 11 Executive Undertakings and recorded two responses.

During FY2025/26, the National Council of Provinces used House resolutions as a formal mechanism to secure Executive responses and implementation reports on matters affecting provinces and municipalities. Unresolved matters were concentrated in themes central to the NCOP's mandate, including cooperative governance and local government, finance and fiscal oversight, public infrastructure and transport, safety, security and defence, water and sanitation, social services, agriculture, land reform, environment and economic development. These included resolutions arising from oversight visits to municipalities, section 139 and section 106-related matters, fiscal framework reports, provincial economic and budget performance reports, PRASA and Transnet oversight, water and sanitation undertakings, social services oversight visits, defence oversight and border-related matters. Follow-up actions included the manual tracking of resolutions, matching responses to adopted resolutions, recording response status and forwarding responses received to the relevant Select Committees for interrogation and further oversight. Follow-up letters were to be issued as reminders where responses were due. Improved collaboration with provincial legislatures, provincial whips, the Council and Offices of the Premier contributed to an increase in responses, with some provinces consolidating responses through the Premier's office. Continued collaboration with stakeholders, improved outcome-based drafting of resolutions, consideration of amendments to the Council Rules to allow for stronger consequences for non-responsiveness and further work towards an automated resolutions processing system, will move the Council closer to better accountability.

Therefore, while Parliament generated formal instructions and follow-up points, the Executive responsiveness to resolutions and undertakings did not consistently close the loop. This uneven performance shows a critical constraint in the oversight-to-impact chain, and Executive responsiveness remains an area for closer scrutiny and improvement.

Committee Oversight, Reports and Site Visits

Committees remained the primary vehicles for detailed evidence-based oversight. They scrutinised departmental and entity performance, undertook site visits, considered petitions and public inputs, processed reports, interrogated budgets and produced recommendations for House consideration. In FY2025/26, committee oversight dealt with practical service delivery and governance issues that link directly to the NDP: water and sanitation failures, infrastructure backlogs, public works delivery, basic and higher education, health services, municipal instability, public entity governance, illegal mining, border management, safety and security, gender-based violence and school safety.

Examples from the year include oversight reports on the Vhembe District Municipality in Limpopo, Onderstepoort and the Agricultural Research Council in Gauteng, Correctional Services in Gauteng, Mineral and Petroleum resources in the North-West and Gauteng, fishing communities in Diazville/Saldanha, municipalities in the Free State, KwaZulu-Natal, Limpopo and the Western Cape, the Simon's Town Naval Base and public infrastructure in KwaZulu-Natal. Reports were referred to the Houses on the Auditor-General of South Africa (AGSA) Strategic Plan and Annual Report, AGSA-related National Treasury briefings, matters referred by AGSA to the Directorate for Priority Crime Investigation (DPCI) and the Special Investigating Unit (SIU), the Milnerton High School bullying fact-finding visit and a joint interim report on sexual assault of young persons, which is prohibited through the offence of statutory rape. In addition, targeted accountability interventions included parliamentary inquiries and investigations relating to the security cluster, the SAPS matters brought forward by Lt Gen Nhlanhla Mkhwanazi and SCOPA inquiries into governance failures at the Road Accident Fund. Committees also addressed governance failures linked to illegal mining, water infrastructure challenges and municipal instability.

Committees intensified oversight activities in line with the 7th Parliament Oversight Priority Plan (OPP). Oversight visits covered higher education, basic education, water and sanitation, public works, sport, arts and culture and governance performance. Common findings included infrastructure backlogs and delays, governance instability, weak coordination, capacity constraints and funding challenges. The committee oversight pattern therefore demonstrates that Parliament's work was directly connected to overseeing service delivery, citizen vulnerability and the quality of governance.

Table 6: Developmental Relevance of Committee Activities

<table>
<tr><th>COMMITTEE ACTIVITIES</th><th>OVERSIGHT FOCUS</th><th>DEVELOPMENTAL RELEVANCE</th></tr>
<tr><td>84 Oversight Visits</td><td rowspan="3">Committees sustained a high-volume oversight programme across the financial year, combining in-field oversight, report consideration, budget scrutiny, legislative scrutiny, petitions and stakeholder engagements.</td><td rowspan="3">Committee activities demonstrate Parliament's practical contribution to the constitutional obligation to oversee executive action and to influence government performance in areas linked to the NDP and MTDP: basic services, capable state, inclusive growth, social protection, public safety, infrastructure and improved quality of life.</td></tr>
<tr><td>154 Reports
(BRRR / Budget Vote / APP-related)</td></tr>
<tr><td>1 379 Committee Meetings</td></tr>
</table>

Statutory Appointments

Statutory appointments are an oversight mechanism because they shape the integrity, independence and capability of public institutions. During the year, the NA facilitated seven appointment processes as follows:

- ICASA Council
- MDDA Board
- Public Service Commission
- South African Human Rights Commission
- Electoral Commission
- Deputy Public Protector
- Board of the National Council on Gender-Based Violence and Femicide

The NCOP received and processed a nomination request relating to the Land Bank. Committees recorded 10 statutory appointment-related processes.

Parliament also completed work on standardising appointment and removal processes for public office bearers within Institutions Supporting Democracy. This is an important governance improvement because it aims to strengthen consistency, transparency, procedural coherence and institutional integrity in processes that affect independent oversight bodies.

NCOP Cooperative Governance and Intergovernmental Oversight

The NCOP's distinct contribution to oversight lies in connecting national scrutiny to provincial and local government realities. During FY2025/26, the NCOP received seven section 139 intervention notices, including interventions relating to the municipalities of Nala, Matjhabeng, Umzinyathi, Nketoane, Masilonyana, Waterberg and Knysna. It also considered notices under section 106 of the Municipal Systems Act relating to allegations of maladministration, fraud, corruption or serious malpractice in municipalities, and received six annual consolidated municipal performance reports.

These instruments connect Parliament's oversight to the NDP priorities of capable local government, reliable basic services, spatial transformation and improved quality of life. The Knysna matter is particularly important. After stakeholder engagement, the NCOP resolved to disapprove the dissolution of the municipal council and recommended that the provincial Executive provide support to the municipality. This demonstrates oversight as constitutional reasoning, not merely administrative receipt of notices.

The NCOP also reported uneven attendance by special delegates, with an annual average attendance rate of 34%, while SALGA attendance was 98%. Participation rates were higher than attendance in some provinces, with an average special delegate participation rate of 70% and SALGA participation of 78%. This shows that intergovernmental oversight can be substantive when delegates participate, but also that attendance weaknesses can limit the full representative value of the Council's work.

Strengthening Oversight and Improving Accountability

Parliament's oversight work during FY2025/26 was directed towards strengthening accountability for the national development priorities reflected in the Constitution, the National Development Plan and the Medium-Term Development Plan. The table below shows how Parliament's oversight activities contributed to these priorities. The relationship is not one of direct service delivery, but of democratic accountability: Parliament uses questions, debates, committee oversight, reports, House resolutions and budget scrutiny to assess whether government is implementing its commitments, using resources effectively and responding to the lived realities of citizens.

Table 7: Parliament's FY2025/26 oversight contribution pathway to NDP priorities.

NDP Priority	Oversight Activity	Contribution pathway
Capable, ethical and developmental state	Accountability Standards Gap Analysis; House resolutions; Executive responsiveness reports; AGSA reports; DPCI/SIU briefings; statutory appointments and ISD processes	Oversight activities strengthen enforcement, consequence management, institutional integrity and evidence-based follow-up.
Inclusive growth and job creation	Questions on job creation, economic clusters, SOE governance, trade impacts, fiscal legislation, appropriations and BRRR processes	Improves scrutiny of policy execution, fiscal choices and public entity performance.
Reduce poverty and high cost of living	Oversight on social grants, health services, education, water and sanitation, housing, pensions, public transport and municipal services	Surfaces service failures and require Executive action on delivery bottlenecks.
Reliable basic services and human development	Committee visits and reports on schools, health, higher education, public works, water infrastructure and vulnerable communities	Links site evidence and public concerns to departmental accountability.
Safe communities and social cohesion	Questions and reports on policing, courts, border management, illegal mining, GBV, school safety as well as sexual assault of young persons, which is prohibited through the offence of statutory rape.	Elevates urgent public safety risks and demands coordinated Executive response.
Local government and spatial transformation	NCOP section 139 interventions, section 106 notices and municipal performance reports	Strengthens intergovernmental accountability and service delivery correction.

Alignment of Institutional APP Outputs – Transforming Oversight

Responsiveness is not only about compliance but is a strategic risk to Parliament's ability to influence government performance and NDP implementation. Therefore, meaningful progress in improving the architecture of oversight through the OPP, Executive responsiveness reporting, accountability standards and standardised appointment processes play an important role in strengthening Parliament's Constitutional mandate.

Given that Parliament's transformative impact remained constrained by uneven Executive responsiveness, particularly in relation to written questions, House resolutions and undertakings, a key institutional challenge looking forward is therefore to convert oversight activity into enforceable accountability and demonstrable corrective action by the Executive.

2.1.2. LAW-MAKING

During FY2025/26, Parliament's law-making function gave practical expression to its constitutional mandate by processing a substantial legislative programme across the National Assembly, the National Council of Provinces and committees. This section will demonstrate meaningful legislative movement: draft bills tabled, bills tagged, introduced and allocated, bills scrutinised by committees, bills debated and passed in the Houses and bills advanced toward assent and implementation.

Law-making is one of Parliament's central constitutional functions. In terms of South Africa's legislative system, the National Assembly and the National Council of Provinces participate in the passage of legislation, with the procedure determined by the type of bill and its constitutional tagging. Law-making is not only a count of bills passed; it is a chain of public value that begins with policy need, moves through scrutiny, public involvement, committee reporting, House debates and votes and ends with legislation capable of being implemented and monitored. Law-making is therefore framed as an institutional pathway for turning development priorities into enforceable legal, budgetary and administrative instruments.

Table 8: Law-Making Theory of Change

Theory of Change Level	Law-making contribution
Inputs	Bills, draft bills, policy proposals, constitutional requirements, committee support, public submissions, budget documentation, legal advice and evidence.
Activities	Joint Tagging Mechanism (JTM) tagging, referral to committees, public comment, public hearings, committee deliberation, amendments, reports, House debates, voting, NCOP mandates and Presidential assent.
Outputs	Bills passed, bills adopted, bills sent for assent, Acts, committee reports, public hearing records, legislative impact assessments and implementation follow-up recommendations.
Outcomes	Legislation that is constitutionally compliant, implementable, evidence-informed, publicly legitimate and better aligned with national development priorities.
Impact pathway	Improved public administration, resource allocation, social protection, economic infrastructure, environmental protection and service delivery, contributing to reduced poverty, unemployment and inequality over time.

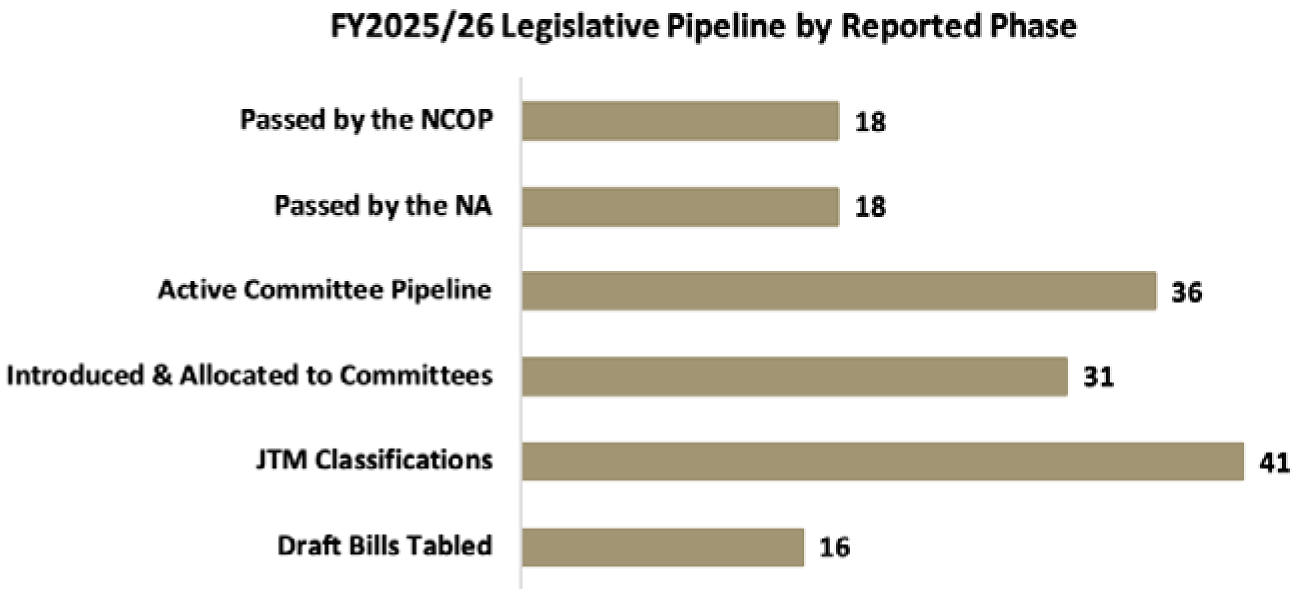
In this theory of change, Parliament is transformative when it does more than pass legislation quickly. Transformation is achieved when the legislative process improves the quality of policy choices, exposes implementation risks before enactment, incorporates public evidence, aligns law and budget and creates a basis for post-legislative scrutiny after enactment.

Legislative Pipeline

The FY2025/26 reflected sustained legislative activity across the parliamentary pipeline. The Office of the Leader of Government Business (OLGB) recorded 203 Executive-business updates during the year, reflecting ongoing coordination and tracking of Executive legislation and related business in Parliament. Within this tracking universe, 31 new bills were introduced and allocated to committees, 16 draft bills were tabled and 41 bills were classified by the Joint Tagging Mechanism in terms of sections 74, 75, 76 and 77 of the Constitution.

The OLGB also recorded 105 bill-stage movements, meaning instances where bills progressed through key stages such as committee reporting, passage by the National Assembly or NCOP, submission for assent, assent or withdrawal. In terms of final House outputs, the National Assembly passed 18 bills, while the NCOP considered and adopted 18 bills during the year. The pipeline therefore shows strong legislative throughput across introduction, classification, committee processing, House consideration and assent. These figures indicate both inflow and movement across the legislative pipeline.

Figure 7: Legislative Pipeline FY2025/26



The table below presents the FY2025/26 legislative pipeline by phase, showing how bills moved from draft or pre-introduction stages through tagging, introduction, committee processing, House consideration and final adoption. The 105 bills advanced through key stages should therefore be understood as non-cumulative throughput across the process. Overall, the table demonstrates a constructive and active legislative year, with sustained movement across the full law-making cycle.

Table 9: FY2025/26 Legislative Pipeline by Phase

PHASE	INDICATOR	FY2025/26 COUNT	INTERPRETATION
Draft/ Pre-introduction	Draft bills tabled	16	Pre-introduction pipeline, useful for anticipating workload and alignment to Cabinet/Executive programme.
Tagging and constitutional routing	Bills classified by the JTM	41	Classification under sections 74, 75, 76 and 77 determines the procedure, House route and voting requirements.
Introduction and referral	New bills introduced and allocated to committees	31	Signals inflow into the parliamentary legislative programme.
Committee stage	Active committee-pipeline snapshot	36	30 bills before NA committees and 6 before NCOP committees.
House consideration	Bills passed by the National Assembly	18	Represents the Assembly exercising its power to consider, amend, pass or reject legislation.
Second House/ provincial consideration	Bills adopted by the NCOP	18	NCOP record included 0 section 74, 4 section 75, 6 section 76 and 8 section 77 bills.
Movement across key stages	Bills advanced through key stages	105	Non-cumulative throughput across committee reporting, NA/NCOP passage, submission for assent, assent and withdrawal.

Bills Passed

During the 2025/26 financial year, the NA passed 18 bills. These included money and revenue bills, social protection legislation, public administration reforms, infrastructure and border management legislation and environmental legislation.

The NCOP also reported 18 bills passed/adopted in the year, with a classification spread of four section 75 bills, six section 76 bills and eight section 77 bills. This confirms that the Council's legislative year was significantly shaped by money bills, provincial-interest bills and ordinary bills not affecting provinces.

Table 10: Consolidated List of Bills Processed by the Houses: FY2025/26

No.	Bill	House(s)	Details on the Bill
1	Adjustments Appropriation Bill [B27–2025]	NA and NCOP	Adjusts the appropriation of money from the National Revenue Fund for the requirements of the State in respect of the 2025/26 financial year, including rollovers, unforeseeable or unavoidable expenditure, self-financing expenditure and reductions.
2	Appropriation Bill [B16–2025]	NCOP	Appropriates money from the National Revenue Fund for the requirements of the State for the 2025/26 financial year.

No.	Bill	House(s)	Details on the Bill
3	Appropriation Bill [B04–2026]	NA	Appropriates money from the National Revenue Fund for the requirements of the State for the 2026/27 financial year and prescribes conditions for spending before the next Appropriation Act commences.
4	Division of Revenue Bill [B15–2025]	NCOP	Provides for the equitable division of nationally raised revenue among the national, provincial and local spheres of government for the 2025/26 financial year.
5	Division of Revenue Bill [B5–2026]	NA	Provides for the equitable division of nationally raised revenue among the national, provincial and local spheres of government for the 2026/27 financial year.
6	Division of Revenue Amendment Bill [B28–2025]	NA and NCOP	Amends the Division of Revenue Act, 2025 and adjusts the equitable sharing of revenue for 2025/26, including infrastructure, disaster-recovery and other intergovernmental allocations.
7	Economic Regulation of Transport Amendment Bill [B10–2025]	NA and NCOP	Amends the Economic Regulation of Transport Act, 2024, to correct erroneous references and prevent legal uncertainty. This bill was developed by the Portfolio Committee on Transport.
8	Eskom Debt Relief Amendment Bill [B4–2025]	NA and NCOP	Amends the Eskom debt-relief framework, including the 2025/26 amount for Eskom and the treatment of the amount as a loan convertible into equity subject to conditions.
9	Immigration Amendment Bill [NA: B8–2025; NCOP: B8B–2024]	NA and NCOP	Revises arrest and detention procedures for illegal foreigners and aligns the Immigration Act with constitutional requirements and Constitutional Court rulings.
10	Independent Municipal Demarcation Authority Bill [B14D–2022]	NCOP	Repeals and replaces the municipal demarcation framework, establishes independent demarcation and appeals authorities and strengthens public consultation and boundary processes.
11	Marine Oil Pollution (Preparedness, Response and Cooperation) Bill [B10D–2022]	NA and NCOP	Gives effect to South Africa's international obligations under the International Convention on Oil Pollution Preparedness, Response and Cooperation, 1990.
12	Older Persons Amendment Bill [B11B–2022]	NA	Strengthens monitoring and evaluation of services to older persons, temporary safe care provisions, compliance measures and textual clarity in the Older Persons Act.
13	One-Stop Border Post Bill [B12B–2024]	NA	Regulates one-stop border posts, common control zones, one-stop border processing arrangements and the application of South African and adjoining-state laws.
14	Public Administration Management Amendment Bill [B10B–2023]	NCOP	Aligns human-resource and governance arrangements across the three spheres of government to improve service delivery and public-administration integrity.
15	Public Sector Pension and Related Payments Bill [B3–2025]	NA and NCOP	Provides for certain public-sector pension, post-retirement medical and related benefits to be treated as direct charges against the National Revenue Fund.
16	Public Service Amendment Bill [NA: B13B–2023; NCOP: B13D–2023]	NA and NCOP	Supports public-service professionalisation by clarifying the distinction between political and administrative roles, devolving powers and managing overpayments.

No.	Bill	House(s)	Details on the Bill
17	Rates and Monetary Amounts and Amendment of Revenue Laws Bill [B14–2025]	NA and NCOP	Gives effect to 2025 Budget tax proposals, including tax thresholds, excise duties, transfer duty changes, employment tax incentives, carbon-tax provisions and reversal of the proposed VAT increase.
18	Revenue Laws Amendment Bill [B5–2025]	NA and NCOP	Amends revenue legislation, including provisions linked to the retirement system and technical corrections to revenue laws.
19	South African National Water Resources Infrastructure Agency SOC Limited Amendment Bill [B13–2025]	NA and NCOP	Corrects the legal framework for the newly established Water Infrastructure Agency, including its listing as a Schedule 2 major public entity and alignment with the PFMA.
20	Special Appropriation Bill [B22–2025]	NA and NCOP	Appropriates additional funding to the Health vote for 2025/26 to address a shortfall caused by the withdrawal of international donor funding to the health sector.
21	Tax Administration Laws Amendment Bill [B29–2025]	NA and NCOP	Amends tax administration, customs and excise, VAT, income tax and global minimum tax administration provisions, including voluntary disclosure, e-reporting and technical corrections.
22	Taxation Laws Amendment Bill [B30–2025]	NA and NCOP	Introduces tax-policy and technical amendments across income tax, VAT, customs and excise, securities transfer tax, carbon tax, corporate restructuring and related areas.

NCOP Bills: Additional Emphasis

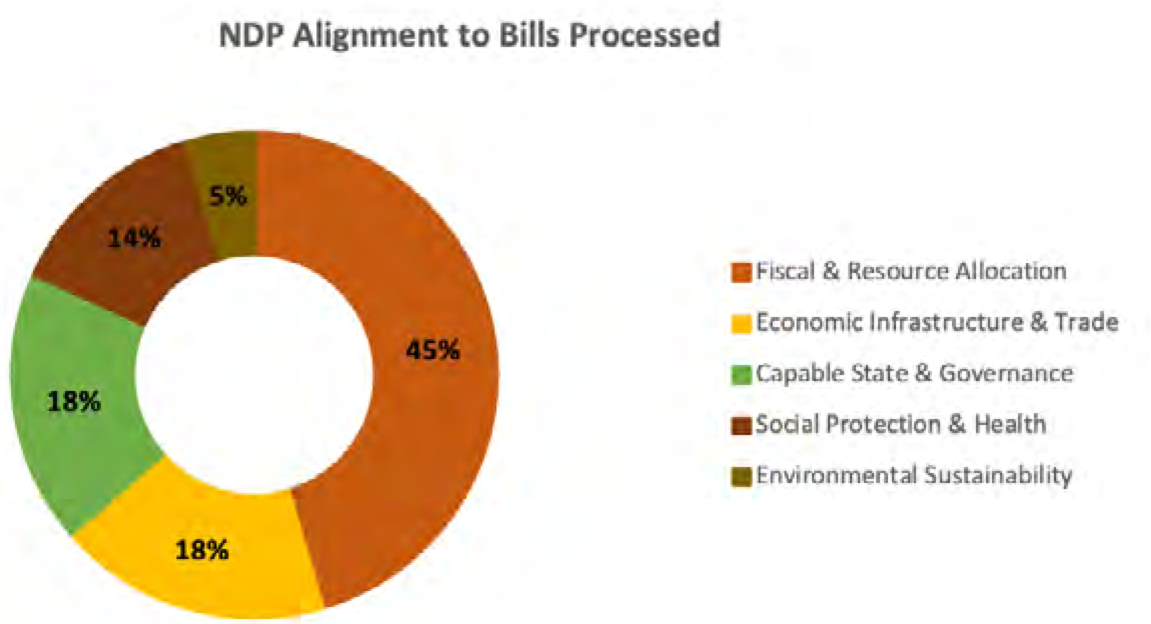
The NCOP record emphasised provincial and intergovernmental interests. Key bills included the Division of Revenue and Division of Revenue Amendment Bills, Public Service and Public Administration Management amendments, the Independent Municipal Demarcation Authority Bill, the Immigration Amendment Bill, the Special Appropriation Bill and the South African National Water Resources Infrastructure Agency SOC Limited Amendment Bill. These illustrate the NCOP's contribution to the provincial, fiscal and local-government dimensions of law-making.

Alignment to the NDP

The NDP provides the long-term development destination and identifies the decent-standard-of-living elements that legislation and oversight should ultimately support: housing, water, electricity and sanitation; safe and reliable public transport; quality education and skills development; safety and security; quality health care; social protection; employment; recreation and leisure; a clean environment; and adequate nutrition. The NDP is therefore a useful lens for analysing whether the law-making programme is connected to poverty reduction, job creation and reduced inequality.

In FY2025/26, the law-making programme supported these priorities through resource allocation, economic infrastructure, social protection, health funding, public administration reform and environmental safeguards.

Figure 8: NDP Alignment to Bills Processed



The largest cluster of legislative activity was fiscal and resource-allocation legislation. This is significant because money bills and revenue bills are not merely technical. They determine whether policy priorities are funded, whether provincial and local spheres can implement service-delivery obligations and whether government has the revenue architecture needed to sustain developmental commitments. The second cluster concerned economic infrastructure and trade, which relates directly to growth, employment, energy and logistics. The third cluster concerned capable-state and governance reforms, which are essential for implementation credibility. Social protection and health bills addressed the quality-of-life dimension of the NDP, while the Marine Oil Pollution Bill and carbon-tax-related amendments connect law-making to environmental sustainability.

Alignment of Institutional APP Outputs – Transforming Law-Making

The law-making programme contributes to the NDP when it helps government mobilise resources, regulate institutions, protect rights, improve services and create the conditions for employment, inclusion and accountability. However, the impact of legislation depends on implementation. For that reason, the APP target on legislative impact assessments is strategically important: it provides a route for Parliament to move from counting bills to assessing whether laws are capable of producing the social, economic and governance outcomes intended. This is the anchor of a more mature law-making model – it moves Parliament towards pre- and post-legislative scrutiny that examines evidence, implementation readiness, costs, institutional capacity and implementation risks.

As part of ongoing public participation improvements, Parliament will continue to work towards a more structured participation record for bills, enabling committees to better document who was consulted, the issues raised, how public input informed deliberations and how feedback was provided to participants. The APP indicator tracking improvements performed at 91% for this reporting period, exceeding the target of 90%.

2.1.3. PUBLIC PARTICIPATION

During FY2025/26, Parliament continued to give practical expression to participatory democracy by expanding public education, improving access to Parliament, facilitating public hearings and processing petitions and submissions. This work strengthened the link between citizens, Members of Parliament, committees and the Executive and supported more legitimate, responsive and evidence-informed parliamentary processes.

Public participation during the year was not limited to formal public hearings. It also included workshops, stakeholder engagement, public education, petitions, submissions, direct responses from the Speaker, NCOP provincial mechanisms, community radio, tours, digital access tools and public participation systems. More effective communication was supported by translating pamphlets, advertisements and public engagement materials, working closely with committees to ensure clarity and accessibility. This broader view is important because it highlights the multiple entry points for citizens to understand, access and influence parliamentary processes.

Table 11: Public Participation Annual Performance

Indicator	FY2025/26	Contribution
Public education and stakeholder workshops	412	Expanded civic education and stakeholder engagement.
Workshop participants	24 827	Expanded reach and awareness of Parliament's role and participation channels.
Onsite and virtual tours	125	Hybrid access model maintained public access during restoration and construction works.
Tour participants	4 453	Public access to Parliament through physical and virtual platforms.
Community radio stations	32	Facilitated geographic and language reach through community media.
Estimated community radio reach	2.9 million people	Expanded public education and awareness beyond the parliamentary precinct.
Education materials developed	46	Civic education content exceeded supported broader access.
Materials distributed	164 861 items	Improved access to public education and participation information.
Formal public hearings	52	Sustained committee-driven public input into legislative and budget processes.
NA petitions received	52	Public concerns processed through the NA.
NCOP petitions received	5	Provincial and local concerns were received through the NCOP petition mechanism.

Constitutional, NDP and MTDP Frame

Public participation is one of the central ways in which Parliament translates representative democracy into participatory democracy. It enables citizens and organised stakeholders to provide views, evidence and lived experience to Parliament before laws are finalised, during budget scrutiny, when petitions are considered and when committees conduct oversight over public programmes and service delivery. Public participation contributes to the

NDP and MTDP by creating feedback and accountability channels. Citizens raise lived experience and evidence; Parliament routes this input through hearings, petitions, committee reports, questions, resolutions and referrals; the Executive is required to respond, implement or account; and the quality of laws, oversight and service delivery can improve over time.

Public participation is not only a procedural requirement. It is a mechanism through which democratic legitimacy, evidence-informed decision-making and developmental accountability are strengthened. The theory of change for the FY2025/26 can be expressed as follows:

Table 12: Public Participation Theory of Change

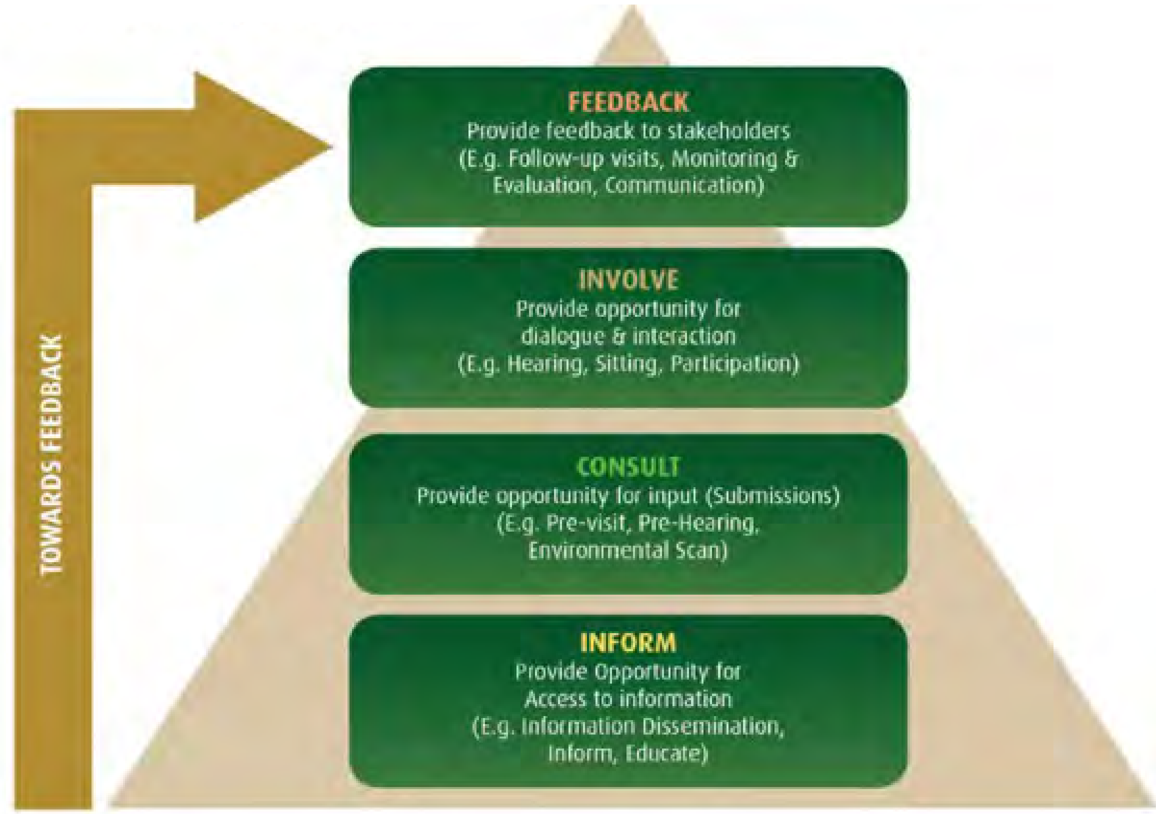
Level	Public participation logic
Constitutional mandate	Parliament must facilitate public involvement, enable access to its proceedings and receive petitions, submissions and representations from citizens and institutions.
Inputs	Public education, workshops, stakeholder engagements, public hearings, petitions, submissions, digital platforms, community radio, tours, provincial mechanisms and committee support.
Activities	Citizens are informed, involved and consulted; committees receive submissions and evidence; petitions are referred; public hearings are held; stakeholder inputs are documented; digital and physical access channels are expanded.
Immediate outputs	Workshops, participants reached, public hearings held, petitions processed, submissions received, education materials distributed, tours conducted, community radio outreach expanded and improvement initiatives implemented.
Parliamentary outcomes	Committees receive better evidence, laws and budgets are informed by public input, oversight is grounded in lived experience, public concerns are referred to the Executive and Parliament's responsiveness improves.
Developmental contribution	Public inputs support better decision-making on issues linked to poverty, unemployment, inequality, basic services, governance, social justice, health, education, safety and economic inclusion.
Long-term impact	A more open, participatory, accountable and developmental Parliament contributes to the constitutional vision of improving the quality of life of all citizens and freeing the potential of each person.

Public Participation Model and Mechanisms

Parliament's Public Participation Model is structured around four core pillars: Inform, Involve, Consult and Feedback. In FY2025/26, these pillars provided the operating logic for public education, stakeholder engagements, public hearings, petitions and feedback mechanisms. The year's performance demonstrates a growing effort to move from once-off engagement activities toward a more integrated model in which participation is planned, tracked and connected to committee work.

Parliament's Public Participation Model provides an important lens for assessing performance because it defines meaningful public involvement as more than attendance at hearings or the number of engagements held. The Model requires Parliament to assess whether citizens were properly informed, given opportunities to provide input, meaningfully involved through dialogue and interaction and provided with feedback on how their concerns were considered. This enables public participation performance to be assessed not only by volume, but by quality, accessibility, responsiveness and the extent to which public input strengthens law-making, oversight and accountability. The graphic depiction of the model is below.

Figure 9: Parliament's Public Participation Model



The "Inform" pillar was advanced through workshops, education materials, tours, radio outreach and digital platforms. The "Involve" and "Consult" pillars were advanced through public hearings, stakeholder engagements, committee consultations, petitions and submissions. The "Feedback" pillar was reflected in direct correspondence from the Speaker, committee reporting, referrals to Ministers and the strengthening of digital systems intended to improve traceability and responsiveness. The Public Participation Section continued building partnerships with provincial legislatures, government departments and civil society organisations. This collaborative approach improved reach and relevance, particularly where public engagement had to be adapted to the restoration and construction constraints affecting physical access to Parliament.

Table 13: Public Participation Model Pillars and FY2025/26 Mechanisms

PPM pillar	FY2025/26 mechanisms	Alignment to parliamentary outcomes
Inform	Workshops, community radio, educational materials, tours, digital portal and public education programmes.	Improves civic knowledge and awareness of parliamentary roles, rights and participation opportunities.
Involve	Stakeholder sessions, school/youth/women/persons with disabilities engagements, civil society dialogues and constituency-linked outreach.	Broadens the range of participants and makes participation more inclusive and representative.
Consult	Committee public hearings, oral and written submissions, petitions, sector engagements and budget-related hearings.	Creates a record of citizen and stakeholder input for committee deliberation, legislative refinement and oversight.
Feedback	Speaker responses, committee reports, referrals to Ministers, tracking systems, portal development and follow-up mechanisms.	Strengthens transparency and trust by showing how citizen inputs are handled and routed.

Public Education, Awareness and Access to Parliament

Public education and awareness work expanded significantly during the year. The Public Participation Section conducted 412 workshops and stakeholder engagement activities, reaching 24 827 participants. This represented a substantial increase from the previous financial year, when 237 workshops reached 11 093 participants. The increase reflects stronger outreach capacity, improved coordination and the use of multiple platforms for public education.

The content of public education was linked to Parliament's mandate, participation rights, submissions, petitions and topical parliamentary processes. Programmes included engagement on the Marriage Bill, the P20 Speakers Summit, NCOP Local Government Week, Women's Parliament, how civil society can support public participation, youth and voting, Deaf Awareness Month, how to make submissions and petitions and gender-based violence and femicide engagements.

Public access to Parliament was sustained through a combination of onsite and virtual tours. Despite restoration and construction projects that limited physical access to the parliamentary precinct, 125 tours were conducted, reaching 4 453 people. This was a marked increase from 49 tours and 1 973 visitors in the previous financial year. The hybrid approach helped maintain access to parliamentary education while recognising the constraints of the physical precinct. The tours served as an important public education platform, exposing visitors to Parliament's constitutional roles, functions and processes, including its law-making, oversight, public participation and representative responsibilities. Visitors included South African citizens, international visitors and tourists, school groups, young people, adults, elderly persons, men and women, and people from both rural and urban communities across the provinces. Through these engagements, members of the public were able to better understand how Parliament works, how citizens can participate in democratic processes, and why Parliament's work matters in improving accountability and public trust.

The continued demand for tours also highlights the need for stronger investment in both physical and virtual tour infrastructure, as well as improved coordination across relevant units, sections, divisions and external stakeholders to expand reach and improve the visitor experience. Outreach was also amplified through community radio. Coverage expanded from two to 32 radio stations, with an estimated reach of 2.9 million people. This is significant because community radio enables Parliament to reach citizens who may not access parliamentary information through formal websites, physical attendance or social media. In addition, this advances multilingualism, which is an important dimension of meaningful public access. Civic education was further supported through the development of 46 education materials against a target of 40 and the distribution of 164 861 items across digital and physical platforms.

Table 14: Public Participation Channels and Contribution

Channel	FY2024/25 Output	FY2025/26 Output	Contribution
Public education workshops	237 workshops; 11 093 participants	412 workshops; 24 827 participants	Citizen knowledge, awareness of Parliament, rights and participation channels.
Tours of Parliament	49 tours; 1 973 visitors	125 onsite and virtual tours; 4 453 participants	Access to Parliament despite restoration and construction limitations.
Community radio	2 Radio stations;	32 radio stations; estimated 2.9 million reach	Wider geographic, language and community-based public education.
Education materials	49 materials; 222 469 distributed	46 materials; 164 861 distributed items	Improved access to content explaining Parliament and participation processes.
Digital tools	n/a	Public Participation Portal and PCO locator	Improved discoverability, tracking and access to participation opportunities.

Committee Public Hearings and Stakeholder Engagement

Public hearings remained a core mechanism for meaningful public involvement in Parliament's law-making, budget scrutiny and oversight work. During FY2025/26, committees implemented a sustained and structured public participation programme in support of legislative and budgetary processes. Committees recorded at least 52 formal public hearings, including stakeholder engagements and preparatory workshops. The public hearings covered money bills, with virtual hearings on the 2025 Appropriation Bill, the Eskom Debt Relief Bill and Revenue Laws Amendment Bill. In addition, there were public hearings on the Tobacco Products and Electronic Delivery Systems Control Bill, budget legislation and high-impact social and governance bills. The Health Committee received oral presentations from stakeholders, organisations and members of the public who had expressed interest in elaborating on written submissions. They enabled citizens, civil society, organised stakeholders and affected communities to provide input on fiscal priorities, municipal funding, service delivery challenges, social protection, taxation, governance, accountability and socially sensitive legislative reforms, including matters arising from the Marriage Bill.

Additionally, there were stakeholder engagements on sexual assaults on young persons, which constitute statutory rape. These engagements were treated as a substantive child-rights, protection and criminal-justice matter rather than as a routine public hearing process. The Portfolio Committee on Women, Youth and Persons with Disabilities led and coordinated a multi-committee process, with inputs from the Portfolio Committees on Social Development, Basic Education and Health. Engagements were held in Gauteng and the Eastern Cape, with further engagements conducted virtually, to hear from relevant stakeholders on the systemic failures, service-delivery gaps and institutional responsibilities affecting the protection of young girls. The process resulted in a joint interim report, which was tabled within the required timeframe, debated in the House in March 2026, and used as the basis for formal follow-up with the Executive. Following the debate, the Speaker wrote to the relevant Ministers requesting responses within 45 days, with follow-ups planned in the financial year. The report on this process will therefore serve as an accountability and monitoring tool to track departmental action, assess progress against the recommendations, identify remaining policy, legislative or implementation gaps, and guide any further parliamentary action required to strengthen the protection of children, victim support, prevention, reporting, investigation and prosecution.

Several other virtual public hearings took place on fiscal and tax legislation, including the Division of Revenue Amendment Bill, Tax Laws Amendment Bill, Tax Administration Laws Amendment Bill and Rates Bill. These hearings supported committee reporting, legislative quality and strengthened oversight over budget choices.

The public hearings illustrate the bridge between public voice and parliamentary decision-making. Public comments were received, committee reports were prepared or adopted and committee deliberations were informed by public submissions. In this way, participation contributed to both the procedural legitimacy and substantive quality of parliamentary decisions.

Table 15: Public Participation Themes and NDP/MTDP Relevance

Public participation theme	FY2025/26	NDP/MTDP relevance
Money Bills and budget legislation	Appropriation Bill, Eskom Debt Relief Bill, Division of Revenue Amendment Bill, Revenue Laws Amendment Bill, Tax Laws Amendment Bill, Tax Administration Laws Amendment Bill, Rates Bill, revised fiscal framework.	Inclusive growth and job creation; reducing poverty and cost of living through transparent fiscal choices.
Social and family law	Marriage Bill hearings in Free State and Western Cape.	Social justice, equality, rights protection and responsive legislative reform.
Health and regulation	Tobacco Products and Electronic Delivery Systems Control Bill.	Quality health care and preventative public health.
Gender justice and protection	Stakeholder engagements on sexual assault on girls, which constitutes statutory rape; GBVF-related education and engagements.	Safety and security; social protection; gender justice.
Municipal and service delivery issues	Petitions and engagements related to water, housing, transport, municipal governance and public infrastructure.	Basic services, capable state and poverty reduction.

Petitions, Submissions and Citizen Correspondence

Petitions and submissions are a direct route through which citizens and organised groups place matters before Parliament. They enable communities to raise service delivery failures, regulatory concerns, social justice issues, governance failures and requests for legislative or oversight intervention. During FY2025/26, the NA and NCOP received petitions and submissions that covered a wide range of issues, reflecting the public's use of Parliament as a forum for redress, accountability and policy influence.

In the NA, 20 petitions were referred to committees, 8 petitions were referred to Ministers and the Speaker directly responded to 24 petitioners. These actions demonstrate differentiated processing: matters requiring committee oversight or legislative consideration were referred to the relevant portfolio committees; matters requiring administrative or policy response were referred to the Executive; and matters requiring clarification, procedural guidance or direct institutional feedback were addressed by the Speaker.

Petitions referred to committees included matters on the handling of the Timothy Omotoso rape case, dysfunction in the shipping industry, SANParks management planning, local government systems, the rehabilitation of Witherow Dam Quarry, poor service delivery in Fort Grey, service delivery in Greater Tzaneen Municipality, restoration of rail services to Daveyton, the water crisis in Msukaligwa Municipality and housing matters in the City of Cape Town. These matters show how petitions can surface local and sectoral issues that have national oversight significance.

The NCOP received 5 petitions. These included concerns about alleged disregard of mining regulatory frameworks in Magog Village, a call for the enactment of a South African Apartheid Denial Prohibition Bill, a petition calling for the NCOP to intervene in terms of section 139 of the Constitution in Uthukela Municipality, concerns about Road D2953 in kaHoyi Village and regulatory barriers affecting the development of Portion 3 of Farm Klipfontein 716.

During the year, Portfolio and Select Committees strengthened public involvement by processing petitions and related inquiries, including hearings, stakeholder engagements and site inspections. The matters raised spanned education infrastructure, social assistance, transport and community development, and committees used these processes to hold departments accountable and track implementation of agreed actions. Some highlighs included the following:

- **Leruntse Lesedi High School infrastructure (North-West):** Following a petition from the School Governing Body, the matter was referred for consideration by the relevant committees. The Provincial Department indicated it would establish a joint team with Public Works and SGB representatives to address urgent needs and plan major renovations, supported by budget reprioritisation and assessments of affected schools.
- **Older Persons Grant adequacy:** The Committee finalised a public petition calling for an urgent increase in the grant. The Department advised that the matter requires a coordinated, multi-departmental approach, including National Treasury, within the context of current fiscal constraints.
- **Magog petition (KwaZulu-Natal):** The Select Committee on Petitions and Executive Undertakings resolved to

convene a hearing and conduct an inspection in loco to hear first-hand submissions and verify issues raised. Key stakeholders were directed to report to the Committee within six months on progress with implementing recommendations.

- **Daveyton Rail Corridor (Gauteng):** Processed by the Portfolio Committee on Transport, the petition called for an investigation into vandalism and restoration of the corridor linking Daveyton to Springs, Benoni and Johannesburg. The Committee underscored recovery of the corridor and protection of state assets.
- **N2 Wild Coast Road:** The Committee resolved to proceed with the project, strengthen oversight and request a performance audit to support accountability for delivery.
- **IDC-related petition (NAFCOC):** The petition raised concerns regarding support to black-owned businesses and prompted consideration of the IDC's interventions and responsiveness.
- **Farmworker Equity Scheme:** The petition highlighted governance and accountability concerns regarding the use of public funds and the need for strengthened oversight.

Overall, the petitions processed during FY2025/26 illustrate the value of Parliament as the voice of the people. They enabled citizens, communities and organised stakeholders to raise matters that may otherwise remain localised or unresolved, and created a formal pathway for these concerns to be considered by committees, placed before departments, verified through oversight processes and tracked through implementation follow-up. The petitions process therefore contributes effective public participation, responsive oversight, improved service delivery, protection of rights and the strengthening of accountability across the Executive.

There were 43 unsolicited submissions in the NA, indicating that citizen engagement continued beyond formal petitions and public hearings and that Parliament's public participation system must manage a broader stream of correspondence, information requests, complaints and submissions.

Table 16: Themes Emerging from Petitions and Submissions

Theme emerging from petitions/submissions	Examples	Developmental relevance
Service delivery and basic services	Fort Grey poor service delivery; Greater Tzaneen service delivery; Msukaligwa water crisis; City of Cape Town housing; Uthukela Municipality; kaHoyi Road D2953.	Basic services, local government, poverty reduction and capable state.
Safety, justice and rights	Timothy Omotoso case; stakeholder engagements on statutory rape; GBVF-related issues; child identity and social harm; safety of citizens.	Safety and security, human rights, gender justice and social protection.
Economic governance and inclusion	Shipping industry dysfunction; IDC mandate and black business concerns; financial sector transformation; regulatory barriers to development.	Inclusive growth, job creation and economic transformation.
Environment and resources	SANParks management plan; mining regulatory concerns; Witherow Dam Quarry rehabilitation; resource extraction and environmental concerns.	Clean environment, sustainable development and accountable resource governance.
Democratic participation and state institutions	Youth voter registration; public appointment matters; committee recordings and documentation; rules and institutional conduct.	Capable, ethical and developmental state; open democracy.

NCOP Provincial Mechanisms and Local-Government Responsiveness

The NCOP provides an important provincial and intergovernmental dimension to public participation. During the year, the NCOP held one Provincial Week under the theme "Building viable municipalities for enhanced delivery of basic services to communities". The programme focused on the support provided by national and provincial spheres to the local sphere of government in terms of section 154 of the Constitution.

The Provincial Week was aligned to District Development Model principles and highlighted the need for greater coordination and collaboration across spheres of government. Focal areas included Strategic Integrated Projects for new and ageing infrastructure, water and sanitation access and quality, implementation of the National Infrastructure Plan, Operation Vala Zonke and repairs and maintenance of community assets and infrastructure.

The Provincial Week theme is strongly aligned to the NDP and MTDP. It connects public participation to basic services, local government stability, infrastructure delivery and the building of a capable state. It also reinforces the NCOP's role as a bridge between national policy, provincial realities and local service delivery challenges.

Table 17: Provincial Week Focus Areas and NDP/MTDP Contribution

Provincial Week focus area	Reported focus	NDP/MTDP contribution
Infrastructure and SIPs	Focus on new infrastructure and ageing infrastructure across provinces.	Supports inclusive growth, jobs and improved access to services.
Water and sanitation	Focus on accessibility, quality of water services and the impact of migration.	Directly linked to decent living standards and poverty reduction.
Roads and community assets	Operation Vala Zonke and repair/maintenance of community assets and infrastructure.	Strengthens service delivery and local economic participation.
Intergovernmental support	Support from national and provincial spheres to municipalities under section 154 of the Constitution.	Builds a capable, ethical and developmental state.

Digital Participation, Tracking and Institutional Reform

A major theme in the FY2025/26 was the strengthening of public participation systems, standards and digital infrastructure. The launch of the Public Participation Portal and development of the Parliamentary Constituency Offices locator were important steps toward improving access, coordination and traceability. An important initiative was the development and maintenance of an interactive Google Map reflecting the locations of public hearings held and scheduled. The public participation improvement plan was designed to reduce the risk of future laws or decisions being invalidated due to insufficient public engagement. Key to this was the gap analysis of public participation court judgments, which provided the diagnostic foundation. The subsequent improvement plan focused on standards, processes, early warning on compliance issues, governance structures, standard operating procedures and digital tools.

Progress included draft minimum standards on the Prevention of Arbitrariness, early-warning monitoring processes, templates and checklists under the Track and Trace Early Warning System, an updated Practice Note, Terms of Reference for the Multi-disciplinary Public Participation Technical Committee, Functional Area SOPs for Public Participation, Research and Language Services, the PCO Framework and the draft strategy for expansion of Parliamentary Democracy Offices to all provinces.

The completion of the Public Participation Improvement Plan demonstrates that public participation was treated not only as outreach, but as an institutional governance system requiring standards, roles, workflows, evidence, feedback loops and accountability for follow-up.

Table 18: Public Participation Reform Areas and FY2025/26 Progress

Reform area	FY2025/26 progress	Why it matters
Gap analysis of court judgments	Ten judgments reviewed: nine Constitutional Court and one Supreme Court of Appeal.	Identified legal and procedural risks in public participation.
Minimum standards and Practice Note	Draft standards and updated Practice Note developed for consultation.	Promotes consistency and reduces arbitrariness.
Track and Trace Early Warning System	Monitoring process, templates and checklists developed.	Improves planning, risk detection and follow-up.
Functional Area SOPs	SOPs for Public Participation, Research and Language Services completed.	Clarifies roles, handovers and evidence requirements.
Public Participation Portal and e-Petitions progress	Portal launched; progress on e-Petitions and digital technologies concept.	Enhances accessibility, traceability and responsiveness.
PCO locator and PDO expansion strategy	PCO locator developed; PCO Framework and draft PDO expansion strategy prepared.	Improves geographic access and provincial reach.

Alignment to NDP and MTDP Priorities

Public participation contributed to the NDP and MTDP by ensuring that citizens' experience of poverty, unemployment, inequality, service delivery and governance failures entered the parliamentary record. The function therefore operated as an evidence channel for Parliament's oversight and law-making mandate. The NDP emphasises broad ownership, stakeholder engagement and continuous feedback as implementation principles. Public participation directly supports these principles by enabling citizens, civil society, communities, labour, business and affected stakeholders to identify obstacles to implementation and influence parliamentary responses.

Table 19: Alignment of Public Participation to NDP/MTDP Priorities

NDP/MTDP priority	Public participation Activity	Developmental Alignment
Inclusive growth and job creation	Public hearings on fiscal and revenue bills; petitions on shipping industry dysfunction, IDC mandate concerns, financial sector transformation and regulatory barriers.	Improves the evidence base for economic policy scrutiny and supports accountability for inclusive growth.
Reducing poverty and tackling the high cost of living	Public input on appropriation, division of revenue, revenue laws, social development, health, housing, water and service delivery matters.	Enables citizens to influence resource allocation and service delivery priorities affecting household welfare.
Capable, ethical and developmental state	Petitions on municipal governance, public institutions, maladministration, local government support, access to information and parliamentary rules.	Strengthens accountability, institutional responsiveness and democratic trust.
NDP decent standard of living	Engagements related to housing, water, sanitation, transport, education, health, safety and social protection.	Connects lived experience to parliamentary law-making and oversight.
Social cohesion and safe communities	Engagements on GBVF, sexual assault of young persons, which is prohibited through the offence of statutory rape, public safety petitions and justice-related submissions.	Supports rights-based and community-informed responses to safety and social justice concerns.

Public participation can expand even under constrained physical conditions when digital, radio, hybrid and partnership-based mechanisms are used effectively. The restoration and construction context limited full precinct access, but virtual tours, community radio and digital platforms enabled Parliament to maintain and broaden public access.

The year also demonstrated the importance of treating public participation as a system. The transformative shift toward the development of SOPs, standards, tracking tools, early warning mechanisms and the establishment of an integrated technical committee for public participation demonstrates that Parliament is committed to building institutional safeguards against weak, inconsistent or legally vulnerable public participation processes.

Capacity constraints remained a material risk. Limited public participation resources to support committees, a wide span of control in committees and delays in filling posts posed significant challenges. These constraints matter because meaningful participation requires sufficient capacity for planning, logistics, language access, stakeholder mapping, facilitation, evidence management, feedback and follow-up.

Petitions and submissions show the need for stronger traceability. Referrals to committees and Ministers are important, but the developmental value of petitions depends on whether outcomes are tracked, whether petitioners receive meaningful feedback and whether committee oversight programmes incorporate recurring citizen concerns. The e-Petitions system, developed in the previous reporting period, supports this by creating a digital platform through which petitions can be submitted, recorded, tracked and monitored more systematically. The continued rollout will therefore improve Parliament's ability to follow up on outcomes, provide feedback to petitioners and identify recurring citizen concerns that should inform committee oversight priorities.

Alignment of Institutional APP Outputs – Transforming Public Participation

The FY2025/26 was marked by strong public education delivery, wider use of virtual and hybrid engagement platforms, the strengthening of digital participation infrastructure and the implementation of reforms intended to make public participation more consistent, legally robust and outcome-oriented. Public Participation shifted from a primarily activity-driven model toward an integrated approach that emphasises the quality, reach, inclusivity and traceability of citizen input. Interpreting services supported physical, hybrid and virtual plenaries, committee meetings, public hearings and oversight visits, including services in all official languages and South African Sign Language. Capacity within the Interpreting Unit was improved through the filling of vacant posts and the expansion of virtual channels from eight to ten, although South African Sign Language services remained constrained by technical challenges. Translation services improved accessibility of legislative material and related parliamentary information across languages, including translated Hansard materials, adverts calling for submissions and critical legislative documents such as the 2025 Fiscal Framework, Eskom Debt Relief Amendment Bill, Appropriation Bill, Economic Regulation of Transport Amendment Bill, 2025 Medium-Term Budget Policy Statement, 2025 Special Appropriation Bill, Defence Amendment Bill and Military Discipline Supplementary Measures Amendment Bill.

The year also reflected institutional recovery. Early constraints affected delivery of identified public participation improvement initiatives. However, remedial action, revised planning, improved coordination and concentrated effort enabled Parliament to achieve 91% implementation by year-end, exceeding the annual target of 90%.

2.1.4. COOPERATIVE GOVERNANCE

During FY2025/26, Parliament continued to strengthen cooperative governance through the work of the NCOP, committees and intergovernmental accountability mechanisms. The NCOP served as a constitutional bridge between the national, provincial and local spheres of government, enabling provincial delegates and organised local government to bring provincial and municipal matters into national parliamentary deliberations.

The reporting year reflected the continued importance of Parliament's cooperative governance mandate in a period of persistent municipal instability, service delivery pressure, financial distress, infrastructure backlogs and uneven institutional capacity across local government. Through debates, questions to the Executive, Provincial Week, Local Government Week, section 139 interventions, section 106 notices and municipal performance reports, Parliament gave attention to governance failures and developmental blockages affecting communities.

Participation by provincial special delegates and organised local government remained a central feature of the NCOP's cooperative governance function. However, performance was uneven. The annual average attendance rate for special delegates was 34%, while their participation rate in debates averaged 70%. SALGA recorded significantly stronger attendance and participation, with an annual attendance rate of 98% and participation rate of 78%. This performance pattern shows that organised local government was consistently present in the Council's work, while provincial participation varied considerably across provinces.

The section 139 and section 106 records show that municipal governance remained a significant area of concern. Interventions and notices were linked to failures to meet Executive obligations, service delivery weaknesses, financial crises, inability to approve budgets or revenue-raising measures, lack of capacity, poor leadership, political instability, maladministration, fraud, corruption and other serious malpractice. These matters are directly linked to the National Development Plan's emphasis on building a capable state and the MTDP priority of building a capable, ethical and developmental state.

Overall, Parliament's cooperative governance work in the FY2025/26 contributed to the strengthening of three-sphere accountability, municipal oversight and provincial representation. At the same time, the year's record points to the need for stronger follow-up on municipal interventions, improved provincial attendance, better tracking of section 106 outcomes and a more integrated approach to linking municipal oversight with service delivery, infrastructure and NDP/MTDP outcomes.

Constitutional and Strategic Context

In FY2025/26, cooperative governance was especially important because many matters before Parliament required coordinated action across spheres of government. These included water and sanitation, housing, roads, municipal finances, local government instability, infrastructure maintenance, economic development, border management, rural infrastructure, land tenure and municipal debt. These matters fall directly within the NDP's focus on a capable state, inclusive growth, poverty reduction and improved quality of life.

The MTDP priorities also create a clear framework for assessing cooperative governance. Inclusive growth and job creation depend on functioning municipalities, reliable infrastructure and coordinated economic development. Reducing poverty and the high cost of living requires effective delivery of basic services, social services and local infrastructure. Building a capable, ethical and developmental state requires clear accountability, stable municipal governance and effective intergovernmental support.

Parliament's cooperative governance theory of change can be understood as a developmental accountability chain:

Table 20: Cooperative Governance Theory of Change

Level	Cooperative governance logic
Constitutional mandate	The NCOP represents provincial interests in the national sphere and participates in national law-making, oversight and intergovernmental accountability.
Inputs	Provincial delegates, special delegates, SALGA representatives, committee support, section 139 notices, section 106 statements, municipal performance reports, petitions, debates, questions, Provincial Week and oversight visits.
Activities	Provinces and SALGA participate in debates; committees examine interventions; the NCOP considers reports; delegations undertake in loco inspections; municipal performance is monitored; Executive responses are solicited.
Immediate outputs	Debates, reports, interventions processed, notices received, municipal performance reports tabled, Provincial Week conducted, questions asked, recommendations adopted.
Institutional outcomes	Stronger intergovernmental oversight, better visibility of municipal failures, improved coordination between spheres and clearer recommendations for support or corrective action.
Developmental outcomes	Improved municipal performance, better service delivery, strengthened local accountability and enhanced implementation of NDP/MTDP priorities.
Long-term impact	A capable, ethical and developmental state that improves the quality of life of citizens, reduces poverty and inequality and supports inclusive growth.

This logic shows that cooperative governance is not a procedural add-on. It is a core mechanism through which Parliament can identify systemic weaknesses across spheres of government and direct accountability toward the Executive, provinces and municipalities.

Participation of Provinces and Organised Local Government

A key feature of the NCOP's cooperative governance role is the participation of special delegates and SALGA representatives in Council debates. This participation enables matters affecting provincial and local spheres to be brought into the national parliamentary arena. The annual attendance and participation data shows a mixed picture. SALGA's attendance was consistently strong at 98%, with a participation rate of 78%. This indicates that organised local government was present and able to contribute to Council debates. By contrast, special delegate attendance averaged 34%, although participation in debate opportunities averaged 70%. This suggests that when provincial delegates were present, they often participated meaningfully, but attendance itself remained a constraint.

Table 21: Attendance of Special Delegates and SALGA

Entity	Number of plenaries	Attendance opportunities	Actual attendance	Attendance rate
Eastern Cape	64	248	96	39%
Free State	64	248	25	10%
Gauteng	64	248	44	18%
KwaZulu-Natal	64	248	88	35%
Limpopo	64	248	120	48%
Mpumalanga	64	248	141	57%
North-West	64	248	109	44%
Northern Cape	64	248	43	17%
Western Cape	64	248	50	20%
SALGA	64	62	61	98%
Total / average		2 294	777	34% average for special delegates

Mpumalanga recorded the highest special delegate attendance rate at 57%, followed by Limpopo at 48% and North-West at 44%. The lowest attendance rates were recorded by the Free State at 10%, Northern Cape at 17%, Gauteng at 18% and Western Cape at 20%. These patterns indicate that provincial attendance remains uneven and that stronger coordination with provincial legislatures is required to improve representation.

Table 22: Debate Participation of Special Delegates and SALGA

Entity	Debate opportunities	Debate contributions	Debate rate
Eastern Cape	23	19	83%
Free State	23	3	13%
Gauteng	23	17	74%
KwaZulu-Natal	23	20	87%
Limpopo	23	26	113%
Mpumalanga	23	24	104%
North-West	23	10	43%
Northern Cape	23	2	9%
Western Cape	23	21	91%
SALGA	23	18	78%
Total / average	230	160	70% average

The debate participation data shows stronger performance than attendance data. Limpopo, Mpumalanga and the Western Cape recorded particularly high participation rates, while the Free State and Northern Cape recorded the lowest participation. The high participation rates in some provinces may reflect multiple contributions across debate opportunities or strong engagement once delegates were present. The NCOP remains an active deliberative platform for intergovernmental matters, but the quality and consistency of provincial participation require attention.

Provincial Week 2025

Provincial Week provided a structured mechanism for Parliament to examine whether municipalities are receiving appropriate support to fulfill their constitutional obligations. This is important because municipal failure often has causes beyond a single municipality, including weaknesses in provincial oversight, fiscal constraints, capacity limitations, infrastructure deterioration and national policy implementation gaps.

Table 23: Focal areas for Provincial Week 2025

Provincial Week focus area	Cooperative governance significance	Developmental link
Strategic Integrated Projects for new and ageing infrastructure	Requires alignment between national infrastructure planning, provincial coordination and municipal delivery capacity.	Supports inclusive growth, investment and service delivery.
Water and sanitation access and quality	Requires coordinated action across water boards, municipalities, provinces and national departments.	Directly linked to basic services, health and dignity.
Impact of migration on water services	Requires integrated planning between municipalities, provinces and national departments.	Supports sustainable service delivery and spatial planning.
Implementation of the National Infrastructure Plan	Requires cross-sphere alignment, financing, monitoring and accountability.	Supports economic growth and infrastructure-led development.
Operation Vala Zonke	Addresses roads and pothole repairs through coordinated national, provincial and municipal action.	Supports local mobility, safety and economic participation.
Repairs and maintenance of community assets and infrastructure	Requires long-term maintenance planning and municipal financial discipline.	Supports quality of life and sustainable communities.

Provincial Week aligned strongly with the MTDP priority of building a capable, ethical and developmental state and with the NDP focus on capable institutions, infrastructure, service delivery and improved living conditions.

Local Government Week and Local Government Accountability

Local Government Week was reflected in the NCOP debate programme under the theme "Restoring the dignity of our people through spatial planning, provision of human settlement, water and sanitation". This theme captured the core developmental challenge facing many municipalities: the need to connect planning, housing, water, sanitation and human dignity.

The Local Government Week debate provided a platform to discuss municipal service delivery not as isolated complaints, but as part of a wider intergovernmental system. Spatial planning failures, informal settlements, poor infrastructure maintenance, weak water and sanitation services and underperforming municipalities require coordinated attention between national departments, provinces, municipalities and organised local government.

Section 139 Interventions

Section 139 of the Constitution provides a mechanism for provincial intervention when municipalities fail to fulfil executive obligations, face financial crises, fail to approve budgets or revenue-raising measures or experience governance collapse that affects service delivery. The NCOP's role is to oversee such interventions, including approving certain interventions and ensuring that they are justified, properly implemented and aimed at restoring municipal functionality.

During FY2025/26, the NCOP received seven notices or intervention-related matters in terms of section 139 of the Constitution. These included progress notices, new interventions, termination of an intervention and a proposed dissolution of a municipal council.

Table 24: Section 139 Interventions Considered During FY2025/26

Municipality / matter	Type of intervention or notice	Oversight significance
Nala Local Municipality	Section 139(1)(b) intervention	Provincial executive assumes responsibility for municipal functions not being effectively performed.
Matjhabeng Local Municipality	Section 139(5)(a) and (c) intervention	Linked to financial crisis and failure to approve a budget or revenue-raising measures.
Umzinyathi Municipality	Termination of section 139(1)(b) intervention	Indicates monitoring of the lifecycle of interventions, including termination.
Nketoane Local Municipality	Section 139(1)(b) intervention	Reflects continuing municipal performance and governance concerns.
Masilonyana Local Municipality	Section 139(1)(b) intervention	Reflects administrative, financial or service delivery challenges.
Waterberg District Municipality	Section 139(5) intervention	Indicates serious financial or budget-related municipal challenges.
Knysna Local Municipality	Section 139(1)(c) notice of dissolution of municipal council	NCOP undertook stakeholder engagement and disapproved dissolution, recommending support instead.

The Knysna matter is particularly important because it shows the NCOP applying its oversight role substantively rather than mechanically approving a provincial executive decision. Section 139(1)(c) permits a provincial executive to dissolve a municipal council and appoint an administrator until a newly elected council is declared. Because of the seriousness of dissolution and the limited timeframes for NCOP approval, the Council normally undertakes an in loco inspection to verify the conditions on the ground. After engaging stakeholders in Knysna, the NCOP resolved to disapprove the dissolution of the municipal council and recommended that the Provincial Executive provide support to the municipality.

This approach demonstrates a developmental reading of cooperative governance: intervention should not only punish failure but should help restore sustainable municipal functionality. The purpose of intervention is to help the municipality become sustainable, and oversight by the NCOP and provincial legislatures must ensure that interventions are justified, proportionate, legally compliant and capable of improving service delivery.

Section 106 Notices and Municipal Investigations

Section 106 of the Local Government: Municipal Systems Act empowers the MEC responsible for local government to investigate allegations of maladministration, fraud, corruption or other serious malpractice within a municipality. The MEC may request information, appoint investigators and take further steps if a municipality is failing to fulfil its obligations. Section 106 notices are important early warning instruments because they often precede or inform possible section 139 interventions.

The NCOP recorded 10 written statements in terms of section 106, related to the following municipalities:

Table 25: Section 106 Municipal Systems Act Notices and Records

Municipality	Nature of section 106 record
uMkhanyakude Local Municipality	Notice relating to allegations of maladministration, fraud, corruption or serious malpractice.
Umdoni Local Municipality	Notice relating to allegations of maladministration, fraud, corruption or serious malpractice.
Nkomazi Local Municipality	Notice relating to municipal governance concerns.
Beaufort West Municipality	Progress report.
Merafong City Local Municipality	Notice relating to municipal governance concerns.
Emfuleni Local Municipality	Notice relating to municipal governance concerns.
Nkomazi Local Municipality	Additional notice or repeated reference requiring reconciliation.
Lekwa Local Municipality	Notice relating to municipal governance concerns.
Tswaing Local Municipality	Progress report or intervention-related monitoring.
Madibeng Local Municipality	Progress report or intervention-related monitoring.

The NCOP used section 106 notices as proactive monitoring tools to track developments in affected municipalities. This is important because allegations of maladministration, fraud and corruption affect public trust, financial stability, infrastructure maintenance and service delivery. Where section 106 investigations reveal persistent or unresolved failures, they may point to the need for stronger provincial support, enforcement action or possible section 139 intervention.

Annual Municipal Performance Reports

The Council received six Annual Municipal Performance Reports in terms of section 47 of the Local Government: Municipal Systems Act. These reports are compiled by MECs responsible for local government and assess the performance of municipalities within each province. They usually identify municipalities that have not met performance targets and outline steps to address shortcomings.

Table 26: Annual Municipal Performance Reports Recorded During FY2025/26

Annual Municipal Performance Report	Period
North-West Consolidated Annual Municipalities Performance Report	2022/23
Gauteng Consolidated Annual Municipalities Performance Report	2023/24
KwaZulu-Natal Consolidated Annual Municipalities Performance Report	2023/24
Limpopo Consolidated Annual Municipalities Performance Report	2023/24
Western Cape Consolidated Annual Municipalities Performance Report	2023/24
North-West Consolidated Annual Municipalities Performance Report	2023/24

These reports are important because they provide Parliament with a structured evidence base for monitoring municipal performance. They help the NCOP and committees identify patterns in municipal underperformance, service delivery failures, governance instability, financial distress and capacity gaps. They also provide a basis for targeted oversight, questions to the Executive, committee reports, recommendations and follow-up with provinces and municipalities.

The municipal performance reports are useful in identifying cross-cutting trends, such as municipalities repeatedly failing audit, infrastructure delivery, maintenance, revenue collection, water services, sanitation, roads, planning or governance targets.

Committee Oversight over Municipal Governance and Interventions

Committees played an important role in supporting Parliament's cooperative governance mandate. The Select Committee on Cooperative Governance and Traditional Affairs, together with other relevant committees, exercised oversight over municipal interventions implemented in terms of section 139 of the Constitution.

Committees monitored broader municipal support interventions addressing governance failures, financial instability, infrastructure backlogs and service delivery challenges. Engagements were held with provincial departments, municipal leadership, organised stakeholders, oversight institutions and affected communities. This broadened the evidence base and enabled Parliament to assess whether interventions were producing meaningful corrective action.

The reporting record also notes that the Portfolio Committee on Cooperative Governance and Traditional Affairs undertook a study visit to Denmark from 23 October to 4 November 2025 to learn from countries with effective and stable coalition governance systems. The visit was intended to provide practical insights to inform efforts to strengthen legislative and policy frameworks aimed at improving coalition stability and municipal service delivery in South Africa. This is relevant because coalition instability has become a material risk to municipal governance and service delivery continuity.

Petitions as Cooperative Governance Signals

Petitions received by the NCOP and committees during the year also revealed cooperative governance and municipal performance concerns. Several petitions raised issues that required intergovernmental attention, including alleged disregard of mining regulatory frameworks, calls for intervention in Uthukela Municipality, failure to construct and rehabilitate Road D2953 in kaHoyi Village and administrative and regulatory barriers affecting land development.

These petitions show that citizens experience failures across spheres of government as service delivery and accountability problems. A road project may involve a provincial department and a municipality; a mining regulatory concern may involve national regulators, provincial authorities, local communities and environmental oversight; a municipal intervention request may require both provincial executive action and NCOP scrutiny. Petitions should therefore be viewed as an early warning component of cooperative governance. They provide citizen-generated evidence about where government coordination is failing or where communities believe intervention is required.

NDP and MTDP Alignment

Parliament's cooperative governance work in the FY2025/26 was strongly aligned to the NDP's objective of building a capable and developmental state and to the MTDP priority of building a capable, ethical and developmental state. It also supported inclusive growth and poverty reduction by focusing on municipal performance, infrastructure, water and sanitation, housing, roads, local governance and service delivery.

Table 27: Cooperative Governance Contribution to NDP/MTDP Priorities

NDP/MTDP priority	Cooperative governance evidence	Developmental Alignment
Building a capable, ethical and developmental state	Section 139 interventions, section 106 notices, municipal performance reports, debates on ethical local government and oversight of municipal instability.	Strengthens accountability, governance, municipal functionality and public trust.
Reducing poverty and tackling the high cost of living	Provincial Week focuses on basic services; debates on poverty, hunger, housing, water and sanitation; petitions on roads and municipal intervention.	Improves attention to services that affect household welfare and dignity.
Inclusive growth and job creation	Debates on economic potential, transport infrastructure, ports, rail, rural infrastructure, local government and municipal fund withholding.	Links municipal performance to local economic development and investment.
NDP decent standard of living	Focus on housing, water, electricity, sanitation, roads, community infrastructure and municipal services.	Supports improved quality of life and service delivery.
Social cohesion and democratic trust	Participation by provinces and SALGA, citizen petitions, stakeholder engagements and Provincial Week.	Strengthens democratic accountability and public confidence in institutions.
Infrastructure and spatial transformation	Provincial Week focuses on SIPs, National Infrastructure Plan, Operation Vala Zonke, maintenance of community assets and spatial planning.	Supports coordinated infrastructure delivery and improved spatial outcomes.

Alignment of Institutional APP Outputs – Transforming Cooperative Governance

Outputs under Outcome 2 — Executive Responsiveness to House Resolutions, the Accountability Standards Gap Analysis, implementation of the Oversight Priority Plan and standardised appointment and removal processes — strengthened Parliament's ability to monitor government responsiveness, follow up on resolutions and improve accountability across the national, provincial and local spheres. These outputs supported the NCOP's work on section 139 interventions, section 106 notices, municipal performance reports and provincial-interest matters by improving the broader oversight architecture within which intergovernmental accountability is exercised. In addition, public participation improvements under Outcome 3 and legislative impact assessments under Outcome 5 contributed indirectly by strengthening citizen input, evidence-based law-making and the quality of parliamentary scrutiny on matters affecting provinces and municipalities.

Thus, improvements to cooperative governance are cross-cutting, they are enabled not only through NCOP interventions and municipal oversight, but also through stronger executive responsiveness, accountability standards, public participation, legislative scrutiny, budget oversight and committee follow-up across Parliament's broader constitutional mandate.

2.1.5. INTERNATIONAL RELATIONS AND PARTICIPATION

This section consolidates Parliament's international relations performance across parliamentary diplomacy, multilateral engagement, international agreements, committee international participation, protocol services and institutional capability during the 2025/26 financial year. International relations as a parliamentary mandate complements South Africa's foreign policy, strengthens law-making and oversight and connects Parliament's work to the National Development Plan, Medium-Term Development Plan, Agenda 2063, SADC Vision 2050 and the Sustainable Development Goals.

The reporting year was significant for South Africa's parliamentary diplomacy. Parliament participated in the 150th Inter-Parliamentary Union Assembly, the 11th BRICS Parliamentary Forum and the 57th SADC Parliamentary Forum Plenary Assembly. Parliament also hosted major international engagements during the year, including the 11th G20 Parliamentary Speakers' Summit, the 2nd P20 Women Parliamentarians Meeting, the inaugural P20 Meeting of Young Parliamentarians and the 58th SADC Parliamentary Forum Plenary Assembly. These engagements positioned Parliament as an active participant in global and regional debates on peace and security, artificial intelligence, inclusive development, climate change, gender equality, youth participation, multilateral reform, African trade integration and parliamentary oversight. Through these platforms, Parliament promoted South Africa's foreign policy priorities while also gaining comparative insights to strengthen domestic parliamentary practice.

The year also saw continued processing of international agreements in terms of section 231 of the Constitution. The NCOP processed five international agreements on aviation safety, maritime environmental liability, the African Continental Free Trade Area (AfCFTA) Protocol on Competition, the AfCFTA Protocol on Women and Youth in Trade and the Afreximbank Establishment Agreement.

Committee international participation was targeted and sectoral. Committees undertook international visits and engagements related to coalition governance, public accounts oversight, climate change, water regulation, economic development, diplomatic missions, housing delivery, unemployment insurance, social protection and infrastructure development. These engagements were not merely diplomatic visits; they contributed comparative evidence for oversight, law-making and policy learning.

Overall, Parliament's international relations work in FY2025/26 contributed to South Africa's global and regional positioning, supported Members' participation in international forums, strengthened parliamentary knowledge exchange and reinforced the link between domestic development priorities and global commitments.

Constitutional and Strategic Context

Parliament's international relations mandate forms part of the broader constitutional framework for democratic accountability, law-making and oversight. International engagement enables Parliament to participate in global and regional parliamentary forums, process international agreements, exchange knowledge with counterpart legislatures and use comparative evidence to strengthen domestic law-making and oversight.

The 7th Parliament identified improving international engagements as a strategic priority, with emphasis on strengthening the ratification, domestication and monitoring of international agreements and commitments. International relations should therefore be understood as a developmental accountability function. It connects domestic priorities to global commitments, supports the oversight of executive action in international affairs, strengthens Parliament's ability to assess comparative policy options and provides a platform for South Africa to influence regional and global governance.

Table 28: Parliament's international relations theory of change

Level	International relations logic
Constitutional mandate	Parliament scrutinises and approves international agreements, participates in global and regional parliamentary diplomacy and supports democratic oversight of international commitments.
Inputs	Members, Presiding Officers, PGIR, IRPD, protocol services, policy briefs, delegation reports, international forums, committee study visits, bilateral engagements and parliamentary networks.
Activities	Participation in IPU, BRICS, SADC PF, P20, COP and other forums; hosting of international parliamentary events; processing international agreements; producing policy briefs; supporting protocol and diplomatic engagements; drafting delegation reports.
Immediate outputs	Policy briefs, delegation reports, declarations, resolutions, reports tabled and adopted, agreements processed, protocol support, committee international study reports and institutional capability tools.
Institutional outcomes	Better-informed Members, improved parliamentary diplomacy, stronger oversight over international commitments, enhanced comparative learning, improved protocol consistency and better alignment between domestic and global priorities.
Developmental outcomes	Stronger contribution to peace, regional integration, inclusive growth, climate resilience, gender equality, youth empowerment, African trade and a capable developmental state.
Long-term impact	Parliament contributes to a democratic, open and globally engaged South Africa that advances domestic development while taking its rightful place in the family of nations.

This logic shows that international relations is not peripheral to Parliament's core mandate. It supports law-making, oversight, public participation and cooperative governance by bringing international evidence, standards, commitments and partnerships into Parliament's domestic work.

Major Multilateral Parliamentary Engagements

150th Inter-Parliamentary Union Assembly

Parliament participated in the 150th Inter-Parliamentary Union Assembly from 5 to 9 April 2025. The Assembly brought together nearly 1 400 delegates, including approximately 740 parliamentarians from about 130 countries. The South African delegation was led by the Speaker of the National Assembly, who also served as President of the IPU Africa Geopolitical Group.

South Africa's participation reflected established parliamentary positions on Africa, Palestine, peace, conflict and climate justice. The delegation participated in co-drafting and voting in favour of an emergency resolution on urgent action relating to the violation of the ceasefire agreement by Israel in Palestine, escalating conflicts in the Democratic Republic of Congo and Sudan and the compounding effects of global warming.

The Assembly adopted two significant resolutions: one on the role of Parliaments in advancing a two-state solution in Palestine and another on parliamentary strategies to mitigate the long-lasting impact of conflicts, including armed conflicts, on sustainable development. The latter resolution emphasised human rights, environmental considerations and inclusive governance in post-conflict reconstruction.

South Africa also contributed to the Forum of Women Parliamentarians. The Speaker used her role as President of the IPU Africa Geopolitical Group to support the election and endorsement of candidates from Botswana and Côte d'Ivoire to the Bureau of Women Parliamentarians. Some of South Africa's proposed amendments to the Forum of Women Parliamentarians and to the committee resolution were incorporated into the final text.

This engagement demonstrated Parliament's role in shaping global parliamentary debate on peace, security, gender representation, humanitarian norms and sustainable development.

11th BRICS Parliamentary Forum

Parliament participated in the 11th BRICS Parliamentary Forum from 3 to 5 June 2025 at the National Congress of Brazil in Brasília. The South African delegation included Members from both the National Assembly and the National Council of Provinces and was led by the Deputy Chairperson of the NCOP.

The BRICS engagement took place in the context of an expanded BRICS membership. The Forum provided an opportunity to strengthen parliamentary cooperation among member states and to align parliamentary diplomacy with emerging global political and economic shifts.

A Joint Declaration was adopted, reaffirming shared commitments to combat terrorism, regulate emerging technologies and support inclusive development within the BRICS framework. The Declaration also emphasised climate and sustainability initiatives, recognising the urgent nature of global environmental and developmental challenges.

Participation in the BRICS Parliamentary Forum supported South Africa's strategic engagement with an expanded BRICS grouping and reinforced parliamentary dialogue on inclusive development, technology governance, peace and sustainability.

57th SADC Parliamentary Forum Plenary Assembly

The South African Parliament's permanent delegation participated in the 57th SADC Parliamentary Forum Plenary Assembly, held from 31 May to 7 June 2025 in Victoria Falls, Zimbabwe. The Speaker of the National Assembly led the delegation.

The Plenary Assembly met under the theme "Harnessing Artificial Intelligence for Effective and Efficient Parliamentary Processes in the SADC Region: Experiences, Challenges and Opportunities". The Assembly adopted various motions, including three submitted by South African Members of the delegation.

The Assembly resolved to prioritise parliamentary oversight, promote regional policy harmonisation, support the development of a normative framework on artificial intelligence and advance AI ethics to safeguard citizens. It also urged member parliaments to collaborate with tertiary institutions to respond to the specific needs of SADC parliaments in the context of emerging technologies.

The Assembly reaffirmed the importance of a Whole-of-SADC Enterprise Architecture to build a harmonised, digitally integrated region that uses AI and emerging technologies to enhance regional integration, governance, innovation and sustainable development. This was aligned to SADC Vision 2050, AU Agenda 2063 and the Sustainable Development Goals.

This engagement advanced Parliament's role in regional policy dialogue on digital transformation, AI ethics, oversight innovation and sustainable regional integration.

11th G20 Parliamentary Speakers' Summit and P20 meetings

A major highlight of the year was Parliament's hosting of the 11th G20 Parliamentary Speakers' Summit from 1 to 3 October 2025 at the Arabella Hotel & Spa in Kleinmond. The Summit was preceded by the 2nd P20 Women Parliamentarians Meeting and the inaugural P20 Meeting of Young Parliamentarians, held from 29 to 30 September 2025. The P20 Women Parliamentarians and Young Parliamentarians meetings sought to ensure that women and young parliamentarians' perspectives were integrated into the deliberations of the P20 Speakers' Summit. The meetings also created a platform for sustained dialogue and peer learning within the P20 community.

The South African parliamentary delegation included the Young Parliamentarians Steering Committee, the Multiparty Women's Caucus, committee chairpersons and the Presiding Officers of Parliament. Members participated actively, including by chairing sessions. Attendance by invited G20 countries was reported at 70% and 43 Speakers or Heads of Delegation attended, including nine Speakers of Provincial Legislatures.

The outcome statements of the two meetings preceding the Summit were consolidated into the P20 outcome declaration, which was presented to the Deputy President of South Africa as input into the G20 Heads of State Summit held in November 2025.

Hosting the P20 strengthened South Africa's parliamentary diplomacy, increased Parliament's convening stature and ensured that gender and youth perspectives informed global parliamentary deliberations linked to the G20 agenda.

58th SADC Parliamentary Forum Plenary Assembly

Parliament hosted the 58th SADC Parliamentary Forum Plenary Assembly in Durban from 30 November to 5 December 2025. The Assembly was held under the theme: "The Impact of Climate Change on Women and Youth in the SADC Region and the Role of Parliaments in Climate Change Mitigation and Adaptation."

The Speaker of the National Assembly led the South African delegation. The objective of the Assembly was to facilitate exchange of ideas on the normative role of parliaments in climate change mitigation and adaptation in the SADC region.

The theme was closely aligned to the NDP, MTDP, AU Agenda 2063 and SDGs because climate change affects food security, water security, health, livelihoods, infrastructure, social protection and intergenerational equity. By focusing on women and youth, the Assembly located climate policy within a justice and inclusion framework.

Hosting the Assembly reinforced Parliament's regional leadership role and supported parliamentary action on climate adaptation, gender equality, youth inclusion and sustainable development.

International Agreements

The processing of international agreements is a core constitutional responsibility of Parliament under section 231 of the Constitution. It gives Parliament a role in scrutinising international obligations before they bind the Republic and ensuring that international commitments are aligned with national development priorities, constitutional values and domestic law.

Table 29: NCOP International Agreements

Agreement	Parliamentary significance	Developmental relevance
Protocol to Amend the Convention on Offences and Certain Other Acts Committed on Board Aircraft	Strengthens international legal cooperation on unlawful acts committed on board aircraft, including prosecution and extradition frameworks.	Safety, security, rule of law and international transport governance.
International Convention on Civil Liability for Bunker Oil Pollution Damage	Establishes a liability and compensation regime for damage caused by bunker oil spills from ships.	Environmental protection, maritime governance and sustainable development.
Protocol on Competition to the Agreement Establishing the African Continental Free Trade Area	Supports competition regulation within the AfCFTA framework.	African integration, fair markets, inclusive growth and job creation.
Afreximbank Establishment Agreement	Enables South Africa to obtain full sovereign membership and a formal seat in the African Export-Import Bank.	Trade finance, intra-African trade, economic diplomacy and industrialisation.
Protocol on Women and Youth in Trade to the Agreement Establishing the African Continental Free Trade Area	Supports women and youth participation in trade under the AfCFTA framework.	Inclusive growth, women's economic participation, youth employment and poverty reduction.

The agreements processed during the year show a strong link between international commitments and domestic development priorities. They covered aviation safety, environmental liability, African trade integration, competition, trade finance, women's economic empowerment and youth participation. This aligns with the MTDP priorities of inclusive growth and job creation, poverty reduction and building a capable, ethical and developmental state.

Committee International Participation and Study Visits

Parliamentary committees used international engagements to strengthen sector-specific oversight, inform law-making and benchmark domestic policy against international practice. These engagements supported Parliament's capacity to engage with complex policy challenges in areas such as climate change, water regulation, public accounts oversight, municipal stability, diplomatic missions, housing delivery, unemployment insurance and social protection.

One international agreement was processed by the Select Committee on Economic Development and Trade relating to the Afreximbank Establishment Agreement. In addition, committees undertook or participated in several international engagements:

Table 30: Committee International Participation

Committee/Delegation	Engagement	Purpose and Contribution
Portfolio Committee on Cooperative Governance and Traditional Affairs	Study visit to Denmark	Learned from countries with effective and stable coalition governance systems to inform legislative and policy frameworks for municipal stability and service delivery.
SCOPA / SAAPAC delegation	SADCOPAC 17th Annual Conference and 21st AGM in Maseru, Lesotho	Strengthened regional public accounts oversight cooperation and accountability learning.
Portfolio Committee on Forestry, Fisheries and the Environment and Select Committee on Agriculture, Land Reform and Mineral Resources	COP30 participation	Strengthened South Africa's contribution to global climate negotiations and provided insights to enhance domestic climate policy and parliamentary oversight.
Portfolio Committee on Water and Sanitation	IWA Water and Development Congress and Exhibition 2025 in Bangkok	Engaged global stakeholders on sustainable water, sanitation and wastewater innovation, including technologies, regulation and financing models.
Portfolio Committee on Water and Sanitation	10th International Water Regulators Forum in Bangkok	Gained insights on water regulation, credible data, institutional governance and adaptive policy frameworks for water security.
Standing Committee on Appropriations	Fact-finding study tour to India	Identified collaboration opportunities in ICT education, youth skills development, skills transfer and investment promotion.
Portfolio Committee on International Relations and Cooperation	Oversight visit to Lusaka, Zambia	Assessed South Africa's diplomatic missions and their contribution to economic diplomacy, investment attraction, tourism promotion and inclusive growth.
Portfolio Committee on Human Settlements and Portfolio Committee on Employment and Labour	Study visits to Brazil	Examined housing delivery systems, sustainable settlement models, unemployment insurance frameworks and social protection mechanisms.

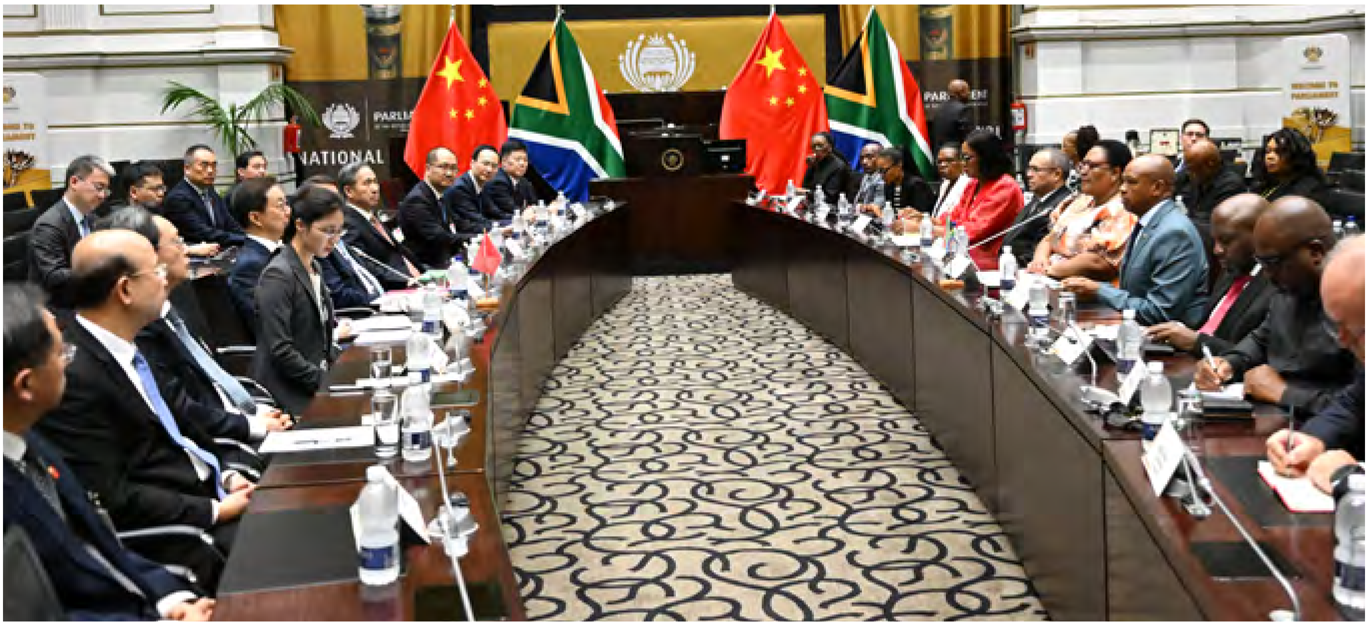
These engagements show that international participation was aligned to domestic oversight priorities. Committees used international exposure to gather comparative evidence, interrogate best practice and bring lessons back into the South African parliamentary context.

International Engagement Strategy and Parliamentary Diplomacy

Parliament reviewed its strategy and capability to implement its international priorities aligned to the national agenda. The output was "international engagement strategy and capability", with a target to review existing capabilities to meet priorities, obligations and commitments. The Parliamentary Diplomacy document and the Draft Policy on International Participation were presented during the NCOP two-day Members' training workshop held on 10–11 February 2026. This capability-building work is important because the effectiveness of parliamentary diplomacy depends not only on attendance at international forums, but on clarity of purpose, preparedness, policy alignment, delegation discipline, reporting, follow-up and institutional memory.

Table 31: International Relations Capability Progress

Capability area	FY2025/26 progress	Remaining requirement
Parliamentary Diplomacy document	Completed	Use as basis for institutional policy and guidance.
Draft Policy on International Participation	Presented during NCOP Members' training workshop	Finalise, approve and implement.
Protocol Manual	Developed and submitted to PGIR for review	Finalise review, approve and institutionalise.
Resolution tracking mechanism	BRS developed; input provided to ICT	Complete system development and move from manual to automated tracking.
Member readiness	NCOP workshop held on parliamentary diplomacy and draft policy	Roll out training across Houses and delegations.



Alignment to NDP, MTDP, Agenda 2063, SADC Vision 2050 and SDGs

Parliament's international relations work in FY2025/26 was aligned to national, continental, regional and global development frameworks. The strategic priority of improving international engagements was explicitly linked to the NDP, SDGs and MTDP 2024-2029. The MTDP priorities were reflected in both parliamentary diplomacy and committee international participation.

Table 32: International Relations Contribution to Development Priorities

Development Priority	FY2025/26 International-Relations	Alignment
Inclusive growth and job creation	AfCFTA protocols, Afreximbank agreement, economic diplomacy, P20, BRICS, India study tour, Lusaka diplomatic mission oversight.	Supports trade, investment, economic diplomacy, youth skills and African economic integration.
Reducing poverty and tackling the high cost of living	Brazil study visits on housing, unemployment insurance and social protection; climate and water engagements; SDG focus.	Provides comparative insight for social protection, housing and service-delivery policy.
Capable, ethical and developmental state	SADC PF AI governance, Protocol Manual, international resolution tracking, parliamentary diplomacy capability review.	Strengthens institutional systems, governance standards and evidence-based parliamentary practice.
Peace, security and humanitarian action	IPU emergency resolution; Palestine, DRC, Sudan and conflict-related resolutions; BRICS declaration on terrorism.	Supports parliamentary action on conflict, human rights and peacebuilding.
Gender equality and youth empowerment	P20 Women Parliamentarians Meeting, P20 Young Parliamentarians Meeting, IPU Women Parliamentarians Forum, AfCFTA Women and Youth in Trade Protocol.	Elevates women and youth in global parliamentary decision-making and trade policy.
Climate resilience and environmental sustainability	58th SADC PF on climate change impacts on women and youth; COP30; bunker oil pollution convention; water forums.	Strengthens climate governance, environmental liability and adaptation oversight.
African integration	AfCFTA protocols, Afreximbank agreement, SADC PF, AU Agenda 2063 alignment.	Supports continental trade, regional cooperation and African parliamentary collaboration.
Digital transformation and AI	57th SADC PF on AI, WoSEA, digital regional integration and AI ethics.	Supports future-ready legislatures and responsible technology governance.

The year's international relations programme was strongly developmental. It linked global and regional participation to domestic priorities such as economic transformation, climate adaptation, gender equality, youth participation, public finance oversight, service delivery, water security, social protection and institutional capability.

Alignment of Institutional APP Outputs – Transforming International Relations

The FY2025/26 APP included outputs that directly and indirectly strengthened Parliament's international relations function. APP outputs on Member capacity-building, legislative impact assessments, public participation improvements and digital transformation contributed indirectly by strengthening Members' ability to engage international commitments, scrutinise international agreements, connect global obligations to domestic priorities and improve the tracking of resolutions and follow-up actions arising from international engagements.

These outputs positioned international relations not as a stand-alone diplomatic activity, but as a cross-cutting function that supports oversight, law-making, public accountability and South Africa's developmental priorities.

Most directly, the operational output on reviewing Parliament's international engagement strategy and institutional capability supported a more coherent approach to parliamentary diplomacy, protocol, delegation preparedness, policy advice and participation in regional, continental and global forums.

2.2. PROGRAMME PERFORMANCE EXECUTIVE SUMMARY

The FY2025/26 marked a period of institutional consolidation and accelerated implementation for the 7th Parliament, as Parliament moved beyond the transitional and establishment-focused environment that characterised the previous reporting cycle. Building on the foundational reforms, pilots and institutional renewal initiatives undertaken during FY2024/25, the reporting year focused increasingly on operationalising strategic reforms, strengthening oversight effectiveness, modernising parliamentary systems and embedding a more integrated, responsive and digitally enabled institutional environment.

The year unfolded within a complex national context characterised by persistent socio-economic pressures, fiscal constraints, growing public expectations for accountability and the need for strengthened democratic responsiveness. Within this environment, Parliament continued to position itself as a central institution for oversight, public participation, law-making and democratic accountability. Particular emphasis was placed on aligning parliamentary processes and oversight activities with the priorities of the 7th Parliament, the Medium-Term Development Plan (MTDP) 2024–2029 and the broader objectives of the National Development Plan (NDP) 2030.

Internally, Parliament continued advancing its institutional transformation agenda through targeted digital transformation, strengthened oversight mechanisms, enhanced public participation systems and reforms aimed at improving organisational capability and Member support. The reporting period reflected a growing institutional shift from framework and pilot development toward implementation, operationalisation and institutionalisation of reforms introduced during previous years. This included the implementation of the Oversight Priority Plan across identified committees, expanded application of Legislative Impact Assessments, the strengthening of accountability and Executive responsiveness mechanisms and the implementation of broad-based public participation improvements.

Digital transformation remained a strategic institutional priority during the year under review. Building on earlier investments in digital maturity and information management, Parliament developed several systems aimed at automating core parliamentary processes and strengthening oversight coordination, public engagement and information accessibility. Key developments included the completion of the Online Committee Submission and the Resolutions Monitoring and Tracking Systems and the Digital Committee Dashboard. These initiatives form part of Parliament's broader objective of evolving into a more agile, transparent, data-driven and citizen-centred institution capable of supporting evidence-based oversight and responsive governance.

The institution also prioritised strengthening its internal organisational capability and workforce readiness during the reporting period. Following the organisational renewal and culture transformation initiatives implemented in FY2024/25, Parliament focused on the development and approval of the Human Capital Strategy and Implementation Plan aimed at supporting a capable, ethical, agile and future-focused institution. Parallel efforts were made to strengthen Member development through both operational capacity-building programmes and the development of an Integrated Member Capacity-Building Strategy and Implementation Plan intended to provide a more coordinated and evidence-based framework for Member support and professional development.

Significant progress was also made in strengthening Parliament's oversight and accountability architecture during FY2025/26. The institution expanded the implementation of the Oversight Priority Plan beyond the pilot phase introduced in FY2024/25, resulting in more structured and coordinated oversight interventions aligned with national priorities. Parliament further strengthened its focus on Executive accountability through the submission of the Report on Executive Responsiveness to House Resolutions and the development of the Accountability Standards Gap Analysis and Recommendations Report, aimed at institutionalising clearer accountability standards and consequence management mechanisms.

The reporting year further reflected Parliament's continued commitment to strengthening participatory democracy and improving the quality and inclusivity of public participation processes. Building on the digital participation reforms introduced during the previous reporting cycle, Parliament implemented a broad range of public participation improvements focused on governance, coordination, legal compliance, monitoring systems and public education initiatives. These reforms were informed by Constitutional Court and Supreme Court of Appeal judgments relating to public participation and were aimed at mitigating risks associated with inadequate public engagement processes.

In relation to law-making, Parliament advanced the implementation of Legislative Impact Assessments (LIAs) on identified bills and Acts, building on the Legislative Impact Assessment Framework piloted during FY2024/25. The implementation of six legislative impact assessments during the reporting period marked an important institutional progression toward more evidence-based law-making, strengthened post-legislative scrutiny and improved legislative oversight.

During the year under review, a total of 10 performance measures were assessed across Programme 1 and Programme 2. Of these, nine performance measures achieved their annual targets, while one performance measure was not fully achieved. This translates into an overall annual performance achievement rate of 90%, reflecting improved institutional performance and implementation maturity compared to the previous reporting cycle. The one performance target that was not fully achieved related to the implementation of the Members' Capacity Building Programme. Although substantial progress was made, including the successful implementation of eight of the twelve planned programmes, the annual target of 70% implementation was narrowly missed due to delays associated with programme scheduling changes and lower-than-anticipated uptake of certain academic programmes. Corrective measures have since been implemented, including improved coordination with stakeholders, revised scheduling arrangements and the rescheduling of outstanding programmes into the new financial year.

The overall annual performance reflects Parliament's continued transition from foundational institutional reform toward more mature implementation and operational delivery. The reporting period demonstrated increasing institutional capability to translate strategic frameworks, pilot initiatives and reform processes into practical systems, programmes and oversight interventions that strengthen Parliament's constitutional mandate.

While fiscal pressures, operational complexities and implementation dependencies continue to present challenges, the institution demonstrated resilience and adaptability in advancing its strategic priorities.

2.3. 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 33: Vote 2: Parliament – Appropriated Funds

Medium-term revenue estimate			
R thousands	**FY2024/25**	**FY2025/26**	**FY2026/27**
Economic classification			
Total Institutional Receipts			
Appropriated Funds	3 208 816	2 770 963	3 464 626
Direct Charges	471 709	713 722	2 634 341
Donor Funds			
Sales by market establishments	5 000	10 000	13 000
Interest Received	34 943	100 000	100 000
Retained Earnings	588 944	1 154 946	1 385 099
Total Receipts	4 309 462	4 749 631	7 596 776

2.4. OVERVIEW OF THE PARLIAMENTARY SERVICE ENVIRONMENT

The Parliamentary Service operates in a complex, high-demand and constitutionally significant environment. As the administration that enables Parliament to fulfil its mandate, the Service provides strategic, procedural, legal, research, communication, technology, financial, human capital, facilities, security, protocol and logistical support to Members of Parliament, the Houses, committees and the Executive Authority. Its role is to ensure that Parliament is able to legislate, conduct oversight, facilitate public participation, advance cooperative governance and participate meaningfully in international relations.

During FY2025/26, the Parliamentary Service environment was shaped by the first full operational cycle of the 7th Parliament, following the institutional transition from the previous term. The year required the administration to move from transition and establishment toward implementation, consolidation and performance. Committees were fully operational, the Houses maintained active programmes of sittings, questions, debates and resolutions and the administration was required to support a demanding legislative, oversight and public participation agenda. The environment was also influenced by the expectations placed on Parliament to play a more transformative role in improving accountability, strengthening public trust and ensuring that national development priorities are advanced through the work of elected representatives.

The strategic direction of the 7th Parliament provided the main organising frame for the Service environment. Parliament's priorities for the period focused on strengthening oversight, enhancing legislative processes and public involvement, improving public appointment processes and improving international engagements. The Parliamentary Service therefore operated not only as an administrative support structure, but as an institutional enabler of democratic accountability and developmental impact.

Constitutional Mandate and Service Expectations

Parliament's mandate requires it to provide a national forum for public consideration of issues, pass legislation, scrutinise and oversee executive action, represent provincial interests, facilitate public involvement and engage with the region and the world. The Parliamentary Service gives operational effect to this mandate by enabling Members to perform their constitutional responsibilities effectively. This requires timely and credible information, reliable procedural support, legally sound advice, well-coordinated committee and House services, responsive communication, secure facilities, effective technology platforms and accountable governance systems.

The Service environment was shaped by increased expectations for evidence-based decision-making. Parliament's oversight and law-making functions are becoming more data-dependent, requiring better information flows, dashboards, tracking systems, legislative impact assessments and stronger records management. This has placed greater emphasis on digital transformation, data governance, integrated reporting and improved institutional memory.

Strategic Priorities and Operating Model for the 7th Parliament

The FY2025/26 Annual Performance Plan introduced five strategic outcomes to give effect to the 7th Parliament's priorities. These outcomes shaped the work of both Programme 1: Administration and Programme 2: Legislation and Oversight.

Table 34: Strategic Outcomes and Service Environment Implications

Strategic outcome	Service environment implication
Outcome 1: Improved performance and effectiveness through information and culture optimisation	Required the Service to modernise information systems, improve automation, strengthen human capital management and embed a stronger performance culture.
Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	Required improved tracking of House resolutions, accountability standards, oversight priorities and appointment/removal processes.
Outcome 3: Meaningful and adequate involvement and participation by citizens	Required stronger public participation standards, systems, outreach, petition processing and feedback mechanisms.
Outcome 4: Enhanced capacity of Members	Required structured Member capacity-building, coordinated training and a more integrated capacity-building strategy.
Outcome 5: Impactful law-making	Required legislative impact assessments and better evidence to support pre- and post-legislative scrutiny.

These outcomes indicate a significant evolution in the Service environment. The focus moved beyond administrative compliance toward institutional effectiveness, measurable public value and stronger alignment between parliamentary activity and developmental outcomes. The Service was therefore required to support Parliament not only in doing more, but in doing work that is more coherent, trackable and capable of influencing government performance.

Digital Transformation

Digital transformation remained a central feature of the Parliamentary Service environment in FY2025/26. Parliament requires reliable, accessible and real-time information to support Members' work, strengthen oversight, improve public participation and enhance institutional performance. In this context, Parliament adopted a targeted automation approach focusing on high-impact core parliamentary processes. During the year, the development of three core automated systems was prioritised: the Online Committee Submissions System, the Digital Committee Dashboard and the Resolutions Monitoring and Tracking System. These systems were developed to improve the flow of information between citizens, committees, Members and the Executive and to strengthen the evidence base for parliamentary decision-making.

This development is significant for the Service environment because it addresses long-standing operational constraints related to manual tracking, fragmented records and delayed reporting. The Online Committee Submissions System is intended to improve the management and accessibility of public inputs. The Digital Committee Dashboard is intended to support better information access for committees. The Resolutions Monitoring and Tracking System is intended to strengthen follow-up on decisions, recommendations and executive responses. Together, these tools support a more transparent, responsive and data-driven Parliament.

However, digital transformation also introduced operational and change-management demands. New systems require process redesign, user training, data governance, integration with existing systems, information security and consistent adoption by business units. The Service environment therefore requires continued investment in digital capability, ICT governance, business process re-engineering and change management.

Hybrid Operations, Access and Restoration Context

The Parliamentary Service continued operating in a hybrid and physically constrained environment. The ongoing restoration and construction work within the parliamentary precinct continued to affect physical access, public tours, committee logistics and the use of facilities. These constraints required the Service to maintain flexible operational arrangements while continuing to support parliamentary business.

Public access was supported through a combination of onsite and virtual tours, public education programmes, digital engagement platforms and provincial outreach. Virtual platforms also supported committee work, public hearings and stakeholder engagements. This approach helped Parliament sustain public access and institutional continuity despite limitations in the physical precinct.

The restoration context reinforced the importance of facilities planning, security coordination, health and safety, asset management and stakeholder communication. The Service environment continued to balance operational continuity with the long-term goal of restoring and modernising the parliamentary precinct. The restoration project is not only an infrastructure programme; it is an institutional renewal programme that will shape how Parliament functions, how it hosts the public, enables Members and how it projects its democratic identity.

Restoration Project

During FY2025/26, Parliament continued implementing the Infrastructure Delivery Programme for the restoration of the National Assembly and Old Assembly buildings following the fire incident of January 2022. The programme is not limited to repairs, but includes upgrades required to restore Parliament's Grade 1 heritage assets, strengthen disaster recovery, ensure compliance with National Building Regulations, incorporate sustainable design principles and optimise the functionality of the affected buildings. The programme is structured around key work packages covering early works, restoration of the Old and New Assembly buildings, the Parliament Master Plan and total facilities management.

The project progressed from early enabling works into the main construction stage. Earlier milestones included the appointment of professional service providers, completion of safe access route assessments, asset verification, 3-D scanning, the reconfiguration and upgrade of the 4th and 5th floors at 90 Plein Street for Members' offices, rubble removal and asset recovery, and completion of the demolition contract by 31 March 2025. These activities created the enabling conditions for the restoration of the National Assembly and Old Assembly buildings to proceed.

For this period, both the National Assembly and Old Assembly were at construction stage, Stage 5. The National Assembly restoration recorded 32% overall progress, with structural works at 68%. Completed elements included sub-surface drainage remedial work, the public zone amphitheatre, and the first-floor slab and chamber seating.

Public Gallery 1 was 90% complete, while Public Gallery 2 was still outstanding. The main challenge affecting the National Assembly works was the discovery of defective sub-surface drainage in the -2 basement, which compromised structural integrity and required resequencing of activities and redesign of the sub-surface works.

The Old Assembly restoration recorded 28% overall progress by the end of the financial year. Heritage fixtures and artefacts had been fully salvaged, and demolition to detailed designs in preparation for the multiple-volume atrium and floor additions was complete. Asbestos removal was 70% complete and piling for the underground plant room and sections of the building was 20% complete. Key challenges included design adjustments arising from heritage objections and the discovery of asbestos.

In addition to the main restoration works, Parliament advanced the reconfiguration of the 3rd, 8th, 9th and 10th floors at 90 Plein Street to support continued parliamentary operations. The reconfiguration provides 55 offices for Members, open-plan spaces for support staff, three committee rooms and two pause areas. The 3rd floor offices were completed and the three committee rooms fitted with furniture and AV systems. The 8th and 10th floors were 100% complete, while the 9th floor was 98% complete. These spaces support the return-to-office policy and provide a more conducive environment for committee work, law-making, executive accountability and collaboration between Members and support staff.

The Dome Project also supported Parliament's business continuity during the restoration period. Design and project execution were coordinated with the Department of Public Works and Infrastructure, while ICT, AV and broadcasting equipment installation, testing and commissioning, and interior and exterior branding were completed at 100%.

Overall, the restoration programme remained a critical institutional priority during FY2025/26. It enabled Parliament to continue restoring fire-damaged infrastructure while maintaining operational continuity through alternative accommodation, committee facilities, AV and broadcasting systems, and reconfigured office space. While progress was made, the programme continued to face technical, heritage and construction-related challenges which were mitigated actively through sequencing adjustments and ongoing coordination between Parliament, DBSA, DPWI and other implementing partners.

Key Environmental Pressures and Constraints

The main pressures affecting the Parliamentary Service environment during FY2025/26 included:

Table 35: Environmental Pressures Affecting the Parliamentary Service

Environmental pressure	Implication for the Parliamentary Service
High demands of the 7th Parliament	Required increased coordination, faster turnaround times and stronger strategic support to Members, Houses and committees.
Fiscal constraints	Required prioritisation, cost-conscious delivery and stronger alignment between budgets and programme implementation.
Restoration and construction work	Limited physical access to the precinct and required continued use of virtual and hybrid platforms.
Digital transformation requirements	Required new systems, process redesign, user adoption, integration and stronger data governance.
Capacity constraints and vacancies	Placed pressure on service delivery, especially in high-demand support areas.
Public participation legal and legitimacy risks	Required stronger standards, SOPs, tracking tools and evidence of meaningful involvement.
Executive responsiveness and follow-up challenges	Required stronger monitoring of House resolutions, committee recommendations and responses from the Executive.
Complex governance environment	Required sustained compliance, risk management, audit readiness and internal control discipline.

Overall Assessment

The FY2025/26 Parliamentary Service environment was characterised by operational intensity, institutional reform and strategic repositioning. Parliament's administration successfully supported a demanding programme of parliamentary business while advancing important reforms in digital transformation, public participation, oversight tracking, legislative impact assessment, Member capacity-building and organisational realignment.

2.5. PERFORMANCE OF OFFICES REPORTING TO THE EXECUTIVE AUTHORITY

Parliament is also supported by offices and specialised functions that strengthen constitutional accountability, financial oversight and institutional governance. These include the Parliamentary Budget Office, the Office on Institutions Supporting Democracy, and Treasury Advice Office. Some of these offices report directly or specifically to the Executive Authority, while others form part of the broader institutional support architecture. Their shared role is to provide specialised support that enables Parliament to carry out its constitutional obligations with greater independence, objectivity and institutional resilience.

Parliamentary Budget Office

The Parliamentary Budget Office (PBO) provides independent, objective and professional advice and analysis to Parliament on the national budget and other money bills. Its function strengthens Parliament's capacity to exercise budgetary oversight and supports the committees responsible for implementing the Money Bills and Related Matters Act.

The PBO is an advisory office that supports Members' scrutiny of fiscal policy, appropriations, division of revenue, budget priorities, economic performance and the alignment of public resources with national development outcomes. The PBO strengthens Parliament's ability to assess whether government spending supports poverty reduction, job creation, equality, service delivery and the capable state.

Office on Institutions Supporting Democracy

The Office on Institutions Supporting Democracy supports Parliament's constitutional relationship with Institutions Supporting Democracy. Its mandate is anchored in the Constitution and in the National Assembly resolution establishing the office. It acts as the conduit between Parliament and ISDs, ensuring that reports, appointments, resolutions and matters requiring parliamentary attention are processed, referred and tracked.

During FY2025/26, OISD reported that its work was largely characterised by efforts to clarify Parliament's policy and strategic focus concerning ISDs. It focused on improving objective analysis, research and content support for ISD-related oversight matters and on strengthening constitutional democracy. Priorities included consideration of legislation on the accountability and independence of constitutional institutions, evaluating the efficacy and impact of affected ISDs, improving stakeholder liaison and coordination and exploring improved accessibility and responsiveness to citizens.

The OISD annual report records 24 vacancies across ISDs at the start of the financial year, of which 18 were filled between May 2025 and February 2026, representing 75% completion. Of the 18 appointments concluded, eight were women and 10 were men. The OISD also recorded 25 substantive ISD reports tabled between April 2025 and March 2026, including reports from the Commission for Gender Equality, Auditor-General of South Africa, Public Service Commission, Financial and Fiscal Commission, South African Human Rights Commission and Public Protector.

This work supports Parliament's constitutional obligation to hold ISDs accountable while protecting their independence, dignity and effectiveness.

Treasury Advice Office

The Treasury Advice Office (TAO) supports the Executive Authority in institutional governance and financial management. Its role is to strengthen oversight of Parliament's financial management processes, practices and decisions and to contribute to the financial sustainability of the institution.

2.6. Administrative Support

A significant portion of Parliament's value is delivered through ongoing administrative, advisory, logistical, legal, communication, information, security, financial and institutional support functions that may not all be reflected as APP indicators. These services are essential to the daily functioning of Parliament and to the effective performance of its core mandate.

During FY2025/26, administrative support was provided across four broad service areas: core business support, support services, corporate services and independent or specialised advisory offices. Together, these functions enabled Parliament to conduct sittings, committee meetings, public hearings, oversight visits, legislative processing, international engagements, statutory appointments, institutional governance, public communication and Member support.

The year was characterised by high institutional demand, a full programme of parliamentary activity, continued hybrid operations, complex legal and procedural matters, major public and international engagements and the ongoing need to strengthen internal systems for evidence, coordination and responsiveness. The administrative support environment therefore required sustained collaboration across divisions and offices, many of which operated under pressure to meet tight turnaround times while maintaining quality, compliance and service continuity.

Support Model

Administrative support to Members of Parliament can be understood as an enabling chain. Members and committees require information, advice, procedures, legal certainty, language access, records, venues, transport, security, communication platforms, financial and human capital systems. These inputs make it possible for Parliament to deliberate, legislate, oversee the Executive, facilitate public involvement and account to the people of South Africa.

Table 36: Administrative Support Contribution to Constitutional Functions

Service area	Main contribution	Constitutional function enabled
Core business support	Procedural, legal, research, language, reporting, documentation, communication, committee and House support.	Law-making, oversight, public participation, cooperative governance and international engagement.
Support services	Facilities, logistics, catering, household services, transport coordination, venue management, safety, health and environmental support.	Ensures Members can meet, deliberate, travel, engage the public and conduct parliamentary business safely and effectively.
Corporate services	Human capital, finance, ICT, risk, compliance, internal audit, planning, reporting and institutional governance support.	Ensures Parliament is accountable, sustainable, well-managed and able to support its constitutional work.
Independent and specialised offices	PBO, OISD, and TAO other specialised advisory functions.	Supports budget oversight, constitutional democracy, financial governance, institutional security and executive authority decision-making.

Core business support

Core business support includes the services closest to the daily constitutional work of Members, Houses and committees. These include committee coordination, procedural advice, legal services, legislative drafting, research, language services, library and information services, reporting, documentation and content support.

During FY2025/26, these services enabled Parliament to support a demanding programme of oversight, law-making, public participation, cooperative governance and international relations.

Constitutional and legal support

During FY2025/26, Parliament continued to provide specialist constitutional, legal, legislative and procedural support to Members, committees, the Houses and the institution. This support enabled Parliament to exercise its constitutional mandate lawfully, procedurally and with due regard to constitutional obligations. The Constitutional and Legal Services Office provided legal advice, litigation management, legislative drafting, contract vetting, tagging opinions, support to committee processes, ATC processing, Act forms and support to committees on Private Members' Bills, Committee Bills and Executive Bills.

The Office achieved 100% performance against its operational targets for sound legal advice, drafting of legal instruments and legislative process and programming support. In total, 559 of 559 requests for legal advice and litigation support were completed, 68 of 68 contracts were drafted or edited, 84 of 84 private members' bills were evaluated or drafted and 18 of 18 committee bills were evaluated or drafted. CLSO also supported the legislative process through the processing and publication of 227 ATCs, the introduction of 31 bills, the submission of 19 Acts to the President for assent and the lodging of three Acts with the Constitutional Court for safekeeping.

The legal advice provided during the year covered a wide range of matters, including bills before committees, tender procedures and evaluation challenges, compliance, litigation and the tagging of bills. CLSO also supported Parliament in politically and constitutionally sensitive litigation matters. This included the Western Cape High Court matter of ***Khumzi Investments v Parliament of the Republic of South Africa***, which was withdrawn on 20 November 2025 with costs awarded in favour of Parliament. The Office also advised on litigation relating to the Expropriation Act, in which Parliament is a respondent in matters brought by the Democratic Alliance and AfriForum, both challenging aspects of the Act's constitutional validity.

Beyond routine legal support, CLSO contributed to institutional governance and legislative-sector development. It supported the Legislative Sector, particularly the CFOs' Forum, with the development of regulations under the Financial Management of Parliament and Provincial Legislatures Act, 2009. The Office also reviewed its operational risk register in consultation with Internal Audit and the Risk and Compliance Units, identifying mitigation tasks and proposals to clarify CLSO's role in the Combined Assurance Framework and Strategy as a second line of assurance to risk management.

The Office further supported improvements to Parliament's legislative process. In collaboration with the National Assembly Table Staff and officials from the Committees Section, CLSO advised the National Assembly Programme Committee on the legislative process and made proposals aimed at reducing the time taken for legislation to pass through Parliament. This work forms part of a broader effort to strengthen committee-initiated legislation and improve the efficiency and responsiveness of the legislative process.

A key area of strategic support during the year was the Lacunae Project, which was undertaken to assist committees in identifying possible areas for the development of committee bills. The project reviewed Constitutional Court judgments from December 2019 to January 2025 to identify orders of constitutional invalidity and gaps in the statute book. CLSO drafted opinions and briefed the Portfolio Committees on Defence and Military Veterans, Employment and Labour, Trade, Industry and Competition and Forestry, Fisheries and the Environment. It also drafted opinions for the Portfolio Committees on Cooperative Governance and Traditional Affairs and Health. Although the project did not result in the development of committee bills during the year, it strengthened committee oversight of the Executive's legislative programme by enabling committees to monitor progress in the initiation and preparation of Executive Bills intended to address Constitutional Court judgments.

Overall, the scope and volume of CLSO's work during FY2025/26 demonstrate the centrality of constitutional and legal support to Parliament's law-making, oversight, public participation and institutional governance functions. The Office's 100% achievement against its operational targets reflects a high-performing legal support environment, while the nature of the work undertaken illustrates the increasing complexity of Parliament's legal, legislative and governance responsibilities.

Knowledge, information, research and language support

The Knowledge and Information Services Division provided integrated research, library, language, Hansard reporting and documentation support. These services are central to the ability of Members and committees to make informed decisions, scrutinise the Executive, process legislation, engage the public and maintain a reliable institutional record.

The Research Unit provided extensive support to institutional and committee work. This included background papers, speakers' notes, notes for international engagements, support to the P20, papers for the 68th Commonwealth Parliamentary Conference, support to the NCOP's Local Government Week and research support on high-profile oversight and legal matters. The unit also produced papers to assist committees with the budget oversight cycle, including analysis of the Appropriation Bill, Division of Revenue Bill, departmental budgets, strategic plans, APPs and in-year expenditure reports.

Research support also assisted statutory appointments, public submissions, gender-based violence oversight, land reform, anti-corruption matters, children's rights, access to finance, public transport, grants and other issues that directly affect Parliament's ability to scrutinise government performance and respond to public concerns.

The Library of Parliament strengthened access to information resources through its role as a legal deposit library, adding 336 titles to its collection. It also developed dedicated web pages and SharePoint folders for key institutional matters such as the P20, the Judicial Commission of Inquiry into Criminality, Political Interference and Corruption in the Criminal Justice System (Madlanga Commission) and the Ad Hoc Committee to Investigate Allegations made by Lieutenant General Nhlanhla Mkhwanazi. The introduction of a usage statistics dashboard further enhanced visibility of service use.

Language Services supported public access, multilingualism and institutional clarity through translation, editing, quality control and interpreting services. This included translation of pamphlets, advertisements and public engagement materials, editing of institutional documents and support to committee and public engagement processes. The expansion of virtual interpreting channels from eight to ten improved capacity, although technical constraints continued to affect South African Sign Language services.

Hansard and Reporting Services supported the official record of parliamentary proceedings. Documentation Services contributed to accountability and compliance by revising and publishing the PAIA Manual following assessment by the Information Regulator, after which it was declared compliant. The Guide on Tabling was also updated to include additional requirements, contributing to improved compliance by departments and organs of state.

Collectively, KISD enabled Parliament's constitutional work by converting information into usable knowledge, ensuring language access, strengthening the official record and supporting evidence-based decision-making.

Support Services

Support services provide the physical, logistical and environmental platform required for Parliament to function. These services include facilities, cleaning, catering, transport coordination, household services, venue management, safety, health, environment, accommodation, fleet, logistics, heritage assets and refurbishment support.

Facilities Support

The Institutional Support Services Division (ISSD) plays a central role in this environment. Its mandate is to ensure a conducive working environment and an enabling environment for the effective functioning of Parliament. The Division includes Household Services, Catering Services, the Art and Heritage Objects Unit and the Safety, Health and Environment Unit.

During FY2025/26, ISSD provided building maintenance services, fleet and logistics services, office and parking accommodation, cleaning and hygiene services, environmental health and safety services, catering, management of Parliament's heritage and artworks and support to refurbishment projects. It also supported parliamentary committees, sittings, public hearings and oversight visits to ensure Members could fulfil their constitutional mandate in a conducive, safe and secure environment. It also provided catering services for committee rooms and restaurants and coordinated transport services for Members travelling from parliamentary villages to the precinct and external meeting venues.

Support was also provided to National Assembly and NCOP sittings at the precinct, including the Dome at the Nieuwemeester Parking Facility, the NCOP Building, Good Hope Building and related Table Staff offices and ablution facilities. Household Services supported cleaning, hygiene, sanitisation, furniture movement, chamber maintenance and transport coordination for Members attending sittings.

ISSD also deployed officials to support committee oversight visits, public meetings, public hearings and parliamentary operational programmes in various provinces. This included support to oversight visits by the Portfolio Committee on Cooperative Governance and Traditional Affairs to municipalities in KwaZulu-Natal following the Auditor-General's report, public participation workshops and public meetings linked to petitions and land reform matters.

These services are fundamental to Parliament's constitutional functioning. Without reliable venues, cleaning, transport, catering, safety and logistics, Members cannot meet, committees cannot sit, hearings cannot be held and the public cannot participate effectively.

Parliamentary communication support

During FY2025/26, Parliamentary Communication Services (PCS) provided communication, media, digital and stakeholder-support services that enabled Parliament's work to be visible, accessible and better understood by internal and external audiences. PCS supported the business of the Houses, committees and institutional programmes through communication planning, media liaison, internal communication, website publishing, social media, Parliament TV, stakeholder mobilisation, branding, photography, broadcast support, speech and audio distribution and public-facing educational content.

PCS provided communication support to oversight visits and committee engagements across the year, including activities linked to municipal oversight, human settlements, social services, health facilities, mineral and petroleum resources, trade and industry, land reform, public infrastructure and investigative committee work. In total, the consolidated PCS reporting reflected communication support to 205 oversight visits and meetings during the year. This support included media statements by committee chairpersons, publicity for committee outcomes, internal updates through the intranet and other internal communication channels, media mobilisation, interview facilitation and the dissemination of committee information to staff, media and the public.

PCS also supported Parliament's public communication around committee cluster media briefings. These briefings covered key areas of parliamentary oversight, including peace and security, social services, finance, governance and economic development. Communication support included notices, digital posters, media advisories, briefing materials, media confirmations, on-site and virtual media management, branding, internal platform updates and post-briefing distribution of speeches and audio recordings. The briefings helped position committee work as a visible accountability mechanism and enabled chairpersons to explain Parliament's oversight priorities on matters such as education readiness, crime and security, municipal finances, infrastructure investment, public-sector accountability, social services and economic opportunities.

In support of law-making and public participation, PCS provided communication support to 20 public hearings during the year, including hearings on legislation such as the Marriage Bill, Employment Equity Bill, Tobacco Products and Electronic Delivery Systems Control Bill, Division of Revenue Bill and Special Appropriation Bill. PCS also supported the legislative programme through regular website uploads, including Acts assented to by the President, newly introduced bills, status updates on bills before Parliament, committee adverts, Bills Before Parliament documents, proceedings on bills and section 76 NCOP status updates. This work contributed to public access to legislative information and supported Parliament's constitutional obligation to facilitate public involvement in law-making.

PCS further strengthened public understanding of Parliament through media interviews, radio broadcasts, educational statements and multimedia content. Across the year, interviews were facilitated for Presiding Officers, committee chairpersons and approved institutional spokespeople on radio, television, print and online platforms. Community radio and broadcast engagements were used to widen access to parliamentary information, including through bi-media radio chat shows linked to Parliament TV and community radio stations. PCS also supported major institutional events such as the tabling of the Budget Speech, Africa Day Lecture, Youth Parliament, Women's Parliament, Local Government Week, the P20 Summit, State of the Nation Address, Budget Vote debates and preparations for Taking Parliament to the People and international parliamentary engagements.

The Division also played an important role in strengthening Parliament's digital and media presence. During the year, PCS produced and distributed media advisories, statements, website articles and opinion pieces to support the business of the Houses and committees. Consolidated reporting reflected 1 419 media advisories and releases, 301 website articles and 36 opinion pieces across the financial year. These products helped explain parliamentary processes, communicate committee work, provide public education on bills and institutional events and improve media access to Parliament's activities. The publication of articles in multiple official languages during the year also reflected progress towards more inclusive communication.

In addition to media and content support, PCS maintained Parliament's digital platforms and multimedia services. The website, social media platforms and Parliament TV remained important channels for communicating the work of Parliament to the public. Parliament TV carried sittings, committee meetings, oversight visits, public hearings, cluster briefings and supporting content, while social media platforms and the website expanded the reach of parliamentary information. However, the reports also noted constraints relating to broadcast infrastructure, which limited Parliament TV's ability to cover all meetings in the parliamentary programme.

Overall, PCS contributed to Parliament's administrative and constitutional support environment by making the work of Parliament more visible, accessible and understandable. Its work supported openness, transparency, public involvement and accountability by ensuring that oversight, law-making, public participation, major institutional events and committee activities were communicated through multiple platforms and formats. The year's performance demonstrates that communication support is not merely a publicity function, but a core enabler of Parliament's representative, deliberative and accountability mandate. It demonstrates that communication is an administrative support function that enables transparency, public education, media access and public accountability.

Human Capital

The 7th Parliament required a capable, agile and strategically aligned administration. Human Capital Development therefore focused on organisational transformation and realignment, performance culture, workforce capability, employee wellness and labour stability.

During the reporting period, Human Capital focused on strengthening the people agenda through targeted policy refinement and reforms aimed at shaping the desired institutional culture. The Division revitalised the Graduate Development Programme to build a future-ready talent pipeline and workforce, while establishing a dedicated Total Rewards function to advance Parliament's aspiration of becoming an employer of choice. In addition, Human Capital accelerated its digital transformation agenda through the implementation of digital job profiles and the introduction of e-learning platforms, enhancing workforce capability, improving employee development, and enabling more efficient and modern people management practices

Information and Communication Technology (ICT)

During FY2025/26, ICT continued to play a central enabling role in Parliament's digital transformation, institutional efficiency and service continuity. The Division supported the automation of key parliamentary processes, strengthened data and reporting capability, modernised infrastructure, improved system availability and provided operational support to Members, committees, Houses and the administration.

A major area of work related to business process automation and data-driven reporting. ICT designed business requirements and process workflows for APP-related priorities, including bill submissions, international relations processes and international agreements. The Division also migrated reporting capability from Power BI to Microsoft Fabric and an enhanced Microsoft data platform, strengthening Parliament's ability to manage and use institutional data. Several dashboards were developed or enhanced, including the Country Dashboard, ISSD catering and dining survey dashboard, Members' Expense Claims Dashboard, Committee Oversight Dashboard, HR Qualifications Dashboard, Library Usage Dashboard and Research Unit Stakeholder List Dashboard. The Committee Oversight Dashboard also included an integrated AI chatbot to support committee work.

ICT also advanced Parliament's artificial intelligence readiness. During the year, a pilot AI initiative was implemented within Parliament, a formal AI Implementation Framework was developed to guide adoption and ICT contributed to international parliamentary AI engagements, including participation in Kuala Lumpur and the Microsoft AI Tour. This work positioned Parliament to explore the responsible use of AI in improving efficiency, knowledge management and decision-support.

From an infrastructure perspective, ICT strengthened the stability, resilience and security of Parliament's technology environment. The replacement of the failing storage area network improved storage performance, resilience and scalability, reducing the risk of disruption to critical business systems. The infrastructure team also performed penetration testing and remediated critical vulnerabilities, modernised committee rooms, conducted a network assessment against industry best practice and implemented the resulting recommendations. Systems availability was maintained at 99.5%, keeping downtime below 0.5%.

The ERP team enhanced the Marang system through the successful delivery of updated declarations functionality, improving system performance and user experience with minimal disruption. The team maintained 100% ERP system uptime through proactive monitoring, preventative maintenance and timely incident resolution. It also strengthened data integrity and compliance through the implementation of a data vault, regular system audits, controls management and ongoing compliance with governance requirements. No major audit findings were reported, with only housekeeping items such as SOP updates noted.

The ICT Systems and Application Support Unit contributed directly to Parliament's public participation and oversight objectives. It developed the Bill Submissions system, enabling members of the public to submit inputs on bills open for public comment through the parliamentary website. It also automated the capturing and updating of international resolutions for the International Relations Division, supporting better tracking and monitoring. In addition, the e-Petitions system was implemented to allow petitions to be submitted through the parliamentary website, thereby strengthening citizen access to Parliament.

ICT also supported institutional productivity through the migration of parliamentary documents from uVimba to SharePoint and enabled institutional publishing on SharePoint. A total of 309 Members and staff were trained in various technologies, including SharePoint. Operationally, the Service Desk supported 3 740 incidents and 1 617 service requests, deployed 280 new machines across the institution and supported all National Assembly and NCOP sittings. ICT teams also provided support to major institutional events and projects, including the State of the Nation Address, Budget Speech, P20, SADC Parliamentary Forum, Dome capacitation, parliamentary webinars and AI-related engagements.

Overall, ICT's work during FY2025/26 strengthened Parliament's digital systems, improved institutional reporting and data use, enhanced public-facing digital services, supported cyber resilience and ensured continuity of core parliamentary operations. The Division's contribution was therefore central to the institution's ability to modernise its processes, support Members and committees, improve public access and maintain reliable technology services.

Members' Support Services

During the 2025/26 financial year, the Members' Support Services Division continued to provide efficient and responsive support services to Members of Parliament, contributing to the effective execution of their legislative, oversight and representative responsibilities. The Division maintained a strong focus on service excellence, governance, stakeholder engagement and continuous improvement, while supporting the institution through a period of increasing service demand.

The Division exceeded its claims administration performance target, processing 38 679 claims valued at R27.3 million within an average turnaround time of 3.23 working days, supported by strengthened monitoring and process improvements. Bursary administration also remained highly efficient, with 35 of 39 applications processed within the prescribed timeframe and an average turnaround time of six working days for complete applications.

Stakeholder engagement was strengthened through induction programmes, targeted support initiatives and structured Members' Support Forum engagements, thereby improving access to services, communication and awareness of Member support processes. These initiatives enhanced transparency and contributed to more effective governance and stakeholder participation.

The Division achieved an overall Member satisfaction rating of 80.86%, exceeding the annual target. Targeted interventions implemented in response to previous survey findings resulted in measurable improvements in Member satisfaction and demonstrated the Division's commitment to continuous improvement and responsive service delivery. The completion and analysis of the baseline skills assessment further provided an evidence base to support future Member development initiatives.

Although the Division experienced increasing operational demands and capacity pressures during the reporting period, performance targets were achieved across all key service areas. The year also laid the foundation for continued digital transformation, strengthened governance and ongoing service improvements aimed at enhancing the overall Member experience.

Corporate Services

Corporate services provide the internal management, governance and sustainability platform for Parliament. Finance, planning, monitoring and evaluation, risk, compliance and internal audit functions support Parliament's accountability as an institution funded through public resources. These functions enable the Executive Authority and Accounting Officer to monitor expenditure, manage risks, comply with statutory obligations and report accurately on institutional performance. They are therefore part of the administrative support chain even where their outputs are not directly visible in the parliamentary programme.

Legislative Sector Support Services

During FY2025/26, the Legislative Sector Support (LSS) continued to serve as the coordination and implementation mechanism for the South African Legislative Sector. The Office supported cooperation, collaboration and innovation across Parliament and the nine provincial legislatures, with a focus on strengthening sector-wide capacity, governance, oversight, public participation and institutional performance. In fulfilling this mandate, LSS supported the implementation of the Legislative Sector Strategy, coordinated sector programmes and forums and contributed to the professional development of Members of Parliament and provincial legislatures.

A key area of delivery during the year was Member capacity-building. The division implemented eight Member capacity-building programmes, including bursaries, the Advanced Certificate in Governance and Public Leadership, the Postgraduate Diploma in Governance and Leadership, ICT training, the Master's degree in Management in Governance and Leadership, the Postgraduate Diploma in Public Policy and African Studies, Post-Legislative Scrutiny Training and Evidence-Based Policy Implementation Training. These interventions supported Members' governance, oversight, legislative and policy responsibilities, while also broadening the range of learning opportunities available to Members.

Performance against the annual Member capacity-building programme target improved progressively during the year. The programme moved from planning and registration processes in Quarter 1, to four programmes implemented by Quarter 2, five by Quarter 3 and eight by Quarter 4. Although the final achievement of 66.7% fell marginally short of the 70% annual target, the year reflected clear implementation progress, increased programme diversity and a recovery in performance during the fourth quarter. The underperformance was attributed mainly to changes in programme delivery dates and participation challenges in voluntary Member training programmes.

A major achievement was the completion of the Integrated Member Capacity-Building Strategy and Implementation Plan. This provides a structured and sustainable framework for future Member development and is intended to improve the coordination, targeting and long-term impact of capacity-building interventions. The strategy was developed through a staged process that included review work, data collection, stakeholder consultation and finalisation, thereby strengthening the foundation for future professional development across the legislative sector.

LSS also supported broader sector development through stakeholder engagement, sector coordination and strategic collaboration. The Division worked with Parliament, provincial legislatures, sector forums, academic institutions and international partners to maintain momentum on sector priorities. Partnerships with higher education institutions and international partners, including the INTER PARES programme, expanded access to specialised learning and enabled peer-to-peer learning exchanges at both political and administrative levels.

The Division also contributed to the development of the sector funding model and the South African Legislative Sector Bill process. Work on the sector funding model progressed through engagement with the Government Technical Advisory Centre, with a concept note to be developed, consulted and tabled in the 2026/27 financial year. In relation to the Legislative Sector Bill, the Speakers' Forum reached consensus on proceeding with drafting, subject to due consideration of section 116 of the Constitution and the internal arrangements of provincial legislatures.

The Division operated within a constrained environment. Key challenges included prolonged leadership instability, critical vacancies, budget constraints, limited administrative and technical support capacity and delays in approvals. These constraints affected operational efficiency, reporting timelines, stakeholder coordination and the full implementation of APP targets. Skills and capacity gaps were identified in capacity building, policy analysis and evaluation, communications and stakeholder visibility and strategic planning, monitoring and evaluation. Despite these pressures, LSS maintained business continuity through the redistribution of responsibilities, staff commitment, stakeholder collaboration and the use of virtual engagements, task teams and structured planning processes.

Overall, LSS demonstrated resilience and sustained delivery during FY2025/26. While one APP target was narrowly missed, the Division recorded several achievements, including the development of the Integrated Member Capacity-Building Strategy and Implementation Plan, expanded Member development opportunities, strengthened sector collaboration and laid an important foundation for improved capacity-building and sector development in the next reporting cycle.

Protection Services

Protection Services are a critical institutional support function. They protect Members, staff, visitors, parliamentary proceedings, facilities, information flows and events. Security supports the constitutional functioning of Parliament by ensuring that Houses and committees can meet safely, that public participation can occur in controlled and accessible environments and that the institution can host high-profile national and international events.

In FY2025/26, Parliament's security environment was shaped by the need to support sittings, committee meetings, public hearings, oversight-related engagements, major events, SONA preparations and international engagements. Security services include precinct management, access control, emergency preparedness, health and safety and stakeholder coordination.

These offices provide administrative support directly enabling Members to perform their constitutional roles in the following ways:

Table 37: Administrative Support to Member Obligations

Member obligation	Administrative support and alignment
Represent the people	Public communication, petitions support, constituency-related information, public education, media access and stakeholder engagement support enabled Members to connect Parliament's work with citizens.
Pass legislation	Constitutional Legal Services Office (CLSO), Knowledge and Information Services Division (KISD), Parliamentary Communications Services (PCS), Institutional Support Services Division (ISSD), committee support, legal drafting, tagging opinions, ATCs, public hearing support and legislative information uploads enabled bills to be processed lawfully and transparently.
Scrutinise and oversee executive action	Research papers, legal advice, committee logistics, communication support, oversight visit support, executive reply uploads and information services strengthened oversight.
Facilitate public involvement	Public hearing logistics, communication plans, community radio, translation, interpretation, petitions, documentation and venue support enabled public participation.
Represent provincial interests	NCOP support services, Provincial Week support, Local Government Week support, research, communications and logistical coordination enabled provincial and local issues to be placed before Parliament.
Engage internationally	Research papers, policy briefs, protocol services, communications and delegation support enabled Members to participate in international parliamentary forums.
Maintain institutional accountability	Finance, risk, compliance, internal audit, OISD, PBO, TAO, records management and reporting services supported Parliament's own accountability obligations.

Several cross-cutting themes emerged from the FY2025/26 administrative support reporting.

First, the support environment was high-volume and deadline-driven. CLSOs showed high numbers of opinions, litigation matters, committee meetings, bills and ATCs. PCS reported high volumes of committee communication, media interviews, media advisories and website uploads. KISD supported major institutional, international and committee processes. ISSD supported sittings, committee meetings, oversight visits, public hearings and external engagements.

Second, the administrative support system was strongly integrated. The same parliamentary activity often required multiple divisions: a public hearing required committee support, legal and procedural advice, research, language services, communication, venue management, transport, security and records. A bill required drafting, tagging, ATCs, public communication, hearings, translation, committee support and House programming. This demonstrates that support to Parliament is interdependent and should be managed as an integrated service platform.

Third, much of the support work occurred outside the APP indicator framework. This does not make it less important. Rather, it shows that the APP captures only selected strategic priorities, while the daily functioning of Parliament depends on operational services that must also be reported consistently.

Fourth, there are capacity and sustainability pressures. KISD identified budget constraints, travel limitations, system downtime, language-services constraints, DRT limitations, SLA delays and scanning software challenges. CLSOs' reports repeatedly indicate after-hours work and working under time and political pressures. These issues suggest that service continuity and staff sustainability and wellness should be treated as strategic risks.

Fifth, administrative support is increasingly digital. Website uploads, SharePoint folders, dashboards, community radio integration, virtual interpreting, digital submissions, electronic records and automated tracking tools are now part of Parliament's operating model. Digital reliability, integration and user adoption are therefore essential to future service performance.

Table 38: Administrative Support Challenges and Risks

Challenge/Risk	Why it matters
High workload and after-hours pressure	Sustained pressure may affect staff wellness, quality, turnaround times and continuity.
Budget constraints for research and travel	Limits the ability of researchers to accompany committees on oversight visits and international study tours.
ICT and system interruptions	Library downtime, scanning software lapses and DRT constraints affected service delivery.
Public access and communication demands	Citizens require clearer, faster and more accessible information on Parliament's work.
Weak visibility of outcomes	Administrative support is often reported as activity rather than value created for Members and the institution.

Administrative support during FY2025/26 was central to Parliament's ability to fulfil its constitutional mandate. The support provided by core business, support services, corporate services and specialised offices enabled Members to legislate, oversee, deliberate, represent citizens, engage the public, participate internationally and hold institutions accountable.

2.7. Progress Towards Achievement of Institutional Impacts and Outcomes

Parliament's long-term impact is rooted in the constitutional vision of a democratic and open society in which government is based on the will of the people, every citizen is equally protected by law, the quality of life of all citizens is improved and the potential of each person is freed. This impact is further aligned to the National Development Plan, which seeks to eliminate poverty, reduce inequality and create employment through a capable, ethical and developmental state. The FY2025/26 Annual Performance Plan translated this long-term vision into five institutional outcomes:

1. Improved performance and effectiveness through information and culture optimisation.
2. Increased government responsiveness and accountability by strengthening oversight over the Executive.
3. Meaningful and adequate involvement and participation by citizens.
4. Enhanced capacity of Members.
5. Impactful law-making.

Progress toward these outcomes must be understood as a contribution pathway. Parliament does not directly deliver public services, create jobs, build infrastructure or administer social programmes. Its contribution to national development is made through the quality of laws passed, the strength of oversight over the Executive, the seriousness with which public voices are brought into decision-making, the capacity of Members to interrogate government performance and the effectiveness of the institution in enabling its constitutional functions.

During FY2025/26, Parliament made measurable progress in institutionalising these contribution pathways. It strengthened oversight tools, expanded public participation reforms, advanced legislative impact assessment, improved digital and information systems, deepened Member capacity-building, supported statutory appointments and intensified committee activity. Parliament's desired impact is a democratic institution that transforms society and improves the quality of life of South Africans. This impact is pursued through a constitutional theory of change:

Table 39: Institutional Outcome Logic

Level	Institutional logic
Constitutional vision	Parliament represents the people, passes legislation, scrutinises and oversees executive action, facilitates public involvement, represents provincial interests and engages internationally.
NDP / MTDP development horizon	Poverty reduction, employment creation, reduction of inequality, improved service delivery, inclusive growth and a capable, ethical and developmental state.
Parliamentary levers	Oversight, law-making, public participation, cooperative governance, international engagement, budget scrutiny, statutory appointments, petitions, questions, resolutions and committee work.
Institutional outcomes	Better information systems, stronger oversight, meaningful public involvement, capacitated Members and more evidence-based law-making.
Intermediate results	More structured accountability, better scrutiny of government performance, improved responsiveness to citizens, stronger legislative quality and greater institutional effectiveness.
Long-term contribution	A more accountable Executive, improved governance, better policy implementation and stronger democratic legitimacy, which support national development outcomes.

This logic is important because it prevents an overstatement of Parliament's impact. Parliament's primary contribution is not direct service delivery, but the creation of democratic pressure, legal frameworks, accountability systems and public platforms that influence how government performs.

Overall Progress

Overall, FY2025/26 showed positive progress toward Parliament's institutional outcomes. The year began with implementation momentum but also exposed constraints in areas requiring extensive coordination, consultation and system development. Key progress areas included:

- Completion and approval of important institutional capability outputs, including the Human Capital Strategy and Implementation Plan and the Integrated Member Capacity-Building Strategy;
- Development of core digital systems to support committee submissions, committee information and resolutions tracking;
- Submission of the Executive Responsiveness Report to the Executive Authority;
- Completion of the Accountability Standards Gap Analysis and Recommendations Report;
- Implementation of the Oversight Priority Plan at 84%, exceeding the 70% target;
- Implementation of identified annual public participation improvements;
- Achievement of the target for legislative impact assessments on identified bills or Acts;
- Continued support to a substantial legislative programme across both Houses;
- Active oversight through questions, debates, committee meetings, oversight visits, BRRRs, parliamentary inquiries, statutory appointments and House resolutions;
- Expanded public education, stakeholder engagement and public access activities; and
- Strengthened international positioning through policy support, protocol services and major parliamentary diplomacy platforms.

The year therefore reflects a Parliament that is moving from compliance-oriented reporting toward more outcome-oriented institutional reform. The main focus for the next cycle is to ensure that reforms are operationalised, used consistently by Members and committees and translated into demonstrable improvements in government responsiveness, legislative quality and public trust.

Outcome 1: Improved performance and effectiveness through information and culture optimisation

Outcome 1 focuses on improving Parliament's internal effectiveness through better information systems, digital transformation, human capital planning and culture optimisation. This outcome recognises that Parliament's constitutional mandate depends on the strength of the administrative platform supporting Members, Houses and committees.

During the year, progress was made in the development of three core automated systems: the Online Committee Submissions System, the Digital Committee Dashboard and the Resolutions Monitoring and Tracking System. These systems are intended to improve how Parliament receives public submissions, manages committee information and tracks resolutions requiring follow-up. Once fully operationalised, they should improve transparency, reduce manual tracking, support evidence-based oversight and strengthen Parliament's ability to monitor whether Executive responses are received and acted upon.

The approval of the Human Capital Strategy and Implementation Plan represented another important institutional milestone. It provides a basis for aligning organisational capability, talent management, skills development, organisational culture and workforce planning with the needs of the 7th Parliament. The strategy is particularly important in an environment where Parliament faces growing demands, constrained resources and the need for more specialised support in areas such as research, legal drafting, public participation, digital systems, language services, data analytics and committee support.

Progress under this outcome contributed to institutional impact by strengthening the internal systems that make Parliament more efficient, more data-informed and better able to support Members. However, the full benefits of Outcome 1 will only be realised once the digital systems are operational, users are trained, data is governed consistently and the Human Capital Strategy is translated into measurable improvements in capacity, culture and service delivery.

Good progress was made in establishing the foundations for a more capable and digitally enabled Parliamentary Service. The next phase must focus on operationalisation, adoption, integration and sustained use.

Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive

Outcome 2 is central to Parliament's constitutional mandate. It seeks to improve the quality of oversight by strengthening accountability standards, monitoring Executive responsiveness, implementing the Oversight Priority Plan and standardising appointment and removal processes for public office bearers.

During FY2025/26, the Accountability Standards Gap Analysis and Recommendations Report was completed, providing an evidence base for improving the mechanisms through which Parliament holds the Executive accountable. The report responds to the need for clearer standards on Executive responsiveness, follow-through on resolutions and the enforcement of accountability where responses or corrective actions are delayed.

The Executive Responsiveness target reinforced the principle that resolutions adopted by the Houses must not remain symbolic. The systematic tracking of House resolutions is an important step toward closing the accountability loop between parliamentary decisions and Executive action.

The implementation of the Oversight Priority Plan (OPP) is one of the strongest indicators of progress toward more strategic, coordinated and developmentally aligned oversight. The OPP enables committees to align oversight work to identified national priorities, creating a stronger link between parliamentary scrutiny and the NDP/MTDP agenda. During the year, committees progressively embedded OPP priorities into their oversight programmes, particularly under the theme infrastructure development, in relation to municipal performance, water and sanitation, public entities, health, education and service delivery.

Parliament also supported standardised appointment and removal processes for public office bearers. This contributes to good governance by strengthening transparency, procedural fairness and consistency in appointments to important public institutions. Statutory appointments are a critical part of Parliament's oversight role because they influence the independence, credibility and functionality of institutions that support democracy, regulation, accountability and service delivery.

The year's committee work demonstrated the practical importance of Outcome 2. Committees sustained a broad oversight programme, including inquiries and investigations relating to the security cluster and the Lt Gen Nhlanhla Mkhwanazi matter, SCOPA inquiries into governance failures at the Road Accident Fund, a multi-committee inquiry into the sexual assault of young persons, which is prohibited through the offence of statutory rape and oversight of section 139 municipal interventions. These activities demonstrate how parliamentary oversight can expose failures, require explanations, direct remedial action and place pressure on government institutions to improve performance.

Parliament made strong progress in strengthening the architecture of oversight. The key challenge is to move from improved oversight activity to stronger evidence of Executive implementation, consequence management and measurable improvement in government responsiveness.

Outcome 3: Meaningful and adequate involvement and participation by citizens

Outcome 3 focuses on strengthening public participation as a constitutional and democratic requirement. It seeks to ensure that citizens are not only informed about Parliament's work but are given meaningful opportunities to influence legislative and oversight processes.

During FY2025/26, Parliament expanded and improved public participation despite early delays and capacity constraints. Public participation reforms began with diagnostic work, including the review of relevant court judgments and identification of gaps in Parliament's public involvement processes. This diagnostic work informed improvement initiatives aimed at strengthening minimum standards, planning, tracking, public education, citizen access and feedback mechanisms.

Performance under this outcome initially faced implementation constraints, particularly during the second and third quarters. However, a structured recovery plan enabled Parliament to achieve 91% implementation of the identified annual public participation improvements by year-end, exceeding the annual target of 90%.

The public participation environment also expanded in scale and reach. Public education and stakeholder engagement grew substantially, with 412 workshops reaching 24 827 participants. Public access was maintained through 125 onsite and virtual tours, reaching 4 453 participants. Outreach through community radio expanded from two to 32 stations, with an estimated reach of 2.9 million people. Parliament also developed 46 civic education materials and distributed 164 861 items through digital and physical platforms.

Public hearings, petitions, submissions and provincial mechanisms continued to provide citizens with direct routes into parliamentary processes. Committees held public hearings on bills and fiscal legislation, while petitions and submissions raised matters linked to service delivery, local government, water, housing, roads, safety, justice, economic inclusion and environmental governance. These public inputs are essential because they bring lived experience into the law-making and oversight process.

The significance of Outcome 3 lies in its contribution to democratic legitimacy. Public participation helps Parliament understand how policies and laws affect people, particularly vulnerable communities. It also creates a feedback channel between citizens and the state. Where this function is strong, Parliament is better able to test whether government priorities reflect people's needs and whether laws and budgets respond to real conditions.

Parliament made strong year-end progress in the implementation of its public participation improvement target. The next stages focus on the quality of feedback, traceability of public inputs, accessibility for marginalised groups and coding public participation evidence against NDP/MTDP themes.

Outcome 4: Enhanced capacity of Members

Outcome 4 recognises that Members of Parliament require continuous support to perform their constitutional obligations effectively. Members must scrutinise complex budgets, interrogate legislation, hold the Executive accountable, consider international agreements, engage the public, oversee public entities and represent citizens. Their effectiveness depends on structured capacity-building, timely information, procedural support and practical tools.

During FY2025/26, Parliament made progress in Member capacity-building through the implementation of training programmes and the development of an Integrated Member Capacity-Building Strategy and Implementation Plan. This strategy is an important institutional output because it provides a structured framework for aligning Member development with Parliament's oversight, legislative, public participation and representative functions.

The year's performance shows that capacity-building improved compared to earlier quarters, but implementation remained slightly below target due to scheduling constraints and stakeholder availability. This is understandable in a parliamentary environment with competing demands, including sittings, committee meetings, oversight visits, public hearings, constituency work and international engagements. However, it also indicates that Member capacity-building must be designed around parliamentary realities, with flexible delivery models, modular content and better forward scheduling.

Enhanced Member capacity is a critical outcome because institutional impact depends on the quality of Members' engagement. Stronger capacity enables Members to ask sharper questions, scrutinise performance information, understand fiscal trade-offs, assess legislative impact, interpret evidence, engage the public meaningfully and follow up on Executive commitments. Capacity-building therefore contributes indirectly but powerfully to better oversight, better laws and stronger accountability.

A strong strategic foundation was established through the integrated capacity-building strategy. The next cycle must improve implementation uptake, scheduling, participation and practical application of learning in committees and the Houses.

Outcome 5: Impactful law-making

Outcome 5 aims to improve the quality and developmental impact of legislation. It recognises that law-making should not be measured only by the number of bills processed, but also by whether legislation is informed by evidence, public participation, constitutional scrutiny and an understanding of likely implementation effects.

During FY2025/26, Parliament achieved the target for legislative impact assessments on identified bills or Acts. This is a significant step toward institutionalising evidence-based law-making and post-legislative scrutiny. Legislative impact assessment supports Parliament in asking whether laws are implementable, whether they impose unintended burdens, whether they respond to public need and whether they contribute to developmental outcomes.

The law-making function supported fiscal governance, public administration, immigration, defence, water, economic regulation, social justice and institutional governance. The processing of money bills and budget-related legislation also supported Parliament's role in scrutinising national resource allocation, which is central to the NDP and MTDP priorities of inclusive growth, poverty reduction and the capable state.

The main achievement under Outcome 5 is the movement toward a more impact-oriented legislative model. If sustained, legislative impact assessments can help Parliament move from "passing laws" to understanding whether laws solve the problems they are intended to address.

Strong progress was made in introducing legislative impact assessment and sustaining legislative throughput. The next step is to embed impact assessment into committee practice, strengthen post-legislative scrutiny and connect bills more explicitly to NDP/MTDP priorities and implementation risks.

Contribution to NDP and MTDP priorities

Parliament's strategic outcomes are aligned to the MTDP priorities of inclusive growth and job creation, reducing poverty and tackling the high cost of living and building a capable, ethical and developmental state. They also contribute to the NDP goals of eliminating poverty, reducing inequality and expanding employment. The contribution is indirect but material.

Table 40: NDP/MTDP Priorities and Parliamentary Contribution in FY2025/26

NDP / MTDP priority	Parliamentary contribution in the FY2025/26
Inclusive growth and job creation	Parliament scrutinised fiscal legislation, budget allocations, infrastructure priorities, economic legislation, public entities, trade-related matters and international agreements. Legislative and oversight work supported accountability for growth-enabling reforms.
Reducing poverty and the high cost of living	Committees and Houses addressed basic services, social protection, health, education, water, housing, transport, municipal governance and service delivery issues through questions, petitions, public hearings, oversight visits and committee reports.
Capable, ethical and developmental state	Parliament strengthened oversight systems, accountability standards, Executive responsiveness tracking, BRRR processes, statutory appointments, section 139 intervention oversight and public participation reforms.
Reduction of inequality	Public participation, gender-focused engagements, youth participation, social services oversight, GBVF-related work and attention to vulnerable groups contributed to more inclusive parliamentary processes.
Improved quality of governance	The OPP, accountability standards, digital tracking systems, legislative impact assessment and Member capacity-building collectively strengthened Parliament's ability to scrutinise government performance.

The year's work therefore demonstrates that Parliament is aligning its institutional reforms with national development priorities. The FY2025/26 performance record points to several institutional shifts.

First, Parliament strengthened its oversight architecture. The OPP, Executive responsiveness reporting and Accountability Standards Gap Analysis indicate a move toward more structured, evidence-based and follow-up-oriented oversight.

Second, Parliament improved its public participation reform base. The completion of the improvement initiatives and the expansion of public education and outreach show a move toward more meaningful, accessible and defensible public involvement.

Third, Parliament began institutionalising legislative impact assessment. This supports a more mature law-making model that considers implementation, outcomes and post-legislative scrutiny.

Fourth, Parliament advanced digital transformation in core mandate areas. The development of committee submissions, dashboard and resolutions tracking systems provides a foundation for more transparent and data-informed work.

Fifth, Parliament strengthened institutional capability through human capital and Member capacity-building strategies. These outputs create a basis for improving the quality of support to Members and the effectiveness of the Parliamentary Service.

Sixth, Parliament continued to demonstrate resilience in delivery. Despite scheduling, capacity and coordination constraints, several targets were recovered by year-end through remedial action and intensified effort.

Constraints and areas requiring further attention

Although Parliament made meaningful progress, several constraints affected the pace and depth of outcome achievement.

The first constraint was the time required to develop and institutionalise new systems. Digital tools, tracking mechanisms, public participation systems and impact assessment methods require design, testing, training and adoption. Their impact will therefore become more visible in future years.

The second constraint was capacity and scheduling pressure. Member capacity-building, stakeholder consultations, committee programmes, public participation and legislative processing all compete for limited time in the parliamentary calendar. Future implementation should be better sequenced and supported by integrated planning.

The third constraint was the gap between outputs and outcome measurement. Parliament can report activities and immediate outputs but still needs stronger indicators for whether oversight improves Executive responsiveness, whether public participation influences decisions and whether legislative impact assessment improves laws.

The fourth constraint was the need for better data integration. Data on questions, resolutions, committee recommendations, public submissions, petitions, legislation, oversight visits and Executive responses should be integrated so that Parliament can track institutional impact more coherently.

The fifth constraint was the continued challenge of moving from reporting to follow-up. The strongest measure of Parliament's impact is not only whether reports are produced, but whether recommendations, resolutions and commitments are implemented.

The FY2025/26 year should be understood as a foundational year of institutional reform and recovery. Parliament is better positioned to build momentum in the 2026/27 financial year, provided that the systems developed during the year are fully operationalised, the accountability loop is tightened and performance information is increasingly linked to developmental outcomes.

2.8. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

For the reporting year, Parliament's predetermined objectives were guided by two primary programmes, each designed to enhance the institution's effectiveness and accountability.

Programme 1: Administration

The purpose of this programme is to provide strategic leadership, governance, management, corporate and support services to Parliament. The aim of the programme is to provide leadership, management and support services for the operations of Parliament. To enhance Parliament's effectiveness and performance, two key interventions have been prioritised. The Annual Performance Plan FY2025/26 measured two indicators under this programme.

Programme 2: Legislation and Oversight

The purpose of the programme 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; research and information services and record keeping; and secretarial and support services for the Houses and their committees. During the reporting period, Parliament advanced a set of strategic interventions aimed at strengthening oversight and accountability to improve service delivery and ensure Executive responsiveness. These efforts focused on improving oversight mechanisms, enhancing accountability standards, standardising appointment processes and aligning oversight with national priorities. The Annual Performance Plan FY2025/26 measured eight indicators under this programme.

2.9. PERFORMANCE PROGRAMMES

Programme 1: Administration

Programme 1: Administration provides strategic leadership, management and corporate services to Parliament. The sub-programmes include Executive Authority, Office of the Secretary and Corporate and Support Services.

OUTCOME 1: Improved performance and effectiveness through information and culture optimisation

Automation of core parliamentary processes: Parliament requires re-engineered business processes and optimised information flows to support Members' work and strengthen oversight. Reliable, accessible and real-time data is essential for informed decision-making and meaningful public participation. Parliament has adopted a targeted automation approach focusing on high-impact core processes that directly support its legislative, oversight and representative roles.

Human Capital strategy and implementation plan: Parliament's ability to deliver on its mandate depends on a skilled, motivated and high-performing workforce. Investing in employee development and well-being is essential for enhancing service quality, fostering a culture of performance and enabling the institution to fulfil its constitutional responsibilities effectively.

Programme 2: Legislation and Oversight

Legislation and Oversight provides procedural, informational, content and administrative support to the Houses and their committees. Sub-programmes include National Assembly, National Council of Provinces, Public Participation and External Relations, Shared Services, Sectoral Parliaments and Joint Business.

OUTCOME 2: Increased government responsiveness and accountability by strengthening oversight over the Executive

Improved Oversight and Executive Accountability: Parliament continued work on addressing gaps in oversight by analysing Executive responsiveness to resolutions and committee requests. A quarterly Responsiveness Report was developed to monitor the rate, timeliness and completeness of Executive responses, with the aim of supporting remedial action where necessary.

Development of Accountability Standards: Research into best practices informed the development of an accountability standards report with recommendations. The report once processed, will culminate in accountability standards for Parliament. The standards once developed are intended to enable Parliament to address Executive non-responsiveness and promote amendatory accountability – the obligation to rectify shortcomings exposed through oversight.

Oversight Priority Plan (OPP): The Oversight Priority Plan was expanded to guide committee oversight work. It was developed to cover seven thematic areas: Governance, Social Services, Economic Recovery, Infrastructure Development, Security and Justice, Environmental Protection and International Relations. In the reporting period, the focus of the (OPP) implementation was on the thematic area of infrastructure development. These priorities are aligned with the Medium-Term Development Plan and NDP goals, enabling more targeted and impactful oversight.

Standardised Appointment and Removal Processes for Public Office Bearers: A review of current processes for appointing and removing office bearers within Institutions Supporting Democracy (ISDs) was conducted. The aim is to establish a standardised and harmonised procedure that upholds the independence, impartiality and effectiveness of these institutions, in line with Parliament's constitutional mandate.

OUTCOME 3: Meaningful and adequate involvement and participation by citizens

Public Participation Improvements: Parliament has introduced a range of public participation reforms to enhance meaningful public involvement in the law-making process. These include the development of clear standards, processes and procedures to strengthen public participation processes. Capacity-building efforts were embarked upon with a focus on identifying and training key stakeholders across all spheres of government, with an emphasis on provincial needs. Public education initiatives targeted diverse groups, including youth, persons with disabilities and rural communities, using innovative platforms such as podcasts, social media and public hearings. Additional reforms include the provision of multilingual resources, upgrading ICT infrastructure to support interactive engagement and implementing an integrated monitoring, evaluation and reporting approach to generate valuable insights and improve responsiveness.

OUTCOME 4: Enhanced capacity of Members

Implementation of the Members' Capacity-Building Programme: Parliament has prioritised professional development for Members by implementing a comprehensive capacity-building programme. The initiative aims to equip Members with the skills needed to effectively fulfil their parliamentary functions and contribute to a transformed Parliament. The programme includes academic courses with higher education institutions, short learning programmes on core and sector-specific skills, bursaries, internal training and peer learning opportunities.

Development of an Integrated Capacity-Building Strategy and Implementation Plan: Parliament focused on developing an Integrated Capacity-Building Strategy and Implementation Plan to strengthen the professional development of Members. This includes a situational analysis and review of current capacity-building efforts, aimed at making evidence-based recommendations to address critical skills and knowledge gaps. The review assesses the alignment of current programmes with Members' training needs, explores funding options, evaluates the effectiveness of delivery methods and considers internal capacity for coordination, monitoring and evaluation. The strategy will support a modernised, well-resourced approach to Member development in a transformed parliamentary environment.

OUTCOME 5: Impactful law-making

Legislative Impact Assessments: During FY2025/26, Parliament strengthened law-making by resuming the implementation of legislative impact assessments following a pilot in the prior year. This work builds on Parliament's constitutional mandate to oversee the implementation of legislation and draws on insights from the High-Level Panel's review of key laws. Following the development and piloting of the legislative impact assessment framework in the previous year, the focus shifted to broader application to more committees. Assessments will be conducted on selected bills or Acts, with plans to establish mechanisms that integrate post-legislative scrutiny findings into the legislative process.

Programme 3: Associated Services

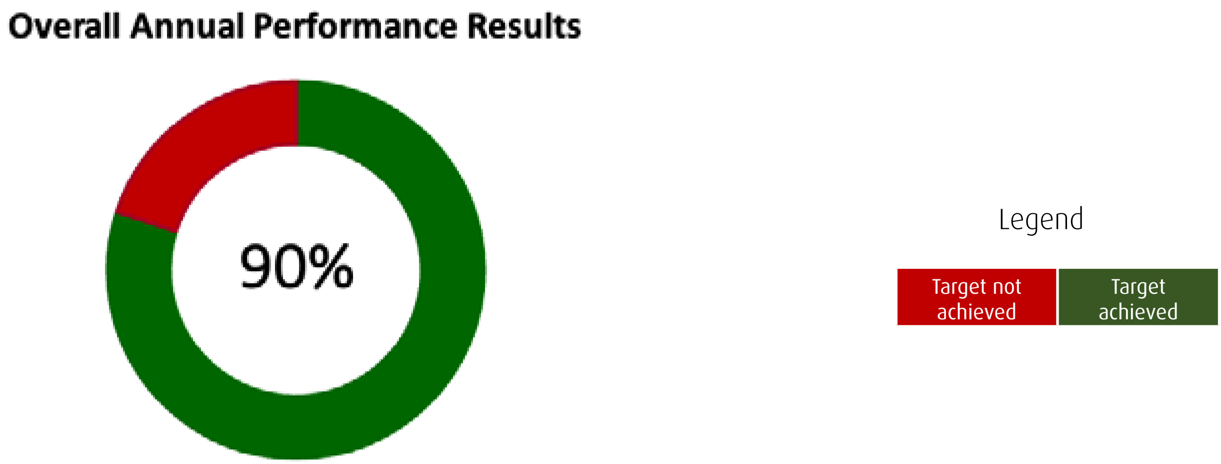
While programme 3, which is for Associated Services and Transfer Payments, did not have any indicators or targets, it has a budget allocation towards the provision of facilities and financial support for parliamentary entities and political parties, including leadership, administrative and constituency support. The sub-programmes include Members' Facilities, Transfer (Political Party Allowances) and Transfer (Parliamentary Budget Office).

2.10. OVERALL PERFORMANCE RESULTS

During the year under review, the following performance progress has been made:

A total of 10 performance measures were assessed, with nine performance measures successfully meeting their targets and one not meeting its target. This translates into an overall performance achievement rate of 90%.

Figure 10: Overall Annual Performance Result



Achieved	Not achieved	Total
9	1	10

Table 41: Overall Performance per Output

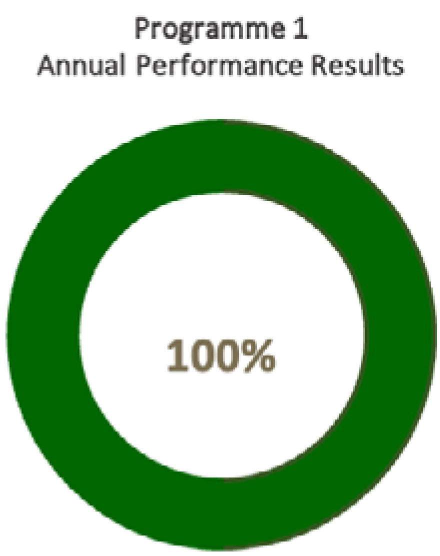
OUTPUT	ANNUAL PERFORMANCE
Automation of Core Parliamentary Processes	Achieved
Human Capital Strategy and Implementation Plan	Achieved
Executive Responsiveness to House Resolutions	Achieved
Development of Accountability Standards	Achieved
Oversight Priority Plan Implementation	Achieved
Standardised Appointment and Removal Processes	Achieved
Public Participation Improvements	Achieved
Members' Capacity-Building Programme Implemented	Not Achieved
Integrated Capacity-Building Strategy and Implementation Plan	Achieved
Legislative Impact Assessments	Achieved

2.11. 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, two indicators were measured and both targets were achieved.

2.12. Programme 1: Administration – Performance Information

Figure 11: Programme 1 - Annual Performance Results



Legend

Target not achieved	Target achieved

Number of Indicators Achieved	2
Number of Indicators Not Achieved	0
Total Number of measured Indicators	2
Programme 1 Targets achieved	100%

Table 42: Programme 1 – Annual FY2025/26 Performance

NO	OUTPUT	STATUS
1.1	Automation of Core Parliamentary Processes	Achieved
1.2	Human Capital Strategy and Implementation Plan	Achieved

2.12.1. Automation of Core Parliamentary Processes

During FY2025/26, Parliament accelerated its digital transformation agenda by shifting from foundational digital maturity and systems planning work implemented in previous years toward the development of practical digital platforms aimed at modernising core parliamentary processes. Building on earlier investments in digital capability, big data maturity and information systems reform, the reporting period focused on implementing targeted automation initiatives intended to strengthen oversight, improve workflow efficiency, enhance public participation and support evidence-based decision-making across the institution.

Outcome 1, which focuses on improving performance and effectiveness through information and culture optimisation, achieved its annual target during FY2025/26 through the successful development of three systems aimed at automating core parliamentary processes. These systems form part of Parliament's broader digital transformation agenda intended to strengthen efficiency, transparency, accountability and public access to parliamentary processes and information.

The systems developed during the reporting period include Online Committee Submissions, the Resolutions Monitoring and Tracking System and the Digital Committee Dashboard. The successful completion of these systems represents a significant milestone in modernising parliamentary operations and enhancing Parliament's ability to support oversight, legislative processes and stakeholder engagement through digital platforms.

The Online Committee Submission System was successfully completed during the reporting period. The system is intended to provide citizens with an accessible digital platform through which to submit comments, proposals, suggestions or objections on bills under consideration by Parliament. By enabling more direct and transparent public participation in the legislative process, the system is expected to strengthen civic engagement, improve the quality of legislative inputs and enhance accountability and inclusivity in law-making processes. Operationalisation of the system is planned for the 2026/27 financial year and will be accessible through Parliament's website as one of the institution's key digital engagement platforms.

The Resolutions Monitoring and Tracking System was also successfully completed during the reporting period. The system is designed to support the monitoring and management of international resolutions, international agreements and committee recommendations across their lifecycle, including proposal, deliberation, approval, implementation and follow-up processes. The system incorporates automated workflows, reminders and status-tracking functionality intended to improve coordination, strengthen accountability and reduce reliance on manual monitoring processes. Operational rollout of the system is planned for FY2026/27 and will be implemented across the relevant business process areas.

The Digital Committee Dashboard was developed as a foundational digital capability during the reporting period. The dashboard is intended to serve as a centralised digital interface that consolidates and visualises information relating to parliamentary committee activities and performance. The system is expected to support enhanced oversight, operational efficiency, transparency and data-driven decision-making by enabling Members of Parliament, parliamentary officials and other stakeholders to monitor committee processes and outputs more effectively. Further refinement and enhancement of the dashboard functionality will continue as part of preparations for full operational implementation.

Overall, the achievement of the annual target reflects continued progress in advancing Parliament's digital transformation objectives and strengthening institutional capability through the automation of core parliamentary processes. The systems developed during the reporting period provide a foundation for improved service delivery, enhanced public participation and more effective oversight and governance processes in future financial years.

Table 43: Automation of Core Parliamentary Processes

No.	Outcomes	Outputs	Annual Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual	Reasons for overperformance or underperformance	Remedial action	RAG status
1.1	Outcome 1: Improved performance and effectiveness through information and culture optimisation.	Automation of core parliamentary processes.	Number of systems developed to automate core parliamentary processes.	Three (3) systems to automate core parliamentary processes developed: • Online Committee submissions • Digital Committee Dashboard • Resolutions monitoring and tracking	Target achieved Three (3) systems to automate core parliamentary processes were developed: • Online Committee submissions • Digital Committee Dashboard • Resolutions monitoring and tracking	N/A	N/A	N/A	0

2.12.2. Human Capital Strategy

During FY2025/26, Parliament prioritised developing a comprehensive Human Capital Strategy and Implementation Plan. This initiative builds on the organisational realignment and culture reset programmes introduced in the previous financial year and is designed to create a capable, agile and ethical workforce equipped for Parliament's evolving constitutional and oversight responsibilities.

Outcome 1, which targets improved performance through information and culture optimisation, achieved its annual target with the strategy's successful development and approval. The document anchors the institution's broader drive to strengthen organisational capability and embed a high-performing, people-centred culture.

A significant outcome of the process was stronger institutional alignment and stakeholder buy-in for future workforce priorities. Inputs from structured consultations informed both the strategy and its implementation plan, resulting in an integrated, evidence-based approach to human capital management. The approved plan translates strategic priorities into operational interventions, measurable initiatives and change programmes for the implementation period.

The Human Capital Strategy is structured around five high-level implementation pillars aimed at repositioning Human Capital as a strategic enabler of Parliament's constitutional mandate and institutional transformation agenda. The pillars focus on strengthening workforce capability, leadership, high-performance culture, accountability, aspired value-based organisational culture and digital enablement over the 2025–2029 implementation period. Key implementation pillars include:

- **Building parliamentary capability for impact:** strengthening workforce planning, succession management, professionalisation of parliamentary roles and capability development for oversight, law-making, committee support and public participation functions.

- **Leadership Development, Learning and Institutional Memory:** developing leadership capability across all levels of the institution, strengthening continuous learning, improving knowledge management and institutionalising mentoring and knowledge transfer systems to preserve institutional memory.

- **Total Rewards Management:** establishing a fair, transparent and credible rewards and recognition framework aimed at improving employee motivation, retention, progression, equity and workforce sustainability while supporting institutional performance.

- **Digital Human Capital Transformation:** modernising Human Capital systems and workflows through integrated digital platforms, improved data-driven decision-making, enhanced HR service delivery and reduced administrative burden.

- **Culture, Trust and Institutional Effectiveness:** strengthening organisational culture, accountability, professionalism, ethical leadership, employee well-being, inclusion and institutional trust to support a more responsive and high-performing Parliament.

The implementation plan will be phased and will focus progressively on institutional stabilisation, activation and early delivery, integration and consolidation, optimisation and maturity and ultimately institutionalisation and strategic renewal.

The strategy's completion marks an institutional milestone. It establishes the basis for improving effectiveness, fostering innovation and digital capability and entrenching a culture of accountability, collaboration and continuous learning. Critically, it positions Parliament to address emerging workforce challenges and legislative sector demands in an environment that is increasingly digital, knowledge-driven and resource-constrained. The resulting strategy will guide workforce development, organisational transformation, employee well-being and performance improvement over the medium term.

Table 44: Human Capital Strategy Developed

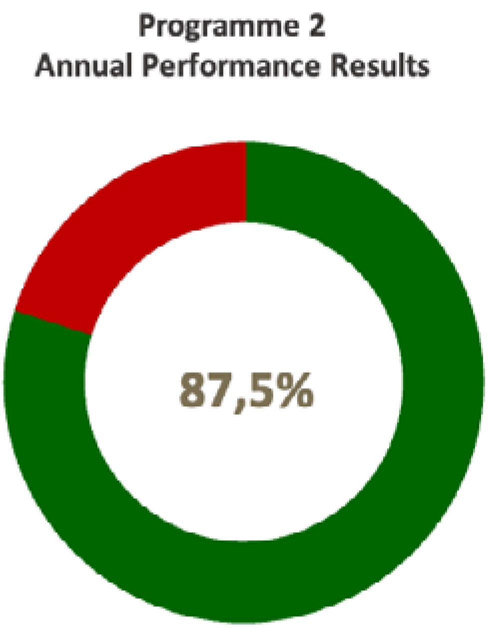
No.	Outcomes	Outputs	Annual Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
1.2	Outcome 1: Improved performance and effectiveness through information and culture optimisation	Human Capital Strategy and implementation plan.	Human Capital Strategy and implementation plan developed and approved.	Human Capital Strategy and implementation plan developed and approved by Accounting Officer.	Target achieved Human Capital Strategy and implementation plan developed and approved by Accounting Officer.	N/A	N/A	N/A	

2.13. Programme 2: Legislation and 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 their committees. For the period under review, eight measures were assessed under this programme, with seven meeting their targets and one not achieving its set target.

2.14. Programme 2: Legislation and Oversight – Performance Information

Figure 12: Programme 2 – Annual Performance Results



Legend

Target not achieved	Target achieved

Number of Indicators Achieved	7
Number of Indicators Not Achieved	1
Total Number of Indicators Measured	8
Programme 2 Targets Achieved	87.5%

Table 45: Programme 2 – Annual FY2025/26 Performance

NO	OUTPUT	STATUS
2.1	Executive Responsiveness to House Resolutions	Achieved
2.2	Development of Accountability Standards	Achieved
2.3	Oversight Priority Plan	Achieved
2.4	Standardised Appointment and Removal Processes	Achieved
3.1	Public Participation Improvements	Achieved
4.1	Members' Capacity-Building Programme Implemented	Not Achieved
4.2	Integrated Capacity-Building Strategy and Implementation Plan	Achieved
5.1	Legislative Impact Assessments	Achieved

2.15. PROGRAMME 2: LEGISLATION AND OVERSIGHT – PERFORMANCE INFORMATION

2.15.1. Responsiveness to Parliament (House) Resolutions

Building on the institutional accountability reforms advanced during the transition to the 7th Parliament in FY2024/25, Parliament intensified its focus on strengthening Executive responsiveness to parliamentary resolutions. While the previous reporting period centred on monitoring implementation of the Commission on State Capture recommendations and consolidating committee legacy processes, the current year marked a shift toward establishing more structured and routine oversight mechanisms aimed at improving responsiveness, follow-through and accountability across the Executive.

Outcome 2, which focuses on increasing government responsiveness and accountability through strengthened oversight over the Executive, achieved its annual target during FY2025/26 through the successful completion and submission of the Report on Executive Responsiveness to House Resolutions to the Executive Authority. The report serves as an important accountability mechanism aimed at strengthening oversight over Executive implementation of parliamentary resolutions adopted by both Houses of Parliament.

The reporting process consolidated information relating to Executive responses to resolutions arising from a range of parliamentary oversight and accountability processes, including Budget Review and Recommendations Reports (BRRRs), Budget Vote reports, committee oversight reports, international delegation reports and reports relating to Chapter 9 and other constitutional institutions. The report therefore provides Parliament with a more structured institutional mechanism for assessing the extent, timeliness and quality of Executive responsiveness to parliamentary recommendations and resolutions.

The implementation of the indicator contributed to improved coordination and monitoring of oversight follow-up processes by strengthening the systematic tracking, consolidation and escalation of resolutions requiring Executive responses. The reporting process improved visibility over outstanding responses, enabled earlier identification of delays and non-responsiveness and strengthened coordination between committees, Houses and support divisions responsible for oversight monitoring. This assisted Parliament in identifying recurring accountability gaps, inconsistencies in responsiveness across departments and weaknesses in follow-through on parliamentary undertakings. The strengthened monitoring process also supported improved evidence-based reporting to the Executive Authority and created a more structured institutional mechanism for assessing whether Executive commitments, resolutions and recommendations were being implemented effectively and within reasonable timeframes.

Key insights emerging from the National Assembly (NA) and National Council of Provinces (NCOP) responsiveness reports indicate that Parliament has strengthened oversight coordination and accountability monitoring during FY2025/26; however, systemic weaknesses continue to affect the timeliness, consistency and quality of Executive responses to parliamentary resolutions. Both Houses highlighted the need for stronger enforcement mechanisms, improved escalation and sanction processes, clearer accountability frameworks and more effective consequence management to strengthen Executive compliance and responsiveness. The reports further identified the need to improve the quality and outcome orientation of parliamentary resolutions, strengthen collaboration between Parliament and the Executive and review existing responsiveness timelines, including current response period rules. Collectively, the findings point toward the need for a more integrated, enforceable and outcome-oriented accountability framework capable of strengthening Parliament's constitutional oversight role and improving Executive accountability across the governance system.

Overall, the achievement of the annual target reflects Parliament's continued commitment to strengthening oversight, improving Executive accountability and promoting responsive governance. The reporting process provides an important institutional mechanism for monitoring follow-through on parliamentary resolutions and contributes to enhanced transparency, accountability and effective oversight within the constitutional framework.

Table 46: Executive Responsiveness to House Resolutions

No.	Outcomes	Outputs	Annual Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
2.1	Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	Executive Responsiveness to House Resolutions Report	Report on Executive Responsiveness to House Resolutions	Report on Executive Responsiveness to House Resolutions submitted to Executive Authority.	Target achieved Report on Executive Responsiveness to House Resolutions submitted to Executive Authority.	N/A	N/A	N/A	0

2.15.2. Setting Standards for Accountability

During FY2025/26, Parliament expanded its oversight reform agenda beyond responsiveness monitoring toward the development of a more coherent and enforceable accountability framework. This work builds on the broader institutional renewal and governance strengthening initiatives during the transition to the 7th Parliament and reflects a growing focus on standardising accountability practices, strengthening consequence management and improving the effectiveness of parliamentary oversight systems.

Outcome 2, which focuses on increasing government responsiveness and accountability through strengthened oversight over the Executive, achieved its annual target during FY2025/26 through the development of the Accountability Standards Gap Analysis and Recommendations Report. The report forms part of Parliament's broader efforts to strengthen oversight systems, improve accountability mechanisms and enhance the effectiveness of parliamentary processes in ensuring Executive responsiveness and consequence management.

Implementation of the target progressed throughout the reporting period through a phased research, benchmarking, consultation and analysis process. The development of the Accountability Standards Gap Analysis and Recommendations Report was informed by extensive research, benchmarking, stakeholder engagement and institutional analysis focused on assessing the effectiveness of Parliament's existing accountability architecture. The work drew on key oversight and accountability frameworks and institutional reviews, including the Corder Report on Parliamentary Oversight and Accountability as well as the Report of the Independent Panel Assessment of Parliament, to identify systemic gaps, institutional weaknesses and areas requiring reform within Parliament's oversight and accountability environment. The analysis incorporated both local and international benchmarking on parliamentary oversight enforcement, accountability standards and consequence management mechanisms. This process enabled Parliament to assess its current oversight arrangements against emerging good practices and to identify opportunities for strengthening institutional accountability systems. The assessment highlighted the importance of administrative, political and financial accountability as core dimensions underpinning effective democratic governance and parliamentary oversight.

Stakeholder consultations and engagement processes further strengthened the evidence base informing the report and contributed to a more integrated understanding of the operational, procedural and governance challenges affecting accountability implementation within Parliament. Inputs received from internal and external stakeholders assisted in refining the accountability analysis and in identifying practical institutional reforms required to strengthen oversight effectiveness and accountability enforcement mechanisms.

The completed Accountability Standards Gap Analysis and Recommendations Report provides a comprehensive assessment of Parliament's accountability environment and identified significant systemic gaps within existing oversight and accountability processes. While Parliament possesses a broad range of oversight mechanisms and accountability tools, the analysis found that these are not consistently embedded within a coherent, standardised, integrated or enforceable accountability framework. The report further identified weaknesses relating to tracking mechanisms, enforcement processes, consequence management, coordination and institutional ownership of accountability functions.

Importantly, the report sets out practical recommendations aimed at institutionalising accountability standards across parliamentary processes, strengthening monitoring and enforcement mechanisms, clarifying institutional responsibilities and improving the integration of oversight, accountability and consequence management systems. The recommendations are intended to support a more outcome-oriented and responsive accountability framework capable of strengthening Executive responsiveness, improving oversight follow-through and enhancing Parliament's ability to exercise its constitutional oversight mandate effectively.

Overall, the achievement of the annual target reflects Parliament's continued commitment to improving oversight effectiveness, deepening institutional accountability and advancing governance reforms aimed at building a more coherent, responsive and enforceable parliamentary accountability system.

Table 47: Development of Accountability Standards

No.	Outcomes	Outputs	Annual Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
2.2	Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	Accountability Standards Gap Analysis and Recommendations Report	Accountability Standards Gap Analysis and Recommendations Report development	Accountability Standards Gap Analysis and Recommendations Report developed	Target achieved Accountability Standards Gap Analysis and Recommendations Report developed	N/A	N/A	N/A	0

2.15.3. Oversight Priority Plan for the 7th Parliament

FY2025/26 marked a significant progression in the implementation of the Oversight Priority Plan (OPP), moving the initiative from a pilot intervention in FY2024/25 towards broader institutional implementation. While the previous reporting period focused on piloting the OPP through selected committees and thematic oversight areas, the current year concentrated on embedding a more coordinated, strategic and outcome-oriented approach to oversight aligned with the priorities of the 7th Parliament and the Medium-Term Development Plan (MTDP) 2024–2029.

Outcome 2, which focuses on increasing government responsiveness and accountability through strengthened oversight over the Executive, achieved and exceeded its annual target during the FY2025/26 financial year through the implementation of the Oversight Priority Plan for identified committees. Parliament achieved an overall implementation rate of 84% against the annual target of 70%, reflecting strengthened institutional coordination, improved oversight planning and increased committee participation in targeted oversight interventions linked to national development priorities.

The implementation of the Oversight Priority Plan contributed to strengthening alignment between parliamentary oversight activities and key national priorities, including inclusive economic growth and job creation, reducing poverty and the cost of living, building a capable and ethical developmental state, improving service delivery, strengthening governance and supporting infrastructure development. The implementation approach also strengthened coordination between the National Assembly and the National Council of Provinces through the identification of shared thematic oversight priorities and more integrated oversight planning processes.

Participating committees conducted structured oversight activities aimed at improving accountability, monitoring implementation of government programmes and strengthening parliamentary oversight over areas of strategic national importance. Implementation of the Oversight Priority Plan (OPP) during FY2025/26 focused primarily on strengthening infrastructure oversight across key social, economic and public service sectors aligned to the Medium-Term Development Plan (MTDP) priorities and the National Development Plan (NDP). Nine committees, comprising seven National Assembly Portfolio Committees and two National Council of Provinces Select Committees, participated in the implementation process, with oversight activities concentrated on education infrastructure, post-school education and training institutions, social development infrastructure, tourism infrastructure, public works infrastructure, sport and recreation facilities, electricity and energy infrastructure, municipal infrastructure, public transport systems and conditional infrastructure grants.

Oversight activities undertaken under the OPP therefore contributed to a more targeted and evidence-based approach to committee oversight and strengthened Parliament’s ability to focus oversight attention on priority developmental outcomes. The 84% implementation achievement reflected the successful completion of 21 out of 25 planned oversight activities across the participating committees. Key oversight achievements included oversight visits to schools, universities, TVET colleges, electrification projects, public transport infrastructure and tourism infrastructure projects in provinces such as Limpopo, Eastern Cape, Gauteng, Western Cape and Mpumalanga. Committees also conducted follow-up engagements on previous oversight recommendations, assessed infrastructure backlogs and maintenance challenges, reviewed expenditure patterns and infrastructure grant performance, monitored implementation of audit action plans and evaluated governance, accountability and service delivery risks within key sectors. The implementation process further strengthened joint oversight approaches through coordinated briefing sessions and joint committee engagements aimed at improving efficiency, oversight integration and follow-through on infrastructure-related recommendations.

Overall, the OPP contributed to a more strategic, outcome-oriented and coordinated oversight approach focused on infrastructure delivery, public service improvement and strengthened Executive accountability.

Table 48: Oversight Priority Plan

No.	Outcomes	Outputs	Annual Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
2.3	Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	Implementation of Oversight Priority Plan for 7th Parliament for identified committees	Percentage implementation of Oversight Priority Plan for identified committees	70% implementation of Oversight Priority Plan for identified committees	Target achieved 84% implementation of Oversight Priority Plan for identified committees	+14% Overachievement of target	Improved coordination, planning and execution across committees	N/A	

2.15.4. Standardised public office appointment and removal processes

As part of Parliament's broader efforts to strengthen governance, institutional integrity and constitutional oversight during FY2025/26, focused attention was given to the development of standardised appointment and removal processes for public office bearers within Institutions Supporting Democracy (ISDs). This initiative reflects an increasing institutional emphasis on promoting procedural consistency, transparency and accountability in the management of statutory appointments, while safeguarding the independence and effectiveness of constitutional institutions.

Outcome 2, which focuses on increasing government responsiveness and accountability through strengthened oversight over the Executive, achieved its annual target during the FY2025/26 financial year through the development of standardised appointment and removal processes for public office bearers within Institutions Supporting Democracy (ISDs). The initiative forms part of Parliament's broader efforts to strengthen oversight, improve governance and enhance consistency and transparency in the management of statutory appointments and removals.

Implementation of the target progressed throughout the reporting period through a phased process of analysis, stakeholder consultation, drafting and finalisation. The development of the standardised appointment and removal processes for public office bearers within ISDs was informed by extensive institutional analysis, stakeholder engagement and legislative review aimed at strengthening governance, accountability and procedural consistency across statutory appointment and removal processes. The assessment identified significant inconsistencies, procedural gaps and variations in how appointments and removals are managed across ISDs, highlighting the need for a more coherent, transparent and constitutionally aligned framework.

The analysis further identified areas requiring strengthening, including appointment procedures, governance arrangements, institutional collaboration, funding considerations, accountability mechanisms and the broader relationship between Parliament and ISDs. These findings reinforced the need for clearer institutional processes capable of promoting consistency, predictability, transparency and accountability while safeguarding the constitutional independence and integrity of Institutions Supporting Democracy.

Stakeholder consultation processes contributed valuable inputs regarding the need for a more participatory, fair and standardised approach to statutory appointments and removals. The consultations further highlighted the importance of strengthening governance and accountability arrangements, improving coordination between Parliament and ISDs and ensuring that standardisation efforts support institutional sustainability and public confidence in ISDs. While recognising that statutory appointment and removal processes cannot be entirely uniform due to the differing mandates, structures and legislative requirements applicable to individual institutions, the standardisation initiative sought to establish greater procedural coherence and consistency across the broader governance framework. The framework therefore strengthens Parliament's ability to manage statutory appointments and removals in a manner that promotes transparency, accountability, institutional integrity and constitutional compliance. The finalised framework consolidated stakeholder inputs and aligned the proposed processes with constitutional and legislative requirements. The completion of this work represents an important institutional reform aimed at strengthening parliamentary oversight and improving the integrity, transparency and consistency of ISD appointment and removal processes.

Key recommendations arising from the reform process focused on strengthening the independence, transparency, consistency and accountability of appointment and removal processes within ISDs. The recommendations included the development of harmonised parliamentary rules for appointments and removals, stronger public participation and transparent evaluation processes, reduced executive influence through legislative reform, strengthened parliamentary oversight and accountability mechanisms and the eventual establishment of a unified governance framework to improve institutional integrity, ethical governance and public confidence in ISDs.

Overall, the achievement of the annual target reflects Parliament's continued commitment to enhancing accountability mechanisms and promoting transparent and coherent governance processes within ISDs.

Table 49: Standardised Appointment and Removal Processes

No.	Outcomes	Outputs	Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
2.4	Outcome 2: Increased government responsiveness and accountability by strengthening oversight over the Executive	Standardisation of public office bearers' appointment and removal processes (ISDs)	Standardised appointment and removal processes for statutory public office bearers (ISDs)	Standardised appointment and removal processes developed for public office bearers (ISDs)	Target achieved Standardised appointment and removal processes developed for public office bearers (ISDs)	N/A	N/A	N/A	0

2.15.5. Meaningful and Adequate Public Participation

For FY2025/26, Parliament shifted its focus toward broader institutional improvements aimed at strengthening the quality, inclusivity, coordination and legal defensibility of public participation processes. The reporting period therefore reflected a transition from primarily technology-driven reforms toward more integrated governance, policy, system and participation improvements across the institution.

Outcome 3, which focuses on meaningful and adequate involvement and participation by citizens, achieved its annual target during FY2025/26 through the implementation of identified public participation improvements. Parliament achieved the implementation of the planned public participation improvement initiatives against the annual target of 90%, reflecting sustained progress in strengthening participatory democracy, enhancing public engagement processes and improving the institutional framework supporting public participation.

Performance under the Public Participation Improvement outcome reflected steady progress throughout the financial year, despite implementation constraints experienced during the middle phases of the reporting cycle. Early sequencing, coordination and implementation challenges affected progress against planned milestones during Quarters 2 and 3, including delays relating to the alignment and integration of governance, policy and digital improvement initiatives. However, targeted corrective measures were implemented through a structured recovery plan focused on reprioritisation, strengthened coordination, improved implementation sequencing and revisions to the implementation framework. These interventions restored implementation momentum and enabled accelerated delivery during the latter part of the reporting period.

The implementation of the Public Participation Improvement Plan was informed by a comprehensive assessment of legal, procedural, operational and governance challenges affecting Parliament's public participation environment. The analysis incorporated Constitutional Court and Supreme Court of Appeal judgments relating to public participation and identified key risks and systemic weaknesses requiring institutional strengthening to improve the quality, inclusivity, consistency and legal defensibility of Parliament's public participation processes.

The assessment highlighted the need for stronger governance arrangements, clearer participation standards, improved coordination mechanisms, enhanced monitoring systems and more integrated institutional processes to support meaningful public engagement. Emphasis was placed on strengthening mechanisms capable of reducing arbitrariness in public participation processes, improving transparency and consistency in participation practices and mitigating the risk of parliamentary decisions or legislation being challenged due to inadequate or procedurally deficient public consultation processes.

The resulting Public Participation Improvement Plan established a more structured institutional framework aimed at strengthening policy, governance, coordination, public education and monitoring systems supporting public participation. Key institutional improvements included the review of draft minimum standards on the Prevention of Arbitrariness, the strengthening of monitoring and early warning mechanisms through the Track and Trace Early Warning System, updated governance arrangements and Terms of Reference for the Public Participation Technical Committee, as well as the review and development of Standard Operating Procedures (SOPs) relating to Public Participation, Research and Language Services.

The implementation process also contributed to strengthening Parliament's public education and outreach capability through the development of the Parliamentary Constituency Office Framework and expansion strategy for Parliamentary Democracy Offices (PDOs), aimed at improving accessibility, coordination and citizen engagement across parliamentary participation platforms. In addition, digital innovation initiatives were advanced to support the modernisation of participation processes and strengthen the use of technology-enabled public engagement mechanisms. By the end of the reporting period, implementation had recovered to 91%, exceeding the annual target of 90%. The implementation of the recovery plan contributed to strengthened institutional coordination, improved implementation capacity and more effective mitigation of constitutional and procedural risks associated with public participation processes. As a result, Parliament exceeded the planned annual target and strengthened its institutional capability to support more meaningful, inclusive, coordinated and legally compliant public participation processes.

Overall, the achievement of the annual target reflects Parliament's continued commitment to strengthening participatory democracy, improving inclusivity and legal compliance in public participation processes and enhancing institutional systems that support meaningful citizen involvement in parliamentary processes and decision-making.

Table 50: Public Participation Improvements

No.	Outcomes	Outputs	Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/ not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
3.1	Outcome 3: Meaningful and adequate involvement and participation by citizens	Annual implementation of identified public participation improvements	Percentage annual implementation of identified public participation improvements	90% annual implementation of identified public participation improvements	Target achieved 91% implementation of annual identified public participation improvements	+1% overachievement of target	Improved coordination and resource provision to implement the recovery plan.	N/A	O

2.15.6. Implementing the Members' Capacity-Building Programme

In FY2025/26, Parliament continued to prioritise the professional development of Members through the implementation of practical capacity-building interventions designed to strengthen Members' legislative, oversight, representative and public participation capabilities. While previous years focused significantly on institutional transition and the re-establishment of parliamentary processes following the 2024 general elections, the current reporting period concentrated on operationalising Member development initiatives and expanding access to academic, technical and skills-based learning opportunities.

Outcome 4, which focuses on enhancing the capacity of Members, did not fully achieve its annual target during the FY2025/26 financial year. Parliament achieved 66.7% implementation of the annual Member Capacity-Building Programme against the annual target of 70%, with eight of the twelve planned programmes successfully implemented during the reporting period. Despite the slight underperformance, substantial progress was made in advancing Member development and strengthening professional capacity to support legislative, oversight and public participation responsibilities.

The implementation of the annual Member Capacity-Building Programme focused on strengthening the professional, academic and technical capabilities of Members to support the effective execution of their legislative, oversight, public participation and representative responsibilities. The programme incorporated a range of development interventions aimed at enhancing governance knowledge, leadership capability, digital competency and sector-specific skills required within an increasingly complex parliamentary and governance environment. Capacity-building interventions implemented during the reporting period included bursaries for tertiary studies at Members' institutions of choice, the Advanced Certificate in Governance and Leadership, the Postgraduate Diploma in Governance and Leadership, ICT training and support for Members enrolled in postgraduate and Master's programmes. These interventions contributed to strengthening Members' access to formal qualifications, professional development opportunities and specialised learning programmes aligned to Parliament's broader institutional capacity-building objectives.

Despite meaningful progress in programme implementation, the achievement of the annual target was affected by a number of operational and participation-related challenges. These included lower-than-anticipated uptake of certain programmes, particularly programmes offered in partnership with the University of Johannesburg, as well as scheduling and delivery date changes that affected implementation timelines for some interventions. These factors impacted the pace of programme rollout and contributed to delays in the completion of selected capacity-building initiatives. Corrective measures implemented during the reporting period included strengthened stakeholder engagement, re-advertisement of programmes, revised programme scheduling arrangements and improved coordination with service providers and implementing partners to support improved participation and implementation.

Overall, while the annual target was not fully achieved, Parliament continued to make meaningful progress in strengthening Member Capacity-Building initiatives and supporting Members through academic, professional and skills development interventions. Corrective measures include revising programme schedules with institutions to complete outstanding programmes and further strengthen Member capacity development in the next financial cycle. Furthermore, improving coordination will focus on ensuring that Member capacity-building programmes are included in the Programming Schedule of Parliament to improve uptake and attendance.

Table 51: Members' Capacity-Building Programme Implemented

No.	Outcomes	Outputs	Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
4.1	Outcome 4: Enhanced capacity of Members	Implementation of annual Member Capacity-Building programme.	Percentage of annual Member Capacity-Building programme implemented	70% of annual Member Capacity-Building programme implemented	Target not achieved Eight out of twelve programmes have been implemented, resulting in actual performance of 66.7%	-3.3%	Underachievement was due to lower-than-anticipated uptake of certain programmes.	Improving coordination with all stakeholders and the scheduling of member capacity building programmes in Parliament's Programming Schedule.	0

2.15.7. Development of an Integrated Capacity-Building Strategy and Implementation Plan

Alongside the implementation of operational Member training programmes during FY2025/26, Parliament undertook a strategic review of its broader Member development framework to establish a more integrated, coordinated and evidence-based approach to capacity building. This initiative reflects Parliament's recognition that a transformed parliamentary environment requires a long-term strategy capable of aligning Member development interventions with institutional priorities, evolving oversight demands and the changing skills requirements of the 7th Parliament.

Outcome 4, which focuses on enhancing the capacity of Members, achieved its annual target during the FY2025/26 financial year through the development of the Integrated Member Capacity-Building Strategy and Implementation Plan. The strategy forms part of Parliament's broader efforts to strengthen Member support, improve coordination of capacity-building initiatives and ensure that development interventions are aligned with the evolving needs of Members and the strategic priorities of the institution.

Implementation of the annual target focused on the development of an integrated and evidence-based framework to guide Member capacity-building within Parliament. The process incorporated institutional analysis, stakeholder engagement and strategic planning aimed at strengthening the coordination, relevance and long-term sustainability of Member development interventions. The strategy development process sought to align Member support initiatives with Parliament's strategic priorities, evolving governance demands and the operational requirements associated with legislative, oversight, public participation and representative responsibilities. The review and development process included an assessment of existing Member capacity-building interventions, identification of development gaps and priority skills areas and analysis of future capability requirements within an increasingly complex and digitally enabled parliamentary environment. The process also strengthened the institutional evidence base required to support more targeted, responsive and outcome-oriented Member development planning.

Stakeholder consultations undertaken during the reporting period contributed to strengthening institutional alignment and ensuring that the strategy incorporated inputs from relevant internal and external stakeholders. The consultation process supported the refinement of strategic priorities and reinforced the importance of a coordinated and integrated approach to Member development that responds to both institutional objectives and Member support needs. The Integrated Member Capacity-Building Strategy and Implementation Plan were successfully finalised during the reporting period, thereby achieving the annual target. The approved strategy provides a structured framework to guide the planning, implementation, coordination and monitoring of Member development initiatives over the medium term. The strategy is intended to strengthen Parliament's institutional capability to support Members through targeted learning, professional development, academic support and capacity-building interventions aligned to Parliament's constitutional mandate and strategic priorities.

Overall, the achievement of the annual target reflects Parliament's continued commitment to strengthening Member support and professional development through a more integrated, strategic and evidence-based approach to capacity building.

Table 52: Integrated Members' Capacity-Building Strategy and Implementation Plan

No.	Outcomes	Outputs	Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
4.2	Outcome 4: Enhanced capacity of Members	Integrated Member Capacity-Building Strategy and Implementation Plan	Integrated Member Capacity-Building Strategy and Implementation Plan development	Integrated Member Capacity-Building Strategy and Implementation Plan developed	Target achieved Integrated Member Capacity-Building Strategy and Implementation Plan developed	N/A	N/A	N/A	0

2.15.8. Impactful Law-making

FY2025/26 represented an important progression in Parliament's legislative reform agenda through the expanded implementation of Legislative Impact Assessments (LIAs) on identified bills or Acts. This work builds directly on the foundational framework development and pilot implementation during FY2024/25, where the Legislative Impact Assessment Framework (LIAF) was tested on selected legislation. The current reporting period, therefore, focused on operationalising and mainstreaming legislative impact assessments as part of Parliament's broader commitment to evidence-based law-making and strengthened post-legislative scrutiny.

Outcome 5, which focuses on impactful law-making, achieved its annual target during FY2025/26 through the successful implementation of Legislative Impact Assessments (LIAs), conducted on identified bills or Acts. A total of six legislative impact assessments were conducted during the reporting period, strengthening Parliament's capacity to support evidence-based legislative scrutiny and assess the effectiveness, implementation and impact of legislation.

Implementation of the Legislative Impact Assessment Framework (LIAF) during FY2025/26 reflected continued progress in strengthening evidence-based legislative oversight and improving Parliament's ability to assess the effectiveness, implementation and outcomes of legislation. Building on the pilot implementation undertaken during the previous financial year, the reporting period focused on refining the practical application of the framework, strengthening institutional implementation capacity and expanding the use of legislative impact assessments across identified committees and legislation.

The implementation process incorporated lessons and recommendations emerging from the pilot phase, which provided an important evidence base to support broader institutional rollout of the framework. Although implementation during the early part of the reporting period was influenced by the transition from pilot work to full implementation, the refinement process strengthened institutional readiness and informed the development of supporting tools and approaches aimed at improving the practical application of the framework within parliamentary oversight processes.

During the reporting period, Parliament successfully implemented legislative impact assessments through selected portfolio committees, focusing on legislation with significant governance, service delivery and accountability implications. The assessments examined the effectiveness of legislative implementation, institutional oversight arrangements and the extent to which legislation was achieving its intended outcomes and developmental objectives. Legislation assessed during the reporting period included the Domestic Violence Act, No. 116 of 1998 and the Civilian Secretariat for Police Service Act, No. 2 of 2011; the Military Veterans Act, No. 18 of 2011; the Parliamentary Villages Management Board Act, No. 96 of 1998; the Broadcasting Act, No. 4 of 1999; the Companies Second Amendment Act, No. 17 of 2024; and the Mineral and Petroleum Resources Development Act, No. 28 of 2002.

Implementation performance strengthened progressively during the reporting period, reflecting improved coordination, increasing institutional capability and growing committee participation in the application of the framework. Minor implementation and project coordination challenges experienced during the year were addressed through corrective coordination measures, enabling implementation momentum to be sustained and additional assessments to be completed beyond initial planning assumptions.

By the end of the reporting period, Parliament successfully completed six legislative impact assessments in line with the annual target, thereby achieving the planned performance outcome. Overall, the achievement of the annual target reflects Parliament's continued commitment to strengthening evidence-based oversight, improving the quality of legislative scrutiny and enhancing Parliament's ability to assess the impact and effectiveness of legislation in advancing governance, accountability and service delivery outcomes. The legislative impact assessments conducted during the reporting period focused on evaluating the effectiveness, implementation, governance outcomes and developmental impact of identified Acts of Parliament. Key findings from the assessments are summarised below:

- **Domestic Violence Act, No. 116 of 1998 and the Civilian Secretariat for Police Service Act, No. 2 of 2011 –** The assessment found that these Acts together remain a critical legislative instrument for protecting victims of domestic violence and strengthening access to protection mechanisms. However, implementation challenges relating to coordination, enforcement capacity and support systems continue to affect the effectiveness of the legislation. The assessment highlighted the importance of strengthening institutional oversight and coordination within the policing environment to support the implementation of legislation related to gender-based violence and accountability within the policing sector.

- **Military Veterans Act, No. 18 of 2011 –** The assessment identified ongoing implementation challenges relating to the administration and disbursement of benefits to military veterans, while reaffirming the importance of the legislation in recognising and supporting military veterans.

- **Parliamentary Villages Management Board Act, No. 96 of 1998 –** The assessment identified the need to modernise governance arrangements relating to parliamentary villages, including expanding accommodation provisions and strengthening institutional representation and operational effectiveness within the Board structure.

- **Broadcasting Act, No. 4 of 1999 –** The assessment found that the Act played a significant role in supporting media transformation, editorial independence, multilingualism and universal access to broadcasting services. However, challenges associated with digital transformation and changing media environments highlighted the need for ongoing legislative and policy refinement.

- **Companies Second Amendment Act, No. 17 of 2024 –** The assessment found that the amendments strengthened accountability and consequence management within corporate governance by extending the timeframes for delinquency applications against directors and improving mechanisms for holding directors accountable for misconduct linked to state capture and governance failures.

- **Mineral and Petroleum Resources Development Act, No. 28 of 2002 –** The assessment confirmed that the Act remains central to transformation and equitable access within the mining sector, while also identifying ongoing debates relating to investment certainty, state custodianship and balancing transformation objectives with industry competitiveness and sustainable development.

Overall, the achievement of the annual target reflects Parliament's continued commitment to strengthening evidence-based law-making, improving legislative oversight and enhancing the quality and impact of legislation. The implementation of the Legislative Impact Assessment Framework contributes to more informed parliamentary decision-making and supports the development of legislation that is responsive, effective and aligned with the needs of society.

Table 53: Legislative Impact Assessments

No.	Outcomes	Outputs	Output Indicator	Annual Target FY2025/26	Actual performance FY2025/26 (achieved/ not achieved)	Variance from planned target to actual performance	Reasons for overperformance or underperformance	Remedial action	RAG status
5.1	Outcome 5: Impactful law-making	Legislative impact assessments.	Number of legislative impact assessments conducted	Six (6) legislative impact assessments conducted on identified bills/Acts	Target achieved Six (6) legislative impact assessments conducted on identified bills/Acts	N/A	N/A	N/A	0

PART C: GOVERNANCE REPORT

3.1. REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON VOTE 2

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 Parliament of the Republic of South Africa as set out on pages 5 to 70, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, the cash flow statement and the 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 Parliament of the Republic of South Africa as at 31 March 2026, and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (GRAP) as issued by the Accounting Standards Board of South Africa 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 matters

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

Related parties

7. As disclosed in Note 35 to the financial statements, the parliament entered into an agreement with the Development Bank of Southern Africa (DBSA) on 1 March 2023 for the restoration of the burnt buildings, demolition, redesign, and total facilities management of the Parliament

Precinct. Transactions and balances arising from this agreement have been disclosed as related party transactions in accordance with the applicable financial reporting framework.

Commitments

8. As disclosed in Note 37 to the financial statements, the parliament has commitments in respect of capital expenditure approved and contracted for relating to buildings under construction as part of the rebuilding project. These commitments arise from the agreement with the DBSA for the restoration and reconstruction of the parliament precinct. The committed amount represents a significant future financial obligation of parliament.

Buildings under construction

9. As disclosed in note 8 to the financial statements, assets under construction relate to the parliament rebuilding project. The underlying buildings are owned by the Department of Public Works and Infrastructure (DPWI) and are therefore not recognised in the books of the parliament. Upon completion of the project, the assets under construction will be transferred to DPWI.

Office equipment

10. As disclosed in note 8 to the financial statements, work in progress relate to office equipment intended for installation in the National Assembly and Old Assembly. This represents a significant balance of assets that had not yet been brought into use as at the reporting date.

Responsibilities of the accounting officer for the financial statements

11. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

12. In preparing the financial statements, the accounting officer is responsible for assessing the 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 the 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

13. 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.

14. 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 6, forms part of my auditor's report.

Report on the audit of the annual performance report

15. 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.

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

Programme	Page numbers	Purpose
Programme 2: Legislation and oversight	107, 109, 111, 113, 115, 117, 119 and 122	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 their committees.

17. 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.

18. 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.
- there is adequate supporting evidence for the achievements reported.

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

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

Other matter

21. I draw attention to the matter below.

Achievement of planned targets

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

Report on compliance with legislation

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

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

25. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the 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.

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

Other information in the annual report

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

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

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

30. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a material misstatement therein, I

am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

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

Auditor-General

Cape Town

31 July 2026

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

5

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programme and on the 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 the 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 the 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
Financial Management of Parliament and Provincial Legislatures Act 10 of 2009	Section 7(b); 7(e); 14(1); 14(2)(a); 14(2)(b); 14(2)(c); 14(2)(d); 14(2)(e); 15(1); 15(2)(a); 15(2)(b); 15(2)(c); 15(2)(d); 20(5); 21(2); 22(2); 33(2)(a); 33(2)(b); 33(2)(e); 35(1)(a); 35(1)(b); 36(a); 41(b); 44; 46; 47(1); 47(3)(a); 47(3)(b); 47(3)(b); 47(3)(d); 50(1); 50(2)(b); 50(2)(c); 50(3); 52; 53(1); 53(1)(b); 53(1)(c); 56(1); 57(a); 67(2)(a); 67(2)(b); 68(2)(a); 68(2)(b)
Financial Management of Parliament Act - Supply Chain Management Regulations, 2015	Regulation 4(3); 4(3)(c); 6(1)(c); 6(3)(e); 6(6); 6(6)(a)(i); 6(6)(a)(v); 6.7; 6(7)(b)(ii); 6(7)(c)(iv); 6(7)(a)(i); 6(7)(a)(ii); 6(8)(a)(ii); 6(8)(b)(ii); 6(8)(b)(iii); 6(9)(a)(i); 6(9)(a)(ii); 6(9)(a)(iii); 6(9)(a)(iv); 6(9)(a)(v); 6(11); 6(11)(b); 6(11)(d)(i); 6(11)(d)(ii); 6(11)(d)(iii); 6(11)(d)(iv); 6(11)(d)(v); 6(11)(d)(vi); 6(11)(d)(vii); 6(11)(e)(i); 6(11)(e)(ii); 6(11)(e)(iii); 7(8)(a); 7(9)(a)(vi); 8; 8(1); 8(2); 9; 9(1)(c); 11(2); 11(2)(c); 11(3); 11(3)(b)
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2(1)(a); 2(1)(b); 2(1)(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

3.2. AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2026, highlighting Parliament's twelfth consecutive clean audit opinion, the absence of material internal control breakdowns, and the Committee's key areas for continued governance improvement.

Introduction

The Audit Committee ("the 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 invitees to committee meetings include Executive Management (the Secretary to Parliament, 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.

The Audit Committee comprises of five (5) independent external members who are instrumental in providing independent and objective advise to the Accounting Officer and Executive Authority. During this financial year a recruitment process was also undertaken for two (2) new Committee Members in the fields of Financial/ Accounting and Internal Audit Specialists when two vacancies were created due to the expiry of members' term of office. Adv. Lambani was also appointed as the new Audit Committee Chairperson.

The Names, tenure and qualifications of the Audit Committee Members:

Committee Member	Qualification/s	Term	Meetings Attended
Adv Edward Lambani (Audit Committee Chair)	• LL.M in Administrative & Municipal Law (graduated Cum Laude • LL.M in Property Law • LLB.	October 2023	6/6

Committee Member	Qualification/s	Term	Meetings Attended
	• 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)		
Mr Cedric Boltman	MBA	October 2023	5/6
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	6/6
Ms Yedwa Mjiako	• Board Leadership Programme • Certified Internal Auditor (CIA)	August 2025	6/6

Committee Member	Qualification/s	Term	Meetings Attended
	• Certification in Control Self-Assessment (CCSA) • Quality Assessment Review (QAR) • International Executive Leadership Development (IEDP) • Certificate in Executive Leadership Development Program • MBA • B. Comm Degree		
Ms Crystal Abdoll	• CA(SA) • Certified Internal Auditor (CIA) • Certificate in the Theory of Accounting • B.Compt. Hons • B.Comm Degree	August 2025	5/6

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

Responsibilities and functions

The Audit Committee has complied with its responsibilities arising from section 48 of the FMPPLA. The Audit Committee also adopted appropriate formal terms of reference as its Audit Committee Charter, regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein. 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. Parliament also managed to implement most of the prior year's recommendations for both the financial and IT areas.

Parliament achieved its twelfth clean audit, a testament to the effort and dedication of the management and staff. Parliament was able to overcome challenges and the establishment of the 7th Parliament.

Despite the challenges posed by the fire and subsequent asset verification limitations, Parliament has demonstrated resilience and adaptability. Parliament is also commended on its good IT environment and performance information.

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. Management was advised to improve its risk governance processes, including 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 Section has been established as an independent function from management in line with section 50 of the FMPPLA. During the reporting period, this Section operated in terms of the approved Charter, and the risk based annual audit plan. The Section 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. The Committee remains concerned about the structure and resourcing of the Internal Audit Unit as the frozen positions impact negatively on the Section'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.

Combined Assurance

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

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 on the 29 and 31 of May 2026. The Committee supported the submission of the information.

Quality of annual financial statements audited

The Committee noted that the Institution submitted its Annual Financial Statements by 31 May 2026 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 would want to encourage management to strengthen their review processes of the financial statements and rebuild project to ensure that all errors are identified and corrected timeously, to ensure all information presented and disclosed as per the AFS is accurate.

The Committee congratulates Parliament on its clean audit opinion, which is the twelfth consecutive clean audit for the institution. The Committee encourages management to continue to enhance the internal controls and 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 twelfth ***clean audit opinion***. 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 Section for their professionalism and support in our oversight role.

Adv. Edward Lambani
Audit Committee Chairperson
Date: 17 August 2026

3.3. ENTERPRISE RISK MANAGEMENT (ERM)

Parliament has adopted an ERM approach and therefore identifies, assesses and manages its risks in an integrated manner, rather than in a fragmented, siloed manner. This aligns with its approved ERM framework and policy. Under this ERM approach to risk management, the institution has a risk governance structure, strategic risk management and divisional risk management.

Risk Governance

Parliament adopts a multilayered risk governance approach through its governing mechanisms, governing instruments and the governance, risk and compliance (GRC) section. The governing mechanisms are the audit committee, which provides independent risk oversight; the risk management committee, which provides internal risk oversight; and the risk management forum, which provides a platform for different units to integrate risk management information. The governing instruments include the ERM policy and the combined assurance framework. The GRC section provides risk monitoring and internal risk oversight.

Implementation of Risk Management initiatives

Four key ERM initiatives were implemented during FY2025/26. These included reviewing and monitoring institutional risks, updating the terms of reference for the risk management committee and forum, appointing new risk champions and running risk-awareness campaigns.

3.4. FRAUD RISK MANAGEMENT

Parliament has implemented anti-corruption policies, including a whistleblowing policy and a fraud risk management policy. Additionally, online training modules on fraud awareness are available through the intranet (Marang system). Furthermore, in FY2025/26, training sessions to enhance awareness of fraud were conducted.

3.5. ETHICS RISK MANAGEMENT

The administration of Parliament has implemented a risk-based ethics management programme. The programme aligns ethics initiatives with the institution's identified ethics risk profile, as determined by comprehensive ethics risk assessments. During FY2025/26, a quantitative ethics risk assessment was conducted and an awareness campaign was delivered to promote understanding of ethics-related policies.

3.6. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

During FY2025/26, Parliament continued to prioritise the provision of a safe, healthy, hygienic and environmentally responsible working environment for Members, employees, visitors and members of the public participating in parliamentary processes. This responsibility was primarily supported through the Institutional Support Services Division (ISSD), which forms part of Programme 1: Administration and is mandated to ensure a conducive working environment and an enabling environment for the effective functioning of Parliament.

The Division's Safety, Health and Environment (SHE) function operated alongside Household Services, Catering Services and the Art and Heritage Objects Unit to support parliamentary operations across the precinct and at external venues. This included support to House sittings, committee meetings, public hearings, oversight visits, public participation programmes, institutional events and major national events. The operational focus was on ensuring that parliamentary work could proceed in safe, compliant and well-managed environments.

SHE Compliance and Operational Performance

The Safety, Health and Environment Unit met its operational target, with the reported indicator focused on preventing incidents that contravene SHE regulations and policies. The SHE function supported Parliament through a combination of compliance monitoring, incident-prevention activities, training, risk assessments, inspections, inductions and event support. These activities contributed to the safe continuation of parliamentary business and helped reduce operational risk during sittings, committee activities, public participation programmes and institutional events.

The SHE Unit provided support to parliamentary events, public participation programmes and planned institutional activities, including those taking place outside the parliamentary precinct. This ensured that health and safety considerations were integrated into event planning, venue preparation and operational delivery.

Training, Awareness and Capacity-Building

The institution continued to build internal SHE capability through targeted training and awareness interventions. During the first half of the year, training was arranged for SHE legal appointees, first aiders, supervisors, controllers, specialists and other interested staff and stakeholders. Training reported during the period included First Aid, Food Safety and Event Safety training. In April 2025, nine officials attended First Aid training, nine attended Food Safety training and six attended Event Safety training. In June 2025, five officials attended Event Safety training.

The training programme supported the development of internal capacity to identify, prevent and respond to workplace risks. These interventions are important because Parliament operates in a dynamic environment involving Members, staff, visitors, service providers, contractors and members of the public. Staff who understand event safety, food safety, first aid and SHE responsibilities are better equipped to support safe parliamentary operations. Additional training and awareness activities were conducted, including construction-related safety awareness, refresher housekeeping training and SHE inductions. The Rebuilding Project contractors' employees were taken through SHE induction, and newly appointed staff were also inducted through Human Resources processes. These measures are particularly important given the ongoing restoration and rebuilding activities within the parliamentary precinct.

SHE awareness campaigns were coordinated through SHE representatives. The appointment of SHE representatives and first aiders was initiated.

Risk Assessments, Inspections and Incident-Prevention Work

Risk assessment and inspection activity remained central to the SHE function during the year. The SHE Unit performed ongoing SHE activities, including risk assessments, SHE inspections, administrative and operational support, preparation of procurement specifications for SHE training courses, contractor monitoring, emergency risk assessments and inductions.

The reported focus areas included office and technical inspections, office ergonomics, contractor monitoring and control and improved professional delivery of SHE work. These activities contribute directly to compliance with occupational health and safety requirements and to the creation of a safe working environment.

Three assessments were conducted for official events. These included planned inspections and hazard and risk assessment controls intended to support prevention and provide guidance. Specific risk assessments and incident-related interventions were recorded, demonstrating that the SHE function was responsive to both routine and emerging risks. They also show the importance of maintaining strong coordination between SHE, Facilities Management, Catering, Security, DPWI, contractors and parliamentary business units. Cleaning services were rendered as required for chambers, committee rooms, offices, public areas and event spaces. Deep cleaning was facilitated through the DPWI-appointed facilities management service provider.

Waste Management and Environmental Controls

Environmental management during the year focused on waste management, cleanliness, responsible facility use and conservation-related controls. Waste management services were facilitated through the DPWI-appointed facilities management service provider. In the fourth quarter, an incident relating to poor waste control management was identified and subjected to risk assessment, indicating active monitoring of environmental and hygiene-related risks.

The institution also continued to support preventative conservation compliance for heritage assets and storage areas. Although this work is not a traditional occupational health and safety function, it contributes to environmental control and preservation within the parliamentary environment. Preventative and conservation compliance monitoring of external stores, including sensor failure checks, was completed. Fumigation of stores was undertaken and continual inspection and responsive maintenance of internal storage facilities were implemented.

These measures supported the protection of Parliament's heritage assets and ensured that storage environments were maintained under appropriate conditions. The work is particularly important in the context of restoration, relocation, storage and precinct-management demands following the damage to parliamentary buildings.

Facilities, Infrastructure and Safety-Related Maintenance

The health and safety environment was closely linked to facilities maintenance and infrastructure readiness. ISSD coordinated facilities management on parliamentary buildings and infrastructure under the DPWI contract. Helpdesk services for facilities management were provided to ensure that DPWI could deliver timeous infrastructure maintenance services. The year demonstrated that health, safety and environmental management is inseparable from Parliament's constitutional mandate. Members can only legislate, oversee, deliberate and engage the public effectively when the institution provides safe venues, hygienic facilities, reliable logistics, risk-managed events and a secure working environment. Continued improvement in SHE governance, data quality, incident tracking and cross-functional coordination will strengthen Parliament's ability to protect people, assets, operations and public trust.

3.7. DISCLOSURE BY MEMBERS OF PARLIAMENT AND EMPLOYEES

The disclosure of financial and registrable interests by Members of Parliament is an important governance mechanism that supports transparency, ethical conduct and public confidence in Parliament. Information on compliance with the disclosure requirements is prescribed by the applicable policies, procedures, regulations and the Code of Ethical Conduct and Disclosure of Members' Interests for Assembly and Permanent Council Members.

Disclosure of Members' Interests takes place annually at a time determined by the Joint Committee on Ethics and Members' Interests. In performing this function, the committee is required to act proactively to ensure that Members submit their disclosures timeously and in accordance with the requirements of the Code. Item 12(7) of the Code requires Members of Parliament to submit their financial and registrable interests during the first quarter of the financial year.

For the 2025 disclosure cycle, the total membership of both Houses was 454 Members. The due date for the submission of disclosures was 30 June 2025. The committee reported that all Members complied with the prescribed deadline, resulting in a 100% compliance rate. No late disclosures were recorded.

The Register of Members' Public Interests was adopted by the Joint Committee on Ethics and Members' Interests on 25 July 2025 and published in the Announcements, Tablings and Committee Reports on the same date. This demonstrates full compliance with the annual disclosure process and reinforces Parliament's commitment to openness, accountability and ethical governance.

3.8. OVERSIGHT MECHANISM – JOINT STANDING COMMITTEE

The Joint Standing Committee on the Financial Management of Parliament serves as Parliament's dedicated oversight mechanism over the parliamentary administration. It is a multiparty structure mandated to oversee the administration's work, with a particular focus on sound financial management, institutional performance, governance systems and the implementation of Parliament's Strategic Plan, Annual Performance Plan, operational plans and institutional policies.

The committee's oversight role is grounded in the Financial Management of Parliament and Provincial Legislatures Act. In accordance with section 4(3) and (4) of the Act, the committee may require the Accounting Officer and other parliamentary officials to appear before it and account for the administration's performance, financial management and governance arrangements. The committee therefore provides an important accountability platform through which the Executive Authority, Accounting Officer and senior administration account for the systems, processes and institutional capacity required to support Parliament's constitutional mandate.

During the 2025/26 financial year, Parliament appeared before the Joint Standing Committee on several occasions to report on institutional performance, planning, financial governance and major operational matters. The engagements focused on Parliament's institutional performance, strategic planning, Annual Performance Plan processes, financial and governance matters, the Rebuilding and Restoration Project, the Nieuwmeester Dome and other matters affecting the institution's ability to provide a functional and enabling environment for the Houses, committees and Members.

These engagements included briefings on the criminal investigation and rebuilding matters, including AGSA concerns relating to the project; follow-up engagement with the Minister of Public Works and Infrastructure on the installation of the Nieuwmeester Dome; the 2025/26 first-quarter institutional performance report; the 2026/27 draft Annual Performance Plan; and matters relating to the Parmed Medical Scheme. These engagements demonstrated the committee's role in monitoring both performance and institutional risks that could affect Parliament's ability to operate effectively.

The committee also received briefings from Parliament and the Auditor-General of South Africa on Parliament's 2024/25 Annual Performance Report, as well as a briefing on progress with the Rebuilding and Restoration Project. Meetings that had been scheduled to consider progress on the Dome fit-out project and outstanding issues from previous meetings were postponed to the next term, indicating that these matters remained part of the committee's continuing oversight agenda.

Engagement focused on a briefing by Parliament and the Department of Public Works and Infrastructure on the Dome throughout the year, including a walkabout to assess its readiness to host debates, National Assembly sittings and the Budget Speech. The second engagement was a closed meeting on the Secretary to Parliament's remuneration and related human-capital matters, attended by the Executive Authority, the Human Capital Executive and the acting Chief Legal Advisor.

Overall, the work of the Joint Standing Committee during the year reflected sustained oversight over the administration's financial management, institutional planning, performance reporting and operational readiness. Particular attention was given to the Rebuilding and Restoration Project and the Dome, both of which are central to Parliament's ability to provide suitable infrastructure for plenary sittings, debates, committee work and major institutional events. The committee's engagements also strengthened accountability for performance reporting, future planning, human-capital matters and governance risks. Through this work, the oversight mechanism contributed to institutional transparency, financial discipline, governance improvement and the effective functioning of the Parliamentary Service.

3.9. STATUS OF IMPLEMENTATION OF MANAGEMENT ACTION PLAN FY2025/26

The Auditor-General of South Africa (AGSA) 2023/24 and 2024/2025 audit identified several areas requiring management attention, ranging from financial controls to supply chain management and ICT governance. In line with statutory requirements, recommendations were issued to strengthen internal controls, ensure compliance with legislation, and safeguard Parliament's resources. Management provided detailed responses to each finding, outlining corrective measures, implementation progress, and where necessary, ongoing remedial actions.

The table below summarises the key audit findings, recommendations, management responses, and the status of implementation. It reflects Parliament's continued commitment to addressing audit outcomes, strengthening accountability, and embedding sustainable internal control practices.

Recommendation and Management Response	Year	Status
Misstatements identified in Disclosure – Irregular Expenditure (Note 31) **Recommendation:** Matter 1: It was identified that Parliament incurred costs in excess of the amount initially agreed upon. Matter 2: A similar instance of irregular was disclosed which was in contravention of section 11(2)(a) and (c) of the SCM FMPA. **Response:** The GAC recommended the post facto approval with a recommendation for a condonation to the EA. To prevent future expenditures of this nature, FMO will mandate better planning and raise awareness regarding the procurement and contract management processes, procedures, and relevant laws and regulations in Parliament through an information alert. Post facto approval was granted and the amount was paid. FMO to liaise with the GAC to develop Guidance material to assist management in dealing with IFWE.	2023-24	In progress
Payments made into fraudulent accounts **Recommendation:** Management should implement controls to verify the bank account details before a payment is processed. **Response:** Management has implemented controls around this process particularly around the international suppliers. Parliament prevented a repeat finding of this nature in the current year. **Recommendation:** Management should report all losses in excess of R 100 000 to the South African Policy Services (SAPS) as required by Section 34(1) of the Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA). The Accounting Officer should also investigate the matter and try and recover the loss (if possible). **Response:** The matter was reported to the HAWKS and SAPS, and the investigation by the accounting officer is still under-way	2023-24	In Progress

Recommendation and Management Response	Year	Status
Supplier's Interest declarations **Recommendation:** Potential conflict of interest identified. **Response:** All 2023/2025 matters were resolved relating to supplier interest declarations. Training and awareness (outstanding): SCM will continue to conduct awareness on staff and supplier on conflict-of-interest requirements under FMPPLA. SCM is currently working with ICT on the development of the database, which is intended to be launched during the Supplier Day event. The project is at an advanced stage, with testing and approvals remaining before it can go live. Progress has, however, been delayed for almost three months due to ICT system issues. Based on the latest update from ICT, work will resume once the systems are operational. Planned implementation date: 31 December 2026.	2023-24	Implemented
Employees and Members Interest Declarations **Recommendation:** Management should follow up with the suppliers listed above to ascertain the legitimacy of the interest identified. If the interest is valid, Parliament should not transact with the supplier until the interest is resolved. **Response:** Management will follow through on some of these suppliers and future suppliers to ensure that suppliers do not have directors employed by state by checking the detailed CSD report. This may not necessarily be a complete preventative control but can be of aid. **Training and awareness:** Will continue to conduct awareness on staff and supplier on conflict of interest requirements under FMPPLA. **Disclosure enforcement:** Require submission of as well as verify supplier declarations to maintain compliant when procuring.	2024-25	Implemented

Recommendation and Management Response	Year	Status
Cash flow statement misstatement **Recommendation:** The Chief Financial Officer and management should strengthen their review processes of the financial statements to ensure that all errors are identified and corrected timeously, to ensure all information presented and disclosed on the AFS is accurate. Management should adjust the cash flow statement by correcting the amounts as indicated in the annexure above and submit the proposed adjustment for audit. **Response:** The adjustment relating to Departmental Revenue has been made and is appropriately reflected in the amended Cash Flow Statement.	2024-25	Implemented
Leave liability **Recommendation:** Management strengthens controls over the submission and reconciliation of leave records to ensure that leave requests are accurately recorded in the appropriate financial year. Regular reviews of leave balances should be implemented to promptly identify and correct any errors. Providing training to employees and supervisors on the proper procedures for submitting and approving leave will further reduce the risk of similar errors recurring in the future **Response:** The AFS has been amended in respect of Audit finding. No impact on audit finding.	2024-25	Implemented
Disclosure Note 38 Commitments not appropriately disclosed **Recommendation:** Management should strengthen their review processes of the financial statements to ensure that all errors are identified and corrected timeously, to ensure all information presented and disclosed as per the AFS is accurate. Management should amend the current year and corresponding figure in the current year financial statements and include an explanation for the amendment in the notes to the financial statements. **Response:** The amounts of for current and previous year respectively has been broken down into classes of PPE. The amounts for current and prior year respectively were already disclosed separately, and management has amended the description as indicated under management comment.	2024-25	Implemented

Recommendation and Management Response	Year	Status
Incorrect cost of PPE Assets and Depreciation calculation **Recommendation:** Conduct a comprehensive review and reconciliation of the asset register to ensure that all asset costs are accurately recorded, aligned with supplier invoices (less any discounts). Update the annual financial statements to reflect the correct depreciation amounts based on the revised asset costs. Establish robust internal controls, including monthly reconciliations of the asset register against source documents (e.g., supplier invoices), to verify the accuracy of asset costs and depreciation calculations. **Response:** The populations were interrogated to ensure that the unit price of assets were captured correctly. The corrected asset register has been discussed and provided to the Auditor on the 21 June 2025. There was no statement of uncorrected misstatements by AGSA as all the findings were addressed, that required correction.	2024-25	Implemented
Disaster Recovery Site not in Place (IA Finding) Repeat Finding **Recommendation:** Management should assess the risks of not having an alternative site for disaster recovery services while awaiting completion of the SCM processes. The assessment should allow management to respond adequately during a crisis. Management should assess alternative solutions that can be used to cover the system(s) to be migrated to the cloud in the interim. **Response:** Some of ICT critical systems have been migrated to the cloud, and some are in the process of being migrated. Management has created a replicated environment for Oracle for redundancy (failover). SCM process is in progress for the procurement of the SAN & network infrastructure, and management has procured a replacement core switch to enable network redundancy. Budget has since been allocated for the DR and ICT is currently looking at suitable options.	2023-24/ 2024/2025	In progress

Recommendation and Management Response	Year	Status
The data retention period for logical access transactions data was not adequate (IA Finding) Repeat Finding **Recommendation:** Management with consultation of stakeholders, should review the period of data retention of logical access logs to be kept for a period of at least the minimum of 12 months. Management should consult with ICT to determine whether there are solutions regarding the challenges to the storage facilities. **Response:** Management has a control to mitigate the risk of ICT data centre logical access log not being kept for 12 months, by extracting quarterly the logical access logs report which are requested for their reviews. Management, at a time, submitted requirements for keeping data for a maximum of three (3) months checking the capabilities of resources available. Management will engage with ICT to check if there are alternatives to store data for a longer period considering the involvement of stakeholders to guide on their consideration on the period or length to keep the data.	2024-25	In Progress
UPS room fire extinguisher was not serviced regularly, and the generator room's soundproof celling requires attention (IA Finding) **Recommendation:** The Manager: Stores and Maintenance should make alternative arrangement to manage the assets that are required to be kept in the storage room and ensure that the assets do not block the passage to the UPS room. **Response:** The storeroom has since been partially cleared to create space for this furniture and equipment. The furniture on the passage will be moved and packed properly inside the storeroom and included on the disposal list.	2024-25	Implemented

Recommendation and Management Response	Year	Status
Housekeeping: Gaps identified in the standard operating procedures (IA Finding) - Repeat Finding **Recommendation:** The ICT Infrastructure Manager should consider reviewing the Standard Operating Procedures and align it with the current business practices. Management should consider having a control that will centralise the processes to manage the use of the latest versions of documents to be used. Management should consider refresher training or encourage staff to read standard operating procedures. **Response:** Management has updated the documents to align with the current business practice. Each unit is responsible for updating their SOPs. Management has created a central location for reviewed documents which will be used going forward. Management will review the SOPs to outline the gaps identified to reflect as part of business processes. Management will look at the process of how to formalise process of creating tickets specifically to the task to avoid misalignment of the task and content of the ticket.	2024-25	In Progress
Furniture obstructing movement in the passage to the UPS Room (IA Finding) **Recommendation:** The Manager: Stores and Maintenance should make alternative arrangement to manage the assets that are required to be kept in the storage room and ensure that the assets do not block the passage to the UPS room. **Response:** The storeroom has since been partially cleared to create space for this furniture and equipment. The furniture on the passage will be moved and packed properly inside the storeroom and included on the disposal list.	2024-25	Implemented
Housekeeping: Late approval of ICT policy (IA Finding) **Recommendation:** The Divisional Manager: SMG and Monitoring and Evaluation [Policies] should consider reviewing the approval practices for Policies and Procedures to enhance efficiency and effectiveness of the process. **Response:** Going forward delegated officials will be identified as part of policy review process, an Integrated Policy Framework will standardise amongst other things the layout, policy process, approvals, etc. The ICT Policy was approved.	2024-25	In Progress

Recommendation and Management Response	Year	Status
Weaknesses related to data centre service/maintenance logs **(IA Finding)** **Recommendation:** The Section Manager: Household Services should engage the service provider to update or create logs to document the specific areas that were covered when maintenance was conducted; this will assist to track the scope of work completed and still required to be conducted. Management should consider updating or creating the service maintenance logs, listing all items that form part of their services. **Response:** Management has initiated the process of having maintenance logbooks that will be in the plant, data centres, room etc. that will be used to register services. Management will roll out the control (maintenance logbook) by priority measures starting with the data centres; the control will list all items to be serviced.	2024-25	Implemented
Incorrect access granted to a user (IA Finding) **Recommendation:** The Manager: ERP Support should ensure that the ERP Support staff verify the access granted to users. ERP Responsibility Owners must review, and revoke access granted to users that have no responsibilities to utilise them. **Response:** Management will remind ERP Support staff to verify the access granted when granting of access to users is completed. Excessive access rights have been revoked immediately after it was identified that incorrect access was granted to the user.	2024-25	Implemented

Recommendation and Management Response	Year	Status
Quarterly review was not performed by the responsibility owners (IA Finding) **Recommendation:** Management should communicate with the line managers when facing challenges that might lead to failure to perform their quarterly review for user access responsibilities. Management should assess the challenges and take the necessary management decision to ensure compliance with the SOP requirements. Responsibility owners should consider performing monthly reviews which improves the control effectiveness and reduces the risk of excessive access rights and non-compliance with quarterly review as outlined in the ERP: SOP. **Response:** Monitoring to perform the reviews will require attention in quarter 3 before the departure to leave period. The update was done immediately on the first working day after the closed period by 02 January 2025.	2024-25	Implemented
Tickers were not logged for creating and terminating user accounts, and back up failure (IA Finding) **Recommendation:** Management should consider refresher training or encourage staff to read standard operating procedures. The SOPs should be aligned to the current business practices of the institution. **Response:** Management will review the SOPs to outlines the gaps identified to reflect as part of business processes. Management will look at the process of how to formalise process of creating tickets specifically to the task to avoid misalignment of the task and content of the ticket.	2024-25	Implemented

PART D: HUMAN CAPITAL MANAGEMENT

4. HUMAN CAPITAL MANAGEMENT

Human Capital Development remained a strategic enabler of Parliament's ability to fulfil its constitutional mandate during the FY2025/26 financial year. The effectiveness of Parliament depends on a capable, ethical, agile and well-supported workforce that can provide high-quality services to Members of Parliament, the Houses, committees and the institution as a whole.

4.1. INTRODUCTION

During the period under review, the Human Capital Development function focused on aligning people management practices with the strategic direction of the 7th Parliament. The emphasis was on strengthening organisational performance, supporting institutional transformation, improving workforce capability, enhancing employee wellness, maintaining labour stability and building a people-centred, high-performance culture. Human Capital initiatives were aligned to five core pillars:

Table 54: Human Capital Strategy Implementation Pillars

Pillar	Strategic intent
Capability and Workforce Planning	• Workforce planning and capability development • Talent management and career pathways • Succession planning and pipeline development • Professionalisation of parliamentary roles
Leadership, Learning and Institutional Memory	• Leadership development at all levels • Learning in core parliamentary domains • Knowledge transfer and institutional memory • Mentoring, communities of practice, partnerships
Total Rewards Management	• Fair, transparent and equitable remuneration • Performance-linked rewards and recognition • Pay equity, progression and governance • Employee value and retention of critical skills
Digital Enablement and Service Transformation	• Integrated Human Capital Management System • Process automation and improved user experience • HR analytics and real-time dashboards • Digital and data capability development
Culture, Trust and Institutional Effectiveness	• Professional, accountable, values-driven culture • Trust through consistent governance and leadership behaviour • Employee wellbeing, engagement and inclusion

During the year, Parliament advanced the development and implementation of the Human Capital Strategy and Implementation Plan. This work formed part of Outcome 1 of the Annual Performance Plan, which seeks to improve institutional performance and effectiveness through information and culture optimisation. The Human Capital Strategy provides a framework for building a future-ready and agile workforce, enabling a values-based organisational culture, investing in digital HR transformation, and advancing employee health and well-being.

The Human Capital Division had an allocated headcount of 43 employees across functions including Talent Management, Wellness, Remuneration, Organisational Development and Employee Relations. Staffing levels were generally adequate to support planned deliverables.

The year's performance reflected meaningful progress, particularly in the development of the Human Capital Strategy, organisational realignment and culture reset work, policy review, wellness services, learning and development, performance management support and labour stability. However, several constraints remained, including budget reductions, the absence of efficient digital recruitment tools, capacity gaps in the Remuneration and Human Resources Information System (HRIS) environment and the need to strengthen digital fluency in recruitment, job profiling, performance management and talent management systems.

Overall, Human Capital Development contributed to strengthening the parliamentary service as a professional, responsive and people-centred administration capable of supporting Members and the institution in fulfilling constitutional obligations.

4.2. ORGANISATIONAL CULTURE

The organisational culture programme remained central to Parliament's institutional renewal agenda. During FY2025/26, culture work was closely linked to the Organisational Realignment and Culture Reset Programme, which seeks to align Parliament's structure, behaviours, systems and ways of working with the requirements of the 7th Parliament.

The year's work focused on building a more agile, integrated, accountable and values-driven institution. The first quarter saw significant progress in Phase 1 of the Organisational Realignment and Culture Reset Plan. This phase prioritised stakeholder engagement, structural analysis, organisational design and the identification of institutional capabilities required for future performance. Key organisational culture and realignment activities included:

Table 55: Organisational Realignment and Culture Reset Activities

Activity	Contribution to organisational culture
Visionary interviews with senior leaders and strategic units	Surfaced expectations about Parliament's future capabilities, culture and operating model.
Data-gathering workshops with strategic divisions	Mapped current structures, workflows and operating models; identified gaps, overlaps and inefficiencies; and captured readiness for change.
Feedback and validation sessions	Allowed divisions and offices to test and refine organisational design proposals and build ownership of the change process.
Organisational Re-alignment Programme (ORP) Steering Committee reviews	Strengthened governance over proposed design changes and ensured alignment to strategic priorities.
Culture reset initiatives	Promoted behaviours, norms and mindsets required to support Parliament's future state.
Human Capital strategic planning conference	Reconnected and realigned the Human Capital Division around the theme of becoming the "heartbeat of a high-performance Parliament".

The culture reset work reinforced the importance of values-based conduct, collaboration, responsiveness, professionalism, accountability and service excellence. It also recognised that culture change must be supported by practical systems, leadership behaviour, communication, role clarity, employee engagement and consistent performance management.

The performance-oriented culture target relating to the approval of employee scorecards was not fully achieved and a total of 95.7% of scorecards were approved. The shortfall was attributed to internal career mobility, as some employees moved into new positions during the reporting period. While this reflects a minor variance, it highlights the need to ensure that performance scorecards are updated timeously when employees change roles, so that accountability remains clear and performance expectations are not disrupted.

Despite this variance, the year reflected a maturing performance culture. The Human Capital Strategy, ORP work, policy review, employee engagement and wellness interventions collectively supported the transition toward a more responsive, agile and high-performing parliamentary service.

4.3. POLICY DEVELOPMENT AND REVIEW

Policy development and review remained a critical lever for institutional transformation. Human Capital policies provide the rules, standards and procedures through which Parliament manages employees fairly, consistently and in alignment with constitutional values, labour legislation and institutional priorities.

During FY2025/26, a comprehensive review of Human Capital policies was prioritised to support the transformational change agenda, reinforce the desired organisational culture and remove barriers to change. The review process was completed, with consultation and vetting concluded.

The policy review work was important for several reasons. First, it supported alignment between the evolving organisational structure and the people management framework. Second, it strengthened institutional readiness for the implementation of the Human Capital Strategy. Third, it created a basis for modernising HR practices in line with a more agile, digitally enabled and performance-oriented parliamentary service. The review also identified areas requiring continued development and strengthening. The policy area rationale was as follows:

- Remuneration and benefits to strengthen fairness, competitiveness, transparency and Parliament's employer-of-choice proposition.
- Recruitment and selection to improve efficiency, compliance, audit trails, shortlisting controls and responsiveness in filling vacancies.
- Performance management to strengthen scorecard alignment, data analytics, reporting and accountability.
- Employee wellness to support a holistic wellness model, including physical health, psychosocial support, ergonomics and preventative interventions.
- Organisational design and job profiling to align roles, competencies and structures with the ORP and the needs of the 7th Parliament.
- Talent management to improve succession planning, mobility, retention and development of scarce and critical skills.
- Employee relations to support labour stability, fair dispute management and a conducive work environment.

The Remuneration and Benefits function remained under development during the year. Work was being progressed on a more competitive and transformative remuneration and benefits dispensation, including fair and equitable remuneration practices and the proposed establishment of a Remuneration Panel. This work is linked to the broader Employee Value Proposition and Parliament's ambition to strengthen its positioning as an employer of choice.

Policy development was constrained by budget pressures and the need for timely availability of decision-makers for consultation and approval processes. Nevertheless, the completion of consultation and vetting on the HR policy review represents a significant milestone.

The implementation of the reviewed HR policies will be prioritised in the subsequent financial year, including the development of change-management materials for managers and employees, the digitisation of high-volume HR processes and ensuring that policies are linked to practical tools, templates and service standards.

3.4. PROVISION OF LEARNING AND DEVELOPMENT OPPORTUNITIES

Learning and development remained an important mechanism for building the capability of the parliamentary service. A skilled and continuously developing workforce is essential to enabling Members, Houses and committees to fulfil their constitutional responsibilities.

During FY2025/26, learning and development interventions were implemented to enhance workforce capacity, strengthen performance and support institutional transformation. These interventions included training programmes, capacity-building activities, wellness-related learning initiatives, management development, skills development and support for employees at different occupational levels.

The training programmes were facilitated for 609 employees and the target for learning and capacitation was met. This indicates that Parliament continued to invest in employee development despite budget constraints and competing operational demands.

Table 56: Learning and Development Interventions Supporting Institutional Priorities

Priority area	Learning and development contribution
Workforce capability	Training improved employee skills and readiness to support parliamentary operations.
Performance culture	Development initiatives supported role clarity, accountability and service excellence.
Digital transformation	Identified areas requiring digital fluency included recruitment, job profiling, performance management and talent management tools.
Wellness and resilience	Wellness-related learning supported employee health, stress management and productivity.
Organisational realignment	Capacity-building supported employees and managers to adapt to new structures, roles and ways of working.
Succession and career development	Learning opportunities supported mobility, talent development and career progression.

The Graduate Development Programme also remained part of the talent pipeline. Such programmes are important for bringing new skills into the parliamentary service, supporting youth development and building future institutional capability. Key skills gaps were identified in the Remuneration and HRIS space. These gaps did not materially affect delivery of APP targets, output quality or reporting timeliness during the year, but they remain important for the future modernisation of Human Capital services. Planned interventions include training and development, coaching and mentorship and recruitment strategies to strengthen these areas.

3.5. FACILITATING THE ACQUISITION OF TALENT

Talent acquisition remained a critical function in ensuring that Parliament has the right skills, competencies and capacity to support its constitutional mandate. The ability to attract, select, appoint and retain suitable talent is central to service delivery, institutional performance and organisational sustainability.

During the year, Human Capital continued to support recruitment and placement processes across the institution. The talent acquisition function supported organisational realignment, vacancy management, internal mobility, succession, workforce planning and the filling of priority posts. A key challenge experienced during the year was the absence of a recruitment management system. The lack of an efficient applicant tracking system limited the institution's ability to manage high volumes of applications, maintain automated audit trails, apply shortlisting controls and generate recruitment reports. This creates operational, compliance and reputational risks. The procurement or implementation of an applicant tracking system is therefore a strategic priority.

Talent acquisition must also be linked to the broader Human Capital Strategy. Parliament requires capability in areas such as research, legal drafting, procedural support, language services, digital systems, data analytics, public participation, committee support, financial oversight, remuneration, HRIS, security and institutional governance. Thus, Parliament will prioritise digital recruitment tools, strengthen workforce planning, finalise critical role profiles, improve recruitment turnaround times and align talent acquisition with future-fit organisational capabilities.

3.6. THE EMPLOYEE VALUE PROPOSITION (EVP) – EMPLOYER AND EMPLOYEE COMMITMENTS

Parliament's Employee Value Proposition articulates what employees can expect from the institution and what Parliament expects from employees in return. It is central to attracting, engaging, developing and retaining talent in a competitive and resource-constrained environment. The EVP is embedded across the employee lifecycle, including recruitment, onboarding, learning and development, performance management, career growth, recognition, wellness, remuneration, benefits and exit management. It supports Parliament's ambition to be an employer of choice and to cultivate a workforce that is motivated by public service, constitutional purpose and institutional excellence. During FY2025/26, the EVP was supported through several Human Capital interventions:

Table 57: Employee Value Proposition Elements and FY2025/26 Contribution

EVP element	FY2025/26 contribution
Purpose and institutional identity	The Human Capital Strategy and culture reset work reinforced the role of employees in enabling a high-performance Parliament.
Career growth and mobility	Organisational realignment, learning and development, internal mobility and graduate development supported career progression.
Recognition and reward	Performance rewards were paid during the third quarter, supporting motivation and recognition of employee contribution.
Remuneration and benefits	Work continued on the remuneration and benefits framework, including fair and equitable remuneration practices.
Wellness and support	Employees accessed psychosocial support, therapy and occupational health services through the wellness programme.
Digital employee experience	Pension Scheme for Officers of Parliament (PSOP) benefit statements were rolled out through self-service, HR records were migrated to SharePoint and system testing for upgrades and patches was undertaken.
Governance and HR business partnering	The Human Capital Strategy emphasised stronger HR governance and business partnering.

Performance rewards paid during the reporting period were an important part of recognising employee contribution. Recognition and reward are key to employee motivation, retention and the maintenance of high-performance levels. The successful rollout of PSOP benefit statements on self-service and implementation of revised Sanlam Group Life rates also contributed to improved benefits communication and employee access to information.

The onboarding of a new Total Rewards resource strengthened internal capacity in remuneration and benefits. This is important because remuneration, benefits and employee value are key components of the EVP and are linked to Parliament's ability to attract and retain skilled employees.

Parliament should continue strengthening the EVP by finalising the remuneration and benefits framework, improving career pathing, expanding digital self-service, strengthening recognition programmes, enhancing wellness and ensuring that employer commitments are matched by clear expectations of employee performance, accountability and professionalism.

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

The Voluntary Early Retirement and Departure dispensation is an important workforce planning instrument. Its purpose is to support talent mobility, manage workforce renewal and create opportunities for the infusion of new skills into the parliamentary service.

The dispensation was implemented carefully to ensure that institutional memory, scarce skills and service continuity are not negatively affected. Applications for early retirement or departure are assessed against eligibility criteria, operational impact, affordability, succession planning and the institution's future capability needs. For purposes of institutional planning, VERD can be linked to the following considerations:

Table 58: VERD Considerations

Consideration	Relevance
Workforce renewal	Creates space for new skills and younger talent where appropriate.
Succession planning	Ensures that critical institutional knowledge is transferred before exit.
Organisational realignment	Supports restructuring and alignment of roles to the future operating model.
Cost sustainability	Helps manage long-term compensation pressures where appropriately funded.
Service continuity	Requires careful assessment of the impact of departures on critical functions.

In the context of the 7th Parliament, VERD is not only an exit mechanism. It forms part of a broader workforce transition strategy that includes succession planning, skills transfer, recruitment, internal mobility, reskilling and the creation of future-fit roles.

3.8. EMPLOYEE RELATIONS

Employee Relations (ER) remained a key function in maintaining labour stability, fairness, accountability and a conducive working environment. The Employee Relations function supports Parliament by managing workplace relations through structured engagement, dispute prevention, grievance management, disciplinary processes, collective bargaining support and advice to managers and employees.

During FY2025/26, Employee Relations contributed to institutional stability by supporting the management of disciplinary cases and grievances. Employee Relations also supported the broader organisational transformation agenda. In a year marked by organisational realignment, policy review and culture reset work, the ER function had to contribute to change management, fairness, consultation and labour stability. Effective employee relations are especially important during institutional change because uncertainty about roles, structures and future ways of working can increase the risk of grievances, disputes and morale challenges.

The ER function contributes to Parliament's constitutional mandate by ensuring that the administration remains stable, fair and capable of supporting Members and the institution. A stable labour environment enables continuity of services to the Houses and committees, while fair management of grievances and disciplinary matters reinforces accountability and trust.

Table 59: Employee Relations Focus Areas

ER focus area	Alignment
Grievance management	Provides employees with structured mechanisms to raise workplace concerns.
Disciplinary processes	Promotes accountability and fair consequence management.
Labour stability	Reduces disruptions and supports institutional continuity.
Policy advice	Assists managers to act consistently and lawfully.
Change support	Helps manage labour relations risks linked to organisational realignment.
Workplace culture	Reinforces mutual respect, professionalism and accountability.

Employee Relations continues to strengthen early dispute resolution, manager capability, grievance turnaround monitoring, case tracking, employee communication and alignment between policy reform and labour stability.

3.9. PROVISION OF WELLNESS SERVICES

Employee wellness remained a priority during FY2025/26. Wellness Programmes support Parliament's ability to maintain a healthy, resilient and productive workforce. Wellness services are especially important in a high-pressure parliamentary environment where employees must support demanding committee programmes, tight reporting deadlines, major institutional events, public participation, hybrid operations and complex stakeholder needs.

During the reporting period, Parliament continued to prioritise a proactive and holistic wellness approach. This included psychosocial support, therapy, occupational health services and access to the on-site Wellness Centre.

Employees were provided with access to therapy and psychosocial support services, contributing to improved mental health and overall functioning.

Table 60: The wellness programme support

Wellness intervention	Alignment
Psychosocial support and therapy	Supports employees dealing with personal, emotional, work-related or mental health challenges.
Occupational health services	Provides health support linked to productivity, workplace functioning and early intervention.
On-site Wellness Centre	Improves access to health services within the parliamentary environment.
Wellness learning initiatives	Builds awareness and promotes preventative health behaviours.
Ergonomics and health productivity support	Supports safe and sustainable work practices.
Sports and recreation activities	Supports physical wellness, social cohesion and employee engagement.

A key improvement area identified during the year was the need to strengthen the wellness programme through sporting science expertise and more structured coordination. The current wellness programme lacks specialised sporting science capacity, limiting its effectiveness and sustainability. For that reason, the HRBP vacancy will be converted into a Wellness Sporting Coordinator role.

There is also a need to strengthen the link between wellness, occupational health, ergonomics, mental health, injury prevention and productivity. A more integrated wellness model would help Parliament shift from a reactive wellness approach to a more preventative and data-informed model.

3.10. HUMAN CAPITAL MANAGEMENT STATISTICS FY2025/26

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

Table 4.10.1 - Personnel Cost by Programme (01-Apr-25 to 31-Mar-26)

Programme	Total Expenditure	Personnel Cost as a % of Total Expenditure	Average Personnel Cost per Employee	Total Employees
Programme 1 - Administration	R 536 657 845	45.08%	R 829 456	647
Programme 2 - Legislation and Oversight	R 636 682 058	53.48%	R 987 104	645
Programme 3 - Associated Services	R 17 175 948	1.44%	R 1 321 227	13
Grand Total	**R 1190 515 851**	**100%**	**R 912 273**	**1305**

Table 4.10.2 - Personnel Cost by Salary Band (01-Apr-25 to 31-Mar-26)

Salary Band	Personnel Expenditure	% of Total Personnel Cost	Average Personnel Cost Per Employee	Total Employees
Graduate Trainees	R 1 700 555	0,14%	R 37 790	45
Unskilled (Level X)	R 15 742 567	1,32%	R 266 823	59
Unskilled (Level A)	R 29 192 433	2,45%	R 399 896	73
Semi-skilled (Level B)	R 112 494 621	9,45%	R 528 144	213
Skilled (Level C)	R 606 452 560	50,94%	R 902 459	672
Professional (Level D)	R 382 813 509	32,16%	R 1 724 385	222
Senior Management (Level E)	R 37 205 371	3,13%	R 1 860 269	20
Top Management (Level F)	R 4 914 234	0,41%	R 4 914 234	1
Grand Total	**R 1 190 515 851**	**100%**	**R 912 273**	**1305**

4.10.3 - Salaries and Overtime by Programme (01-Apr-25 to 31-Mar-26)

Programme	Salaries		Overtime	
	Amount	Salaries as a % of Personnel Expenditure	Amount	Overtime as a % of Personnel Expenditure
Programme 1 – Administration	R 536 657 845	45.08%	R 10 555 268	1,97%
Programme 2 - Legislation and Oversight	R 636 682 058	53.48%	R 4 711 683	0,74%
Programme 3 - Associated Services	R 17 175 948	1.44%	R 1 373	0,01%
Total	**R 1190 515 851**	**100%**	**R 15 268 324**	**1,28%**

4.10.4 - Salaries and Overtime by Salary Band (01-Apr-25 to 31-Mar-26)

Salary Band	Salaries		Overtime	
	Amount	Salaries as a % of Personnel Expenditure	Amount	Overtime as a % of Personnel Expenditure
Graduate Trainees	R 1 700 555	0,14%	R 0	0,00%
Unskilled (Level X)	R 15 742 567	1,32%	R 254 954	1,66%
Unskilled (Level A)	R 29 192 433	2,45%	R 873 480	2,99%
Semi-skilled (Level B)	R 112 494 621	9,45%	R 4 920 658	4,37%
Skilled (Level C)	R 606 452 560	50,94%	R 9 180 521	1,51%
Professional (Level D)	R 382 813 509	32,16%	*R 38 711	0,01%
Senior Management (Level E)	R 37 205 371	3,13%	R 0	0,00%
Top Management (Level F)	R 4 914 234	0,41%	R 0	0,00%
TOTAL	**R 1 190 515 851**	**100%**	**R 15 268 324**	**1,28%**

****Note:** Employee data are reported as of 31 March 2026 for the period 1 April 2025 to 31 March 2026. Overtime shown under the Level D relates to employees classified in the Level D as of 31 March 2026 – Overtime was earned while they were still classified in Level C.*

4.10.5 - Vacancies by Programme (as at 31-Mar 2026)

Programme	Number of Posts Filled	Active Vacant	Number of Posts	Vacancy Rate	Number of posts filled additional to the Establishment
Programme 1 - Administration	598	180	778	23,14%	-
Programme 2 - Legislation and Oversight	603	149	752	19,81%	-
Programme 3 - Associated Services	8	4	12	33,33%	-
Grand Total	**1209**	**333**	**1542**	**21,60%**	**-**

NOTE: The above table reflects a list of both funded and unfunded positions as of 31 March 2026, with a vacancy rate of 21.60%. A total of 239 positions were unfunded, whilst 94 positions were funded. The vacancy rate based on funded positions and excluding the unfunded positions is therefore 7.8%.

4.10.6 - Vacancies by Salary Band (as at 31-Mar-2026)

Salary Band	Number of Posts Filled	Active Vacant	Number of Posts	Vacancy Rate	Number of posts filled additional to the Establishment
Unskilled (Level X)	56	30	86	34,88%	-
Unskilled (Level A)	71	37	108	34,26%	-
Semi-skilled (Level B)	200	85	285	29,82%	-
Skilled (Level C)	657	123	780	15,77%	-
Professional (Level D)	209	52	261	19,92%	-
Senior Management (Level E)	15	5	20	25,00%	-
Top Management (Level F)	1	1	2	50,00%	-
Grand Total	**1209**	**333**	**1542**	**21,60%**	**-**

NOTE: The above table reflects a list of both funded and unfunded positions as of 31 March 2026, with a vacancy rate of 21.60%. A total of 239 positions were unfunded, whilst 94 positions were funded. The vacancy rate based on funded positions and excluding the unfunded positions is therefore 7.8%.

Table 4.10.7 - Appointments per Race Groups for the period 01-Apr-25 to 31-Mar-26

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	18	1	-	-	10	3	-	-	**32**
Unskilled (Level X)	-	-	-	-	-	-	-	-	-
Unskilled (Level A)	1	-	-	-	1	1	-	-	**3**
Semi-skilled (Level B)	2	1	-	1		-	-	-	**4**
Skilled (Level C)	17	1	1	3	17	2	-	2	**43**
Professional (Level D)	5	1	1	-	6	-	-	-	**13**
Senior Management (Level E)	2	1	-	-	2	-	-	-	**5**
Top Management (Level F)	-	-	-	-		-	-	-	-
Grand Total	**45**	**5**	**2**	**4**	**36**	**6**	-	**2**	**100**
Employees with Disability									

Table 4.10.8 - Promotions by recruitment per Race Groups for the Period 01-Apr-25 to 31-Mar-26

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	4	-	-	-	3	-	-	-	**7**
Unskilled (Level X)	3	-	-	-	2	-	-	-	**5**
Unskilled (Level A)	-	-	-	-	1	1	-	-	**2**
Semi-skilled (Level B)	5	1	-	-	4		-	-	**10**
Skilled (Level C)	8	1	-	-	5	2	1	-	**17**
Professional (Level D)	2	-	-	-	2	1	-	-	**5**
Senior Management (Level E)	-	-	-	-	-	-	-	-	-
Top Management (Level F)	-	-	-	-	-	-	-	-	-
Grand Total	**22**	**2**	-	-	**17**	**4**	**1**	-	**46**
Employees with Disability									

Table 4.10.10 - Terminations for the Period 01-Apr-25 to 31-Mar-26

Salary Band	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	15	2	1	-	2	1	-	-	**21**
Unskilled (Level X)	2	-	-	-	1	-	-	-	**3**
Unskilled (Level A)	1	-	-	-	-	1	-	-	**2**
Semi-skilled (Level B)	4	-	-	-	4	2	1	2	**13**
Skilled (Level C)	5	3	-	1	5	3	-		**17**
Professional (Level D)	5		1	-	8	2	-	1	**17**
Senior Management (Level E)	-	2	1	-	2	-	-	1	**6**
Top Management (Level F)	-			-		-	-		
Grand Total	**32**	**7**	**3**	**1**	**22**	**9**	**1**	**4**	**79**
Employees with Disability									

Table 4.10.11 - Turnover Rates by Salary Band for the Period 01-Apr-25 to 31-Mar-26

Salary Band	Number of Employees per band as at 01 Apr 2025	Appointments	Terminations	Turnover Rate	Resignations	Attrition Rate
Graduate Trainees	24	**32**	21	87,50%	2	8,33%
Unskilled (Level X)	59		3	5,08%	-	0,00%
Unskilled (Level A)	71	3	2	2,82%	-	0,00%
Semi-skilled (Level B)	215	4	13	6,05%	3	1,40%
Skilled (Level C)	623	43	17	2,73%	3	0,48%
Professional (Level D)	212	13	17	8,02%	8	3,77%
Senior Management (Level E)	15	5	6	40,00%	1	6,67%
Top Management (Level F)	1	-	-	0,00%		0,00%
Grand Total	**1220**	**100**	**79**	**6,48%**	**17**	**1,39%**

Table 4.10.12 - Reasons why Employees left Parliament in the Period 01-Apr-25 to 31-Mar-26

Termination Reason	Number of Terminations	% of Total
Deceased	7	8,86%
Dismissal	5	6,33%
End of Contract	26	32,91%
Resignation	17	21,52%
Retirement	13	16,46%
Retirement Early	8	10,13%
Retirement: Due to Ill Health	3	3,80%
Grand Total	**79**	**100,00%**

The following two tables (4.10.13 & 14.10.14) outline total number of employees per salary band (including employees with disabilities) as at the beginning (1 April 2025) and end (31 March 2026) of the financial year.

Table 4.10.13 - Total Number of Employees per Salary Band (including employees with disabilities) as at 01-Apr-25

SALARY BAND	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	17	2	1		3	1			**24**
Unskilled (Level X)	35	7			15	2			**59**
Unskilled (Level A)	29	14		1	12	14		1	**71**
Semi-skilled (Level B)	64	33	2	5	59	41	3	8	**215**
Skilled (Level C)	230	98	3	23	185	62	9	13	**623**
Professional (Level D)	57	20	9	16	78	14	6	12	**212**
Senior Management (Level E)	1	1	1		10		1	1	**15**
Top Management (Level F)					1				**1**
Grand Total	**433**	**175**	**16**	**45**	**363**	**134**	**19**	**35**	**1 220**
Employees with Disability	3	2		2	5	1	1		14

Table 4.10.14: Total Number of Employees per Salary Band (including employees with disabilities) as at 31-Mar-26

SALARY BAND	Female				Male				Grand Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Graduate Trainees	18	1			10	3			**32**
Unskilled (Level X)	33	7			14	2			**56**
Unskilled (Level A)	29	14		1	13	13		1	**71**
Semi-skilled (Level B)	59	33	2	6	52	40	2	6	**200**
Skilled (Level C)	246	98	5	26	198	61	8	15	**657**
Professional (Level D)	57	21	8	16	77	12	7	11	**209**
Senior Management (Level E)	3				11		1		**15**
Top Management (Level F)					1				**1**
Grand Total	**445**	**174**	**15**	**49**	**376**	**131**	**18**	**33**	**1 241**
Employees with Disability	3	2		2	5	1	1		14

Table 4.10.15: Sick Leave for the Period 01-Apr-25 to 31-Mar-26

SALARY BAND	Total Days Taken	% Days With Medical Certificate	Number of Employees Using Sick Leave	% of Employees using Sick Leave	Average Days Per Employee	Estimated Cost	Total Package Value	Average Package	Average Daily Rate	Days With Medical Certificate	Total Number of Staff for the Period
Graduate Trainees	33	18,18%	8	1,14%	4,13	R4 778	R1 700 555	R 37 790	R145	6	45
Unskilled (Level X)	333	42,64%	44	6,29%	7,57	R340 430	R15 742 567	R266 823	R1 022	142	59
Unskilled (Level A)	600	51,00%	58	8,29%	10,34	R919 302	R29 192 433	R399 896	R1 532	306	73
Semi-skilled (Level B)	1086	49,54%	151	21,57%	7,19	R2 197 564	R112 494 621	R528 144	R2 024	538	213
Skilled (Level C)	2443	65,53%	339	48,43%	7,21	R 8 447 156	R606 452 560	R902 459	R3 458	1601	672
Professional (Level D)	521	70,06%	96	13,71%	5,43	R3 442 164	R382 813 509	R1 724 385	R6 607	365	222
Senior Management (Level E)	27	85,19%	4	0,57%	6,75	R192 442	R37 205 371	R1 860 269	R7 127	23	20
Top Management (Level F)	0	0,00%	0	0,00%	0,00	R 0	R4 914 234	R 4 914 234	R18 828	0	1
Grand Total	**5043**	**59,11%**	**700**	**100,00%**	**7,20**	**R 15 543 834**	**R1 190 515 851**	**R1700 737**	**R6 516**	**2981**	**1305**

PART E: ANNUAL FINANCIAL STATEMENTS

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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 that 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 the 2021/22 financial year, Parliament experienced a devastating fire on 2 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.

Development Bank of Southern Africa was appointed to facilitate the Rebuilding project. Parliament took a multi-pronged approach to implement various projects including the early works on clearing rubble, asset verification and reconfiguration of the Total facilities management framework was completed and will assist Parliament to formulate its asset management strategy. As part of the multi-pronged approach in programme delivery, 210 offices are completed, 3 AV fitted committee rooms on the 90 Plein Street Building for Members to return and work from the precinct. Offices in the three floors of this building were completed to accommodate around 310 staff members, thereby affording Parliament to conduct its constitutional duty while waiting for completion of the main project. Parliament worked with the Department of Public Works and Infrastructure to erect and fitout the Dome on Nieuwmeester Parking for the National Assembly sittings. The Dome was completed was first used for the 2026 SONA debates.

The main contractor for the National Assembly Building was appointed and took over the site on the 31 March 2025. While the National Assembly project was grossly affected by a discovery of defective sub-surface drainage system beneath the basement which came with delays, it has taken shape with structural work reaching the third floor. Structural work on repair of the sub-surface drainage system and relaying of the floor slab, public zone on -1 basement, ground floor, mezzanine floor, first floor, public gallery on second floor have been completed. The construction work is progressing; the multiple volume in the core of the building will have a slab on the 6th floor as the next key milestone which is anticipated to be completed by September 2026. The steel structure mounted on the 6th floor houses the banqueting hall, restaurant and Members lounge is anticipated to be completed by December 2026. As work progresses, finishes and services will run in parallel for completion by January 2027. Parliament is planning to host the 2027 State of Nation Address in new National Assembly Building.

The Old Assembly Building construction was delayed by heritage conservation issues and only commenced in June 2025. The building presented challenges as it is old, and these were addressed. Asbestos was discovered, and inferior-quality slabs and foundations had to be demolished or strengthened. The structural work on the substructure below the atrium is completed including strengthening of the building for compliance. Precision demolition of the sections of the building that have a design change was completed. The contractor is working on the formwork and brickwork, and completion of the building is anticipated in January 2027.

The Accounting Officer has reviewed Parliament's cash flow forecast for the year ended 31 March 2026. In light of this review, the Accounting Officer is satisfied that Parliament has access to adequate resources to continue its operations for the foreseeable future. The statement of financial position indicates a net asset position due to the rebuilding fund and the related property, plant and equipment under construction. The significant liability of employees and Member benefit obligations 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.

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Accounting Officer's Report

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

Mr Xolile George
Secretary to Parliament

Parliament of the Republic of South Africa

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Statement of Financial Position as at 31 March 2026

	Note(s)	2026 R'000	2025 Restated* R'000
Assets			
Current Assets			
Inventories	2	2 904	2 871
Receivables from exchange transactions	3	10 678	11 121
Receivables from non-exchange transactions	4	1 484	1 837
Statutory receivables	5	9 826	-
Prepayments	6	595 136	424 652
VAT receivables		1 349	1 369
Assets held for sale		391	391
Cash and cash equivalents	7	2 993 763	1 292 511
		3 615 531	**1 734 752**
Non-Current Assets			
Property, plant and equipment	8	1 569 480	364 474
Intangible assets	9	45 376	2 260
Heritage assets	10	51 125	54 805
		1 665 981	**421 539**
Total Assets		**5 281 512**	**2 156 291**
Liabilities			
Current Liabilities			
Finance lease obligation	11	6 002	10 646
Payables from exchange transactions	12	146 991	69 537
Payables from non-exchange transactions	13	6 441	7 003
Employees and Members benefit obligations	15	259 778	255 117
Statutory payables	14	2 081 241	21 366
Provisions	16	1 958	1 526
		2 502 411	**365 195**
Non-Current Liabilities			
Finance lease obligation	11	1 282	3 330
Employees and Members benefit obligations	17	1 694 955	1 531 130
		1 696 237	**1 534 460**
Total Liabilities		**4 198 648**	**1 899 655**
Net Assets		**1 082 864**	**256 636**
Accumulated surplus		1 082 864	256 636
Total Net Assets/(Liabilities)		**1 082 864**	**256 636**

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Statement of Financial Performance

	Note(s)	2026 R'000	2025 Restated* R'000
Revenue			
Revenue from exchange transactions			
Sale of goods	18	16 723	14 052
Other revenue		1 653	826
Interest earned	19	99 881	123 047
Commissions received		470	515
Total revenue from exchange transactions		**118 727**	**138 440**
Revenue from non-exchange transactions			
Taxation revenue			
Annual appropriation	20	3 464 626	2 770 963
Statutory appropriation	21	562 926	692 356
Service in kind revenue	22	170 242	129 679
Transfer revenue			
Other revenue		1 480	2 484
Total revenue from non-exchange transactions		**4 199 274**	**3 595 482**
Total revenue	18	**4 318 001**	**3 733 922**
Expenditure			
Compensation of employees and Members	23	(2 083 505)	(1 961 563)
Depreciation and amortisation	24	(33 672)	(31 636)
Finance costs	25	(1 241)	(1 654)
Debt Impairment	26	(652)	(299)
Transfers to non-profit institutions	27	(600 993)	(569 974)
Repairs and maintenance	28	(2 903)	(2 394)
Cost of sales	29	(18 072)	(11 704)
General expenses	30	(704 587)	(596 529)
Total expenditure		**(3 445 625)**	**(3 175 753)**
Operating surplus		**872 376**	**558 169**
Loss on disposal of assets and liabilities		(4 908)	(319)
Impairment (loss)/reversal on assets		-	157
Actuarial (gains)/losses	17	(40 324)	(10 020)
Other comprehensive incomes		**(45 232)**	**(10 182)**
Surplus for the year		**827 144**	**547 987**

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Statement of Changes in Net Assets

	Accumulated surplus / deficit R'000	Total net assets R'000
Restated balance at 01 April 2024	**(290 728)**	**(290 728)**
Changes in net assets		
Prior year adjustments	(623)	(623)
Net income (losses) recognised directly in net assets	(623)	(623)
Surplus for the year	547 987	547 987
Total recognised income and expenses for the year	547 364	547 364
Total changes	547 364	547 364
Opening balance as previously reported	254 398	254 398
Adjustments		
Prior year adjustments Note 40	2 182	2 182
Restated* Balance at 01 April 2025 as restated*	**256 580**	**256 580**
Changes in net assets		
GRAP 104 implementation impact	(860)	(860)
Net income (losses) recognised directly in net assets	(860)	(860)
Surplus for the year	827 144	827 144
Total recognised income and expenses for the year	826 284	826 284
Total changes	826 284	826 284
Balance at 31 March 2026	**1 082 864**	**1 082 864**

Note(s)

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Cash Flow Statement

	Note(s)	2026 R'000	2025 Restated* R'000
Cash flows from operating activities			
Receipts			
Annual appropriation		3 464 626	2 770 963
Statutory appropriation		2 634 341	713 722
Departmental revenue		21 490	17 246
Statutory receivable		-	71 200
Interest received		91 220	120 945
		6 211 677	3 694 076
Payments			
Employee costs		(1 955 343)	(2 031 841)
Suppliers		(545 333)	(490 258)
Finance costs		(1 241)	(1 654)
Statutory payable		(21 366)	-
Transfer to non-profit institutions		(601 555)	(570 936)
		(3 124 838)	(3 094 689)
Net cash flows from operating activities	33	**3 086 839**	**599 387**
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(1 180 002)	(193 871)
Proceeds from sale of property, plant and equipment	8	31	117
Prepayment on the Rebuild Project		(149 763)	(404 879)
Purchase of other intangible assets	9	(43 809)	-
Net cash flows from investing activities		**(1 373 543)**	**(598 633)**
Cash flows from financing activities			
Outflow of other liability 1		432	(2 736)
Finance lease payments		(12 044)	(12 635)
Net cash flows from financing activities		**(11 612)**	**(15 371)**
Net increase/(decrease) in cash and cash equivalents		**1 701 684**	**(14 617)**
Cash and cash equivalents at the beginning of the year		1 292 511	1 304 392
Cash and cash equivalents at the end of the year	7	**2 994 195**	**1 289 775**

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Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget R'000	Adjustments R'000	Final Budget R'000	Actual amounts on comparable basis R'000	Difference between final budget and actual R'000	Reference
Cash Flow Statement						
Cash flows from operating activities						
Revenue						
Annual appropriation	3 067 779	396 847	**3 464 626**	3 464 626	**-**	
Statutory appropriation	519 083	2 115 258	**2 634 341**	2 634 341	**-**	
Sales of goods/departmental revenue	13 000	-	**13 000**	21 490	**8 490**	38.1.1
Interest received	100 000	-	**100 000**	91 220	**(8 780)**	38.1.2
	3 699 862	**2 512 105**	**6 211 967**	**6 211 677**	**(290)**	
Expenses						
Compensation of employees	(1 468 226)	(6 703)	**(1 474 929)**	(1 392 417)	**82 512**	38.1.3
Compensation of Members	(519 083)	(34 017)	**(553 100)**	(562 926)	**(9 826)**	38.1.4
Goods and services	(704 447)	(85 260)	**(789 707)**	(545 333)	**244 374**	38.1.5
Transfer to non- profit institutions	(600 312)	-	**(600 312)**	(601 555)	**(1 243)**	38.1.6
	(3 292 068)	**(125 980)**	**(3 418 048)**	**(3 102 231)**	**315 817**	
Net cash flows from operating activities	**407 794**	**2 386 125**	**2 793 919**	**3 109 446**	**315 527**	
Cash flows from investing activities						
Purchase of property, plant and equipment	(1 792 602)	(2 386 126)	**(4 178 728)**	(1 373 574)	**2 805 154**	38.1.7
Net increase/(decrease) in cash and cash equivalents	(1 384 808)	(1)	**(1 384 809)**	1 735 872	**3 120 681**	
Cash and cash equivalents at the end of the year	**(1 384 808)**	**(1)**	**(1 384 809)**	**1 735 872**	**3 120 681**	
Reconciliation						
Net cash from (used) operating						
Basis difference						
Interest paid				(1 241)		
Net cash from (used) investing						
Timing difference						
Statutory payable				(21 366)		
Net cash from (used) financing						
Basis difference						
Proceeds from sale of Property,plant and equipment				31		
Finance lease payments				(12 044)		
Actual Amount in the Cash flow statement				**1 701 252**		

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Significant Accounting Policies

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 and sources of estimating uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts presented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Estimates and underlying assumptions are reviewed on an on-going basis. Revision to accounting estimates are recognised in the period in which the estimates are revised and in any future period affected. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Impairment of trade receivables

For trade receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. 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 provisions 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 it 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.

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Significant Accounting Policies

1.1 Significant judgements and sources of estimating uncertainty (continued)

Property, plant and equipment

Parliament assesses the useful lives of property, plant and equipment on a yearly basis. These assessments require judgements and assumptions to be made by management. 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.

Impairment of property, plant and equipment

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 resulted in a change 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.

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 reliably estimate the outcome of the transaction, revenue is recognised to the extent that expenses recognised are recoverable.

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Significant Accounting Policies

1.4 Revenue from exchange transactions (continued)

Interest earned (Investment revenue)

Investment revenue is recognised on a time-proportion basis using the effective interest method.

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 a 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 non-exchange transactions are 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.

Initial recognition and measurement

The cost of an item of property, plant and equipment is recognised as an asset when:

it is probable that future economic benefits or service potential associated with the item will flow to the entity; and

the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost

Property, plant and equipment are recognised at cost or at fair value at acquisition date where assets have been acquired through a non-exchange transaction, less accumulated depreciation and impairment. Where items 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

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.

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Significant Accounting Policies

1.6 Property, plant and equipment (continued)

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 25 years
Motor vehicles	Straight-line	5 to 16 years
Office equipment	Straight-line	5 to 25 years
Computer equipment	Straight-line	3 to 15 years
Library books	Straight-line	5 to 20 years
Finance lease - cell phones, modems, laptops	Straight-line	2 to 3 years
Leasehold improvements	Straight-line	1 year 1 month

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.

Derecognition

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 assesses 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 GRAP 3.

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.

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.

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Significant Accounting Policies

1.7 Heritage assets (continued)

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.

Parliament 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 a straight-line basis over the estimated useful live of assets. The annual amortisation rates are based on the following estimated average asset lives.

Item	Depreciation method	Useful life
Computer software, other	Straight-line	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 asset is included in surplus or deficit when the asset is derecognised.

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.

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Significant Accounting Policies

1.9 Impairment of assets (continued)

Irrespective of whether there is any indication of impairment, Parliament also tests 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 catering 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 cost 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

Parliament has adopted GRAP 104: Financial Instruments, which establishes principles for the recognition, classification, measurement and impairment of financial instruments. The new standard replaces the incurred-loss model previously applied to financial assets with an expected credit loss (ECL) model for impairment. The standard has been applied in accordance with the transitional provisions of the standard.

Trade and other receivables are classified and measured based on Parliament's business model for managing the financial assets and the contractual cash flow characteristics of the instruments. Trade and other receivable are measured at amortised cost when they are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows, and the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest.

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Significant Accounting Policies

1.11 Financial instruments (continued)

Parliament recognises a loss allowance for expected credit losses on trade and other receivables measured at amortised cost. Expected credit losses represent a probability-weighted estimate of credit losses over the expected life of a financial asset and are measured in a manner that reflects:
• An unbiased and probability-weighted amount determined by evaluating a range of possible outcomes;
• The time value of money; and
• Reasonable and supportable information available without undue cost or effort at the reporting date, including historical, current and forward-looking information.

Parliament applies the simplified approach for the impairment of trade and other receivables. Under this approach, lifetime expected credit losses are recognised from initial recognition of the receivable, without tracking changes in credit risk.
The assessment of expected credit losses takes into account the specific characteristics of the public-sector operating environment, including historical collection trends, statutory recoverability mechanisms and the legal enforceability of amounts due.

Adjustments relating to trade and other receivables recognised at the beginning of the reporting period, arising from the initial application of the standard, are recognised directly against accumulated surplus/(deficit).

Trade and receivables are written off when Parliament has no reasonable expectation of recovery, in whole or in part. Amounts written off are derecognised from the statement of financial position and recorded against the related loss allowance for expected credit losses, without further impact on surplus or deficit.

- 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 a 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 as well as deposits held on call with a bank. Parliament categorises cash and cash equivalents as financial assets.

- 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

Classification

Parliament has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Financial asset

Class	Category
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

Financial liability

Class	Category
Payables from exchange transactions	Financial liability measured at amortised cost
Payables from non-exchange transactions	Financial liability measured at amortised cost

Initial Recognition

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Significant Accounting Policies

1.11 Financial instruments (continued)

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.

Initial measurement of financial assets and liabilities

When a financial asset or liability is recognised initially, Parliament measures it at its fair value. In the case of a financial asset or financial liability initially not subsequently measured at fair value, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability are included in the value of the financial instrument.

Subsequent measurement of financial assets and financial liabilities

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

Impairment and non-collectability of financial assets

All financial assets measured at amortised cost are subject to an impairment review. At the end of each reporting period Parliament assess whether there is any objective evidence (e.g. continuous defaults on settlement) that a financial asset or group of financial assets is impaired.

- Trade and other receivables

Parliament has adopted GRAP 104: Financial Instruments, which establishes principles for the recognition, classification, measurement and impairment of financial instruments. The new standard replaces the incurred-loss model previously applied to financial assets with an expected credit loss (ECL) model for impairment. The standard has been applied in accordance with the transitional provisions of the standard.

Parliament recognises a loss allowance for expected credit losses on trade and other receivables measured at amortised cost.

Expected credit losses represent a probability-weighted estimate of credit losses over the expected life of a financial asset and are measured in a manner that reflects:

- An unbiased and probability-weighted amount determined by evaluating a range of possible outcomes;

- The time value of money; and

- Reasonable and supportable information available without undue cost or effort at the reporting date, including historical, current and forward-looking information.

Parliament applies the simplified approach for the impairment of trade and other receivables. Under this approach, lifetime expected credit losses are recognised from initial recognition of the receivable, without tracking changes in credit risk. The assessment of expected credit losses takes into account the specific characteristics of the public-sector operating environment, including historical collection trends, statutory recoverability mechanisms and the legal enforceability of amounts due.

Adjustments relating to trade and other receivables recognised at the beginning of the reporting period, arising from the initial application of the standard, are recognised directly against accumulated surplus/(deficit).

Trade and receivables are written off when Parliament has no reasonable expectation of recovery, in whole or in part. Amounts written off are derecognised from the statement of financial position and recorded against the related loss allowance for expected credit losses, without further impact on surplus or deficit.

Derecognition

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.

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Significant Accounting Policies

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

A provision is used only for expenditures for which the provision was originally recognised.

1.13 Leases

Whether a lease is a finance lease or an operating lease depends on the substance of the transaction rather than the form of the contract. Situations that individually or in combination would normally lead to a lease being classified as a finance lease are:
• the lease transfers ownership of the asset to Parliament by the end of the lease term;
• Parliament has the option to purchase the asset at a price that is expected to be sufficiently lower than the fair value at the date the option becomes exercisable for it to be reasonable certain, at the inception of the lease, that the option will be exercised;
• the lease term is for the major part of the economic life of the asset even if title is not transferred;
• at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset;
• the leased assets are of such a specialised nature that only the lessee can use them without major modifications;
• if Parliament can cancel the lease, the lessor's losses associated with the cancellation are borne Parliament;
• gains or losses from the fluctuation in the fair value of the residual accrue to Parliament (for example, in the form of a rent rebate equalling most of the sales proceeds at the end of the lease);
• the lessee has the ability to continue the lease for a secondary period at a rent that is substantially lower than market rent; and
• a lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership

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.

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.

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Significant Accounting Policies

1.14 Employee and Members benefits

Short-term employee benefits

Recognition and measurement

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 contribution 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 services 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.

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Significant 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 represent goods/services that have been ordered, but for which no delivery has taken place at the reporting date. These amounts are not recognised in the Statement of Financial Position as a liability or as expenditure in the Statement of Financial Performance, however, are disclosed as part of the disclosure notes. Items are classified as commitments when Parliament has committed itself to future transactions that will normally result in the outflow of cash.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements, if both the following criteria are met:

An official communication of a purchase order to the successful service provider

The purchase order should relate to something other than the routine, steady, state business of Parliament – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

The disclosure of commitments entered before the end of the financial year shall be done in the financial statements as prescribed in the following GRAP standards:

- GRAP 1: Presentation of Financial Statements (GRAP 1) requires the disclosure of unrecognised contractual commitments

- GRAP 17: Property, Plant and Equipment (GRAP 17) requires the disclosure of contractual commitments for the acquisition of property, plant and equipment

- GRAP 13: Leases are disclosed in note 11. Operating commitments are not disclosed since Parliament's budget is publicly available.

- GRAP 31: Intangible Assets (GRAP 31) requires the disclosure of contractual commitments for the acquisition of intangible assetss.

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Significant Accounting Policies

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 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.

1.18 Related parties

Parliament operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. Because 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 are rendered or goods received. The prepayments are not discounted as the goods and services are expected to be provided within the next financial year.

Prepayments are recognised when payments are made in advance of the receipt of goods or services and are measured at the amount of cash paid. In instances where prepayments are made in accordance with contractual agreements, the prepayment is recognised upon transfer of funds and derecognised as the related services or project milestones are delivered or achieved. The recognition of the expense is aligned with the delivery of the underlying service or the satisfaction of performance obligations as stipulated in the agreement.

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.

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Significant Accounting Policies

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 earnings (unspent funds) 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 2025 to 31 March 2026. 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.

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.

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.

Parliament of the Republic of South Africa
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Significant Accounting Policies

1.25 Basis of preparation

The annual 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 122(3) of the Finance Management of Parliament and Provincial Legislatures Act.

These annual 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. They are presented in South African Rand.

1.26 Presentation currency

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

1.27 Offsetting

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

1.28 Provisions and contingencies

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.

Parliament’s provisions consist of:

- Retentions on the Rebuild Project

- Legal proceedings

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

A contingent liability is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Parliament.

Parliament does not recognise a contingent liability. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote.

1.29 Statutory appropriation receivables and payables

Parliament receives statutory appropriations that are a direct charge against the National Revenue Fund for the Rebuilding Project and Members Remuneration (conditions). In terms of section 23(4) of the FMPPLA. Any unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF) to the extent that the criteria, conditions or obligations have not been met, a liability is recognised (Rebuild project). A corresponding asset to the extent that Parliament has complied with any of the criteria, conditions or obligations embodied in the statutory appropriation, such as the payment of Members remuneration (receivable).

1.30 Value-Added-Tax (VAT)

Parliament is registered with the South African Revenue Services (SARS) for VAT for its catering services (output VAT) and EU funded projects expenditure (Input VAT).

Revenue, expenses and assets are recognised net of the amount of VAT, only for transactions relating to catering services and EU funded projects expenditure, except:

- Where the VAT incurred on the purchase of assets or services is not recoverable from the taxation authority, in which case the VAT is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and

- Receivables and payables that are stated with the amount of VAT included.

The net amount of VAT recoverable from or payable to the taxation authority is reported separate from other receivables or payables in the statement of financial position. As all VAT transactions will eventually fall due to or by the same juristic person, all balances are presented in the same line on the annual financial statements.

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Significant Accounting Policies

1.31 Segment reporting

Parliament has considered the implementation of GRAP 18 – Segment reporting, however the institution is unable to implement the standard because it does not satisfy all the requirements of the standard. GRAP 18.05(b) requires regular review of the potential segment financial information at its management meetings for the purpose of making decisions about resources allocations.

Parliament's financial management is subject to the Financial Management of Parliament and Provincial Legislatures Act (Act) and section 13(a) of the FMPPLA provides that the Executive Authority of Parliament must oversee the preparation of Parliament's budget and adjustments budgets amongst other matters. The Executive Authority is the structure that decides and recommends the budget allocation after deliberations and consideration of budget requests from Divisions.

Budget implementation reports for Divisions are only presented at management meetings for monitoring of budget implementation to enable taking of corrective measures. There are no comprehensive segment financial reports that serve at management meetings for purposes of making decisions about resources allocations as defined in the standard. In view of the above-mentioned Parliament cannot comply with all the requirements of GRAP 18 and thus the standard is not applicable to the institution.

1.32 Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash and cash equivalents are measured at amortised cost.

Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value. Therefore, an investment normally qualifies as a cash equivalent only when it has a short maturity of, say, three months or less from the date of acquisition.

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Significant Accounting Policies

1.33 New standards and interpretations

Standards and interpretations issued, but not yet effective

The Parliament of the Republic of South Africa has not applied the following standards and interpretations, which have been published, issued but not yet effective

Standard reference	Standard/ Interpretation:	Expected impact:
GRAP 1	Amendments to GRAP 1 on The Presentation of Financial Statements (Going concern)	It is unlikely that there would be a material impact because Parliament financial statements are prepared on a going-concern basis and there likelihood of the governance model of the Republic of South Africa changing is remote
GRAP 103	Heritage Assets	Parliament does not own the properties it utilises, ownership of the heritage assets rests with the Executive arm of government in the form of the Department of Public Works and Infrastructure. However, Parliament own items of cultural significance such as artwork, books etc. which are accounted for in terms of the GRAP 103 therefore there is no significant impact to Parliament.
GRAP 105	Transfer of Functions Between Entities Under Common Control	It is unlikely that there would be an impact to Parliament since the institution is the legislative arm of the State.
GRAP 106	Transfer of Functions Between Entities Not Under Common Control	The standard may have a material impact on Parliament when the recommendations of the Asmal report about the transfer of budget transfers function and oversight for Institutions Supporting Democracy (chapter 9 institutions) from the Executive arm of government to Parliament. At present and the next 12-months the recommendations are unlikely to be implemented hence no material impact at reporting date. In future, the adoption and implementation of the recommendations may have a material impact on the operations of Parliament and consequently its budgetary requirements.
GRAP 107	Mergers	It is unlikely that there would be an impact to Parliament since the institution is the legislative arm of the State.
Amendments	Improvements to Standards of GRAP	The 2023 Grap amendments and the change of a requirement for accounting policy disclosure from “significant” to “material” disclosure of accounting policies is unlikely to have an impact because Parliament discloses all accounting policies related to its business.

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Notes to the Annual Financial Statements

	2026 R'000	2025 R'000
2. Inventories		
Food, beverage and gift-shop stock	2 904	2 871
Opening balance	2 871	2 807
Additions	18 105	11 768
Cost of sales	(17 991)	(11 704)
Obsolete stock	(81)	-
	2 904	**2 871**
3. Receivables from exchange transactions		
Government organisations - related parties	170	120
Accrued income	10 106	9 891
Provisions for doubtful debts	(1 261)	(596)
Other receivables	1 663	1 706
	10 678	**11 121**
Reconciliation of the doubtful debt provision		
Opening balance	1 231	502
Contribution to provision	30	94
	1 261	**596**

As of 31 March 2026, receivables from exchange transactions of R 10 678 (2025: R 11 122) were not impaired:

As of 31 March 2026, receivables from exchange transactions of R1 261 (2025: R 596) were impaired and provided for:

Credit quality of receivables from exchange transactions

The credit quality rating of each of these financial instruments are as follows:

- **Group 1 – low credit grade (high risk)**: This category has an expected credit loss of 100%.

- **Group 2 - high credit grade (low risk)**: An expected credit loss of 0% has been applied for this category.

- **Group 3 – low credit grade (high risk)**: The miscellaneous receivables category has an expected credit loss of 100%.

Impairment model:

Expected Credit loss (ECL) model, the allowance for impairment of receivables from exchange transactions is determined using a forward- looking approach that incorporates the historical information, current conditions and reasonable forecast for estimating both 12-month and lifetime expected credit losses, where Trade receivables specifically required to be measured at lifetime expected credit losses irrespective of change in credit risk.

Parliament uses the Simplified Approach to calculate expected credit losses. Under this approach, a provision matrix is applied based on historical payment behaviour, adjusted for current conditions and forward-looking information.

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Notes to the Annual Financial Statements

	2026 R'000	2025 R'000

3. Receivables from exchange transactions (continued)

Forward looking information:

Incorporating forward-looking information so that impairment allowances reflect reasonable and supportable expectations of current and future economic conditions. This means that historical repayment behaviour must be adjusted, where necessary, to reflect macroeconomic trends that may affect debtors' ability to settle outstanding debts. In some instances, the most reasonable and supportable information may still be unadjusted historical repayment rates, particularly where macroeconomic conditions have an immaterial impact on payment behaviour. However, where economic conditions are expected to influence future cash collections, appropriate adjustments must be made. Group 1 receivables, the macroeconomic conditions have an immaterial impact on payment behaviour, therefore, the historical repayment behaviour should not be adjusted.

4. Receivables from non-exchange transactions

	2026	2025
Staff and Members debt	3 151	2 563
Doubtful debt provision	(1 667)	(726)
	1 484	**1 837**

	2026	2025
Reconciliation of the doubtful debt provision		
Opening balance	951	523
Contribution provision	716	203
	1 667	**726**

As of 31 March 2026, receivables from non-exchange transactions of R 1 484 (2025: R 1 837) were not impaired:

As of 31 March 2026, receivables from non-exchange transactions of R1 667 (2025: R 726) were impaired and provided for:

Credit quality of receivables from non-exchange transactions

The credit quality of other receivables from non-exchange transactions that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

- **Group 1 – low credit grade (high risk)**: This category has an expected credit loss of 100%.

- **Group 2 - high credit grade (low risk)**: An expected credit loss of 0% has been applied for this category.

- **Group 3 – low credit grade (high risk)**: The miscellaneous receivables category has an expected credit loss of 100%.

Impairment model:

Expected Credit loss (ECL) model, the allowance for impairment of receivables from exchange transactions is determined using a forward- looking approach that incorporates the historical information, current conditions and reasonable forecast for estimating both 12-month and lifetime expected credit losses, where Trade receivables specifically required to be measured at lifetime expected credit losses irrespective of change in credit risk.

Parliament uses the Simplified Approach to calculate expected credit losses. Under this approach, a provision matrix is applied based on historical payment behaviour, adjusted for current conditions and forward-looking information.

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	2026 R'000	2025 R'000

4. Receivables from non-exchange transactions (continued)

Forward looking information:

Incorporating forward-looking information so that impairment allowances reflect reasonable and supportable expectations of current and future economic conditions. This means that historical repayment behaviour must be adjusted, where necessary, to reflect macroeconomic trends that may affect debtors' ability to settle outstanding debts. In some instances, the most reasonable and supportable information may still be unadjusted historical repayment rates, particularly where macroeconomic conditions have an immaterial impact on payment behaviour. However, where economic conditions are expected to influence future cash collections, appropriate adjustments must be made. Group 1 receivables, the macroeconomic conditions have an immaterial impact on payment behaviour, therefore, the historical repayment behaviour should not be adjusted.

5. Statutory receivables

	2026 R'000	2025 R'000
Amount received	553 100	-
Amount utilised	(562 926)	-
	(9 826)	**-**

Section 23(4) of the FMPPLA provides that unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF).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

	2026 R'000	2025 R'000
1. Prepayments to DBSA	576 660	417 800
2. Prepaid expenses	17 840	6 247
Advances short-term	623	513
S & T advances	13	92
	595 136	**424 652**

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

Included in prepayments is an amount of R577 million (2025: R418 million) paid to the Development Bank of Southern Africa (DBSA) in accordance with an agreement. The agreement requires the entity to make advance payments to DBSA to facilitate the implementation of infrastructure and development projects. These payments are recognised as prepayments until such time as the related services are rendered or project milestones are achieved, at which point the corresponding expenditure is capitalised in the Statement of Financial Position.

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

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	2026 R'000	2025 R'000

7. Cash and cash equivalents

Cash and cash equivalents consist of:

	2026 R'000	2025 R'000
Cash on hand	-	9
Bank balances	2 243 763	1 278 318
Short-term deposits	750 000	14 184
	2 993 763	**1 292 511**

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 2026	31 March 2025	31 March 2026	31 March 2025
Standard Bank Limited - Primary Bank Account	2 150 575	1 188 714	2 150 575	1 188 714
Nedbank Limited - Petty Cash Account	-	16	-	16
Standard Bank Limited - EU Account Main	24 055	23 140	24 055	23 140
Standard Bank Limited - EU Salary Account	67 783	65 856	67 783	65 856
Standard Bank Limited - Salary Account	425	193	425	193
Standard Bank Limited - Gift Shop	141	305	141	305
Standard Bank Limited - Restaurant	691	-	691	-
Absa Bank- Petty cash account	93	94	93	94
Total	**2 243 763**	**1 278 318**	**2 243 763**	**1 278 318**

Nedbank Limited was the main banker for Parliament as at 31 March 2025 and changed to Standard Bank Limited during the current financial year.

Short term deposits

	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Nedbank Limted: Call Deposit (30 Days)	-	2 774	-	2 774
Nedbank Limted: Notice Deposit (183 Days)	-	11 410	-	11 410
Standard Bank Limited: Overnight call account	750 000	-	750 000	-
	750 000	**14 184**	**750 000**	**14 184**

The overnight call account bears interest at 6.70% per annum and the interest is compounded daily.Parliament invested in notice deposits with Nedbank Limited as at 31 March 2025 and changed to an overnight call account with Standard Bank Limited.

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Notes to the Annual Financial Statements

	2026 R'000	2025 R'000

8. Property, plant and equipment

	2026			2025		
	Cost / Valuation	**Accumulated depreciation and accumulated impairment**	**Carrying value**	**Cost / Valuation**	**Accumulated depreciation and accumulated impairment**	**Carrying value**
Buildings under construction	990 995	-	990 995	304 971	-	304 971
Furniture	57 308	(32 479)	24 829	39 355	(29 502)	9 853
Motor vehicles	18 770	(16 059)	2 711	18 770	(14 497)	4 273
Office equipment	556 051	(78 967)	477 084	87 950	(72 004)	15 946
Computer equipment	92 239	(67 009)	25 230	101 796	(74 273)	27 523
Leasehold improvements	50 475	(3 785)	46 690	-	-	-
Library	34 255	(32 314)	1 941	33 788	(31 880)	1 908
Total	**1 800 093**	**(230 613)**	**1 569 480**	**586 630**	**(222 156)**	**364 474**

Reconciliation of property, plant and equipment - 2026

	Opening balance	**Additions**	**Disposals**	**Depreciation**	**Total**
Buildings under construction	304 971	686 024	-	-	990 995
Furniture	9 853	18 034	(3)	(3 055)	24 829
Motor vehicles	4 273	-	-	(1 562)	2 711
Office equipment	15 946	468 405	(7)	(7 260)	477 084
Computer equipment	27 523	15 838	(1 176)	(16 955)	25 230
Leasehold improvements	-	50 475	-	(3 785)	46 690
Library	1 908	468	-	(435)	1 941
	364 474	**1 239 244**	**(1 186)**	**(33 052)**	**1 569 480**

Included in computer equipment are leased assets with carrying value of R9 409.

Included in office equipment is work in progress with a cost and carrying value of R425 523 relating to office equipment to be installed in the National Assembly and Old Assembly.

Included in computer equipment is work in progress with a cost and carrying value of R937 relating to computer equipment to be installed in the National Assembly and Old Assembly.

Buildings - under construction

The buildings belong to the Department of Public Works and are 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 to date 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.

Leasehold improvements

Parliament collaborated with the Department of Public Works to erect and fit out the Dome on Nieuwmeester Parking for the National Assembly sittings, as temporary accommodation until the Rebuilding Project is completed. The Dome erection was completed and started to be used for the 2026 SONA debates. The Dome is the asset of Department of Public Works. The Parliament contributions to the construction of Dome are accounted as Leasehold improvements and amortised over the period Parliament is expected to utilise the Dome.

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	2026 R'000	2025 R'000

8. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Transfers received	Depreciation	Total
Buildings under construction	123 231	181 740	-	-	-	304 971
Furniture	11 961	882	(18)	32	(3 004)	9 853
Motor vehicles	6 524	(1)	(1)	-	(2 249)	4 273
Office equipment	21 396	1 050	(127)	2	(6 375)	15 946
Computer equipment	25 218	21 734	(289)	-	(19 140)	27 523
Library	1 796	487	-	-	(375)	1 908
	190 126	**205 892**	**(435)**	**34**	**(31 143)**	**364 474**

Included in computer equipment are leased assets with carrying value of R16 275.

9. Intangible assets

	2026			2025		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	63 891	(18 515)	45 376	20 949	(18 689)	2 260

Reconciliation of intangible assets - 2026

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software	2 260	43 809	(73)	(620)	45 376

Included in computer software is work in progress with a cost and carrying value of R43 729 relating to computer software to be installed in the National Assembly and Old Assembly.

Reconciliation of intangible assets - 2025

	Opening balance	Disposals	Amortisation	Total
Computer software	2 755	(2)	(493)	2 260

10. Heritage assets

	2026			2025		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Art Collections, antiquities and exhibits	52 119	(994)	51 125	55 799	(994)	54 805

Reconciliation of heritage assets 2026

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Notes to the Annual Financial Statements

	2026 R'000	2025 R'000

10. Heritage assets (continued)

	Opening balance	Disposals	Total
Art Collections, antiquities and exhibits	54 805	(3 680)	51 125

Reconciliation of heritage assets 2025

	Opening balance	Additions	Total
Art Collections, antiquities and exhibits	54 758	47	54 805

11. Finance lease obligation

	2026	2025
Minimum lease payments due		
- within one year	6 375	11 623
- in second to fifth year inclusive	1 324	3 422
	7 699	15 045
less: future finance charges	(415)	(1 069)
Present value of minimum lease payments	**7 284**	**13 976**

	2026	2025
Non-current liabilities	1 282	3 330
Current liabilities	6 002	10 646
	7 284	**13 976**

The lease term for computer equipment is 2 years cell phones & modems and 3 years for 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

	2026	2025
Trade payables	101 433	67 904
Retentions - Rebuilding project	45 558	1 633
	146 991	**69 537**

13. Payables from non-exchange transactions

	2026	2025
Transfers to non-profit institutions and other	6 441	7 003

14. Statutory payables

	2026	2025
Amount received - Members remuneration	-	713 722
Amount paid - Members remuneration	-	(692 356)
Amount received - DBSA Rebuild project *	2 081 241	-
	2 081 241	**21 366**

Section 23(4) of the FMPPLA provides that unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF).Statutory payables are measured as the difference between the amount received and the amount spent.

* National Treasury allocated this budget in March of the current year as a direct charge against the National Revenue Fund to cover the expenditure related to the rebuilding of Parliament. These funds will be utilised in the 2026/27 financial year to complete the Rebuilding Project.

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	2026 R'000	2025 R'000

15. Employees and Members benefit obligations

15.1 Reconciliation of employee benefits - 2026

	Opening Balance	Additions	Utilised during the year	Leave accrual reclassified to Other	Total
Leave Liability	85 569	14 526	(7 229)	(136)	92 730
Staff salary savings	2 307	2 425	(2 307)	-	2 425
Overtime	1 733	2 496	(1 733)	-	2 496
Performance bonuses	28 191	34 056	(27 802)	-	34 445
Long service awards provision	1 846	1 801	(1 853)	-	1 794
Shift and stand/acting allowances	247	70	(247)	-	70
Other	4 159	289	(3 636)	136	948
	124 052	**55 663**	**(44 807)**	**-**	**134 908**

Performance Bonuses
The performance bonuses were calculated at 3% of the salary bill of employees who completed 12 months as at 31 March 2026.

Other employee benefits
This balance consists of the salary related amounts owed to staff and leave accrued for exiting staff.

Reconciliation of employee benefits - 2025

	Opening Balance	Additions	Utilised during the year	Total
Leave liability	94 464	5 418	(14 313)	85 569
Staff salary savings	2 434	2 174	(2 301)	2 307
Overtime	1 205	1 732	(1 204)	1 733
Performance bonuses	32 301	24 019	(28 129)	28 191
Long service awards provision	4 265	1 813	(4 232)	1 846
Shift and standing/acting allowances	160	247	(160)	247
Other	398	3 761	-	4 159
	135 227	**39 164**	**(50 339)**	**124 052**

Performance Bonuses
The performance bonuses were calculated at 3% of the salary bill of employees who completed 12 months as at 31 March 2025.

Other employee benefits
This balance consists of the salary related amounts owed to staff and funding of early retirement penalties.

15.2 Reconciliation of Members benefit obligations 31 March 2026

	Opening Balance	Additions	Utilised during the year	Transfer to non-current employee benefits	T
Member's accrual gratuities and other benefits	13 003	3 915	(10 849)	-	
Post-retirement medical aid benefits	101 254	96 429	(95 994)	-	
Post employment travel benefits	9 002	6 823	(7 415)	-	
Loss of office gratuity provision	7 807	3 907	(3 012)	-	
	131 066	**111 074**	**(117 270)**	**-**	

Reconciliation of Members benefit obligations 31 March 2025

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	2026 R'000	2025 R'000

15. Employees and Members benefit obligations (continued)

	Opening Balance	Additions	Utilised during the year	Transfer to non-current employee benefits	T
Member's accrual gratuities and other benefits	33 406	10 849	(31 252)	-	
Post-retirement medical aid benefits	75 555	117 198	(91 499)	-	
Post employment travel benefits	10 199	5 563	(6 760)	-	
Loss of office gratuity provision	141 679	-	(83 953)	(49 919)	
	260 839	**133 610**	**(213 464)**	**(49 919)**	

16. Provisions

	2026	2025
Opening balance	1 526	4 263
Contribution	1 958	121
Payment or reversal of the provision	(1 526)	(2 858)
	1 958	**1 526**

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.

17. Employee benefit obligations

17.1 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).

	2026	2025
Contribution to POBF for the period	73 755	69 294

Post employment 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 2026.

	2026	2025
Opening balance	1 302 250	1 154 551
Service cost	41 343	25 113
Interest cost	153 028	148 224
Remeasurements	-	-
- Actuarial loss due to financial assumptions	88 920	47 844
- Actuarial (gain)/loss due to experience assumptions	(57 678)	43 716
Transferred to current employee benefits	(96 429)	(117 198)
	1 431 434	**1 302 250**

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 as at 31 March 2026.

The annual average contribution for the post retirement medical aid amounts to R95,994 million and funded from the annual appropriated budget by National Treasury. The provision of R1 533 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.

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

Key assumptions used

Principal actuarial assumptions:
Key financial assumptions

Assumptions	31 March 2026 Value p.a	31 March 2025 Value p.a
Weighted discount rate	9.9%	11.3%
Health care cost inflation rate	6.4%	7.2%
Net discount rate	3.3%	3.8%

Summary of key demographic assumptions	31 March 2026	31 March 2025
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 light (-1 year)
Mortality post-retirement	PA(90) -1 with a 1% mortality improvement p.a. from 2010	

Sensitivity analysis on a liability based below assumptions	Change	In-service Members	Continuation Members	Total	%Change
Central assumptions	-	482 268	1 050 855	1 533 123	-
Healthcare inflation rate	+1%	553 120	1 156 246	1 709 366	11%
Healthcare inflation rate	-1%	424 109	960 844	1 384 953	-10%
Discount rate	+1%	425 293	962 057	1 387 350	-10%
Discount rate	-1%	552 588	1 156 271	1 708 859	11%
Post-service mortality	+1yr	470 222	1 016 715	1 486 937	-3%
Post-service mortality	-1yr	494 198	1 085 184	1 579 382	3%
Average starting age	-1yr	506 964	1 050 855	1 557 819	2%
Membership continuation	-10%	418 094	1 050 855	1 468 949	-4%

Sensitivity analysis based on below assumptions:	Change	Current Service costs	Interest cost	Total	%Change
Central assumptions		41 343	153 028	194 371	-
Health care inflation rate	+1%	49 605	170 290	219 895	13%
Health care inflation rate	-1%	34 798	138 421	173 219	-11%
Discount rate	+1%	35 305	150 987	186 292	-4%
Discount rate	-1%	49 015	155 101	204 116	5%
Post-service mortality	+1yr	40 541	148 500	189 041	-3%
Post-service mortality	-1yr	42 130	157 552	199 682	3%
Average starting age	-1yr	41 597	155 138	196 735	0%
Membership continuation	-10%	35 864	147 689	183 553	-6%

Liability history summary	2026	2025	2024	2023	2022
Accrued liability	1 533 123	1 403 504	1 230 106	1 291 975	1 351 001
Plan asset	-	-	-	-	- -
Net defined benefit liability	**(1 533 123)**	**(1 403 504)**	**(1 230 106)**	**(1 291 975)**	**(1 351 001)**

History of experience adjustment	2026	2025	2024	2023	2022
Liabilities (Gain)/Loss	(57 678)	43 716	(88 143)	(84 044)	(77 974)
Assets Gain/(Loss)	-	-	-	-	-

Member's loss of office gratuity

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

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.

Reconciliation of movement in liability

	2026	2025
Opening balance	94 141	79 100
Current cost	20 185	14 469
Interest cost	10 108	15 339
Remeasurements	-	-
- Actuarial (gains)/loss due to demographic assumptions	11 778	(11 022)
- Actuarial (gains)/loss due to financial assumptions	3 780	(2 454)
- Actuarial gain due to experience assumptions	(6 529)	(51 210)
Transferred (to)/from current employee benefits	(3 907)	49 919
	129 556	**94 141**

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 2026.

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Principal actuarial assumptions:
Key financial assumptions

Assumptions	**31 March 2026 Value p.a**	**31 March 2025 Value p.a**
Discount rate	8.9%	10.3%
General earnings inflation	3.8%	4.5%
Net discount rate	4.9%	5.6%

Summary of key demographic assumptions	31 March 2026	31 March 2025
Re-election probability	50%	65%
Mortality rates	SA 85-90 light (-1 year)	SA 85-90 light(-1 yr)
Probability of exit at a time other than at an election	5% per annum	5% per annum

Liability history summary	**2026**	**2025**	**2024**	**2023**	**2022**
Accrued liability	138 258	101 948	220 779	197 770	161 520
Plan asset	-	-	-	-	- -
Net defined benefit liability	**(138 258)**	**(101 948)**	**(220 779)**	**(197 770)**	**(161 520)**

History of experience adjustments	**2026**	**2025**	**2024**	**2023**	**2022**
Liabilities (Gains)/Losses	(6 529)	(51 210)	(14 654)	7 227	(11 951)
Gains/(Losses)	-	-	-	-	-

Accrued Liability assumptions	**Change**	**Liability**	**% Change**
Central assumption	-	138 258	
General earnings inflation rate	+1%	144 549	5%
General earnings inflation rate	-1%	132 357	-4%
Discount rate	+1%	132 387	-4%
Discount rate	-1%	144 617	5%
Re-election probability	+20%	122 632	-11%
Re-election probability	-20%	149 003	8%
Annual probability of exit at any other time	+5%	144 516	5%
Annual probability of exit at any other time	-2%	134 712	-3%

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

Sensitivity analysis based on below assumptions	Change	Current service	Interest	Total	Change
Central assumptions		20 185	10 108	30 293	-
General earnings inflation rate	+1%	21 738	10 807	32 545	7%
General earnings inflation rate	-1%	18 768	9 466	28 661	-7%
Discount rate	+1%	19 145	10 493	29 638	-2%
Discount rate	-1%	21 330	9 667	30 997	2%
Re-election probability	+20%	16 771	8 293	25 064	-17%
Re-election probability	-20%	22 313	11 375	33 688	11%
Annual probability of exit at any other time	+5%	20 425	11 001	31 426	4%
Annual probability of exit at any other time	-2%	19 650	9 517	29 167	-4%

Members exit gratuity

In terms of Proclamation No. 48 of 2016, issued under the Remuneration of Public Office Bearers Act, 1998 (Act No. 20 of 1998), a gratuity is payable to eligible Political Office Bearers (POBs) who exit office under defined conditions. This provision is intended to ensure qualifying individuals are not financially disadvantaged by changes in the pension fund rules implemented after 29 February 2016.

Conditions for Eligibility

To qualify for the gratuity, the following specific conditions must be met:

1. The individual must be a “Relevant Political Office Bearer”, meaning:
   - They were serving in office on 29 February 2016, or
   - They became a political office bearer after 29 February 2016 but before the 2019 national election.

2. The individual must exit the Political Office Bearers Pension Fund:
   - At or as a result of the 2019 national election, or
   - On any date between 1 March 2016 and the 2019 election date, or
   - After being re-elected in 2019 and subsequently exiting at a later stage.
3. The gratuity amount is based on the following:
   - The difference between the “Old Rules Benefit” (*the pension benefit that would have applied under the Fund rules as at 29 February 2016*), and
   - The actual benefit payable from the Fund upon exit on New Rules.

The gratuities paid after the 2019 election, are adjusted by CPI inflation from the 2019 election date to the exit date.

This gratuity serves as a transitional financial safeguard. It ensures that eligible office bearers receive at least the benefit they would have been entitled to under the pre-2016 pension fund rules, thereby protecting long-serving members from any reduction in benefits due to subsequent rule changes.

Opening balance	96 078	167 893
Benefits paid	(2 701)	(65 485)
Increase	2 808	10 933
Transfers to other Legislatures/correction	-	(8 566)
Transfer to current Member benefits	(2 934)	(8 697)
	93 251	**96 078**

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

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

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.

Reconciliation of movement in liability

	2026	2025
Opening balance	26 183	37 942
Current service cost	4 985	6 224
Interest cost	2 841	4 728
Remeasurements	-	-
- Actuarial (gain)/loss due to demographic assumptions	351	(7 700)
- Actuarial loss due to financial assumptions	503	307
- Actuarial loss due to experience assumptions	(1 362)	(9 754)
Transferred (to)/from current employee benefits	(6 823)	(5 564)
	26 678	**26 183**

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.

Financial assumptions	**31 March 2026 Value p.a**	**31 March 2025 Value p.a**
Weighted average discount rate	8.7%	9.2%
Benefit inflation rate (cost per allocation used)	4.9%	5.1%
Net discount rate	3.7%	3.9%

Summary of key demographic assumptions				
Re-election probability	Executive	50%	Executive	50%
Re-election probability	Members	50%	Members	65%
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	50%		70%	
- Members of Parliament	Actual spouses		Actual spouses	
Average Allocation Utilisation Per Annum Category				
- Member	5.6		5	
- Widow(er)	3.7		1.5	
Average Cost per Allocation	R4,751		R4,437	

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

Sensitivity analysis on liability based on below assumptions	**Change**	**In-service Members**	**Former Members**	**Total**	**% Change**
Central assumptions	-	20 094	14 994	35 088	-
Cost per allocation Inflation rate	+1%	21 661	15 238	36 899	+5%
Cost per allocation inflation rate	-1%	18 661	14 753	33 414	-5%
Discount rate	+1%	18 808	14 830	33 638	-4%
Discount rate	-1%	21 518	15 162	36 680	+5%
Mortality rates	+1yr	19 858	14 966	34 824	-1%
Mortality rates	-1yr	20 321	15 019	35 340	+1%
Proportion re-elected	-20%	23 362	14 994	38 356	9%
Proportion exiting	+5%	23 615	14 994	38 609	10%

Sensitivity analysis based on the assumptions below	**Change**	**Current service cost**	**Interest cost**	**Total**	**%Change**
Central assumptions	-	4 985	2 841	7 826	-
Cost per allocation inflation rate	+1%	5 442	2 974	8 416	8%
Cost per allocation inflation rate	-1%	4 572	2 718	7 290	-7%
Discount rate	+1%	4 653	3 031	7 684	-2%
Discount rate	-1%	5 354	2 637	7 991	+2%
Mortality rates	+1yr	4 929	2 822	7 751	-1%
Mortality rates	-1yr	5 036	2 859	7 895	1%
Proportion re-elected	-20%	6 245	3 049	9 294	19%
Proportion exiting	5%	5 657	3 078	8 735	12%

Liability history summary	**2026**	**2025**	**2024**	**2023**	**2022**
Accrued liability	35 088	35 185	48 141	44 245	58 263
Fair value of plan asset	-	-	-	-	-
Net defined benefit liability	**(35 088)**	**(35 185)**	**(48 141)**	**(44 245)**	**(58 263)**

History of experience adjustments	**2026**	**2025**	**2024**	**2023**	**2022**
Liabilities: (Gains)/Losses	(1 362)	(9 754)	1 203	(416)	(6
975) Assets: Gain/(Losses)	-	-	-	-	-

17. 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.

	2026	**2025**
Contribution to the GEPF for the reporting period	91 810	85 846

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 milestones indicated below. Estimate of employees who will reach the milestones based on the employee turnover was made as indicated below.

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

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 2026.

Assumptions	**31 March 2026 Value p.a**	**31 March 2025 Value p.a**
Discount rate	9.0%	9.8%
Mortality during employment	SA 85-90 light (-1 year)	SA 85-90 light (-1yr)
Retirement age	65	65

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%

Sensitivity analysis on liability based on assumptions below:	**Change**	**Liability**	**%Change**
Central assumptions	-	12 690	-
Discount rate	+1%	12 141	-4%
Discount rate	-1%	13 289	5%
Average retirement age	+2yrs	13 388	6%
Average retirement age	-2yrs	11 729	-8%
Withdrawal rates	x2	11 224	-12%
Withdrawal rates	x0.5	13 596	7%

Sensitivity analysis on current service and interest costs, assumptions below	**Change**	**Current service cost**	**Interest cost**	**Total**	**% Change**
Central assumptions	-	890	1 088	1 978	-
Discount rate	+1%	851	1 143	1 994	1%
Discount rate	-1%	934	1 027	1 961	-1%
Average retirement age	+2yrs	937	1 146	2 083	5%
Average retirement age	-2yrs	825	1 005	1 830	-7%
Withdrawal rates	x2	738	945	1 683	-15%
Withdrawal rates	x0.5	994	1 178	2 172	10%

Liability history summary	**2026**	**2025**	**2024**	**2023**	**2022**
Defined benefit obligation	12 690	12 003	13 827	13 770	12 371
Fair value of plan asset	-	-	-	-	- -
Net defined benefit liability	**(12 690)**	**(12 003)**	**(13 827)**	**(13 770)**	**(12 371)**

History of experience adjustments	**2026**	**2025**	**2024**	**2023**	**2022**
Liabilities:(Gains):Losses	119	(162)	156	1 904	(808)
Plan asset	-	-	-	-	-

Reconciliation of movement in liability

Opening balance	10 157	9 562
Current service cost	890	861
Interest cost	1 088	1 254
Remeasurements	-	-
- Actuarial loss due to financial assumptions	443	455
- Actuarial loss/(gain) due to experience	119	(162)
Transfer to current employee benefits	(1 801)	(1 813)
	10 896	**10 157**

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	2026 R'000	2025 R'000

17. Employee benefit obligations (continued)

Staff Exit Gratuity

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

Reconciliation of movement in liability

Opening balance	2 321	1 502
Increase	819	819
	3 140	**2 321**

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

Members benefit obligations	-	-
Post-retirement medical aid benefits	1 431 434	1 302 250
Loss of office gratuity	129 556	94 141
Exit gratuity	93 251	96 078
Post-employment travel benefits	26 678	26 183
Employee benefits obligations	-	-
Long service awards	10 896	10 157
Staff exit gratuity	3 140	2 321
	1 694 955	**1 531 130**

18. Sale of goods

Sale of goods	16 723	14 052

19. Interest earned

Interest earned	99 881	123 047

Interest was earned on monies at the bank including short-term deposits as well as interest earned on advanced funds to DBSA.

20. Annual appropriation

Appropriated funds	3 464 626	2 770 963

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	2026 R'000	2025 R'000

20. Annual appropriation (continued)

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 NRF 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

21. Statutory Appropriation

Direct charge NRF - utilised

	2026 R'000	2025 R'000
Statutory funds	562 926	692 356

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

22. Service in kind revenue

	2026 R'000	2025 R'000
Rental income	169 144	129 627
Donations	1 098	52
	170 242	**129 679**

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 2026, except the National Assembly (NA) and Old Assembly which were not used for the entire financial year.

Donations:

Parliament received donations/sponsorships towards hosting Parliament Programmes as follows:

State of Nation Address:

Chicken from Astral Chicken for free and the monetary value was not provided.

Coca Cola Africa offered free Premium portfolio drinks (Coke, Coke no Sugar, Schweppes, and Appletiser) including water for guests on the day for free and monetary was not provided.

Vodacom the satellite infrastructure and services amounting R192 thousand.

58th SADC-PF Plenary Assembly Session

eThekwini Municipality hosted the welcome dinner to the value of R134 thousand.

KZN Provincial Legislature and Department of Economic Development, Tourism and Environmental Affairs jointly hosted the farewell dinner and the excursion to the value of R772 thousand.

In the prior year, Karoo Lamb Consortium donated meat worth R52 thousand for SONA.

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	2026 R'000	2025 R'000
23. Compensation of employees		
Basic remuneration	1 098 962	1 052 985
Performance awards	34 056	24 019
Annual leave	13 764	4 663
Contributions to Pension Funds	91 810	85 846
Contributions to UIF	2 567	2 610
Penalties early retirement	-	3 480
Group life fringe benefit	29 569	29 472
Current service cost	890	861
Interest cost	1 088	1 254
Exit gratuities	819	819
Compensative /circumstantial	16 704	12 460
Acting allowances	10 573	10 632
Phone Allowances	424	454
Staff incentives - early retirement	-	1 668
	1 301 226	**1 231 223**
Compensation of Members		
Pensionable remuneration	345 981	324 867
Contributions to Pension Fund	73 755	69 317
Loss of office gratuity	447	1 818
Other non pensionable allowances	126 749	121 613
Exit gratuity	2 857	(1 372)
Current service cost	66 513	45 806
Interest cost	165 977	168 291
	782 279	**730 340**
Average number of employees and Members		
Average number of employees	1 129	1 138
Average number of Members	377	377
	1 506	**1 515**
24. Depreciation and amortisation		
Depreciation		
Motor vehicles	1 562	2 249
Computer equipment	16 955	19 139
Office equipment	7 260	6 376
Library books	435	375
Furniture	3 055	3 004
Leasehold improvements	3 785	-
Amortisation		
Intangible assets	620	493
	33 672	**31 636**
25. Finance costs		
Finance costs	1 241	1 654

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	2026 R'000	2025 R'000

26. Debt impairment contribution

	2026 R'000	2025 R'000
Debt impairment	54	2
Contributions to provision for bad debts	598	297
	652	**299**

27. Transfers to non-profit Institutions

	2026 R'000	2025 R'000
*Party Leadership Support	15 529	14 785
*Party Support Allowance	155 250	146 681
*Constituency Allowance	429 381	408 193
**Disability Support	832	315
	600 992	**569 974**

* 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

	2026 R'000	2025 R'000
Furniture	30	-
Computer equipment	385	129
Heritage assets	94	13
Office equipment	2 393	1 207
Buildings	1	1 045
	2 903	**2 394**

29. Cost of sales

	2026 R'000	2025 R'000
Cost of goods sold	17 991	11 704
Obsolete stock	81	-
	18 072	**11 704**

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	2026 R'000	2025 R'000

30. General expenses

Advertising	3 276	5 777
Auditors fees	8 046	8 883
Bank charges	180	170
Consultants,contractors,and special services	28 855	39 476
Subscriptions- softwares	26 192	17 780
Consulting and professional fees	19 070	18 150
Consumables	6 168	3 710
Communications	26 318	25 086
Bursaries	4 378	3 724
Entertainment	3	9
Flowers and other decorations	2 532	1 377
Insurance	4 628	2 700
Translations and transcriptions	5 728	2 750
Motor vehicle expenses	2 577	2 694
Re-settlement costs	6 862	12 209
Printing and stationery	15 208	12 081
Postage and courier	703	710
Personnel agency fees	3 642	792
Personnel protective clothing and equipment	1 599	2 083
Operating lease rentals	17 831	23 628
Registration and membership fees	4 281	5 062
Training and development	4 878	3 031
Travel - local	262 738	235 936
Travel - international	52 048	23 037
Bereavement support	231	49
Transport costs	3 922	3 849
Service in kind expenses	170 242	129 679
Venue expenses	7 151	824
Catering	15 300	11 273
	704 587	**596 529**

31. Irregular expenditure

	-	-
Opening balance	8 071	8 069
Add: Irregular Expenditure - current	5 549	2
	-	-
Closing balance	**13 620**	**8 071**

Details of irregular expenditure

Prior approval not granted to incur expenditure	3 822	2
Procurement of goods and services via RFQ process instead of competitive bidding process	1 727	-
	5 549	**2**

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	2026 R'000	2025 R'000

32. Fruitless and wasteful expenditure

	2026 R'000	2025 R'000
Opening balance as previously reported	1 434	190
Add: Fruitless and wasteful expenditure identified - current	-	1 244
Closing balance	**1 434**	**1 434**

Details of fruitless and wasteful expenditure

	2026 R'000	2025 R'000
Additional travel expenditure	-	41
Financial loss due to a fraudulent payment	-	1 172
Branded and delivery costs of samples	-	31
	-	**1 244**

33. Cash generated from operations

	2026 R'000	2025 R'000
Surplus	827 144	547 987
Adjustments for:		
Depreciation and amortisation	33 672	31 636
Loss on sale of assets	4 908	319
Impairment loss of assets	-	(157)
Interest earned	(99 881)	(123 047)
Interest received	91 220	120 945
Debt impairment contribution	652	299
Movements in non current employee benefits	4 661	80 691
Movements in current employee benefit	163 825	(140 949)
Non-cash Donations	(144)	-
Inventory adjusments	81	-
Changes in working capital:		
Inventories	(33)	(64)
Receivables from exchange transactions	8	(1 263)
Receivables from non-exchange transactions	353	(916)
Statutory receivables	(9 826)	71 200
Prepayments	(11 624)	1 050
Statutory payables	2 059 875	21 366
Payables from exchange transactions	21 130	(6 871)
VAT receivable	948	859
Payable from non-exchange transactions	(562)	(962)
Provisions	432	(2 736)
	3 086 839	**599 387**

34. Contingent liabilities

Parliament has Labour matters that are pending with the Commission for Conciliation Mediation and Arbitration (CCMA). Parliament is involved in various legal proceedings either *ex parte* or as a respondent in civil action. There is no claim against Parliament and the institution incurs ongoing legal costs. The certainty and timing of the outflow of these liabilities are uncertain and the disclosed amounts are possible outflows.

	2026 R'000	2025 R'000
Staff and other litigations	4 049	1 681

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	2026 R'000	2025 R'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 balances are disclosed below. Where there were abnormal transactions with related parties those transactions are disclosed in detail below:

35.1 Related party balances

	2026 R'000	2025 R'000
Amounts included in Trade Payables regarding related parties		
Government Departments:	-	-
Justice	13 463	1 852
Public Works	14 419	3 003
South Africa Police Service	6 206	2 546
State Security Agency	859	53
Government Printing Works	28	18
	34 975	**7 472**
Amounts included in Trade Payable regarding related parties		
Government Entities:	-	-
Telkom SA Limited	38	51
Airports Company of South Africa	557	1 053
SA Broadcasting Corporation	-	49
State Information Technology Agency	96	14
	691	**1 167**
Amounts included in Trade Receivables regarding related parties		
Government Departments:	-	-
Cooperative Governance and Traditional Affairs	-	7
The Presidency of the Republic of South Afrca	121	69
South African Police Service	2	2
State Security Agency	7	7
International Relations and Cooperation	18	17
National Treasury	-	11
Rural Development and Land Reform	3	3
Science and Technology	4	4
Basic Education	8	-
Justice and Correctional Services	7	-
	170	**120**
Provision for doubtful debts related to outstanding balances with related parties		
The Presidency of the Republic of South Africa	-	27
South African Police Service	2	2
	2	**29**

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	2026 R'000	2025 R'000

35. Related parties (continued)

Parliament occupies buildings which are owned by the 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.

	2026	**2025**
Service-in-kind	170 242	129 627

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.

Rebuilding of Parliament

The total budget for the rebuilding of Parliament due to extensive damage that was caused by the fire amount to R4,6 billion, all the funding was received from National Treasury. Spending on buildings under construction are disclosed in Note 8.

Parliament entered into a binding agreement with the Development Bank of Southern Africa (DBSA) on the 01 March 2023, for the 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; capital commitments relating to the Rebuilding Project are disclosed in Note 37; and retentions fees payable to the Rebuild Project are disclosed in Note 12.

Parliament collaborated with the Department of Public Works to erect and fitout the Dome for the National Assembly sittings until the Rebuild Project is completed. Parliament’s contribution to the construction of Dome are accounted as Leasehold improvements under Note 8.

Statutory appropriations

Parliament receives the statutory appropriation from the National Revenue Fund for remuneration and benefits of Members. Section 23(4) of the FMPPLA provides that unspent statutory appropriation must be surrendered to the National Revenue Fund (NRF).In the same context, overspending on statutory appropriation must be claimed from the NRF. Statutory receivables is disclosed in note 5 and statutory payable owed to National Treasury (NRF) is disclosed in note 14 above.

Parliament received the statutory appropriation from the NRF in March 2026, for the construction and completing of the Rebuilding project. These funds will only be utilised in the Rebuilding project in the 2026/27 financial year and are recognised as statutory payable in Note 14.

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 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.

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Figures in Rand thousand

35. Related parties (continued)

Remuneration of management

Executive Authority

2026

Name	Basic salary	Contribution to post-employment benefits	Other allowances	Total
Hon AT Didiza - Speaker of the National Assembly	1 971	443	871	3 285
Hon. R Mtshweni - Tsipane - Chairperson of the National Council of Provinces	1 971	443	871	3 285
Hon. A Lotriet - Deputy Speaker of the National Assembly	1 380	310	609	2 299
Hon. Govender P - Deputy Chairperson of the NCOP	1 380	310	609	2 299
	6 702	**1 506**	**2 960**	**11 168**

2025

Name	Basic salary	Contribution to post-employment benefits	Other allowances	Other Loss of office allowances gratuity paid	Total
Hon NN Mapisa-Nqakula - Speaker of the National Assembly - resigned 2 April 2024	11	2	5	3 787	3 805
Hon. NA Masondo-Chairperson of the National Council of Provinces - end of political term 13 June 2024	390	82	170	1 802	2 444
Hon. L. Tsenoli - Deputy Speaker of the National Assembly - end of political term 28 May 2024	213	45	93	2 612	2 963
Hon.SE Lucas - Deputy Chairperson on the National Council of Provinces - term as Deputy Chair ended 13 June 2024	270	61	119	-	450
Hon AT Didiza - Speaker of the National Assembly appointed 29 May 2024	1 514	341	669	-	2 524
Hon. R Mtshweni - Tsipane - Chairperson of the National Council of Provinces - appointed 14 June 2024	1 508	339	666	-	2 513
Hon. A Lotriet - Deputy Speaker of the National Assembly - appointed 14 June 2024	1 025	231	453	-	1 709
Hon. Govender P - Deputy Chairperson of the NCOP - appointed 14 June 2024	968	218	428	-	1 614
	5 899	**1 319**	**2 603**	**8 201**	**18 022**

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35. Related parties (continued)

Senior Management

2026

Name	Basic salary	Contribution to post-employment benefits and group life	Leave paid out	Performance bonus paid	Total
Mr X George - Secretary to Parliament	4 914	119	-	-	5 033
Adv M Phindela - Secretary to National Council of Provinces and Caretaker Manager - Support Services Branch	2 687	341	-	65	3 093
Mr J O'Hara - Chief Financial Officer exited on 18 June 2025	498	66	96	-	660
Ms N Mpefumlo - Acting Chief Financial Officer 1 April to 15 February 2026	2 145	200	-	43	2 388
Mr M Xaso - Secretary to National Assembly and Acting Deputy Secretary to Parliament: Core Business	2 593	291	-	62	2 946
Mr Mqoqi N - Chief Financial Officer appointed 16 February 2026	329	11	-	-	340
	13 166	**1 028**	**96**	**170**	**14 460**

The Divisional Manager - Knowledge and Information Systems, Dr Gabriel LK was appointed as Caretaker Manager Core Business Branch effective 2 January 2026, replacing Mr Xaso who was Deputy Secretary Core Business.

The Divisional Manager - Parliamentary Communication Services, Mr MK Mothapo was appointed as Caretaker Manager Core Business Branch effective 2 January 2026, replacing Advocate Phindela.

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35. Related parties (continued)

2025

Name	Basic salary	Contribution to post-employment benefits and group life	Long service awards paid	Performance bonus paid	Total
Mr X George - Secretary to Parliament	4 914	120	-	-	5 034
Adv M Phindela - Secretary to National Council of Provinces and Caretaker Manager - Support Services Branch	2 564	327	-	67	2 958
4. Mr J O'Hara - Chief Financial Officer	2 281	291	-	-	2 572
4. Ms N Mpefumlo - Acting Chief Financial Officer	1 047	98	8	-	1 224
Mr M Xaso - Secretary to National Assembly and Acting Deputy Secretary to Parliament: Core Business	2 476	278	25	-	2 842
	13 282	**1 114**	**33**	**67**	**14 630**

4.Mr J O'Hara - Chief Financial Officer was on administrative leave of absence from October 2024, Ms N Mpefumlo was the acting Chief Financial Officer from 21 October 2024.

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Figures in Rand thousand

35. Related parties (continued)

Divisional Managers/Heads of Departments and Advisors

2026

Name	Basic salary	Contribution to post-employment benefits and group life	Long service awards	Leave paid out	Performance bonus paid	Total
4. Ms AJ Gordon Acting Registrar of Member's interest	1 830	187	-	-	62	2 079
3. Adv Z Adhikarie - Chief Legal Advisor	1 592	26	-	537	92	2 247
4. Adv CR Van der Merwe - Acting Chief Legal Officer	374	41	-	-	-	415
4. Adv FS Jenkins - Acting Chief Legal Officer	545	59	-	-	-	604
4. Ms R Scott - Acting Legislative Support Programme	566	58	-	-	-	624
2. Ms Y Makhasi - Executive Director: Legislative Support Programme	371	47	-	-	-	418
3. Dr DJ Jantjies - Director Parliamentary Budget Office	1 625	207	-	283	-	2 115
4. Prof J Mohamed Acting Director: Parliamentary Budget Office	607	65	-	-	-	672
Ms E Nezar - Chief Audit Executive	2 032	259	-	-	53	2 344
3. Mr K Zweni - Office of Institutional Supporting Democracy	1 346	169	-	315	-	1 830
5. Dr Gabriel LK - Knowledge and Information Systems	2 447	310	8	253	90	3 108
Mr MK Mothapo- Parliamentary Communication Services	2 437	310	-	-	-	2 747
Mr DJ Sithole - International Relations and Protocol	2 437	310	-	-	64	2 811
4. Ms ML Harper Acting Members Support Services	2 630	58	-	-	51	2 739
Ms EB Mashika - Strategy and Governance	2 390	304	-	-	58	2 752
4. Mr RR Poliah - Acting Chief Information Officer	1 829	198	-	-	50	2 077
2. Ms U Thosago Chief Information Officer	598	76	-	-	-	674
Mr D Mgaga Human Resources Executive	2 390	304	-	-	-	2 694
Mr HR McGregor - Head: Treasury Advice Office	2 032	259	-	-	-	2 291
Dr JM Sefako - Senior Manager: Risk & Compliance	2 032	259	-	-	53	2 344
Mr S Shitlabane - Chief Security	2 761	68	-	-	-	2 829
Mr RK Ngcobo Executive Director: Office of the Speaker: National Assembly	2 390	304	-	-	-	2 694
Mr M Mbatha Executive Director: Office of the Chairperson	2 390	304	-	-	-	2 694
5. Ms LC Geza - Change Management Advisor	2 049	51	-	160	49	2 309
3. Mrs RK Begg - Division Manager: Core Business Support	581	74	-	402	90	1 147
2. Mr LT Makamba - Divisional Manager: Core Business Support	398	50	-	-	-	448

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	2026 R'000	2025 R'000

35. Related parties (continued)

2.New appointments

Ms Y Makhasi - Executive Director: Legislative Support Programme was appointed 1 February 2026.

Ms U Thosago - Chief Information Officer was appointed 1 January 2026.

Mr LT Makamba - Divisional Manager: Core Business Support was appointed 1 February 2026.

3. Exits

Adv Z Adhikarie - Chief Legal Advisor retired 30 April 2025.Appointed on contract 1 May to 31 October 2025.

Mr K Zweni - Office of Institutional Supporting Democracy. Contract ended 31 October 2025.

Dr DJ Jantjies - Director Parliamentary Budget Office. Contract ended 30 November 2025.

Mrs RK Begg - Division Manager: Core Business Support resigned 30 June 2025.

4. End of term in acting positions

Ms AJ Gordon Acting Registrar of Member’s interest from 1 April 2025 to 31 March 2026.

Adv CR Van der Merwe - Acting Chief Legal Officer 2 January 2026 to 28 February 2026.

Adv FS Jenkins - Acting Chief Legal Officer 5 November 2025 to 31 December 2025 and 1 March 2026 to 31 August 2026.

Prof J Mohamed Acting Director: Parliamentary Budget Office 2 January 2026 to 31 March 2026.

Ms ML Harper Acting Members Support Services 1 April 2025 to March 2026.

Mr RR Poliah - Acting Chief Information Officer 1 April 2025 to 31 December 2025.

5. Contract extensions

Dr Gabriel LK - Divisional Manager: Knowledge and Information Systems a five-year contract extended from 1 November 2025.

Ms K Govender-Jones - Policy Review Advisor a five-year contract extended 1 October 2025.

Mr S Mashigo - Built Environment Advisor contract ended 28 February 2026, a new five-year contract as a Divisional Manager: Institutional Support Services started 1 March 2026.

Mr G Lubisi - Organisational Review Advisor a five-year contract extended from 1 October 2025.

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35. Related parties (continued)

2025

Name	Basic salary	Contribution to post-employment benefits and group life	Long service awards paid	Leave paid out	Performance bonus paid	Total
Ms AJ Gordon Acting Registrar of Member's interest	1 756	179	-	-	50	1 985
Adv Z Adhikarie - Chief Legal Advisor	2 386	304	-	-	100	2 790
2. Ms S Schalk - Legislative Support Programme	1 151	30	-	421	-	1 602
Ms R Scott - Acting Legislative Support Programme	2 160	223	-	-	45	2 428
Dr DJ Jantjies- Director Parliamentary Budget Office	2 326	297	7	-	72	2 702
Ms E Nezar - Chief Audit Executive	1 939	248	-	-	50	2 237
Ms M Zungu - Institutional Support Services	640	85	-	297	-	1 022
Mr K Zweni - Office of Institutional Supporting Democracy	2 164	276	-	-	56	2 496
Dr Gabriel LK - Knowledge and Information Systems	2 325	297	-	-	72	2 694
Mr G Mokate - Head of the Chairperson's Office	718	1	-	288	-	1 007
Mr MK Mothapo - Parliamentary Communication Services	2 325	297	-	-	-	2 622
Mr DJ Sithole - International Relations and Protocol	2 325	297	-	-	60	2 682
Ms ML Harper Acting Members Support Services	2 509	56	-	-	-	2 565
Ms EB Mashika - Strategy and Governance	2 281	291	-	-	-	2 572
2. Ms F Boltman - Chief Information Officer	727	21	-	288	-	1 036
2. Mr RR Poliah - Acting Chief Information Officer	2 311	253	-	-	-	2 564
1. Mr D Mgaga Human Resources Executive	1 464	137	-	-	-	1 601
2. Mr VI Mathiti - Acting Human Resources Executive	951	96	-	-	-	1 047
Ms CM Hendricks- Head of Speaker's Office	236	10	-	224	-	470
Mr HR McGregor - Head: Treasury Advice Office	1 939	248	-	-	-	2 187
Dr JM Sefako - Senior Manager: Risk & Compliance	1 939	248	-	-	50	2 237
4.S Shitlabane - Chief Security	2 635	66	-	-	-	2 701
1. Mr RK Ngcobo Executive Director: Office of the Speaker: National Assembly	966	103	-	-	-	1 069
1. Mr M Mbatha Executive Director: Office of the Chairperson	1 140	146	-	-	-	1 286
3. Mr PA Davids Acting Executive Director Office of the Speaker: National Assembly	71	8	-	-	-	79
Ms LC Geza - Change Management Advisor	2 133	54	-	-	60	2 247
Mrs RK Begg - Division Manager: Core Business Support	2 325	296	-	-	72	2 693
Ms K Govender-Jones - Policy Review Advisor	2 133	54	-	-	50	2 237
Mr S Mashigo - Built Environment Advisor	2 133	54	-	-	60	2 247
4. Mr G Lubisi - Organisational Review Advisor	2 133	54	-	-	-	2 187
4. Mr L Lokwe - Business Optimisation Advisor	1 685	45	-	105	-	1 835
	53 926	**4 774**	**7**	**1 623**	**797**	**61 127**

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	2026 R'000	2025 R'000

35. Related parties (continued)

1.New appointments
Mr D Mgaga Human Resource Executive appointed in August 2024
Mr Mr. RK Ngcobo Office of the Speaker: National Assembly appointed in February 2025
Mr M Mbatha Executive Director: Office of the Chairperson appointed in October 2024

2. Exits
Ms S Schalk - Legislative Support Programme in September 2024
Ms M Zungu - Institutional Support Services in July 2024
Ms F Boltman - Chief Information Officer in July 2024

3. End of Political terms
Ms CM Hendricks- Head of Speaker's Office ended in May 2024
Mr PA Davids Acting Executive Director Office of the Speaker: National Assembly ended in June 2024.
Mr G Mokate - Head of the Chairperson's Office ended in July 2024.

36. Risk Management

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.

Risk Management

Financial risk management

Parliament’s activities expose it to a variety of financial risks: market risk (including fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, and trade receivables. Parliament only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Market risk

Interest rate risk

Parliament's interest rate risks arises from market and economic factors, loans and other payables, cash and cash equivalents and loans and other receivables. Parliament's exposure to interest rate risk is minimal due to the following factors:

- interest is levied on overdue trade receivables;

- interest paid on trade payables is limited, because the FMPPLA requires Parliament to settle creditors within 30 days.

Parliament’s operating model exposes the institution to interest rate risk, in terms of finance leases and investment income earned on call deposits and other bank balances.

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	2026 R'000	2025 R'000

36. Risk Management (continued)

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

	2026 R'000	2025 R'000
Financial liabilities at amortised cost - payable within 1 year, undiscounted		
Payables from exchange transactions	146 990	69 594

	2026 R'000	2025 R'000
Finance leases - discounted		
Payable within 1 year	6 002	10 646
Payable within 2 - 5 years	1 282	3 330
	7 284	**13 976**

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 a 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 2026 are as follows:

	2026 R'000	2025 R'000
Financial assets at amortised cost		
Bank balances	2 243 763	1 278 318
Short-term deposits	750 000	14 184
Receivables from exchange transactions - within 1 year	10 678	11 121
Receivables from non-exchange transactions - within 1 year	1 484	1 837
	3 005 925	**1 305 460**

Sensitivity analysis

At 31 March 2026, if interest rates at that date had been 200 basis points lower with all other variables held constant, surplus for the year would have been R 1 972 000 (2025: R 2 427 660) higher, arising mainly as a result of lower interest expense on variable payables and receivables. If interest rates had been 200 basis points higher, with all other variables held constant, surplus would have been R 1 972 800 (2025: R 2 427 660) lower, arising mainly because of higher interest expense on variable payables and receivables. Surplus is more sensitive to interest rate decreases than increases because of borrowings with capped interest rates.

Fair value interest rate risk

Parliament's exposure to this type of risk is because of a conservative investment philosophy. Ordinarily fixed deposits expose the entity to this type of risk. The entity manages this risk by keeping fixed investments on a shorter-term to mitigate the impact that this type of risk might have on the institution.

Price risk

Parliament’s exposure to price risk is limited to the effect that inflation has on the market prices for goods and services ordinarily procured by the institution. The risk arises when Parliament's revenue does not escalate at a similar or better rate that the prevailing market conditions, this is common because Parliament’s major source of revenue is the annual appropriation from the national fiscus which normally escalates at a rate lower or equivalent to the prevailing inflationary trends. Parliament manages this risk by pursuing a fair market value/price through price quotations and competitive bidding procurement process per the SCM Regulations.

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	2026 R'000	2025 R'000

37. Commitments

Commitments in respect of capital expenditure

This committed expenditure relates to property, plant and equipment.

	2026 R'000	2025 R'000
Approved and contracted		
Office equipment	2 569	1 386
Computer equipment	547	87
Furniture and fittings	96	-
Buildings - under construction (Rebuilding Project)	2 556 230	2 230 834
	2 559 442	**2 232 307**

	2026 R'000	2025 R'000
Commitments in respect of Rebuilding operating expenditure		
Rebuilding Project	8 720	8 741

Operating leases - as lessee (expense):

	2026 R'000	2025 R'000
Minimum lease payments due		
Within one year	374	1 781
In second to fifth year inclusive	247	621
	621	**2 402**

Operating lease payments represent rentals payable by Parliament for office equipment that are rented on contractual basis over a period of time.

38. Budget differences - Amounts R'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 2025 to 31 March 2026. 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 and expenses are classified by their nature in the statement of financial performance. The budget is prepared and approved on the cash basis. The variance of five per cent & above and/or 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, Members and staff than projected.

38.1.2 Interest received

The difference is made up of the interest earned during year but not received.

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	2026	2025
	R'000	R'000

38. Budget differences - Amounts R'000 (continued)

38.1.3 Compensation of employees

The underspending on compensation of employees is due to terminations during the year, delays in filling critical vacant positions and the delays in finalisation and implementation of the Voluntary Early Retirement. Also due to the fact that the budget includes performance bonus provision that is only payable in the following financial year . 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.

38.1.4 Compensation of Members

The overspending on compensation of Members is due to payment of loss of office and exit gratuities over and above the payment of salaries. Parliament will claim these funds from the National Revenue Fund in line with Section 23 (4) of the FMPPLA.

38.1.5 Goods and services

The underspending on goods and services is mainly due to deferred program implementation, postponed or cancelled committee activities; including international study tours, domestic oversight visits and public hearings and postponement of Taking Parliament to the People . Due to savings on the venue hiring for the sittinga as the Dome was made available for sittings. Also underspent on Donor Funding for the sector programmes that were deferred. The unspent funds will be available for allocation in the next financial year in line with section 16(2) of the FMPPLA.

38.1.6 Transfers to non profit institutions

The overspending is due to payment of the amounts that were due to Political parties for the prior financial year.

38.1.7 Property, plant and equipment

The underspending of property, plant and equipment is mainly due to the Rebuilding Fund, as all the funds required to complete the Rebuilding project were allocated in the 2025/26 financial year by National Treasury as a direct charge. Parliament projection indicated major funding will be required in the 2026/27 financial year to complete the project.

38.2 Changes from the approved budget to the final budget

38.2.1 Revenue

Annual appropriation increased by R396 847 due to additional allocation by National Treasury for the Rebuilding Project and for erecting the Dome.
Statutory appropriation increased by R2 115 258 due to additional allocation allocated by National Treasury. Of this amount R34 017 was allocated for Members remuneration, the payment of the exit and loss of office gratuities. R2 081 241 was allocated for funds required to complete the Rebuilding Project.

38.2.2 Expenses

There is an increase of R125 980 and R2 386 126 on operating activities and investing activities respectively resulting in total increase of R2 512 106 on expenditure, between Parliament’s approved and final budget.

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	2026 R'000	2025 R'000

38. Budget differences - Amounts R'000 (continued)

The increase of 125 980 on operating activities was allocated as follows:
R34 017 allocated to Compensation of Members as indicated under revenue above.

The allocations below were funded from a virement that was made from Rebuilding to operations to fund the budget shortfall and the funds were augmented by National Treasury on the allocation of the budget shortfall on the Rebuilding Project:
R6 703 allocated to Compensation of Employees.
R85 260 allocated to goods & services to ensure delivery on the mandate of Parliament.

The increase of R2 386 126 on investing activities was allocated for the Rebuilding project, Dome construction and for funding the Institutional capital projects.

39. Change in estimate

Property, plant and equipment

The remaining useful lives of motor vehicles were extended by 2 years in the current year. The impact of the change is as follows:
Decrease in depreciation of R2 thousand for motor vehicles in the current year. The decrease is the same in the future years.

The remaining useful lives of library books with a cost R30 million were extended by 10 years in the prior year. The impact of the change is as follows:
Decrease in depreciation of R788 thousand for library books in the prior year.The decrease is the same in the future years.

The remaining useful lives of library books were extended by 10 years in the current year. The impact of the change is as follows:
Decrease in depreciation of R16 thousand for library books in the current year.The decrease is the same in the future years.

40. Prior period errors

Presented below are those items contained in the statement of financial position, statement of financial performance, cash flow statement and disclosure notes 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, except changes in respect of irregular and fruitless expenditures which are all explained.

Amounts in R'000

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

The Compensation of employees and Members were overstated by R4 148 and employee and Members benefit obligations were overstated by R4 159 mainly due to the exit gratuity provisions that were accounted twice.

40.2 Transfers to non-profit institutions

The transfers to non-profit organisations were understated by R964 and the receivables from non-exchange were overstated by R964 due to the leadership allowance due to the parties that were paid and acconted as receivables.

40.3 Prepayments

Prepayments were understated by R10 213 due to a prepayment that was capitalised for the work not yet done.

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	2026 R'000	2025 R'000

40. Prior period errors (continued)

40.4 Property,plant and equipment

The changes in property,plant and equipment are mainly due to the overstatement of R10 213 relating to a prepayment that was capitalised for the work not yet done and understatement of R1 633 relating to retention fees on work done that were not capitalised.

40.5 Payables from exchange transactions and general expenses

Payables from exchange transactions were understated by R2 927 mainly due to retention fees on work done that were not provided for and travel expenditures incurred that were not accrued for.General expenses were understated by R1 335 mainly due to travel expenditures incurred that were not accrued for.

40.6 Irregular expenditure

Irregular expenditure was understated by R537 mainly due to procurement without prior authorisation that incorrectly classified as fruitless and wasteful expenditure.

40.7 Fruitless and wasteful expenditure

Fruitless and wasteful expenditure was overstated by R793 mainly due to procurement without prior authorisation that incorrectly classified as fruitless and wasteful expenditure and expenditure that was incorrectly classified as fruitless and wasteful expenditure.

40.8 Commitments

The disclosure of operating commitments is useful in the evaluation of entity's ability to finance activities and meet its commitments. The Rebuilding project is of interest to the users and would require to know all the committed costs associated with the project. The operating commitment of R8 741 was not disclosed in the prior year.

40.9 Cash Flow Statement

Cash flow from operating activities decreased by R1 913 mainly due to the following:

The transfers to non-profit organisations that were understated by R964 and the receivables from non-exchange were overstated by R964 due to the leadership allowance due to the parties that were paid and accounted as receivables.

40.10 Contingent liabilities

The contingent liability disclosure for the prior year incorrectly included projected future legal fees of R15 540 that do not constitute a present obligation thus requiring the restatement of the contingent liability previously disclosed to achieve fair presentation.

Statement of Financial Position	
Decrease in receivables from exchange	(8)
Decrease in receivables from non-exchange	(964)
Increase in prepayments	10 213
Increase in cash and cash equivalents	94
Decrease in property,plant and equipment	(8 362)
Increase in intangibles assets	3
Increase in heritage assets	47
Increase in payables from exchange transactions	(2 927)
Decrease in current employee and Members benefits	4 159
Increase in non-current employee and Members benefits	(73)
	2 182

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	2026 R'000	2025 R'000

40. Prior period errors (continued)

	2026 R'000	2025 R'000
Statement of financial performance		
Decrease in revenue from exchange transactions		(8)
Decrease in compensation for employees and Members		4 148
Increase in depreciation and amortisation		(84)
Increase in transfers to non-profit institutions		(964)
Increase in general expenses		(1 335)
		1 757

41. Events after reporting date

Parliament is not aware of any other events after the reporting date.