

STRATEGIC PLAN AND BUDGET

OF THE
AUDITOR-GENERAL SOUTH AFRICA

2025-28 •



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



STRATEGIC PLAN

OF THE
AUDITOR-GENERAL SOUTH AFRICA
FOR 2025-28

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STRATEGIC PLAN

OF THE
AUDITOR-GENERAL SOUTH AFRICA
FOR 2025-28

SECTION

01

PURPOSE OF THIS DOCUMENT



This document presents the performance and financial plan of the Auditor-General South Africa (AGSA) for the period 1 April 2025 to 31 March 2028. It outlines the top mid-term operational priorities for the organisation as it continues to implement its corporate strategy, #cultureshift2030, and specifies the annual targets to be pursued for each priority area.



SECTION

02

OUR CONSTITUTIONAL MANDATE AND FUNCTION

2.1 OUR MANDATE AND FUNCTIONS

Chapter 9 of the Constitution of the Republic of South Africa, 1996 (Constitution) establishes the AGSA as one of the state institutions supporting constitutional democracy in the country. Section 188 states that the AGSA is required to report on the finances of all national, provincial and local government administrations and has the discretion to audit any institution that receives money for a public purpose. It also specifically states that the reports of the AGSA must be made public. This is further supported by section 41, which states that all spheres of government and other organs of state must secure the wellbeing of the people of the Republic and provide effective, transparent, accountable and coherent government for the country as a whole.

The Constitution establishes our independence by directing that we are subject only to it/the Constitution and the law. It also requires us to be impartial, exercise our powers and perform our functions without fear, favour or prejudice. These functions are described in section 188 of the Constitution and further regulated by chapters 2 and 3 of the Public Audit Act 25 of 2004 (PAA).

2.2 OUR AUGMENTED MANDATE

Changes to our enabling legislation came into effect on 1 April 2019. A few fundamental amendments addressed long-standing concerns about the failure of accounting officers and accounting authorities to act on our audit findings and recommendations, specifically with regards to fruitless, wasteful and irregular expenditure. The amended PAA aims to encourage those appointed as stewards of public resources to act decisively and in accordance

with the law to prevent or recover losses. Where our recommendations and messages are not addressed, we have the power to trigger consequences and enforce accountability. Other amendments aim to clarify our mandate to conduct various forms of audits and to broaden the scope to select areas for auditing where attention is needed.

2.3 OUR PRODUCTS

Each year, we conduct mandatory regularity audits of all legislatures, all national and provincial government departments, certain public entities, all municipalities and all municipal entities (our clients or auditees).

We also conduct discretionary audits, such as performance audits, special audits, international audits and investigations.

Our audit reports are made public and are tabled in Parliament, provincial legislatures and municipal councils. In addition to these entity-specific reports, we publish two general reports each year, in which we analyse the outcomes of the audits at national and provincial levels and at municipal level.

Our products form the basis for engagement with a variety of stakeholder groups, with whom we share audit insight to equip them to fulfil their responsibilities effectively.

SECTION

03

ACCOUNTABILITY AND REPORTING



We are accountable to the National Assembly in terms of section 181(5) of the Constitution and section 3(d) of the PAA. We report to the National Assembly annually on our activities and the performance of our functions by tabling two main accountability instruments, namely our strategic plan & budget and our annual report. The Standing Committee on the Auditor-General (Scoag), established in terms of the Constitution and the PAA, oversees our performance on behalf of the National Assembly.

Aug

Sep

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SECTION
04

OUR VISION, MISSION AND ORGANISATIONAL VALUES

4.1 OUR VISION AND MISSION STATEMENTS

The essence of our organisation as a supreme audit institution (SAI) is expressed in our vision and mission statements.

VISION

To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability.

MISSION

The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

VALUES



We **care** for each other



We build **trust**



We do the **right** thing



We **excel** in all we do

4.2 VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS

We subscribe to and apply the principles entrenched in INTOSAI-P 12: *The value and benefits of supreme audit institutions – making a difference to the lives of citizens.*

The overall philosophy of the standard centres on the following notion:

Auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which in turn leads to improved decisions. Once a SAI's audit results have been made public, citizens are able to hold the custodians of public resources accountable. In this way SAIs promote the efficiency, accountability, effectiveness and transparency of public administration. An independent, effective and credible SAI is therefore an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy. Acting in the public interest places a further responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders.

The extent to which a SAI is able to make a difference to the lives of citizens is contingent on three main pillars:

PILLAR 1

Strengthening the performance, accountability, transparency and integrity of government and public sector entities

- Safeguarding the independence of the SAI
- Carrying out audits
- Enabling those charged with governance
- Reporting on audit results.

PILLAR 2

Demonstrating ongoing relevance to citizens, Parliament and other stakeholders

- Being responsive to changing environments and emerging risks
- Communicating effectively with stakeholders
- Being a credible source of independent and objective insight.

PILLAR 3

Being a model organisation through leading by example

- Ensuring appropriate own transparency and accountability
- Ensuring own good governance
- Complying with a code of ethics
- Striving for service excellence and quality
- Capacity building through learning and knowledge sharing.

4.3 OUR ROLE IN THE SOUTH AFRICAN DEMOCRACY

At the most basic level, the independent auditor's role is to express an opinion on whether the financial statements of the auditee are prepared in accordance with applicable financial reporting frameworks. While the role of the public sector auditor is premised on that elemental definition, it also goes beyond the expression of opinions on financial statements.

The United Nations recognises the important role of the supreme audit institution (SAI) in promoting the efficiency, accountability, effectiveness and transparency of public administration that is conducive to the achievement of national development objectives and priorities as well as internationally agreed development goals. The International Organization of Supreme Audit Institutions (INTOSAI) goes further in defining the role of the public sector auditor, as championed by the SAI, as an important factor in making a difference in the lives of citizens.

Through our audit activities, we play an important role in enabling accountability and thus promoting democratic governance in South Africa. We do this by providing independent assurance to the various legislatures on whether entities that use public funds have managed their financial affairs in line with sound financial principles, have complied with the relevant legal framework, and have provided credible information on the achievement of their financial and performance objectives in line with the PAA. In this way, the elected representatives of the South African people are able to hold the executive and accounting authorities, officials and public entities accountable. This provides the rationale for our work in empowering citizens 'to hold the custodians of public resources accountable' in terms of the INTOSAI-P 12: *The value and benefits of supreme audit institutions – making a difference to the lives of citizens.*

4.4 THE VALUE ADDED THROUGH OUR WORK

We deliver value to our stakeholders in the following ways:

THE PEOPLE OF SOUTH AFRICA

- Acting in the public interest and selecting areas of audit that have a direct impact on the lived reality of our people
- Listening to conversations in the public sector on areas of importance, acting in the public interest, and selecting areas of audit that have a direct impact on the lived reality of our people
- Making public the results of our audit work and providing insight in a simple manner, which may enable citizens to hold their elected representatives and custodians of public resources accountable
- Being a model organisation that champions clean administration and transformation imperatives.

THE LEGISLATURES

- Being a trustworthy source of relevant, independent and objective insight based on professional judgement and sound analysis
- Proactively identifying themes, common findings, trends and root causes
- Providing audit recommendations and discussing these with key stakeholders to enable them to oversee and support beneficial changes in the public sector culture and service delivery so that we influence improvement in the lived reality of our people.

THE EXECUTIVE AND THE AUDITEES

- Identifying instances of mismanagement and their root causes, and recommending improvements tailored to the business of the auditee
- Equipping them with a value-adding understanding of the status of their financial and performance management and compliance with relevant laws
- Delivering tailored audit and engagement programmes to assist them to improve their respective cultures to ones characterised by performance, accountability, transparency and integrity
- Executing our audits in the most cost-effective, efficient and economical manner.

THE AUDITING AND ACCOUNTING PROFESSIONS

- Assisting in the development of audit standards and guides
- Collaborating around professionalisation support, including funding and training support
- Training skilled and highly qualified accounting professionals
- Allocating contract audit work equitably and meaningfully, including to small and medium black and female-owned accounting firms
- Creating a pipeline of black chartered accountants for our organisation, the public service and the wider profession.

PROFESSIONAL BODIES

- Sharing sector-specific insights to help professional bodies better understand how to create improvements in their various sectors
- Providing meaningful employment and career development opportunities.

OUR EMPLOYEES

- Providing meaningful employment and career development opportunities
- Creating pathways for professional development, especially for our young professionals
- Providing technical training and continuous professional development interventions that keep our people on the cutting edge of professional and industry trends, including ethics, quality and digital skills
- Creating an organisational environment that meets their professional aspirations, whilst respecting and matching their personal and professional values
- Fair, transparent, market-related and equitable remuneration and benefits
- Providing an invaluable opportunity to play a role in shaping the work of the public sector and making a positive impact on the lives of South Africans.

INTOSAI AND OTHER SAIs

- Taking up leadership roles in the community of public sector auditing, through active membership of the governing boards of the International Organization of Supreme Audit Institutions (INTOSAI), African Organization of Supreme Audit Institutions (AFROSAI) and the African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E)
- Leading and facilitating capacity development activities across the same three levels
- Hosting the secretariat of AFROSAI-E, that deals with capacity development amongst English-speaking supreme audit institutions
- Engaging in knowledge-sharing to help improve the performance of other SAIs
- Collaboration to grow and strengthen the profession globally
- Provide the rationale for our work in empowering citizens to hold the custodians of public resources accountable in terms of INTOSAI-P 12: *The value and benefits of supreme audit institutions – making a difference to the lives of citizens.*

SECTION 05

STRATEGIC COMMITMENTS OF THE AUDITOR-GENERAL



TSAKANI MALULEKE

Auditor-General

In addition to auditing and reporting, the fundamental role of a supreme audit institution (SAI) is also to inspire public sector performance excellence and contribute to making a difference in the lives of citizens. This is a role that the AGSA holds as a central principle in its culture shift 2030 strategy. It is also a fundamental principle espoused by the International Organization of Supreme Audit Institutions (INTOSAI). Key to INTOSAI-P 12 are three pillars: the extent to which a SAI can –

1. Strengthen the accountability, transparency and integrity of government and public sector entities;
2. Demonstrate ongoing relevance to citizens, Parliament and other stakeholders; and
3. Be a model organisation, through leading by example.

All of these are aligned to the constitutional principles by which the AGSA was set up and from which our mandate stems – principles such as existing to strengthen public institutions (through our audit work) and thus, the constitutional democracy

of the republic. These are the same fundamentals upon which our culture shift strategy is built.

Our strategy implementation horizon: leveraging our gains to shift public sector culture

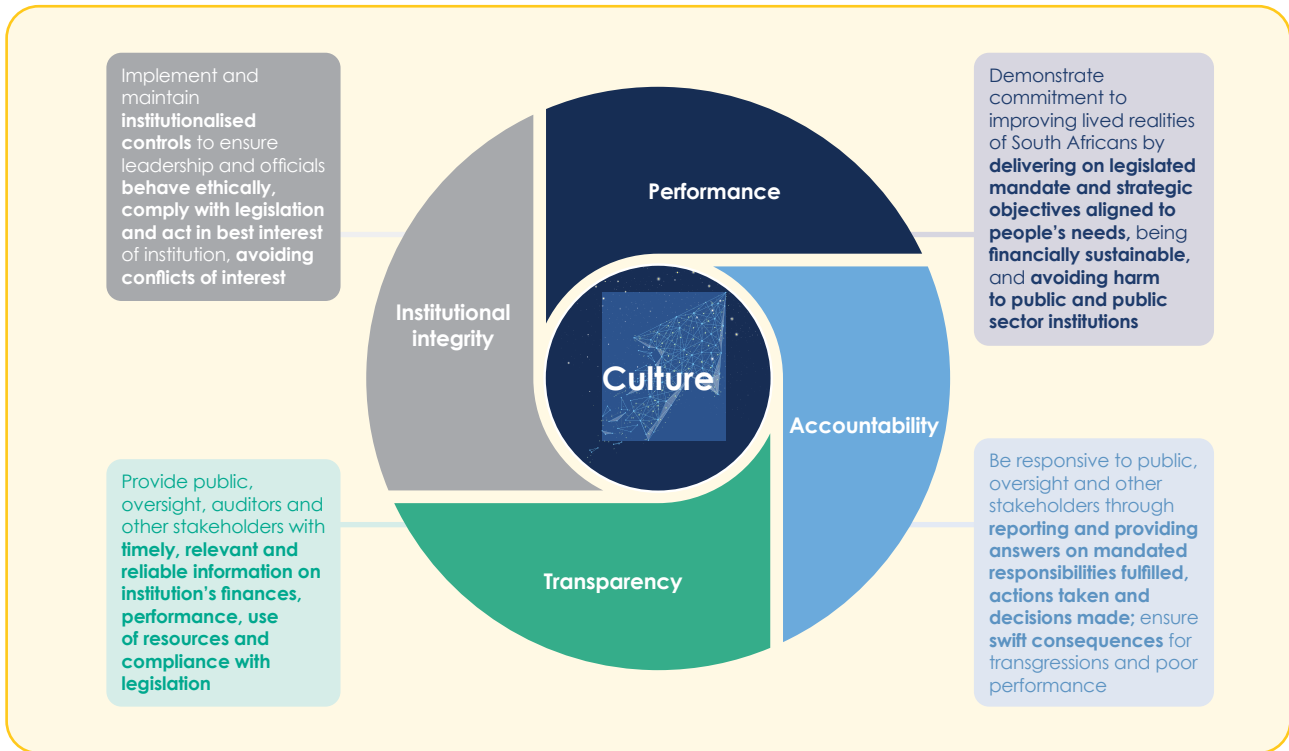
Our strategic aspiration over the 2025-28 period remains utilising our audit work to have a more direct, stronger and consistent impact in improving the lives of citizens. Drawing on the lessons learnt from the first three years of our strategy implementation roadmap, and determined to build on our successes, our focus will be on consolidation as we continue towards the realisation of this aspiration.

Key to this realisation will be streamlining and enhancing our audit methodology for greater enablement of the culture shift strategy. There will also be a continued focus on the upskilling of our audit teams, to increase their ability to elevate high-impact insights and leverage these through targeted, outcomes-focused influence efforts. This multi-pronged focus on driving our audit aspirations is the only way in which we will be able to increase the rate at which our insights and audit recommendations translate into auditee action and results. We are intentional in our focus because we firmly believe that only the consistent uptake and implementation of our recommendations will lead to real improvement in not only audit outcomes but also in the performance, accountability, transparency and institutional integrity of our auditees.

Insights to enable shifts in public sector culture

Our audit teams will continue to pay attention to unearthing and disseminating insights on metropolitan municipalities, intermediary cities, and key value chains (including health, education, skills development and employment, as well as infrastructure development and maintenance). This is in line with both our strategy implementation timeline and our

PATI framework



multi-year audit plan (MYAP), which are aimed at ensuring that the organisation and its key stakeholders walk an aligned strategy implementation and audit execution journey over the coming years.

Using our performance, accountability, transparency and institutional integrity (PATI) framework, we will also continue to observe, analyse and elevate a number of insights across the local, provincial and national government spaces. This will be done to help our auditees improve their performance and begin to shift from the trend of poor financial management, weak performance and lack of service delivery, towards sustained strong performance, accountable leadership and employees, transparent systems and processes, as well as strong institutional integrity.

Influencing for improved performance

We acknowledge and appreciate that some members of the accountability ecosystem are paying closer attention to our insights and the issues that we highlight on the performance of sector institutions across the three spheres of government. This illustrates that we are gaining traction in our strategic focus of influencing the key roleplayers in the accountability ecosystem towards more effective action.

In the period ahead we want to continue to capacitate ourselves for enhanced influence of our auditees while being diligent and methodical in how we track the realisation of meaningful influence outcomes. A key enabler of success in this regard will be our ability to work with and influence accountability ecosystem partners such as coordinating ministries, parliamentary committees, internal audit and audit committees.

Enforcement for impact: our material irregularities focus

Our enhanced powers remain an important strategic anchor for our ability to effect a positive shift in public sector culture. The last five years has seen us implement the material irregularity (MI) mechanism with growing effectiveness and we intend to continue leveraging this enforcement tool over the next three years, whilst demonstrating its impact. We however, cannot do this alone. In order to maintain the effectiveness of our MI process we require more effective collaboration with other public bodies. This closer cooperation will be one of our focus areas for 2025-28.

Global best practice

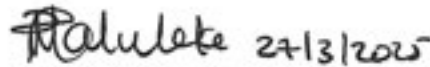
As a responsible corporate, we pride ourselves on engaging meaningfully as a part of the global SAI community. This is what has underpinned the contributions that we have made on the African continent and globally. During the 2025-28 strategic period, we will continue our work of leading capacity development initiatives in INTOSAI, its continental equivalent, AFROSAI and a regional emphasis in English-speaking Africa, through AFROSAI-E. We will continue to support the strengthening of SAIs on the continent through our ongoing hosting and resourcing of the AFROSAI-E secretariat. Through our support for the work of the two capacity-building committees of AFROSAI, we will also extend the reach of this work to other language groups on the continent (i.e. French, Arabic and Portuguese).

In the broader context, we will continue to contribute towards global good governance through our role as external auditor to organisations such as the United Nations Educational, Scientific and Cultural Organisation (UNESCO), the African Union Commission, the International Centre for Genetic Engineering and Biotechnology (ICGEB) and the African Organisation of Public Accounts Committees (AFROPAC). We are also proud to chair the SAI20 engagement platform and host the SAI20 Summit later this year. This engagement group provides an opportunity for the supreme audit institutions of the G20 countries to enhance their relevance and contribution to the development of their countries and thereby deliver value and benefit to citizens. By auditing government programmes tied to G20 priorities, the members of SAI20 strengthen policy implementation, transparency and accountability in their respective countries. Of benefit to the AGSA through hosting SAI20 are the opportunities to benchmark our capabilities,

contribute to our learning, and sharpen our skills to global-standard levels. It also serves to diversify the scope and scale of work exposure that we offer our people. In a competitive talent market in which international opportunities are highly sought after, our work in the international space elevates our employee value proposition, as well as our recruitment and retention efforts for top talent.

Conclusion

The period ahead is one that will be no less dynamic and challenging than the period that has passed. Geopolitical instability and its impact on our country, the rapid pace of advances in artificial intelligence, local government elections, an economy that is still in post-pandemic and post state capture recovery and striving to achieve higher growth rates, persistently high rates of poverty, inequality and unemployment – all of these and other factors continue to shape a volatile, uncertain, complex and ambiguous environment within which we need to pursue our strategic aspiration. This requires that our tactics and capabilities remain agile and adaptive to the dynamic environment while we remain focused and resolute about what our fundamental role as a public sector auditor is – it is not to report on mediocrity, it is to inspire excellence. Everything else that we do acts in service of that. The fundamental role of the AGSA is to strengthen constitutional democracy – we achieve this by inspiring excellence through the work that we do and the manner in which we lead by example.



Tsakani Maluleke
Auditor-General

SECTION

06

STRATEGIC PRIORITIES AND COMMITMENTS OF THE
DEPUTY AUDITOR-GENERAL**VONANI CHAUKE***Deputy Auditor-General*

The role of the administration of the AGSA is ultimately to establish and operate a system that is capable of consistently producing excellence. To achieve this we acquire, develop and deploy resources, processes and systems that can manage all of those in a manner that establishes a repetitive and consistent culture of excellence. Historian, Will Durrant, observed that, "Excellence is an art won by training and habituation. We do not act rightly because we have virtue or excellence, but we rather have those because we have acted rightly. We are what we repeatedly do. Excellence, then, is not act but a habit."

The culture shift 2030 strategy is now well understood, and the capabilities required to deliver on it have been acquired or are in the process of development. We have the benefit of three years of experience and many implementation lessons have been learnt. As we look ahead to the rest of our implementation roadmap, our priority now turns towards

settling into a steady-state rhythm of excellence; one that firmly places us on a trajectory to successful and sustainable strategy implementation. We are well positioned to identify the specific key initiatives worth focusing on during the 2025-28 strategic period. Initiatives that will deliver more impactful outcomes and ensure that our strategic and operational excellence is not incidental nor sporadic but rather a consistent feature of who we are as an organisation.

An operating platform for excellence

As part of our culture shift strategy we articulated the ambitions that we had for our operating platform – a platform that would enable us to realise the strategic aspiration of having a more direct, stronger and consistent impact on improving the lives of citizens by sustainably and efficiently shifting public sector culture through insight, influence and enforcement. In order for the operating platform to fulfill its enabling role while being mindful of our finite resources, we narrowed our focus to six areas in which we would direct the majority of our efforts and attention. These are:

1. Finance – ensuring financial independence
2. People – resourcing ourselves for success
3. Technology – improving our technological capabilities and implementation of our digital transformation strategy
4. Leadership – creating leadership alignment and a sustainable pipeline of future leaders
5. Culture – engaging staff effectively
6. Risk and ethics – strengthening our ethical posture.

As we have committed to these priorities as key enablers to our strategy implementation success, we have been deliberate about not having a short-term orientation, but rather a long-term one, that seeks to continue the organisation's trajectory of excellence for another 100 years.

Sustaining and embedding the production of high-impact audit insights and action-orientated influence

In the 2025-28 strategic period, we will continue to generate audit insights based on our PATI (performance, accountability, transparency and institutional integrity) framework and provide targeted recommendations as a key part of our audit messages. To achieve this, our audit operations (and the high-quality insights produced through it) will be enhanced by fostering stronger integration between our regularity audit and specialised audit services teams. This will be done as we also expand the frequency and work of multi-disciplinary teams.

Our other key focus in the audit space will be to enhance the internal ability to track the implementation of recommendations and turning influence into a core competence of the organisation's teams.

Having attained our target of implementing our material irregularity (MI) mechanism across all our auditees by the end of the 2024-25 financial year, we will now focus our attention on strengthening our internal MI processes, guided by our MI end-to-end review action plan. We do this to ensure we continue to eradicate any previous MIs whilst efficiently dealing with all new MIs in order to prevent backlogs and to ensure that the MI mechanism remains effective. There will also be a prioritised focus on accelerating the resolution of MIs and ensuring that our processes and quality remain above reproach and can withstand any instances where our findings, MIs and certificates of debt (CoD) are contested.

Sustaining and embedding financial sustainability

The organisation's strong financial performance is a short to medium-term phenomenon, primarily driven by savings that we have managed to accumulate as a result of both revenue and cost optimisation decisions. Our ability to sustain these savings into the future will become more difficult, as we absorb inflationary cost increases, auditee difficulties to pay fees and incremental rollout of key CAPEX projects. Our priority in this strategic period will be continuing to elevate our revenue optimisation tactics, including the stringent management of contract work creditors and leveraging our resource pooling model.

In the period ahead, we will focus our efforts on more deeply institutionalising the financial management disciplines that are so critical to our ability to continue to generate the savings seen in recent times. The continued digitisation of key business processes and implementation of the audit software programme (ASP) are also expected to help lock in efficiencies. We will also continue to exercise prudent management of our CAPEX programmes to avoid the cost over-runs that are often seen in large-scale technology programmes.

Debt collection will also remain a key focus area. We will continue to drive efforts such as setting more stringent debt collection targets, entering into ring-fencing agreements with auditees and, as a last resort, instituting litigation against non-paying auditees. Most significantly, we will accelerate the development, implementation and institutionalisation of a future-ready funding model, one that will ensure that we are able to habitually fund our working capital requirements along with the longer-dated fixed capital spend that is so critical to our long-term sustainability.

Sustaining and embedding a habit of attracting, retaining and developing top talent

The market for top talent in the accounting profession, specialised skills sectors and the other business skills that are of strategic importance to us will most likely become more competitive in the future. These include skills in data analytics, performance audit and fraud examiners. Sustainable competitiveness in talent attraction and retention is thus going to be a prioritised focus for us in the next three years. We will enhance our competitiveness in the talent market by creating a more flexible and adaptable remuneration policy for specialist roles, continuing to improve our talent management and broader organisational culture in order to differentiate our employee value proposition and enhance our employer brand in the talent market. Partnerships with providers of talent will also be critical to our ability to attract and develop talent. Developing top talent from within will also be a key imperative, mindful of the differentiated combination of skills, traits and characteristics that make for an effective AGSA employee.

Deploying and embedding technologies that enhance our audit capabilities and business processes

In the period ahead, our digital transformation journey – spearheaded through our audit software project – will reach full rollout phase. As it does, we will continue to maintain the vigilant project management and governance framework that ensures that key cost and implementation risks are mitigated. Resourcing and configuring ourselves to be able to sustainably handle multiple digital transformation project rollouts at a time will also be critical to our ability to bring the much-needed capabilities to bear within the timelines that we envisaged in our strategy. We will also maintain our rhythm of placing advanced audit and analytical tools in the hands of our teams, whilst also bringing the ever-evolving and enhancing power of artificial intelligence (AI) to bear in the most responsible way while minimising risk.

Digital transformation will not just be a focus on the audit side. We will also be increasing the availability of contemporary digital tools in our corporate services functions as well where we look to automate a number of our key business processes

(including through continued implementation of robotic process automation) and the use of business intelligence and analytics. Cybersecurity will remain an area of prime focus as we not only persist with tactical efforts to strengthen our technological architecture but also deepen a cyber-smart culture in the organisation that mitigates the biggest cybersecurity risk factor in any organisation: the individual sitting between the device and the chair.

Sustaining and embedding a habit of leading with excellence

As an organisation, we are acutely aware that whether or not we achieve the bold and ambitious aspirations of our culture shift strategy hinges primarily on the quality of leadership within our organisation, how consistently it delivers, and how widely and evenly distributed it is. During the 2025-28 period, we will prioritise the embedding of our recently developed leadership DNA, ensuring that it becomes the distinct flavour of how we lead, regardless of where in the organisation we operate. Deepening our leadership pipeline is also going to be a priority, to ensure that we not only have leaders for today and tomorrow but that we also have a system that can continuously develop and elevate new leaders for the organisation as and when required, and into perpetuity.

Sustaining a culture of employee effectiveness, wellness and engagement

Our focus in the period ahead will be on ensuring that the effectiveness of our employees is not experienced as mutually exclusive to their wellness and engagement. The high-stakes nature of our work makes it inherently high-pressured as well and this is not likely to change. What can change is how we lead and manage our people, so that they can best manage themselves, their work, and their lives in an optimal manner. This will include equipping them with the professional tools and social capabilities to help them thrive in the fast-paced world in which we operate. The introduction of tools such as the ASP are expected to also go a long way towards enhancing our peoples' experiences of work. In the last two financial years we also launched both the AGSA culture index and the AGSA organisational culture plan. Our focus in the period ahead will be on implementing the culture improvement interventions that were developed as part of those plans.

Sustaining and embedding exemplary ethical and risk-savvy culture

As part of restoring our ethical rating back to AA, the next period will see us taking an integrated and targeted approach to interventions in the areas of ethics, people, culture and

leadership. We will continue to focus on translating ethical awareness into a culture of ethical leadership across the whole organisation. Key to our efforts in this area – and ensuring that we set the right tone from the top – will be the rollout of integrity assurance processes aimed at our leaders and other roles that are exposed to heightened integrity risks.

Restoring our quality towards our industry-leading levels will be driven through continued implementation of our organisation-wide system of quality management (SOQM), enhanced audit management practices, the introduction of new technological audit tools and leveraging technology to widen the scope and deepen the robustness of our quality assurance processes. Our efforts around embedding a risk savvy culture, one that is not paralysed by risk but able to be agile and adaptive to it and its mitigation, will also remain a prioritised area of focus.

Conclusion

Rather than implementing numerous fragmented initiatives that lack strategic coherence, our priorities over the 2025-28 strategic period are about shaping the AGSA of 2030 and beyond. One that can stand as a beacon of performance excellence and institutional integrity for the next 100 years.

We envisage an AGSA that is characterised by a high talent density made up of people who are well, engaged and multi-dimensional in their soft and technical skills. People who are ethical, risk-savvy and highly capable leaders – for both the present and the future. We envisage a future AGSA that is financially sustainable and able to fund its working capital requirements whilst not sparing on the investments necessary to sustain itself. It is an AGSA that is a responsible user of cutting-edge technologies that automate routine business processes and tasks so as to allow its teams to focus on generating value-adding audit insights and making critical business decisions. An AGSA that enjoys the highest levels of public confidence, relevance and stakeholder value, as it continues to audit and report in a manner aimed at improving the country's public service. To ensure that we achieve and sustain these ambitions, we will continue to systematically adopt the working habits today that will ensure operational excellence and strategic success tomorrow – and into the future.



Vonani Chauke

Deputy Auditor-General

SECTION

07

THE AGSA's

OPERATING CONTEXT

As part of our strategic planning process, it is important to ensure that we assess the environment in which we are deploying our organisational strategy. This is so that we can periodically assess the continued relevance of our strategy, its ability to add value to both ourselves and our stakeholders, and to remain abreast of any external and/or internal (organisational) factors that may affect its implementation.

7.1. EXTERNAL ENVIRONMENT

In conducting an assessment of our external operating environment, one of the key assessments is on whether our operating context and the assumptions that we made in the development of our strategy, #cultureshift2030 still hold true. This is so that, in instances where they do not, we can be proactive in adapting our execution tactics so that the achievement of the overall strategy is not placed at risk.

In making this assessment for the 2025-28 planning period, we have found that the majority of our assumptions on our external context remained valid, as outlined below:

- The majority of people in the country remain under difficult and unequal living conditions
- Despite some auditee improvements, overall, we continue to see limited progress in audit outcomes, especially in the space of local government
- There is continued misuse of state resources, and
- There is continued national discourse on fraud and corruption and its negative impact on the economic standing of the country, the lived experiences of people in the country, as well as our international reputation. This discourse indicates growing frustration from across various sectors of society about government's inability to bring an end to this state of affairs.

Complex audit environment

- Our audit portfolio of state-owned enterprises (SOEs) continues to grow, increasing the number of specialised and complex environments that we audit.
- Our focus on providing more integrated and value chain-specific audit insights has demonstrated the need for us to continue increasing our specialised skills internally, including in the areas of investigations, information systems, engineering and environmental sustainability.
- Auditee pushbacks and litigation often risk compromising our ability to meet our legislated timelines and also require us to allocate already scarce financial resources towards legal fees.
- The poor quality of financial statements and performance reports received from a number of auditees continue to absorb valuable audit time and attention.

Political landscape

- With the country having recently brought in the 7th administration, post the 2024 national elections, we see yet another opportunity to advance the work of our #cultureshift2030 strategy. Through inductions and ongoing parliamentary engagements, we will collaborate with the new leadership, as we have done with those prior, to collectively work to improve the financial standing and overall service delivery performance of government institutions.
- Despite the positive opportunities presented by the 7th administration that came in during 2024, there are still some challenges in the political environment. These include the frequent leadership changes that we observe in many government departments. This is a trend that impacts the work of the AGSA, as we audit the spaces in which these frequent leadership changes are occurring. Leadership instability makes it difficult for us to work with the affected administration authorities in a consistent manner, aimed at ensuring the sustained improvement of their financial systems and, eventually, their performance.

- Financial maladministration and corruption challenges continue to plague the country, and put increasing emphasis on the need for a national audit office that can audit the public sector in a rigorous, transparent and ethical manner.

Economic conditions

- Slow economic growth and increasing pressure on the national fiscus continue to have implications for us and our work. This is because both of these factors result in financial challenges for our auditees who, due to being under financial strain, experience challenges in paying us, no matter how reasonable we try to make our audit fees. Considering the critical relationship between our financial strength/independence and the independence that we have in executing our mandate, this trend (and making sure that we cushion our organisation against it) is a critical factor. It is one of the reasons why we have developed a finance strategy – to ensure that we can sustain and protect our financial independence.
- Whilst the public sector is perceived as offering stability amid South Africa's high unemployment, public sector institutions, including the AGSA, struggle to compete with private sector salaries, particularly in specialised and scarce skills. This makes the attraction and retention of these skills a more challenging task.

Social trends

- Across the world, there is an increasing focus by SAs on auditing for impact (in other words, ensuring that their audit work creates benefit to citizens and not just governments). Whilst this has been a key principle for years (INTOSAI-P 12), more and more SAs are now responding to this imperative and we, as the AGSA are no different. In response to this growing trend/ SAI response globally, we also chose to embark on a corporate strategy that focused on using our work and insights to make a difference in the lives of our people. This is done by illuminating our auditees' understanding of the root causes of their performance challenges and making insightful, targeted recommendations on how they can begin to find solutions. As part of the strategy, we are also tracking whether this approach will, over the next seven years, help our auditees to improve their financial management and service delivery performance, as it is from there that the citizen impact will be realised.
- Increasing stakeholder calls for institutions such as the AGSA to do progressively more to help find solutions for some of our top national challenges. The strategy of #cultureshift2030 that we have embarked on is part of our response to this call, alongside our work in advancing a proactive and robust system of quality management.

However, we remain clear that it is not for the AGSA alone to do this work. All members of the public sector's accountability ecosystem (AES) need to play their part.

- Young professionals prioritise work-life integration and meaningful work and expectations on organisations to illustrate their value in this regard are increasing. This is the same for the AGSA; however, public perception of government institutions can affect the AGSA's employer brand, hence the need for a targeted people strategy, inclusive of a relevant attraction plan.

Technological advancements

- As shown by our strong focus on digitising the work of the AGSA, the trend of rapid technological advancement is one that we are seeing not just nationally, but across the world (evidenced by our international SAI counterparts and their focus on digitisation as well). The benefits that digitisation brings to audit are immense, and go beyond just helping to create audit process efficiencies and eventual cost reductions. They also have the potential to improve the quality of audits (reduction of human error) whilst also allowing auditors to focus on elevating their more analytical skills and insights provision due to a reduction in manual processes. This reduction also brings about the potential of a wellness impact, as one can reduce the time that manual processes place on employees. These are some of the areas in which we are looking for benefits realisation, as we continue our digital transformation journey.

7.2. INTERNAL ENVIRONMENT

As part of any strategy, it is just as important, if not more so, to conduct an analysis of our internal operating environment. This is to ensure that the strategy we have chosen does the following: leverages on our existing strengths as an organisation; addresses our weakness (closes any operational gaps); helps us to seize opportunities; and eliminates or, at least, minimises our threats (as informed by our internal risk management processes).

Our strengths

- The comprehensive nature of our mandate
- Our independence (legal mandate; financial; and in execution of our audit duties)
- Our audit methodologies and the quality of our audit products
- Increasing audit integration (in our operations/execution of audits, as well as in our audit messages)

- The ability to utilise the data we have regarding government's performance across all three spheres to develop and disseminate relevant audit messages and products
- Consistent record of clean administration
- Reputation, locally and internationally
- Relationships with constitutional stakeholders
- Success of our training programme.

Organisational weaknesses

- Misalignment between the increasingly complex requirements of the audit machinery and the digital tools currently at our disposal (aged IT infrastructure/legacy systems)
- Heavily manual processes that result in inefficiencies across the business
- Ineffective planning and prioritisation (negatively affects: operational focus; workforce planning and employee overload/change fatigue).
- Insufficient usage/reliance on data for decision-making
- Unestablished and institutionalised project management and prioritisation skills (negatively affects: operational focus; workforce planning and employee overload/change fatigue).

Organisational opportunities

- Utilisation of the enterprise-wide project management/results management office model to help establish and, eventually, institutionalise a project management and return-on-investment culture within the organisation
- Leveraging technological advancements to strengthen our audit products and organisational decision-making
- Opportunity to achieve full integration beyond our audit teams (i.e. between the audit and support/corporate services sides of our business)
- Expansion of our young professionals programme (grow our own timber with regards to AGSA critical skills).
- Enhance the profiling of the AGSA's greater purpose in order to attract socially conscious, top tier talent who value the organisation's societal impact.

Organisational threats

- Achieving a shift in public sector culture remains dependent on variables and actions of different stakeholders that we do not control
- Some auditees' inability to view the AGSA as a strategic partner, that can help them improve their financial performance, as opposed to a hindrance or threat

- Financial challenges of auditees and related risk of non-payment of our audit fees
- Growing trend of cybersecurity threats, especially within the public service
- Increasing market competition for the skills necessary for the execution of our work
- High-pressured environment that inherently runs the risk of cases of burnout.

7.3. STRATEGIC RISKS AND RESPONSE

As part of our strategic planning, we conduct a comprehensive internal and external risk assessment process. The aim of this exercise is to ensure that, as we plan for the medium term, we are aware of what might hinder our ability to achieve our strategic objectives and can put the appropriate mitigations in place.

This process is very closely linked to the external and internal assessment processes that we do (as captured in sections 7.1. and 7.2) as what we do during the risk process is to be clear on which external developments (7.1.) and internal threats and weaknesses (7.2.) have more than just an operational implication but go as far as being a risk to the overall achievement of the strategy. Those that are deemed to be of significant strategic risk are then rated and mitigations identified as well, so as to ensure that they are properly managed and do not materialise. While the management of this process is the responsibility of the organisation's risk management machinery, the actual mitigation of the strategic risks sits with various risk owners at the executive committee (exco) level and are executed within the various business units in the organisation. These business units bear the responsibility of working with the AGSA risk team to continuously monitor and manage the risk through the mitigation actions assigned to them.

Based on the latest process, the risks indicated below are those that have been deemed to be of strategic importance (have both strategic and key operational implications) as we look ahead into 2025-28:

RISKS		MITIGATIONS
Risk level: Critical		
1	Inability to protect organisational resources (information, data, etc.) against cyber threats.	<ul style="list-style-type: none"> • Adoption of ISO27001 to improve the AGSA's security approach • IT infrastructure modernisation project • Full implementation of the IT security plan, inclusive of a regularly updated ICT asset protection and information recovery plan • Regular user awareness and training programmes • Up-to-date AGSA business continuity plan.
Risk level: High		
2	Inability to achieve strategic and the organisational objectives because of our inadequate strategies of attraction and retention of resources and employee experiences.	<ul style="list-style-type: none"> • Development and implementation of an effective resource management model • Creation of a healthy and enabling organisational culture • Development and execution of a strong employer brand and employee experience (employee value proposition) • Timeous capacitation of our people to deliver on the culture shift strategy.
3	Negative impacts on the credibility of the AGSA.	<ul style="list-style-type: none"> • Continuously ensure high quality of our products and services • Continued strengthening of the MI process internally • Implementation of the enhanced dispute resolution mechanism.
4	Negative impact on the financial sustainability and viability of the organisation	<ul style="list-style-type: none"> • Implementation of the AGSA finance strategy.
5	Slow response to information technology needs; impacting on efficiencies and achievement of organisational objectives	<ul style="list-style-type: none"> • Continued rollout of the ICT strategy, per the implementation roadmap and Enterprise Architecture principles • Acquisition of technological solutions to support resource management and utilisation.
6	Non-adherence to quality standards	<ul style="list-style-type: none"> • Institutionalisation of the quality management framework that applies consistent quality standards and remedial action across all business units • Increased internal drive towards integration (not only audit, but across the organisation).
Risk level: Medium		
7	Failure to remain relevant (high impact outcomes) in order to cause impact to our stakeholders with regards to our product, insights or messages as well as our proactiveness	<ul style="list-style-type: none"> • Refinement and utilisation of a more service delivery orientated audit methodology • Leveraging and embracing integration of our multidisciplinary and skilled teams • Clarity on stakeholder insight needs and expectations of us and our work • Establishment of the public sentiment baseline rating to improve stakeholders' sentiment about our contribution to the accountability ecosystem in the public sector • Capacitation of our audit teams through skills training on insights extraction and recommendations development; the art of influence; and targeted, stakeholder-specific relationship management etc. • Influencing the oversight structures of our various auditees to make the maintenance of performance improvements a priority (one of their oversight pillars).

SECTION

08

OUR
STRATEGY

In 2021, we embarked on a new corporate strategy named #cultureshift2030. The new strategy sought to take all the strides that the organisation has made in the past and use them to move the organisation into a new era. One focused on using the depth of knowledge that our institution has about South Africa's public sector to help our auditees improve their performance, transparency, accountability and integrity; so they can better execute on their mandates and ensure much-needed service delivery for citizens.

8.1. OUR STRATEGIC ASPIRATION

Over the strategic planning horizon of 2025-28, our strategic aspiration remains to make a stronger, more direct and consistent impact on the lived reality of ordinary South Africans. This impact will be evidenced by a public sector in which there is a culture of performance, accountability, transparency and integrity – this means going beyond just simple, occasional compliance with rules, but rather extend towards an appreciation and normalised advancement of the outcomes for which the rules exist.

This aspiration remains rooted in Section 195 of the Constitution which defines public administration as governed by the democratic values and principles enshrined in the rest of the Constitution. It is a public service where:

- A high standard of professional ethics must be promoted and maintained

- Efficient, economic and effective use of resources must be promoted
- Public administration must be development-oriented
- Services must be provided impartially, fairly, equitably and without bias
- People's needs must be responded to, and the public must be encouraged to participate in policymaking
- Public administration must be accountable
- Transparency must be fostered by providing the public with timely, accessible and accurate information
- Good human-resource management and career-development practices, to maximise human potential, must be cultivated
- Public administration must be broadly representative of the South African people, with employment and personnel management practices based on ability, objectivity, fairness, and the need to redress the imbalances of the past to achieve broad representation.

So, as we continue our strategic journey, we keep the above aspirations at the forefront of our annual strategic plans, as they guide not only our strategic focus, but also our operational tactics.

8.2 OUR STRATEGY IMPLEMENTATION TIMELINE AND TARGETED IMPACT AREAS

We will advance our mission towards realising the aspiration by driving specific, focused programmes of action across six areas of impact over the strategic planning period as follows:

STAGES	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Transition	Implementation	Implementation							
MI rollout	Implementation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation	Institutionalisation	Institutionalisation	Institutionalisation
Value chain	Preparation	Preparation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation	Institutionalisation	Institutionalisation
Metros	Preparation	Preparation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation	Institutionalisation	Institutionalisation
Disclaimer auditees	Preparation	Preparation	Implementation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation	Institutionalisation
Intermediary cities			Preparation	Preparation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation
Key public entities			Preparation	Preparation	Implementation	Implementation	Implementation	Institutionalisation	Institutionalisation

● Preparation ● Implementation ● Institutionalisation

Value chains

Our intention and focus over this strategic period remain the achievement of culture shift among a critical mass of auditees across the value chains that deliver water and sanitation, human settlements, infrastructure and energy such that it results in a direct, meaningful and consistent impact on the lived reality of South Africans.

Key public entities

Here too, we aim to achieve culture shift among a critical mass of key public entities such that it results in a direct, meaningful and consistent impact on the lived reality of citizens.

Metro municipalities and intermediary cities

With the eight metro municipalities and 22 intermediary cities’ space, we seek to achieve culture shift among a critical mass of these auditees (and their respective municipal entities) such that it results in a direct, meaningful and consistent impact on the lived reality of ordinary South Africans.

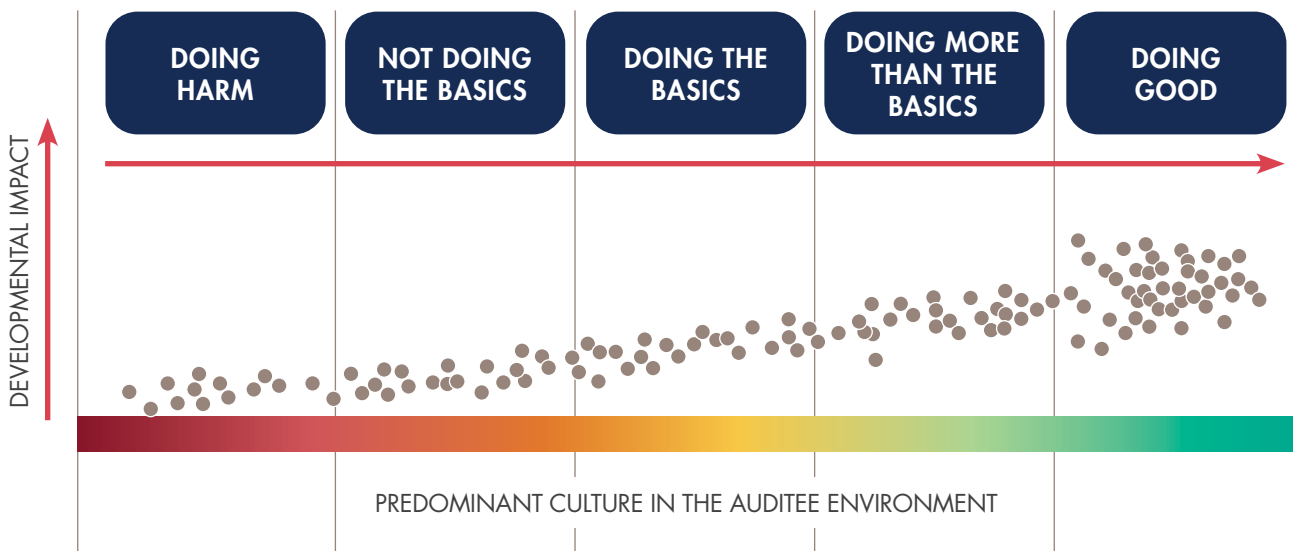
8.3 OUR STRATEGIC GOALS AND TARGETS

STRATEGIC GOAL 1: SHIFT PUBLIC SECTOR CULTURE

Move a critical mass of auditees towards organisational cultures that are predominated by behaviours that reflect performance, transparency, integrity and accountability.

Achieve culture shift among a critical mass of key public entities such that it results in a direct, meaningful and consistent impact on the lived reality of South Africans. The primary performance outcome that we intend to

observe with respect to this strategic goal and its related objective is a movement of a critical mass of our auditees along the culture shift continuum (depicted below) towards the 'Doing Good' category.



A critical assumption that is inherent in the culture shift continuum is that the further to the right that an auditee moves in the continuum so too does the auditee's developmental impact on society improve.

In that manner, therefore, as more auditees shift to the right of the continuum our strategic aspiration of making a more direct, stronger and consistent impact on improving the lived reality of South Africans would be realised.

Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Favourable assessment of overall performance of the organisation and its delivery of #cultureshift2030 strategy	Assessment of overall performance by the auditor-general (AG)	Favourable assessment	Favourable assessment	Favourable assessment

Key initiatives

1. Introduction of key public entities into the culture shift continuum plotting, per the strategy’s implementation timeline.
2. Continuation of the plotting of our auditees, in order to assess if our insight, influence and enforcement efforts are leading to shifts in their performance.

STRATEGIC GOAL 2: INSIGHT

Generate insights that illuminate understanding, drive action and yield results

In order for us to set ourselves and our auditees up for the best chance of success on strategic goal 1’s objective, we realise that a key enabling factor will be our ability to provide them with clear, relevant and actionable audit insights.

The litmus test of the extent to which we have generated and delivered insights that illuminate understanding, drive action and yield results is what our auditees do with these and the extent to which our insights go on to affect the work of our auditees. It is one thing for our auditees to mention our insights and to verbally convince us that they

have understood them and are going to act on them, however, if our insights are not incorporated into their plans, policies, strategies and performance agreements then the likelihood of them being actioned is slim.

Therefore, the key indicator for the Insight goal and objective rests on:

- The extent to which our audit insights, messaging and recommendations (i.e. a performance value-add to auditees) have been taken to their natural conclusion through auditee action (e.g. mandate-related service delivery).

Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Illuminate auditee understanding	Produce audit insights per the multi-year audit plan (MYAP) focus areas	Produce all planned insights per the 2025-26 focus areas and share insights with relevant stakeholders	Produce all planned insights per the 2026-27 focus areas and share insights with relevant stakeholders	Produce all planned insights per the 2027-28 focus areas and share insights with relevant stakeholders
Drive auditee action	Percentage of AGSA recommendations implemented (high-impact auditees)	30%	35%	35%

Key initiatives

1. Development of insights-based products that can be made available to various stakeholders, per the MYAP product vision.
2. Development of a model for specialised out-of-cycle services and products.

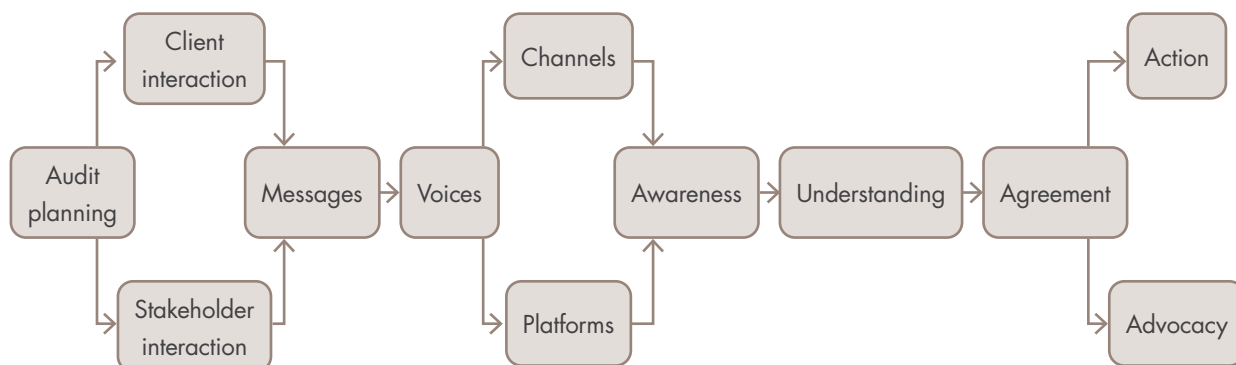
STRATEGIC GOAL 3: INFLUENCE

Move stakeholders from mere awareness of our messaging to action on and advocacy thereof

The influence cycle begins with audit planning wherein we identify the key risk areas and focus areas that our audits need to be aimed at. During the course of the audits our teams engage with both clients and stakeholders and therein have the opportunity to exercise influence. Following our audits, we consolidate our findings into key messages that we package into various mediums including management reports, general reports and presentations. Based on the targeted audience, the nature of the messages and platforms, we delegate specific individuals to represent us and share our messages on our behalf on various

platforms. As we share, disseminate and distribute our messages, we create awareness thereof among stakeholders. Having become aware of our messaging, some of our stakeholders will journey with us by using our messages to take the necessary actions in their various spaces. Others will go even further by becoming natural advocates of these messages, due to them understanding their importance. Therefore, our goal within the influence objective is to have more of our stakeholders moving from mere awareness of our messaging towards action on and advocacy thereof.

Link between our audit products, engagement mechanisms, and desired influence outcomes



Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Effective accountability ecosystem	AG assessment of the audit portfolio’s work to make AES members for targeted auditee segments more active and effective	Favourable assessment	Favourable assessment	Favourable assessment
Maintain an enabling reputation with our stakeholders	AGSA public sentiment rating	90% – 100% implementation of improvement plans for 2025-26	10% improvement on baseline rating	90% – 100% implementation of improvement plans for 2027-28
Develop and leverage enabling partnerships	Percentage achievement of outcomes targeted in stakeholder programme	75% – 80%	80% – 100%	80% – 100%

Key initiatives

1. Leverage culture shift coalition partners to drive aspects of our strategic initiatives, as guided by our influence framework.
2. Execute initiatives in the public sentiment improvement plan.

STRATEGIC GOAL 4: ENFORCEMENT

Directly or indirectly recover resources lost to the state and taxpayers and ensure the application of consequences for wrongdoing

Our enforcement strategic goal focuses on the results that we achieve through our implementation of the provisions of the PAA relating to MIs. As envisaged in our democratic society, those charged with accountability for public resources must act decisively and in accordance with the law to prevent or recover the loss of public resources. Using the MI mechanism, we help to ensure that accounting officers recover financial losses, prevent any further losses and ensure consequence management where MIs have been identified, thus helping to reset accountability mechanisms to how they were designed.

Through our audits we identify instances (material irregularities) of non-compliance with, or contravention

of, legislation, fraud, theft or a breach of a fiduciary duty identified during an audit performed under the PAA that resulted in or is likely to result in a material financial loss, the misuse or loss of a material public resource or substantial harm to a public sector institution or the general public.

We make recommendations to our auditees aimed at encouraging the recovery of incurred losses and prevention of further ones. Where our recommendations and messages have not been addressed, we have the power to trigger consequences. With our MI processes implemented across all our auditees, our focus from 2025 will be on increasing its efficiency and impact.

Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Demonstrated effectiveness of the MI process	The AG's assessment of effectiveness of MI system	Favourable assessment	Favourable assessment	Favourable assessment

Key initiatives

1. Continue to improve the MI process based on the end-to-end review action plan.
2. Track the status of high-impact MIs issued in previous years.
3. Refine the MI regulations based on the improved process.
4. Improve collaboration with public bodies.

STRATEGIC GOAL 5: SUSTAINABLY

Unlock latent capacity in the existing resource base and lower the cost and effort with which we derive each marginal unit of quality, insight, influence and enforcement

The sustainably strategic goal is aimed at setting the targeted performance standards for the manner in which the organisation’s operational machinery makes use of

its key resources – primarily time, finances, tools and methodology – to produce outputs that meet the desired standards.

Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Deliver audits timeously	% of audits completed within legislated timelines (when AFS submitted on time)	90% – 100%	90% – 100%	90% – 100%
Ensure quality of our audits	% adherence to quality standards	80% – 90% (C1, C1#, C2 & C3)	80% – 90% (C1, C1#, C2 & C3)	80% – 90% (C1, C1#, C2 & C3)
	Evaluation of the effectiveness of the AGSA’s system of quality management by the AG	Reasonable assurance obtained	Reasonable assurance obtained	Reasonable assurance obtained
Maintain good governance, high ethical standards and robust risk management	Ethics maturity level	AA	AA	AA
	External audit opinion	Clean audit	Clean audit	Clean audit
Maintain financial sustainability	Net surplus	1% – 4%	1% – 4%	1% – 4%
	Cash safety margin	2-3 months	2-3 months	2-3 months
Healthy and safe employees, with high morale	Turnover of high-performing employees	<5%	<5%	<5%
	Achievement of assessment of professional competence pass rate	45% – 60%*	45% – 60%*	45% – 60%*
	Culture Index	2,5% increase on 2024-25	2,5% increase on 2025-26	Above industry benchmark (3,6%)

* Based on first-time APC writers

Key initiatives

1. Continued implementation of the organisation’s finance strategy.
2. Implementation of culture improvement initiatives, per the approved organisational culture plan.
3. Rollout of the updated young professionals strategy.

STRATEGIC GOAL 6: EFFICIENTLY

Unlock latent capacity in the existing resource base and lower the cost and effort with which we derive each marginal unit of quality, insight, influence and enforcement and acquire, develop and maintain the quantity, quality and configuration of resources and capabilities to achieve and sustain our desired levels of impact.

One of the strategic priorities of the organisation is about how efficiently we can run the business – meaning how we can produce at a maximum level whilst expanding the least amount time possible to produce all the work that we do. This applies to both the audit and corporate services sides of our business. Key to pushing such an efficiency drive will

be our ability to digitally transform our key processes and be as systems-driven as possible. We are looking to leverage the digital tools that the organisation will be rolling out over the next three years to also help drive the increased productivity of our people, without compromising their wellbeing.

Targeted outcome	Key performance indicator	Targets		
		2025-26	2026-27	2027-28
Efficient audit and business processes	Implementation of overall exco-approved digital transformation journey	60% – 80% implementation of digital transformation roadmap	60% – 80% implementation of digital transformation roadmap	75% – 80% implementation of digital transformation roadmap

Key initiatives

1. Continued implementation of the audit software programme (ASP).
2. Implementation of productivity improvement initiatives.

ANNEXURE



BUDGET OF THE AUDITOR-GENERAL SOUTH AFRICA FOR 2025-28

PROJECTED STATEMENT OF COMPREHENSIVE INCOME

(ACTUAL, BUDGET AND FORECAST)

	Actual	Budget		Forecast	
	2023-24	2024-25	2025-26	2026-27	2027-28
	Rm	Rm	Rm	Rm	Rm
AUDIT INCOME	4 850,5	5 165,8	5 538,6	5 878,1	6 161,7
Own hours	3 952,5	4 253,4	4 504,5	4 936,4	5 232,6
S&T recoverable	222,0	193,6	213,2	216,0	226,8
Contract work	647,0	728,8	830,9	737,1	714,2
IFRS15 revenue adjustment	29,0	(10,0)	(10,0)	(11,4)	(11,9)
DIRECT AUDIT EXPENDITURE	2 925	3 007	3 269	3 298	3 429
Personnel expenditure	2 055	2 084	2 225	2 357	2 499
S&T recoverable	222	194	213	216	227
Contract work	649	729	831	725	703
<i>Contract work % of audit income</i>	13,3%	14,1%	15,0%	12,5%	11,6%
Gross profit	1 926	2 159	2 270	2 580	2 733
Own hours gross profit	1 898	2 170	2 280	2 579	2 734
<i>Gross margin % of audit income</i>	39,70%	41,80%	40,98%	43,89%	44,35%
Other income	156	116	162	175	183
Interest	78	52	90	97	101
Sundry income	78	64	72	78	82
Appropriation income	44	0	0	0	0
Contribution to overheads	2 125	2 276	2 431	2 755	2 916
Overhead expenses	1 621	1 951	1 976	2 002	1 895
<i>Overhead as % of audit income</i>	33,42%	37,77%	35,67%	34,06%	30,75%
Depreciation	134	167	133	135	128
Net surplus	370	158	322	618	893
<i>Net surplus as % of audit income</i>	7,63%	3,05%	5,81%	10,51%	14,49%

PROJECTED STATEMENT OF FINANCIAL POSITION

(ACTUAL, BUDGET AND FORECAST)

	Actual	Budget		Forecast	
	2023-24	2024-25	2025-26	2026-27	2027-28
	Rm	Rm	Rm	Rm	Rm
EQUITY AND LIABILITIES					
Equity	1 502	1 660	2 217	2 840	3 417
General reserve	1 127	1 127	1 737	1 900	1 906
Special audit services fund	5	5	0	0	0
Retained earnings	0	370	158	322	618
Net surplus for the year	370	158	322	618	893
Non-current liabilities	280	491	377	379	369
Retirement benefit obligation – medical aid liability	11	11	16	17	17
Operating lease liability	243	452	329	332	321
Provisions and other payables	25	28	31	30	31
Current liabilities	755	768	665	676	879
Trade and other payables	653	515	557	492	648
Leave liability	102	254	108	184	232
	2 536	2 919	3 259	3 895	4 666
EMPLOYMENT OF CAPITAL					
Non-current assets	386	504	907	1 262	1 799
Property, plant and equipment	119	208	282	357	865
Intangible assets	34	132	221	329	455
Right-of-use assets	233	165	405	575	479
Current assets	2 151	2 415	2 352	2 633	2 867
Trade and other debtors	996	1 169	1 089	1 206	1 281
Bank and cash	1 155	1 246	1 263	1 427	1 586
	2 536	2 919	3 259	3 895	4 666

Working capital assumptions

1. Trade and other payables are calculated on a 45-day payment period from the date of approval of the AGSA payment.
2. Trade and other debtors are calculated based average collection of 88% of outstanding audit fees in line with the funding plan. In terms of the PAA all debtors must settle their audit fees within 30 days from the date of invoice. In the event where auditees experience financial difficulties payment arrangements are offered.

PROJECTED CASH FLOW STATEMENT

(BUDGET AND FORECAST)

	Budget		Forecast	
	2024-25	2025-26	2026-27	2027-28
	Rm	Rm	Rm	Rm
Opening balance	935,0	1 034,5	1 002,2	1 166,4
Bank	446,0	506,0	416,2	535,7
Investments	489,0	528,5	586,0	630,7
Cash inflow	5 373,5	6 547,2	6 355,9	6 671,2
Audit income	5 296,8	6 460,6	6 292,6	6 607,8
Other income	37,2	29,1	18,6	18,7
Investment income	39,5	57,5	44,7	44,7
Cash outflow	5 274,0	6 579,5	6 191,7	6 511,8
Operating expenditure	4 871,9	5 952,1	5 619,6	5 905,4
Capital expenditure	402,1	627,4	572,1	606,4
Closing balance	1 034,5	1 002,2	1 166,4	1 325,8
Bank	506,0	416,2	535,7	650,4
Investments	528,5	586,0	630,7	675,4

DETAILED BUDGET

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
AUDIT INCOME	1	5 165 843 567	5 538 590 570	5 878 193 396	6 161 691 740
Own hours	1.1	4 253 430 096	4 504 492 446	4 936 420 000	5 232 605 200
Regularity audit		3 780 780 947	3 764 462 456	4 125 429 885	4 372 955 678
Specialised audit		472 649 149	740 029 991	784 348 851	831 409 782
Contract work	1.2	728 845 443	830 917 430	737 146 974	714 228 797
Regularity audit		623 535 502	660 063 467	585 574 174	533 957 445
Specialised audit		105 309 942	170 853 963	151 572 800	146 860 345
Subsistence and travel	1.3	193 568 027	213 180 693	215 994 557	226 794 284
IFRS 15 revenue adjustments		(10 000 000)	(10 000 000)	(11 368 135)	(11 936 541)
DIRECT AUDIT COST		3 006 465 106	3 268 923 167	3 298 396 992	3 428 653 104
Staff remuneration: audit business units	2.3	2 083 541 096	2 224 825 043	2 357 440 000	2 498 886 400
Contract work – recoverable		729 355 982	830 917 430	724 962 435	702 972 420
Subsistence and travel (S&T) – recoverable		193 568 027	213 180 693	215 994 557	226 794 284
GROSS PROFIT		2 159 378 461	2 269 667 403	2 579 796 404	2 733 038 636
GROSS PROFIT %		41,80%	40,98%%	43,89%	44,36%
OTHER INCOME	1.4	116 207 276	161 524 200	175 205 787	182 748 902
Interest received: Investments		44 722 098	64 524 894	69 990 347	73 003 634
Interest received: SCMB		7 538 935	25 000 001	27 117 576	28 285 066
Sundry income		63 946 243	71 999 305	78 097 864	81 460 202
SURPLUS BEFORE OPERATING COST		2 275 585 738	2 431 191 604	2 755 002 191	2 915 787 538

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
OPERATING COST		1 950 963 047	1 975 912 827	2 001 869 110	1 894 942 070
Staff remuneration	2.3.2	876 721 531	928 186 414	940 379 396	890 150 345
Other personnel expenditure	2	397 909 466	393 096 162	398 260 011	376 987 509
Leave pay provision	2.1	50 442 504	50 442 504	51 105 134	48 375 425
Medical aid provision	2.2	4 400 000	400 000	405 254	383 608
Group life scheme	2.4	46 705 650	46 705 650	47 319 192	44 791 703
Long-service awards and other	2.4	114 745	114 745	116 252	110 043
Performance bonus liability	2.6	285 000 000	285 000 000	288 743 860	273 321 010
UIF: employer contribution	2.5	5 459 414	6 078 138	6 157 983	5 829 063
Workmen's compensation premiums	2.5	3 072 250	3 072 250	3 112 608	2 946 353
Business unit (BU) recognition scheme	2.4	2 714 902	1 282 875	1 299 727	1 230 304
Outsourced services		110 212 417	72 417 470	73 368 771	69 449 881
Outsourced services – irrecoverable	3	110 212 417	72 417 470	73 368 771	69 449 881
Subsistence and travel – irrecoverable		35 385 449	48 062 514	48 693 880	46 092 965
S&T: irrecoverable	4	35 385 449	48 062 514	48 693 880	46 092 965
Accommodation	5	39 668 379	39 976 339	40 501 482	38 338 152
Rental		1 680	378 690	383 665	363 172
Security expenses	5.1	17 100 000	17 420 517	17 649 359	16 706 644
Operating costs	5.2	22 566 699	22 177 132	22 468 458	21 268 337

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
Stakeholder relationships		49 183 386	56 060 090	56 796 515	53 762 808
Liaison	6.1.1	5 800 000	4 318 943	4 375 678	4 141 957
Internal stakeholder relations	6.1.2	5 551 083	17 303 387	17 530 690	16 594 313
External stakeholder relations	6.1.3	12 188 627	6 933 268	7 024 346	6 649 151
Culture expenses		518 613	461 176	467 234	442 278
Constitutional liaison		1 078 971	695 793	704 933	667 280
Non-constitutional liaison		320 508	664 666	673 398	637 429
CE portfolio leadership sessions		1 450 692	1 875 170	1 899 803	1 798 327
Leadership Summit		9 500 000	4 725 000	4 787 069	4 531 375
Stakeholder workshops		2 368 568	4 609 771	4 670 326	4 420 867
Regional congresses	6.2	3 708 282	3 219 465	3 261 757	3 087 535
Foreign visitors	6.3	109 898	78 904	79 941	75 671
Overseas travel	6.4	3 500 000	6 543 208	6 629 162	6 275 075
International conferences		3 088 144	4 631 338	4 692 176	4 441 550
Oversight governance	7	7 916 952	6 678 098	6 765 823	6 404 436
Scoag		100 000	100 000	101 314	95 902
Labour and staff relations		580 752	961 280	973 908	921 888
Advisory Committee for MI		5 478 000	3 803 271	3 853 232	3 647 417
Corporate governance board		1 758 200	1 813 547	1 837 370	1 739 230
Audit expenses	8	8 788 065	13 050 090	13 221 521	12 515 312
External audit fees	8.1	5 508 915	5 733 440	5 808 757	5 498 490
Internal audit costs	8.2	3 279 150	7 316 650	7 412 764	7 016 822
Bank charges		638 118	662 748	671 454	635 590
Bank charges		638 118	662 748	671 454	635 590

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
Finance charges		44 173 355	34 595 473	37 066 847	35 086 973
Finance charges	5.3	44 173 355	34 595 473	37 066 847	35 086 973
Recruitment expenses	9	15 415 168	11 789 972	11 944 849	11 306 832
Advertising		1 400 000	770 000	780 115	738 447
Personnel agency fees		3 800 000	5 194 769	5 263 010	4 981 893
Interviews		1 574 333	1 184 818	1 200 382	1 136 265
Transfer and relocation expenses		8 640 835	4 640 385	4 701 343	4 450 227
Learning and development	10	122 299 244	131 455 561	133 182 408	126 068 655
Membership fees	10.1	26 620 400	24 632 605	24 956 188	23 623 188
Training	10.2	22 970 151	28 046 630	28 415 060	26 897 309
- Internal training	10.2	20 184 181	20 466 081	20 734 931	19 627 403
- Conference and seminars	10.2	1 792 074	5 030 528	5 096 611	4 824 383
- Subsistence and travel: training	10.2	993 896	2 550 020	2 583 518	2 445 523
Study assistance: employees	10.3	17 896 253	14 566 499	14 757 850	13 969 580
Study support incentive scheme		7 500 000	5 738 486	5 813 869	5 503 329
Institutional and learning development projects		1 446 713	1 442 391	1 461 339	1 383 283
Graduate programmes	10.2	3 670 015	3 853 516	3 904 137	3 695 603
Bursaries	10.4	32 266 935	32 533 519	32 960 891	31 200 331
Tertiary assistance	10.4	112 731	83 533	84 630	80 109
Study support incentive scheme: Top-up one		27 099 265	29 960 682	30 354 256	28 732 926
Skills development levy		(17 283 218)	(9 402 300)	(9 525 812)	(9 017 004)
Skills development levy – recovered		122 299 244	131 455 561	133 182 408	126 068 655

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
Employee wellness programmes	11	14 040 405	14 067 878	14 252 678	13 491 391
Employee wellness programmes		8 490 405	8 490 405	8 601 938	8 142 477
Employee social responsibility		750 000	254 141	257 479	243 726
AGSA social responsibility (general)		508 000	533 400	540 407	511 542
Enterprise development		2 000 000	1 000 000	1 013 136	959 021
Corporate social investment		2 292 000	3 789 932	3 839 718	3 634 625
Technological services	12	160 371 833	141 277 263	143 133 130	135 487 874
Computer services	12.1	156 904 929	134 107 616	135 869 301	128 612 032
Hiring of equipment: rental	12.2	3 008 165	3 008 165	3 047 682	2 884 894
Hiring of equipment: copy charges		458 739	4 161 481	4 216 148	3 990 948
Insurance and legal fees	13	16 317 422	20 558 627	20 828 693	19 716 157
Insurance		2 870 312	2 993 823	3 033 151	2 871 140
Legal costs		13 447 110	17 564 804	17 795 541	16 845 017

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
Office maintenance	14	25 993 134	31 506 131	31 920 006	30 215 044
Cleaning: contracts/services		7 580 945	6 848 558	6 938 523	6 567 911
Cleaning: materials		1 139 237	1 064 847	1 078 835	1 021 211
Office improvements		531 408	662 858	671 566	635 695
Refreshments		3 168 991	4 958 487	5 023 624	4 755 294
Publications		3 000 000	2 284 405	2 314 413	2 190 792
Repairs and maintenance: computer equipment and software		134 803	1 875 910	1 900 553	1 799 037
Repairs and maintenance: furniture and equipment		553 767	374 177	379 092	358 843
Repairs and maintenance: site and buildings		2 401 207	4 700 244	4 761 988	4 507 633
Repairs and maintenance: office vehicles		780 384	1 173 924	1 189 345	1 125 818
Printing of audit reports		1 818 395	2 225 076	2 254 306	2 133 895
Stationery and printing		2 607 477	2 914 631	2 952 919	2 795 193
Covid-19 PPE account		1 186 556	1 000 001	1 013 137	959 022
Medical examinations		35 963	75 525	76 517	72 430
Warranty costs		1 054 000	1 347 488	1 365 189	1 292 270
Communication	15	15 021 428	13 699 703	13 879 667	13 138 304
Cellphone charges	15.2	11 157 634	10 672 451	10 812 648	10 235 105
Postage and courier services		1 824 795	2 062 978	2 090 078	1 978 440
Telephone charges	15.1	2 038 998	964 274	976 941	924 760
Other expenses		10 907 294	18 690 822	18 936 351	17 924 893
Bad-debt provision		10 907 294	18 690 822	18 936 351	17 924 893

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2024-25	2025-26	2026-27	2027-28
SURPLUS BEFORE DEPRECIATION		324 622 690	455 360 248	753 215 624	1 020 923 603
Depreciation	16	166 714 655	133 385 716	135 137 918	127 919 715
Depreciation: right-of-use assets	5.2	95 304 167	87 949 882	89 105 222	89 105 222
Depreciation: motor vehicles		439 827	417 837	423 326	380 993
Depreciation: furniture and equipment		3 398 165	1 869 627	1 894 187	1 704 768
Depreciation: computer equipment		42 883 059	28 381 442	28 754 270	25 878 843
Depreciation: computer software		16 797 577	5 627 907	5 701 837	5 131 654
Depreciation: leasehold improvements		7 891 859	9 139 021	9 259 074	8 333 167
NET SURPLUS		157 908 035	321 974 532	618 077 706	893 003 888
Net surplus percentage		3,06%	5,81%	10,51%	14,49%
CAPITAL BUDGET	17	562 395 434	464 255 976	503 633 001	624 152 001
Motor vehicles	17.1	2 310 000	2 000 000	2 000 000	2 000 000
Furniture and equipment	17.2	5 765 152	8 147 000	7 569 000	10 158 000
Computer equipment and notebooks	17.4	174 392 152	65 579 000	71 572 000	79 786 000
Computer software	17.5	338 630 922	206 239 000	233 363 000	291 140 000
Leasehold improvement	17.3	14 489 999	48 545 000	59 210 000	70 098 000
Right-of-use assets	17.6	26 807 209	133 745 976	129 919 000	170 970 000
CAPEX AS % OF TOTAL INCOME		10,89%	8,38%	8,57%	10,13%

DETAILED BUDGET (continued)

(BUDGET AND FORECAST)

BRIEF OVERVIEW OF BUDGET 2025-26

The proposed budget for 2025-26 is a carefully considered plan that balances the need for our financial independence and fiscal prudence. We are committed to delivering on our strategic objectives effectively and efficiently while maintaining financial sustainability. The cost optimisation initiatives that are underway include investments in technology automation and tools to drive down the cost of doing audits and running our internal operations.

Since the tabling of the 2024-25 budget, we have amended it to a revised forecast that is aligned to the changes in both the internal and external environment such as inflation and revenue optimisation initiatives. Overhead expenses were revised down due to cost optimisation initiatives based on the prevailing circumstances during the financial year.

The budgeted revenue for 2025-26 is expected to grow by 7,2% compared to the 2024-25 budget, which is above the projected inflation (CPI) of between 4% and 6%. The increase of 7,2% is underpinned by a combination of factors that make up the total audit revenue: an increase in own hour's income of 4,9%, an increase in CWC income of 2,0% and an increase in subsistence and traveling of 0,3%.

The increase in own hours income is made of growth in recoverable hours, which are driven by new audits and the take back of hours outsourced to private audit firms due to increased capacity in the trainee auditor, audit clerk and audit senior positions. There is also a net increase in scope and risk because of increased material irregularity work, coordinating of ministries and consolidation of some audits. Furthermore, the increase is also influenced by the charge out rate increase that is linked to annual salary increment of 6%. The decrease in CWC is to ensure that we first use our internal resources optimally before we distribute some of the work to private audit firms. The increase in subsistence and traveling is to enable our staff to travel around the provinces to support the resource pooling strategy.

Overall, the overhead expenses are projected to remain at the same level as the 2024-25 budget. However, there are movements, either up or down, in various account categories from 2024-25 budget to 2025-26 budget. The increases are driven by planned investment in the digitisation and automation of our processes, costs to implement material irregularity processes etc., whilst the decreases are due to the alignment of costs to 2023-24 actuals and the intention to support the cost optimisation strategy. The overheads and capital expenses also factor in the funding of the #cultureshift2030 strategy which is premised on the organisation being commercially viable and financially independent. Our vision for the next six years includes a significant investment of about R1,7 billion in digital transformation. This investment will modernise our operations, improve efficiencies, and enhance productivity, ensuring we stay ahead in the rapidly evolving audit industry.

NOTES

TO THE BUDGET

The details of the movements are explained in the notes below.

1. INCOME

Budget item	Ref.	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(2)	(2)-(1)	(2)-(1)
Own hours	1.1	4 253 431	4 504 492	251 061	6%
Contract work	1.2	728 846	830 917	102 071	14%
Subsistence and travelling (S&T)	1.3	193 569	213 180	19 611	10%
Total audit income		5 175 846	5 548 589	372 743	7%
IFRS15 revenue adjustments		(10 000)	(10 000)	-	0,00%
Total audit income after IFRS 15 adjustments		5 165 846	5 538 589	372 743	7,22%

Effect of the estimates of the AGSA for 2025-26 on the state expenditure

The overall expected audit costs for 2025-26 is R5,54 billion (2024-25: R5,17 billion), or 0,22% (2024-25: 0,27%) of the projected R2,47 trillion in government expenditure for 2025-26 financial year. This is in line with the previous years and has negligible effect on the projected total government expenditures for 2025-26. The projections for 2025-26 shows an increase over the 2024-25 budget and this is explained in the notes below.

1.1 CALCULATION OF OWN HOURS INCOME

Three elements are used to calculate own hour's income, namely:

- projected number of recoverable staff members (refer to 1.1.1)
- number of recoverable hours (refer to note 1.1.1.A)
- tariffs (refer to note 1.1.2)

The own hours income for the 2025-26 budget was decided using the same tariff computation that was used to decide the own hours income for the 2024-25 budget, which is consistent with the AGSA funding model.

NOTES TO THE BUDGET

1.1.1 Number of staff – ABUs only

	Budget		Change	Comments
	2024-25	2025-26		
Audit staff	Staff numbers	Staff numbers	Staff numbers	
Business unit leaders	18	17	-1	
Deputy business unit leaders	30	28	-2	The retention and appointment of experienced trainee auditors to strengthen the BUs is the key factor driving the increase in audit seniors and audit clerks. At the end of the 2022-23 financial year, a novel initiative named Ahluma was launched with the goal of keeping trainees whose contracts are coming to an end. As a result, the budgeted audit staff numbers for the audit clerks' bands have increased. This additional capacity contributes to the growth in recovered hours.
Audit senior managers	177	194	17	
Audit managers	487	492	5	
Assistant managers	651	668	17	
Audit seniors	638	653	15	
Audit clerks	166	211	45	
Auditors	48	56	8	
Trainee auditors	934	946	12	
Senior IT auditors	23	28	5	The 2025-26 budget assumes a 100% intake of CTA-qualified trainee auditors. It is anticipated that this will boost this band's productivity as the trainees will not take study leave to complete their CTA. The difficulties in recruiting new trainee auditors with CTA have contributed to the minimal growth of this band than desired.
IT auditors	22	38	16	
Total audit staff	3 191	3 331	139	

1.1.1.A Own hours – recoverable hours and ratios

The recovery rate determined for each staff band within the audit business unit has an impact on recoverable hours. These recovery rates consider essential non-recoverable activities, such as annual leave, study leave, sick leave, training, management, and supervision. In view of that, the 2025-26 budget's average recovery rate is 67%, which is an improvement on the 2024-25 budget's recovery of 66%. The increased resource pooling among audit business units, and Ahluma are the primary factors driving the increase in recovery rate. Pooling hours for the 2025-26 budget are 255 863 hours, equivalent to R224 million and Ahluma hours are 313 636 hours, equivalent to R209 million.

NOTES

TO THE BUDGET

Detailed analysis of recovery ratio and recoverable hours per band

Budget item	Recovery rate per band		Recovered hours		Change		Comments
	2024-25	2025-26	2024-25	2025-26	Hours	%	
			(1)	(2)	(2)-(1)	(2)-(1)	
Audit staff							
Business unit leaders	18%	18%	6 394	6 213	(180)	-2,8%	<p>The net increase in recoverable hours of 125 258 is due to the following:</p> <p>Increase of 554 014 hours because of:</p> <ul style="list-style-type: none"> New audits (42 209 hours) Net movement in contract work contracting (CWC) (119 865 hours) Increase in scope or risk (391 940). <p>Decrease of 428 756 hours because of:</p> <ul style="list-style-type: none"> Efficiencies and decrease in scope or risk (419 878 hours) Discontinued and contracted out audits (8 878 hours). <p>The increase in recoverable hours, especially for audit seniors and audit clerks is due to the decision to extend the contracts of the trainees. The decrease in recovered hours for trainee auditors is in line with the reduced number of trainees for 2024-25 as discussed above on section 1.1.1.</p> <p>Recovered hours for the 2025-26 budget exclude 43 410 hours (2024-25: 32 947) planned to be spent on audit projects but not be billed to the financially distressed auditees.</p>
Deputy business unit leaders	23%	23%	13 478	12 970	(509)	-3,8%	
Senior managers	49%	48%	175 037	182 816	7 779	4,4%	
Audit managers	64%	65%	638 200	644 693	6 493	1,0%	
Assistant managers	67%	68%	897 435	904 689	7 254	0,8%	
Seniors' auditors	68%	71%	906 851	928 125	21 275	2,3%	
Auditors	66%	65%	29 534	37 503	7 968	27,0%	
IT auditors	68%	68%	65 374	75 981	10 607	16,2%	
Senior IT auditors	71%	77%	248 891	323 862	74 971	30,1%	
Audit clerks	65%	67%	1 322 996	1 289 736	(33 260)	-2,5%	
Trainee auditors	65%	67%	27 986	50 847	22 861	81,7%	
Total			4 332 174	4 457 432	125 258	2,9%	

NOTES TO THE BUDGET

1.1.1.B Own hours – non-recoverable hours and ratios

Budget item	2025-26 ratios							2025-26 budget		2024-25 budget	
	Annual and family responsibility leave	Sick leave	Study	Research	Training	Management and supervision	Total %	Total non-recoverable hours	Non-recoverable hours per employee	Total non-recoverable hours	Non-recoverable hours per employee
Business unit leaders	11%	2%	0%	43%	4%	21%	82%	27 948	1 644	29 865	1 659
Deputy business unit leaders	11%	2%	0%	41%	5%	17%	77%	43 288	1 546	45 472	1 541
Senior managers	11%	2%	0%	20%	5%	13%	51%	199 820	1 030	183 968	1 040
Audit managers	11%	2%	0%	13%	5%	5%	36%	357 192	726	363 565	747
Assistant managers	11%	2%	2%	10%	5%	4%	34%	455 576	682	453 545	697
Auditor seniors	11%	2%	4%	9%	5%	3%	34%	444 693	681	428 925	673
Senior IT auditors	11%	2%	4%	9%	5%	4%	35%	19 628	701	15 394	679
Auditors	11%	2%	4%	8%	5%	2%	33%	36 568	653	31 369	659
Audit clerks	11%	2%	4%	6%	5%	2%	30%	126 389	599	99 705	602
Trainee auditors	11%	2%	8%	3%	6%	2%	32%	613 008	648	603 935	647
IT auditor	11%	2%	6%	6%	6%	4%	35%	26 410	695	15 064	701

1.1.2 Recommended tariffs

Tariffs are based on projected average staff costs per band and interval, mark up factor and recoverable hours per band (staff cost x mark-up factor ÷ recoverable hours). The average 2025-26 budget tariff is R1 036 per hour (2024-25: R982 per hour) translating into an increase of R54 per hour or 5,5% which is between the average South African Reserve Bank (SARB) inflation rate (CPI) target of between 3% and 6%. In addition, this is in line with the salary increase of 6%.

NOTES

TO THE BUDGET

Budget item	Budget		Change	Comments
	2024-25	2025-26		
	Rand per hour (average)	Rand per hour (average)	Rand per hour (average)	
	(1)	(2)	(2)-(1)	
Audit staff				
Business unit leaders	3 621	3 598	(23)	The tariff increases per hour of R54 or 5,5% year-on-year is in line with the projected average CPI of between 3% and 6% and it is in line with the average annual salary increase of 6%. The change in the average tariff per band, either an increase or decrease, is due to the movement of staff between bands due to either promotions and/or progression in studies for the trainee auditor band. In addition, staff mix and change in recoverable hours within bands also contribute to the movement in tariff.
Deputy business unit leaders	4 304	4 586	282	
Senior managers	2 701	2 873	172	
Audit managers	1 842	1 979	137	
Assistant managers	1 163	1 268	105	
Auditor seniors	675	746	71	
Senior IT auditors	608	718	110	
Auditors	654	708	54	
Audit clerks	482	511	29	
Trainee auditors	514	487	(27)	
IT auditor	290	293	3	
Average	982	1 036	54	

NOTES TO THE BUDGET

1.2 CONTRACT WORK MOVEMENT

Private audit firms play a pivotal role in contributing strategic resources towards the execution of the AGSA's mandate. Over the years it has been the AGSA's practise to outsource a certain amount of audit work to private audit firms. This contributes to the auditing profession's transformation by partially giving work based on the private audit firms' B-BBEE score. In keeping with the previous year's practice, specific provision has been made for allocation of audit work to private audit firms to accommodate employee vacancies, especially during peak audit periods (i.e. the Public Finance Management Act and the Municipal Finance Management Act audit cycles). The CWC income as a percentage of total audit income has increased from 2024-25 budget of 14% to 15% for budget 2025-26. The 1% increase fits with the plan to get the ratio up to 15% in line with the organisational balance scorecard.

Budget item	Budget		Comments
	2024-25	2025-26	
	R'000	R'000	
Enterprise development	523 787	582 949	This is in line with the AGSA's practise of supporting emerging private audit firms by outsourcing some of the work to these firms.
Pre-issuance	73 579	81 339	Quality review of audit files before the finalisation of audit reports for presentation to auditees.
Specialists/experts	0	39 311	Work given to private audit firms due to the unavailability of unique skills in the organisation.
Vacancies	131 480	127 318	Provision for more contract work to accommodate unforeseen vacancies.
Total	728 845	830 917	
% of total income	14%	15%	

NOTES TO THE BUDGET

1.3 S&T – RECOVERABLE

Budget item	Ref.	Budget		Change	
		2024-25	2025-26		
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
S&T – recoverable	1.3.1	193 569	213 180	19 611	10,1%
Total		193 569	213 180	19 611	10,1%
% of total income		4%	4%		

1.3.1 Change from 2024-25 budget to 2025-26 budget

The S&T calculation is based on the S&T policy rates and the planned trips to conduct audits. The rate per kilometre applies is R5,80, same as 2024-25 budget. The increase in risks and lack of automation of systems contributes to the need for teams to conduct most of the audits at the client premises.

1.4 OTHER INCOME

Budget item	Ref.	Budget		Change	
		2024-25	2025-26		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Interest received: investments	1.4.1	44 722	64 525	19 803	44,3%
Interest received: current account	1.4.1	7 539	25 000	17 461	231,6%
Sundry income	1.4.2	63 946	71 999	8 054	12,6%
Total		116 207	161 524	45 318	39,0%

1.4.1 Interest received

The increase in interest received on both investment and current account is due to favourable interest rates as a result of the SARB's high repo rate and planned growth in cash balances because of heightened collections efforts.

1.4.2 Sundry income

Sundry income consists of interest charged on long outstanding debts, income received from tender documents and sales from the gift shop. The debt book balance is still significantly high, hence the predicted increase in sundry income.

NOTES

TO THE BUDGET

2. PERSONNEL EXPENDITURE

Budget item	Ref.	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(2)	(2)-(1)	(2)-(1)
Leave pay provision	2.1	50 443	50 443	-	0,0%
Medical aid provision	2.2	4 400	400	(4 000)	-90,9%
Normal salary and benefits	2.3	2 960 263	3 153 011	192 748	6,5%
Other incentives	2.4	49 035	48 103	(932)	-1,9%
UIF and WCA	2.5	8 532	9 150	618	7,2%
Total		3 072 673	3 261 109	188 436	6,1%
% of total income		59,5%	58,9%		

A more detailed analysis is shown in the tables in notes 2.1 to 2.5 below.

2.1 LEAVE PAY PROVISION

The leave pay provision is a function of leave days and salary rate. The level of the provision is influenced by the accumulation of leave days allowed in terms of the applicable human resource policy. The number of accumulated leave days paid to an employee is limited to a maximum of 30 days on resignation and 120 days on retirement. The accumulated leave day's provision in 2025-26 is estimated to be the same as in the 2024-25 budget, hence the budget remains the same year on year.

2.2 POST-RETIREMENT MEDICAL AID PROVISION

These estimates are based on actuarial projections by Alexander Forbes actuaries for 2025-26 forecast.

NOTES TO THE BUDGET

2.3 NORMAL SALARY

2.3.1 Audit staff (ABUs)

Employee group	Total		Average salary per band	Positioning against benchmarked range	Comments
	No.	R'000	R'000	R'000	
Business unit leaders	18	43 289	2 405	2 188 - 2 736 - 3 282	The average salary per band is within the salary ranges benchmarked by the AGSA's People and Organisation Effectiveness (POE) business unit.
Deputy business unit leaders	28	58 064	2 074	1 801 - 2 251 - 2 702	
Audit senior managers	194	308 650	1 591	1 281 - 1 725 - 2 168	
Audit managers	492	595 058	1 209	767 - 1 213 - 1 658	The audit senior groups consist of employees who have successfully completed their training contracts and are studying towards professional qualifications required for the audit manager level.
Assistant managers	668	525 185	786	512 - 853 - 1194	
Audit seniors	653	324 341	497	445 - 617 - 787	The audit clerks group consists of employees who have successfully completed their training contracts but are behind on academic progress. These employees are transferred from the trainee auditors' band to the audit clerks' band on fixed term contract to keep experience and capacity.
Senior IT auditors	28	15 656	559	454 - 619 - 785	
Auditors	56	27 927	499	340 - 478 - 617	
Audit clerks	211	63 904	303	275 - 354 - 432	
Trainee auditors	946	255 570	270	152 - 371 - 588	
IT auditors	38	7 840	206	183 - 397 - 610	
Total	3 331	2 224 825	668		

Note: The total audit staff cost includes overtime and staff employed on a fixed-term contract from private audit firms for a period of one year or less.

NOTES TO THE BUDGET

2.3.2 Support staff

Employee group	Total		Average salary per band	Positioning against benchmarked range	Comments
	No.	R'000	R'000	R'000	
Head of portfolio group	17	69 704	4 100	2 854 - 4 892 - 6 928	The average salary per band is within the salary ranges benchmarked by the POE business unit. The head of portfolio group includes salaries of the auditor-general and deputy auditor-general.
Business unit leaders	22	53 037	2 411	2 084 - 2 605 - 3 125	
Deputy business unit leaders	10	18 254	1 825	1 677 - 2 097 - 2 518	
Senior managers	139	215 869	1 553	1 281 - 1 602 - 1 921	
Managers	339	367 584	1 084	589 - 1 018 - 1 468	
Admin staff and specialists	367	203 738	555	182 - 320 - 728	
Total support staff	894	928 187	1 039		

2.3.3 Total staff

Business focus areas	Budget				Comments
	2024-25		2025-26		
	No.	R'000	No.	R'000	
Total audit staff	3 191	2 083 541	3 331	2 224 825	The total salary costs include overtime costs.
Total support staff in audit and non-audit BUs	933	876 722	894	928 186	The increase in recoverable staff costs is due to the annual salary increase of 6%, promotions and new appointments to capacitate audit business units to address the growth in audit work because of new audits, increase in scope etc.
					The increase in non-recoverable staff costs is driven by the annual salary increase of 6% and an increase in headcount due to the creation of new positions to support implementation of the #cultureshift2030 strategy initiatives.
Total staff	4 124	2 960 263	4 225	3 153 011	

NOTES TO THE BUDGET

2.4 OTHER INCENTIVES

Budget item	Budget		Change		Comments
	2024-25	2025-26	R'000	%	
	R'000	R'000			
	(1)	(2)	(2)-(1)	(2)-(1)	
Group life scheme	46 706	46 706	-	0,0%	The group risk costs are driven by the AGSA's claim history and the wage bill movement year on year, 2025-26 costs are kept the same as 2024-25 as the current contract will remain in force in 2025-26 financial year.
Long-service awards	115	115	-	0,0%	Long-service awards are part of the staff retention incentives (total reward) and the 2025-26 budget is the same as the previous budget in support of the cost containment tactics.
BU recognition scheme	2 715	1 283	(1 432)	-52,7%	These are business units' recognition incentives used to reward teamwork and to promote staff morale, the decrease is driven by the reduction in costs per head to align these costs to 2023-24 actuals.
Total	49 535	48 103	(1 432)	-2,9%	

NOTES TO THE BUDGET

2.5 UIF AND WCA

Budget item	Budget		Change	
	2024-25	2025-26		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
UIF employer's contribution	5 049	6 078	1 029	20,4%
Workmens's compensation premiums	2 066	3 072	1 006	48,7%
Total	7 115	9 150	2 035	28,6%

These levies are based on the full budgeted staff complement of 4 225 for 2025-26 Financial year and have been calculated for the full year in terms of the relevant legislation.

2.6 PERFORMANCE BONUS

The performance bonus is used to foster a culture of robust performance management and to retain employees. The 2025-26 budgeted amount is R285 million, same as 2024-25 budget, however this is an increase from R262 million paid in the 2024-25 financial year. This budgeted amount is driven by the number of staff who may qualify for the bonus based on the successful evaluation of the individual performance, the business unit and the organisation meeting all the performance measures as prescribed in the organisation scorecard.

3. OUTSOURCED SERVICES

Budget item	Budget		Change	
	2024-25	2025-26		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Consultant fees				
Ongoing projects	77 044	61 837	(15 207)	-19,7%
Once-off ad hoc projects	33 168	10 580	(22 588)	-68,1%
Total	110 212	72 417	(37 795)	-34,3%
% of total income	2,1%	1,3%		

The analysis that follows details the nature of the services outsourced from external service providers. The activities are by nature not repetitive and therefore comparatives and commentary for the previous year are not provided.

NOTES TO THE BUDGET

Budget item	2025-26 budget			Comments
	Ongoing	One-off	Total	
	R'000	R'000	R'000	
Performance audit	527	-	527	Specialists to help with the research and development of new and existing focus areas for performance audits to ensure the deliverance on the #cultureshift2030 strategy and sector focus areas.
Information systems audit	1 354	-	1 354	Specialised services to help in developing audit methodologies, reviewing the skills of current staff to ensure compatibility with regularity audits, and automation of access management reviews.
Investigations	11 169	-	11 169	Secondment of resources from private audit firms to perform some non-billable work to AGSA auditees. The work entails the following: <ul style="list-style-type: none"> Fraud data analytics development to ensure continued support and improvement of services offered to various audit business units. Business continuity management to help with the rollout and implementation of the business unit's value proposition.
Reporting	950	-	950	Contracting technical specialists to help with methodology review, and MI support.
Audit risk intelligence	1 551	348	1 899	Services to deliver strategies and solutions to power our strategy, research and analytics to help our stakeholders understand our auditees better and implement tailored solutions that drive value to both the auditee and our stakeholders.
Technical audit support	-	1 000	1 000	Services for the #cultureshift2030 strategy in contributing into the audit software programme as well as resources to help with reconfiguration of all working papers across all areas of audit. In addition, expertise to assist us with the demands in technical support over the PFMA and MFMA peak periods.
Corporate secretariat	589	-	589	Services to facilitate some of the engagements with internal and external stakeholders, e.g. Scoag meetings, AGSA governance committees, remuneration committee, audit committee, information and communication technology steering committee, tender committee, management approval framework policy committee, and quality control assessment committee.
Corporate legal services	500	-	500	Services for legal fees experts in execution of judgements.
Audit business units (National E, Limpopo and Western Cape)	389	-	389	Services for panel of experts and non-recoverable contract work that has been negotiated with the Afrikaans Taal Museum because they are not able to afford the full audit fee that is charged to perform their audit.

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TO THE BUDGET

Budget item	2025-26 budget			Comments
	Ongoing	One-off	Total	
	R'000	R'000	R'000	
Communication	273	-	273	Expertise to assist with media content creation and monitoring, quarterly media analysis, technical writing, and content audit of the annual report to ensure that the AGSA's messages are simple, clear and relevant.
Integration and innovation	9 936	-	9 936	Services/tools required include the following: <ul style="list-style-type: none"> • Development of both PFMA and MFMA data lead audit models • Innovation proof of value concepts.
Finance	2 787	-	2 787	Special services needed for: <ul style="list-style-type: none"> • Business continuity management to help with the rollout and implementation of the plan. • Enhancement and maintenance of the budget tool • Independent review of the annual financial statements and actuarial review • Smart real estate programme - designed to reduce costs and implement smart building solutions.
Procurement	1 168	-	1 168	External expertise to improve efficiencies and better insights – To assure efficiencies by utilising technology to acquire better insights into procurement, which will improve decision-making.
Information and knowledge management	209	-	209	Expert skills needed to implement: <ul style="list-style-type: none"> • Entrench and explore the use of collaborative tools. organisation wide • Revamp of insights, hot topics, trends, lessons learnt to be more value adding by upgrading iKnow. • Independent audit of AGSA wide knowledge management • Implementation of knowledge harvest organisational wide • Enhancements of the Expert Locator platform. • Public Sector Finance Lekgotla – (an external knowledge sharing platform of key insights for the year) • Independent audit of AGSA-wide knowledge management.
Material irregularity audit	1 000	-	1 000	Required specialised independent expertise to assist the Material Irregularity (MI) business unit with quantifying of financial losses matter, quantity surveyors and fixed assets specialists etc.
People portfolio	1 400	7 675	9 075	Specialised services for: <ul style="list-style-type: none"> • B-BBEE verification agency costs • Assessments in the people portfolio, employee engagement survey, team effectiveness, capacity building, change campaigns collateral and change champion workshops and engagements. • Programmes aimed at helping initiatives emanating from culture dipsticks and organisational culture plan initiatives.

NOTES TO THE BUDGET

Budget item	2025-26 budget			Comments
	Ongoing	One-off	Total	
	R'000	R'000	R'000	
Risk and ethics	2 414	-	2 414	Special services needed to support and enhance the whistle-blowing tool and the leadership independence review. Also included are services to conduct ethics maturity reviews audits within AGSA, ethics training to leadership and the Ethics Strategic Programme (ESP) and the Risk Management Strategic Programme (RMSP) project management.
Quality control	5 145	-	5 145	External reviews and annual quality control reviews by the Independent Regulatory Board for Auditors, mandatory quality control review of specialised audit business units by experts, reviews of information systems, and reviews performed by the internal (AGSA) Quality Control business unit.
Info & comm technology	11 138	-	11 138	Consulting services for services such as People Tool upgrade, ERP roadmap, SharePoint development, cybersecurity, Dotnet app re-engineering, and case management software tool etc.
Digital transformation	8 943	-	8 943	Consulting services for digital transformation projects
Head of portfolios (audit, support and specialised)	396	1 557	1 952	<p>Services required for:</p> <ul style="list-style-type: none"> Review of the investment cases for strategic initiatives and aid us in drafting technical opinions on the accounting treatment of digital transformation assets AGSA's participation in the INTOSAI community: As the current chair of the INTOSAI capacity building committee, the AGSA participates in engagements aimed at building efforts of the community of SAIs. This includes the responsibility for overall strategic leadership of global SAI capacity development and specific work streams such as the Task Force on INTOSAI Auditor Professionalisation, the Regional Forum for Capacity Development, and governance of the SAI Performance Measurement Framework global competency, professionalisation. In addition, services for contracting in global competency, interactive tools and interpretation/translations services to facilitate communications in the African development initiatives (French, Arabic and Portuguese) Required specialised expertise to evaluate including sourcing external auditors to review the evaluation results performed internally. Services required to continue with specialist work for the MI process. Services providers to obtain external reviews on audit disputes referred to the Head of Audit - National.

Once-off initiatives are defined by those projects necessary to set up capabilities that do not currently exist and/or to upgrade current capabilities and technologies.

NOTES TO THE BUDGET

4. S&T – IRRECOVERABLE

Budget item	Budget		Change	
	2024-25	2025-26	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
S&T – irrecoverable	35 385	48 063	12 677	36%
Total	35 385	48 063	12 677	36%
% of total income	0,7%	0,9%		

The cost increase is primarily due to expenses incurred to support resource pooling strategy and head office support staff engagements with provincial business units. These costs are not recoverable from auditees.

5. ACCOMMODATION

Budget item	Ref	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(2)	(2)-(1)	(2)-(1)
Security expenses	5.1	17 100	17 421	321	1,87%
Operational costs	5.2	22 567	22 177	(390)	-1,73%
Total		39 667	39 598	(69)	-0,17%
% of total income		0,8%	0,7%		

- 5.1. Security costs have increased from 2024-25 due to enhancement of security services in all our premises across the provinces coupled with the annual contract increment.
- 5.2. Included in operating costs are costs for water and electricity, service contracts, storage and parking.

NOTES TO THE BUDGET

5.3. Rentals

The average cost per square metre of R200 is a decrease from the 2024-25 of R217, partly due the favourable lease re-negotiations achieved in support of the cost containment strategy.

Location	Budget							Comments
	2024-25			2025-26				
	Square metres occupied	Basic rental cost	Monthly cost per square metre	Square metres occupied	Total staff establishment	Basic rental cost	Monthly cost per square metre	
Western Cape	3 247	8 462 001	217	3 247	227	5 954 186	153	The decrease is due a net of annual escalations of the rentals as per various lease agreements and some rental costs decreasing because of a reduction of square meters occupied (Mpumalanga, Eastern Cape, Pretoria)
Mpumalanga	2 000	4 406 400	184	887	195	1 652 743	155	
KwaZulu-Natal	4 085	12 603 080	257	4 085	253	13 548 312	276	
Limpopo	2 130	3 301 500	129	2 130	196	3 617 713	2 130	
Free State	1 614	1 929 828	100	1 614	193	2 084 214	108	
Johannesburg	3 351	6 170 867	153	3 351	215	6 602 827	164	
Northern Cape	2 031	3 826 178	157	2 031	158	4 132 272	170	
Eastern Cape	3 827	8 546 518	186	2 582	248	3 042 780	98	
Pretoria	21 670	66 605 089	257	21 628	2 381	59 851 884	231	
North West	1 000	1 351 410	113	1 000	159	1 456 313	121	
Total	44 955	117 202 871	217	42 555	4 225	101 943 244	200	

NOTES TO THE BUDGET

5.4. Finance charges and depreciation of assets (right of use)

Location	Budget				Change	
	2024-25		2025-26		Depreciation	Finance charges
	Depreciation	Finance charges	Depreciation	Finance charges		
	R'000	R'000	R'000	R'000	R'000	R'000
Western Cape	9 008 910	1 491 253	7 270 588	7 894 191	(1 738 322)	6 402 938
Mpumalanga	4 348 218	4 612 590	2 299 038	2 217 745	(2 049 180)	(2 394 845)
KwaZulu-Natal	8 956 144	10 522 690	8 956 144	9 783 889	-	(738 802)
Limpopo	2 942 219	1 376 520	2 969 332	1 111 606	27 113	(264 914)
Free State	1 974 414	2 243 661	1 974 414	2 179 811	-	(63 850)
Johannesburg	3 953 645	3 090 577	3 953 645	2 465 480	-	(625 097)
Northern Cape	2 260 695	1 689 463	2 260 695	1 384 316	-	(305 147)
Eastern Cape	8 496 034	6 739 827	3 263 125	3 280 464	(5 232 909)	(3 459 363)
North West	1 147 343	296 033	1 147 343	203 590	-	(92 443)
Pretoria	52 216 546	12 110 740	53 855 569	4 074 380	1 639 023	(8 036 360)
Total	95 304 167	44 173 355	87 949 882	34 595 473	87 949 882	34 595 473

Depreciation is constant over the period of the lease and finance charges which decrease each year as the lease term ends. The lease liability is reduced by the rental payments and the finance charges increased by the liability.

Both the depreciation and the finance charges are decreasing year-on-year as there are no new high value leases that have begun. The IFRS standard on leases came into effect 1 January 2019. In this standard, the present value of the lease payments is regarded as right-of-use asset and a related lease liability under long-term liabilities. Therefore, the amortisation and finance charges are written off; as this is an accounting entry, it will gradually decrease and will eventually equal the actual lease payments at the end of the lease term.

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TO THE BUDGET

6. STAKEHOLDER RELATIONSHIPS

Budget item	Ref.	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(2)	(2)-(1)	(2)-(1)
Liaison	6.1.1	5 800	4 319	-1 481	-25,54%
Internal stakeholder	6.1.2	5 551	17 303	11 752	211,71%
External stakeholder	6.1.3	12 189	6 933	-5 255	-43,12%
Total		23 540	28 556	5 016	21,31%
% of total income		0,5%	0,5%		

6.1 STAKEHOLDER RELATIONSHIPS

6.1.1 Liaison

The costs include stakeholder interactions, media management, corporate event management, branding and employee communications. The 2025-26 budgeted costs have been decreased to align the costs to 2023-24 actuals and to support the cost optimisation strategy.

6.1.2 Internal stakeholders

Budget item	Budget						Variance		Comments
	2024-25			2025-26			Due to increase in costs	Due to decrease in staff	
	Number of employees	Average amount	Total	Number of employees	Average amount	Total			
	(1)	(2)	(1)x(2)	(3)	(4)	(3)x(4)	R'000	R'000	
Business unit (BU) team effectiveness activities	4 123	1 346	5 551	4 225	4 095	17 303	11 335	418	The purpose of Internal stakeholder relationship activities and associated costs is to align the staff with the vision, mission and strategy of the AGSA. These activities occur every year and include engagements such as, farewell functions, staff lunches, business units' meetings etc. These costs are budgeted per head and the increase is driven by the predicted growth in the number of engagements as well as alignment to 2023-24 actuals.
Total	4 123	1 346	5 551	4 225	4 095	17 303	11 335	418	

NOTES TO THE BUDGET

6.1.3 External stakeholders

Budget item	Budget						Variance
	2024-25			2025-26			
	Number of employees	Allowance per annum	Total	Number of employees	Allowance per annum	Total	
		R'000	R'000		R'000	R'000	
(1)	(2)	(3)	(4)	(5)	(6)	(6)-(3)	
Business unit leaders/heads of units	39	35	1 351	39	20	768	(583)
Deputy business unit leaders	35	34	1 195	38	18	680	(515)
Senior managers	310	29	9 123	333	16	5 189	(3 934)
Exco	15	35	520	17	17	296	(224)
Total	399	31	12 189	427	16	6 933	(5 256)

These costs and related activities are for the improvement of relationships and communication with external stakeholders. The aim of interaction with external stakeholders is to improve the consistency and effectiveness of the AGSA's messages by providing auditees with insights on their audit outcomes. The budget allowance applied per head to compute the budget costs has decreased due to the alignment to the 2023-24 actuals and to support the cost optimisation strategy.

6.2 REGIONAL CONGRESSES (STRATEGIC ALIGNMENT WORKSHOP)

Budget item	Budget						Variance
	2024-25			2025-26			
	Number of employees	Cost per employee	Total	Number of employees	Cost per employee	Total	
		Rand	R'000		Rand	R'000	
(1)	(2)	(3)	(4)	(5)	(6)	(6)-(3)	
BU/CE workshop	4 123	899	3 708 282	4 225	762	3 219	(3 705 062)
Senior management workshop (SMW)	398	23 844	9 500 000	427	11 066	4 725	(9 495 275)
Total			13 208 282		7 944		(13 200 337)

These costs and related activities are for engagement to inform and align the strategic intent of the organisation with all the staff members. The budgeted costs are based on the total staff complement and the cost driver that is decided during the budget process. The decrease in budgeted costs is driven by the reduction of the cost driver because of aligning the budgeted cost per head to the 2023-24 actual costs per head.

NOTES TO THE BUDGET

6.3 FOREIGN VISITORS

Budget item	Budget		Change	
	2024-25	2025-26	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
Foreign visitors	110	78	-32	-29%
Total	110	78	-32	-29%

These costs are based on the predicted number of international visitors from another SAIs to the AGSA. The decrease in budgeted costs is due to the estimated reduction in the number of visitors in the 2025-26 financial year.

6.4 OVERSEAS TRAVEL

Budget item	Budget		Change		Comments
	2024-25	2025-26	R'000	%	
	R'000	R'000			
	(1)	(3)	(3)-(1)	(3)-(1)	
Auditor-general and deputy auditor-general	3 500	6 543	3 043	86,9%	<p>The costs relate to the auditor-general, the deputy auditor-general, and other AGSA employee's planned international travel.</p> <p>The Commonwealth auditor-general group, INTOSAI (the governing member and chair of the capacity-building committee), AFROSAI, and AFROSAIE form part of the worldwide commitments of the auditor-general.</p> <p>The budget also includes the AGSA's commitments to several INTOSAI working groups as subject matter expert and international conferences.</p>
Total	3 500	6 543	3 043	86,9%	

* The costs include travelling and subsistence expenses of all staff supporting the auditor-general and deputy auditor-general.

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TO THE BUDGET

7. OVERSIGHT GOVERNANCE

Budget item	Budget		Change		Comments
	2024-25	2025-26			
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Parliamentary oversight (Scoag)	100	100	-	0%	The budgeted costs are driven by the number of meetings held per annum and the induction of new members and costs of chairing of hearings for CCMA and Labour Court. The decrease in 2025-26 is in line with the expected reduction in the number of external meetings by governance boards.
Corporate governance boards (auditor-general advisory board, audit committee, and quality control assessment committee)	581	961	381	66%	
Total	7 236	5 617	(1 619)	-22%	
% total income	7 917	6 678			

8. AUDIT EXPENSES

8.1 EXTERNAL AUDIT FEES

Budget item	Budget		Change		Comments
	2024-25	2025-26			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Financial audit	5 039	5 244	205	4,1%	The audit fees are calculated based on the projections made by the AGSA's external auditors for the planning, interim audit, final audit, BU visits, and internal control reviews.
Sustainability review	313	326	13	4,1%	The scorecard audit, performance bonuses audit, and new charge-out rates (tariffs) audit are all included in the budget.
Other assurance reviews and disbursement	158	164	6	4,1%	The 2025-26 budget has been developed using the audit fees that will be charged in 2024-25, plus inflation as well as modifications to the audit hours and scope.
Total	5 509	5 733	225	4,1%	
% of total income	0,1%	0,1%			

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TO THE BUDGET

8.2 INTERNAL AUDIT FEES

Budget item	Budget		Change	
	2024-25	2025-26	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
Routine financial audits	625	1 042	417	66,8%
Routine human capital-related audits	259	495	236	90,9%
Routine internal controls audits	1 206	1 373	167	13,8%
Ad hoc assignments and systems queries (CAATs application)	368	1 316	949	258,1%
Project management and attendance of audit committee meetings	422	443	21	5,0%
Risk management meetings and strategic risk assessment	63	66	3	4,8%
Audit software project review (ICT governance, strategy review and IC strategy review)	336	1 618	1 282	381,5%
Disbursements	-	964	964	100%
Total	3 279	7 317	4 037	123,1%
% of total income	0,1%	0,1%		

The growth in internal audit fees from 2024-25 is driven by the increase in scope based on the ERP and ASP assurance review requested by the audit committee as well as the probity reviews for tenders above R50 million in line with SCM procedures.

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TO THE BUDGET

9. RECRUITMENT EXPENSES

Budget item	Budget		Change		Comments
	2024-25	2025-26	R'000	%	
	R'000	R'000			
(1)	(2)	(2)-(1)	(2)-(1)		
Advertisements	1 400	770	(630)	-45,0%	The costs are related to recruitment programmes for graduates and job advertisements. The significant decrease in costs is driven by the intention to support the cost optimisation plan and alignment to 2024-24 actuals.
Personnel agency fees	3 800	5 195	1 395	36,7%	Agency fees are calculated as a percentage of the salaries of the employees who are predicted to be hired in 2025-26 financial year. The effort to fill audit staff positions (specialised and scarce skills) is the cause of the increase budgeted costs for 2025-26 financial year.
Interviews	1 574	1 185	(390)	-24,7%	This budget includes the costs of performing psychometric assessments, background checks, job profile updates and vetting as part of the recruitment process. The decrease in 2025-26 is due to the contributions made to the cost optimisation strategy.
Transfer and relocation expenses	8 641	4 640	(4 000)	-46,3%	Pre-visit fees for both internal and external candidates, as well as the payment of three months' worth of lodging expenses and the reimbursement of travel costs. The decrease in 2025-26 is due to less expected relocations compared to 2024-25 financial year.
Total	15 415	11 790	(3 625)	-23,5%	
% of total income	0,3%	0,2%			

NOTES TO THE BUDGET

10. LEARNING AND DEVELOPMENT

Budget item	Ref.	Budget		Change	
		2024-25	2025-26		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Membership fees	10.1	26 620	24 633	(1 987)	-7,5%
Training:	10.2	26 640	31 900	5 260	19,7%
Internal training		21 178	23 016	1 838	8,7%
Conference and seminars		1 792	5 031	3 238	180,7%
Graduate programmes		3 670	3 854	184	5,0%
Study assistance: employees	10.3	17 896	14 566	(3 330)	-18,6%
Human capital development projects		1 447	1 442	(4)	-0,3%
Bursaries	10.4	32 267	32 534	267	0,8%
Study support incentive scheme		7 500	5 738	(1 762)	-23,5%
Tertiary assistance	10.4	113	84	(29)	-25,9%
Study support incentive scheme: top-up one		27 099	29 961	2 861	10,6%
Skills development levy		(17 283)	(9 402)	7 881	-45,6%
Skills development levy – recovered		17 896	14 566	(3 330)	-18,6%
Total		122 299	131 456	9 157	7,5%
% of total income		2,4%	2,4%		

NOTES TO THE BUDGET

10.1 MEMBERSHIP FEES

The membership fee budget for 2025-26 is based on the predicted professional staff intake. The number of members for the 2025-26 budget is slightly lower compared to the 2024-25 budget.

10.2 TRAINING

Type of expense	Budget		Change	
	2024-25	2025-26	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
Internal	21 178	23 016	1 838	8,7%
Conference and seminars	1 792	5 031	3 238	180,7%
Graduate programmes	3 670	3 854	184	5,0%
Total	26 640	31 900	5 260	19,7%

To keep AGSA competencies current and up-to-date, training consists of a combination of online and in-person training sessions. The budget for 2025-26 increased from the 2024-25 budget due to an increased demand of workshops/classroom type of training. Furthermore, we have diversified the learning experience and embarked on learning that is self-paced based on individual learning needs.

10.3 STUDY ASSISTANCE: EMPLOYEES

Course of study	Budget		Comments
	2024-25	2025-26	
	R'000	R'000	
Diploma	125	102	This is in line with the AGSA's preference to focus on graduate students.
Degree	458	373	
CTA/honours	10 972	8 931	
Final qualifying exam support courses	1 936	1 576	
Non-accounting degrees and diplomas	1 045	851	
Postgraduate, RGA, CISA	3 360	2 735	
Total	17 896	14 566	

The study support policy has an impact on the budgeted amount because it stipulates that the AGSA should only provide financial aid to employees who meet the criteria for academic achievement and who are eligible for study assistance. The decrease of 17% from 2024-25 budget is a result of inflation (CPI) and a projected number of qualified employees.

NOTES TO THE BUDGET

10.4 EXTERNAL STUDENT BURSARIES AND TERTIARY ASSISTANCE

The programme of awarding bursaries is intended to create a future employee pool.

Description	Budget	
	2024-25	2025-26
	R'000	R'000
Thuthuka bursaries	10 349	20 490
External bursaries	6 052	8 670
Sponsorship, functions and other	917	0
Tertiary assistance	3 340	3 374
Total	32 267	32 534

SAICA Thuthuka programme

The investment in Thuthuka is to increase the trainee auditor with Certificate in the Theory of Accounting (CTA) qualification. The recovery rate is predicted to be higher due to the reduced time expected to be spent on study activities by this group. The increase in the budget for 2025-26 is in line with the strategy to recruit 100% trainee auditors who have completed their CTA.

External bursaries and centenary scholarship

These are the costs associated with the AGSA's commitment to 41 recipients of external bursaries (2024-25 budget: 37). There is a slight increase in the number of bursary holders' recipients of bursaries in 2025-26.

NOTES TO THE BUDGET

Name of university	Budget	
	2024-25	2025-26
	No. of students	No. of students
University of Johannesburg	6	10
University of Witwatersrand (Wits)	4	5
University of Pretoria	5	1
Monash University and Milpark Education	-	4
University of the Free State	7	6
Institute of Accounting Science	1	-
University of Cape Town	1	-
Stellenbosch University	3	3
Nelson Mandela Metropolitan University	1	1
North West University	4	7
University of KwaZulu-Natal	-	2
University of Limpopo	3	2
University of Western Cape	2	-
Total	37	41

Tertiary assistance

The AGSA continues to support universities keep their South African Institute of Chartered Accountants (SAICA) accreditation through the AGSA Academic Trainee programme (junior lecturers) and other academic projects.

NOTES

TO THE BUDGET

11. EMPLOYEE WELLNESS PROGRAMME

Budget item	Budget		Change		Comments
	2024-25	2025-26			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Employee wellness programmes	8 490	8 490	-	0,0%	This relates to costs paid to outside/external service providers for a range of services, such as executive wellness, lifestyle management, employee assistance, and support for mental health issues. The internship programme for applicants with impairments and the assistance for trainee auditors who will be undertaking their professional examination are also included.
Socioeconomic development programme	3 042	4 044	1 002	32,9%	The socioeconomic development programme, which is a part of the AGSA's sustainability strategy, aims to ensure that the accounting and auditing profession is promoted, and awareness is increased, which benefits both the profession and the areas where the AGSA conducts business. The increase in budgeted costs is due to the enhanced programmes with SAICA and the financial and accounting sector to ensure that there is socio-corporate investment in our communities, particularly within the schools, and that there are programmes aimed at ensuring that AGSA with the further education and training (FET) colleges have a pipeline of persons with disabilities.
Auditor-general's social responsibility	508	533	25	5,0%	These costs often include contributions to the AGSA's centennial scholarship fund and table sponsorships at charity events organised by groups like the Association for the Advancement of Black Accountants of Southern Africa (Abasa). The budget for 2025-26 has increased in line with inflation.
Enterprise development	2 000	1 000	(1 000)	-50,0%	This includes the AGSA's B-BBEE initiatives to help and advance small black-owned audit firms. To support the AGSA's cost-optimisation strategy, the costs budgeted costs were decreased and aligned to 2023-24 actuals.
Total	14 040	14 068	27	0,2%	

NOTES

TO THE BUDGET

12. TECHNOLOGICAL SERVICES

Budget item	Ref.	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(2)	(2)-(1)	(2)-(1)
Licence and equipment maintenance	12.1	156 905	134 108	(22 797)	-14,5%
Hiring of equipment – rental	12.2	3 008	3 008	-	0,0%
Hiring of equipment – copy charges		459	4 161	3 703	807,2%
Total		160 372	141 277	(19 095)	-11,9%
% of total income		3,1%	2,6%		

12.1 COMPUTER SERVICES

Budget item	Budget		Change		Comments
	2024-25	2025-26	R'000	%	
	R'000	R'000			
	(1)	(2)	(2)-(1)	(2)-(1)	
IT maintenance and support	84 328	72 075	(12 252)	-14,5%	This covers the support and upkeep of mobile connections, licenses, PeopleSoft and Microsoft, licenses for robotics, licenses for the CMS Project (MI Case Management System), a disaster management centre, and other expenses linked to the upkeep of IT infrastructure. The budget also the cost of strengthening of cybersecurity to protect our organisation's and the auditees' data and the digitisation and automation of processes. These budgeted amounts take inflation and currency rate fluctuations into account, the decrease is due to the alignment of costs to 2023-24 actuals.
Networks	6 280	5 367	(912)	-14,5%	
Security	11 664	9 969	(1 695)	-14,5%	
Telecommunications	2 835	2 423	(412)	-14,5%	
3G data usage	51 798	44 272	(7 526)	-14,5%	These costs relate to the 3G monthly subscriptions 3G via MTN and Telkom and related costs which is attributable to the usage of OneDrive platforms, hybrid working model, holding meetings via MS Teams and sharing large documents. The decrease is because of the alignment of costs to the 2023-24 actuals driven by the savings expected to be derived for using MTN as a service provider instead of Vodacom.
Total	156 905	134 108	(22 797)	-14,5%	
% of total income	3,0%	2,4%			

NOTES TO THE BUDGET

12.2 HIRING OF EQUIPMENT: RENTAL AND COPY CHARGES

The centralisation of services in hiring of equipment (rental and copy charges) resulted in positive results will continue in the 2025-26 financial year. The 2025-26 budget is therefore kept the same as the 2024-25 budget.

13. INSURANCE AND LEGAL FEES

Budget item	Budget		Change		Comments
	2024-25	2025-26			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Insurance	2 870	2 994	124	4,3%	The growth in budgeted costs is due to inflationary increase and alignment of insurance premiums and claim expenses to historical trends.
Legal fees and contingency	13 447	17 565	4 118	30,6%	These costs relate to predicted labour-related lawsuits, litigation costs for past-due debtors, and audit pushback legal costs. The increase in budgeted costs is due to predicted increase in these activities e.g. as the debt book increases, we expect litigation costs for defaulting debtors to increase.
Total	16 317	20 559	4 241	26,0%	
% of total income	0,3%	0,4%			

14. OFFICE MAINTENANCE

Budget item	Budget		Change	
	2024-25	2025-26		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Office maintenance	25 993	31 506	5 513	21,2%
Total	25 993	31 506	5 513	21,2%
% of total income	0,5%	0,6%		

Cleaning expenses totalling R8 million, office renovations, refreshments, and publications costing R8 million, repairs and maintenance costing R8 million, stationery and printing costing R5 million, medical examination and warranty charges totalling R2 million are all included in office maintenance costs. The increase is driven by the growth in headcount across the business units.

NOTES TO THE BUDGET

15. COMMUNICATION

Budget item	Ref.	Budget		Change	
		2024-25	2025-26		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Telephone charges	15.1	2 039	964	(1 075)	-52,7%
Cellphone charges	15.2	11 158	10 672	(485)	-4,3%
Postage and courier services		1 825	2 063	238	13,1%
Total		15 021	13 700	(1 322)	-8,8%
% of total income		0,3%	0,2%		

15.1 TELEPHONE CHARGES

The costs are influenced by the budgeted number of staff as well as the allowed average cost per staff member. The decrease is driven by the alignment of the budgeted cost per head to 2023-24 actual cost per head.

15.2 CELLPHONE CHARGES

Cellphone expenses are primarily decided by the budgeted number of employees qualifying for a cellphone allowance. The decrease is driven by the alignment of the budgeted cost per head to 2023-24 actual cost per head.

NOTES TO THE BUDGET

16. DEPRECIATION

Budget item	Ref.	Budget		Change	
		2024-25	2025-26		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Right-of-use assets	5.1	95 304	87 950	(7 354)	-7,7%
Motor vehicles		440	418	(22)	-5,0%
Furniture and equipment		3 398	1 870	(1 529)	-45,0%
Computer equipment		42 883	28 381	(14 502)	-33,8%
Computer software		16 798	5 628	(11 170)	-66,5%
Leasehold improvements		7 892	9 139	1 247	15,8%
Total		166 715	133 386	(33 329)	-20,0%
% of total income		3,2%	2,4%		

According to the AGSA's asset management policy, the depreciation expense budget is based on the depreciation of existing assets as well as the depreciation of assets to be bought as per the 2024-25 and 2025-26 capex budgets.

The decrease in depreciation is due to the extended useful lives of different asset categories, while the decrease in the right-of-use assets is due to the calculation being based on the remaining lease periods.

NOTES

TO THE BUDGET

17. CAPITAL EXPENDITURE BUDGET

17.1 MOTOR VEHICLES

Description	2024-25 budget	Acquisitions: budget 2025-26	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Motor vehicles	5 658	2 000	418	7 240
Total	5 658	2 000	418	7 240

Location	Budget	
	2024-25	2025-26
	R'000	R'000
Provision for the purchase of pool cars in the provincial and finance business units	2 310	2 000
Total	2 310	2 000

17.2 FURNITURE AND EQUIPMENT

Description	2024-25 budget	Acquisitions: budget 2023-24	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Furniture and equipment	10 379	8 147	1 870	16 656
Total	10 379	8 147	1 870	16 656

Location	Budget		Comments
	2024-25	2025-26	
	R'000	R'000	
Pretoria and other regional offices	5 765	8 147	Furniture acquisition is budgeted for centrally in head office for all AGSA offices.
Total	5 765	8 147	

NOTES TO THE BUDGET

17.3 LEASEHOLD IMPROVEMENTS

Description	2024-25 budget	Acquisitions: budget 2025-26	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Leasehold improvements	55 501	48 545	9 139	94 907
Total	55 501	48 545	9 139	94 907

Location	Budget		Comments
	2024-25	2025-26	
	R'000	R'000	
AGSA offices	14 490	48 545	Leasehold improvements are budgeted for centrally in head office for all AGSA offices. The budget for leasehold improvements is based on the layouts and design in line with the AGSA branding.
Total	14 490	48 545	

17.4 COMPUTER HARDWARE, NETWORK AND SECURITY

Description	2024-25 budget	Acquisitions: budget 2025-26	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Computer hardware	189 355	65 579	28 381	226 553
Total	189 355	65 579	28 381	226 553

NOTES TO THE BUDGET

Budget item	Ref.	Budget		Change	
		2024-25	2025-26	R'000	%
		R'000	R'000		
		(1)	(3)	(3)-(1)	(3)-(1)
Computer hardware	17.4.1	24 384	(2 759)	(27 143)	-111,3%
Networks	17.4.2	10 000	(1 131)	(11 131)	-111,3%
Security	17.4.3	6 816	(771)	(7 587)	0,0%
Notebooks	17.4.4	60 768	70 240	9 472	15,6%
Total		101 968	65 579	(36 389)	-35,7%

17.4.1 Computer hardware

The 2025-26 budget consist of acquisition of computer hardware to increase storage, memory and processing power for audit software memory projects and replacement of riverbed devices, which enable the minimisation of data consumption over the wide area network.

17.4.2 Networks

The 2025-26 budget is for the new network switches as well as the replacement of old ones.

17.4.3. Security

This relates to the ERP and network security lab devices.

17.4.4. Notebooks

This relates to the acquisition of notebooks for new employees as well as the replacement of old ones.

NOTES TO THE BUDGET

17.5 COMPUTER SOFTWARE

Description	2024-25 budget	Acquisitions: budget 2025-26	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Computer software	355 630	206 239	5 628	556 241
Total	355 630	206 239	5 628	556 241

Budget item	Budget		Comments
	2024-25	2025-26	
	R'000	R'000	
New software licences	42 669	37 128	Licences to be obtained to accommodate all staff members, e.g. Microsoft, Case management system and Oracle.
New systems implementation	194 350	169 111	The capitalisation of licensing and development costs. New software licences for implementation of the media tool for the Investigation BU, Microsoft Power Bi (P3 ISA), ASP, new ACL, audit software roadmap, Data Lake, Risk and Ethics Case Management tool and International Standard on Quality Management (ISQM).
Total	237 019	206 239	

17.6 RIGHT-OF-USE ASSET

Description	2024-25 budget	Acquisitions: budget 2025-26	Depreciation	2025-26 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Right-of-use asset	164 836	133 746	87 950	210 632
Total	164 836	133 746	87 950	210 632

The new IFRS 16 standard on leases requires that the present value of the lease payments be regarded as a right-of-use asset. The right-of-use asset is written off and gradually reduces over the period of the lease term.

ANNEXURE

B

PROPOSED INTERNAL RATES 2025-26

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
Business unit leader				3 650	3 650	3 650	3 650
Deputy business unit leader	1 000 000	1 010 000	1 020 000	2 502	2 546	1 771	2 634
	1 020 000	1 030 000	1 040 000	2 551	2 596	1 806	2 687
	1 040 000	1 050 000	1 060 000	2 601	2 647	1 841	2 739
	1 060 000	1 070 000	1 080 000	2 650	2 697	1 876	2 791
	1 080 000	1 090 000	1 100 000	2 700	2 748	1 911	2 843
	1 100 000	1 110 000	1 120 000	2 749	2 798	1 946	2 895
	1 120 000	1 130 000	1 140 000	2 799	2 848	1 982	2 947
	1 140 000	1 150 000	1 160 000	2 848	2 899	2 017	3 000
	1 160 000	1 170 000	1 180 000	2 898	2 949	2 052	3 052
	1 180 000	1 190 000	1 200 000	2 947	3 000	2 087	3 104
	1 200 000	1 210 000	1 220 000	2 997	3 050	2 122	3 156
	1 220 000	1 230 000	1 240 000	3 047	3 100	2 157	3 208
	1 240 000	1 250 000	1 260 000	3 096	3 151	2 192	3 260
	1 260 000	1 270 000	1 280 000	3 146	3 201	2 227	3 313
	1 280 000	1 290 000	1 300 000	3 195	3 252	2 262	3 365
	1 300 000	1 310 000	1 320 000	3 245	3 302	2 297	3 417
	1 320 000	1 330 000	1 340 000	3 294	3 353	2 332	3 469
	1 340 000	1 350 000	1 360 000	3 344	3 403	2 367	3 521
	1 360 000	1 370 000	1 380 000	3 393	3 453	2 402	3 574
	1 380 000	1 390 000	1 400 000	3 443	3 504	2 437	3 626
	1 400 000	1 410 000	1 420 000	3 492	3 554	2 472	3 678
	1 420 000	1 430 000	1 440 000	3 542	3 605	2 508	3 730
	1 440 000	1 450 000	1 460 000	3 591	3 655	2 543	3 782
	1 460 000	1 470 000	1 480 000	3 641	3 705	2 578	3 834
	1 480 000	1 490 000	1 500 000	3 691	3 756	2 613	3 887
	1 500 000	1 510 000	1 520 000	3 740	3 806	2 648	3 939
	1 520 000	1 530 000	1 540 000	3 790	3 857	2 683	3 991
	1 540 000	1 550 000	1 560 000	3 839	3 907	2 718	4 043
	1 560 000	1 570 000	1 580 000	3 889	3 958	2 753	4 095
	1 580 000	1 590 000	1 600 000	3 938	4 008	2 788	4 147
	1 600 000	1 610 000	1 620 000	3 988	4 058	2 823	4 200
	1 620 000	1 630 000	1 640 000	4 037	4 109	2 858	4 252

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	1 640 000	1 650 000	1 660 000	4 087	4 159	2 893	4 304
	1 660 000	1 670 000	1 680 000	4 136	4 210	2 928	4 356
	1 680 000	1 690 000	1 700 000	4 186	4 260	2 963	4 408
	1 700 000	1 710 000	1 720 000	4 235	4 310	2 999	4 460
	1 720 000	1 730 000	1 740 000	4 285	4 361	3 034	4 513
	1 740 000	1 750 000	1 760 000	4 335	4 411	3 069	4 565
	1 760 000	1 770 000	1 780 000	4 384	4 462	3 104	4 617
	1 780 000	1 790 000	1 800 000	4 434	4 512	3 139	4 669
	1 800 000	1 810 000	1 820 000	4 483	4 563	3 174	4 721
	1 820 000	1 830 000	1 840 000	4 533	4 613	3 209	4 773
	1 840 000	1 850 000	1 860 000	4 582	4 663	3 244	4 826
	1 860 000	1 870 000	1 880 000	4 632	4 714	3 279	4 878
	1 880 000	1 890 000	1 900 000	4 681	4 764	3 314	4 930
	1 900 000	1 910 000	10 000 000	4 731	4 815	3 349	4 982

Audit senior manager	800 000	810 000	820 000	1 506	1 348	1 402	1 473
	820 000	830 000	840 000	1 543	1 381	1 436	1 509
	840 000	850 000	860 000	1 580	1 414	1 471	1 546
	860 000	870 000	880 000	1 617	1 447	1 506	1 582
	880 000	890 000	900 000	1 654	1 481	1 540	1 619
	900 000	910 000	920 000	1 692	1 514	1 575	1 655
	920 000	930 000	940 000	1 729	1 547	1 610	1 691
	940 000	950 000	960 000	1 766	1 581	1 644	1 728
	960 000	970 000	980 000	1 803	1 614	1 679	1 764
	980 000	990 000	1 000 000	1 840	1 647	1 713	1 800
	1 000 000	1 010 000	1 020 000	1 877	1 680	1 748	1 837
	1 020 000	1 030 000	1 040 000	1 915	1 714	1 783	1 873
	1 040 000	1 050 000	1 060 000	1 952	1 747	1 817	1 910
	1 060 000	1 070 000	1 080 000	1 989	1 780	1 852	1 946
	1 080 000	1 090 000	1 100 000	2 026	1 813	1 886	1 982
	1 100 000	1 110 000	1 120 000	2 063	1 847	1 921	2 019
	1 120 000	1 130 000	1 140 000	2 100	1 880	1 956	2 055
	1 140 000	1 150 000	1 160 000	2 138	1 913	1 990	2 091
	1 160 000	1 170 000	1 180 000	2 175	1 947	2 025	2 128

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
1 180 000	1 190 000	1 200 000	2 212	1 980	2 059	2 164	
1 200 000	1 210 000	1 220 000	2 249	2 013	2 094	2 201	
1 220 000	1 230 000	1 240 000	2 286	2 046	2 129	2 237	
1 240 000	1 250 000	1 260 000	2 324	2 080	2 163	2 273	
1 260 000	1 270 000	1 280 000	2 361	2 113	2 198	2 310	
1 280 000	1 290 000	1 300 000	2 398	2 146	2 233	2 346	
1 300 000	1 310 000	1 320 000	2 435	2 179	2 267	2 382	
1 320 000	1 330 000	1 340 000	2 472	2 213	2 302	2 419	
1 340 000	1 350 000	1 360 000	2 509	2 246	2 336	2 455	
1 360 000	1 370 000	1 380 000	2 547	2 279	2 371	2 492	
1 380 000	1 390 000	1 400 000	2 584	2 313	2 406	2 528	
1 400 000	1 410 000	1 420 000	2 621	2 346	2 440	2 564	
1 420 000	1 430 000	1 440 000	2 658	2 379	2 475	2 601	
1 440 000	1 450 000	1 460 000	2 695	2 412	2 509	2 637	
1 460 000	1 470 000	1 480 000	2 732	2 446	2 544	2 673	
1 480 000	1 490 000	1 500 000	2 770	2 479	2 579	2 710	
1 500 000	1 510 000	1 520 000	2 807	2 512	2 613	2 746	
1 520 000	1 530 000	1 540 000	2 844	2 546	2 648	2 783	
1 540 000	1 550 000	1 560 000	2 881	2 579	2 683	2 819	
1 560 000	1 570 000	1 580 000	2 918	2 612	2 717	2 855	
1 580 000	1 590 000	1 600 000	2 955	2 645	2 752	2 892	
1 600 000	1 610 000	1 620 000	2 993	2 679	2 786	2 928	
1 620 000	1 630 000	1 640 000	3 030	2 712	2 821	2 964	
1 640 000	1 650 000	1 660 000	3 067	2 745	2 856	3 001	
1 660 000	1 670 000	1 680 000	3 104	2 778	2 890	3 037	
1 680 000	1 690 000	1 700 000	3 141	2 812	2 925	3 073	
1 700 000	1 710 000	1 720 000	3 179	2 845	2 959	3 110	
1 720 000	1 730 000	1 740 000	3 216	2 878	2 994	3 146	
1 740 000	1 750 000	1 760 000	3 253	2 912	3 029	3 183	
1 760 000	1 770 000	1 780 000	3 290	2 945	3 063	3 219	
1 780 000	1 790 000	1 800 000	3 327	2 978	3 098	3 255	
1 800 000	1 810 000	1 820 000	3 364	3 011	3 133	3 292	
1 820 000	1 830 000	10 000 000	3 402	3 045	3 167	3 328	

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
Audit manager	700 000	710 000	720 000	1 256	1 081	1 173	1 268
	720 000	730 000	740 000	1 291	1 112	1 207	1 304
	740 000	750 000	760 000	1 327	1 142	1 240	1 340
	760 000	770 000	780 000	1 362	1 173	1 273	1 376
	780 000	790 000	800 000	1 398	1 203	1 306	1 411
	800 000	810 000	820 000	1 433	1 234	1 339	1 447
	820 000	830 000	840 000	1 468	1 264	1 372	1 483
	840 000	850 000	860 000	1 504	1 295	1 405	1 518
	860 000	870 000	880 000	1 539	1 325	1 438	1 554
	880 000	890 000	900 000	1 575	1 356	1 471	1 590
	900 000	910 000	920 000	1 610	1 386	1 504	1 626
	920 000	930 000	940 000	1 645	1 417	1 537	1 661
	940 000	950 000	960 000	1 681	1 447	1 570	1 697
	960 000	970 000	980 000	1 716	1 477	1 603	1 733
	980 000	990 000	1 000 000	1 751	1 508	1 636	1 769
	1 000 000	1 010 000	1 020 000	1 787	1 538	1 669	1 804
	1 020 000	1 030 000	1 040 000	1 822	1 569	1 702	1 840
	1 040 000	1 050 000	1 060 000	1 858	1 599	1 735	1 876
	1 060 000	1 070 000	1 080 000	1 893	1 630	1 768	1 911
	1 080 000	1 090 000	1 100 000	1 928	1 660	1 802	1 947
	1 100 000	1 110 000	1 120 000	1 964	1 691	1 835	1 983
	1 120 000	1 130 000	1 140 000	1 999	1 721	1 868	2 019
	1 140 000	1 150 000	1 160 000	2 035	1 752	1 901	2 054
	1 160 000	1 170 000	1 180 000	2 070	1 782	1 934	2 090
	1 180 000	1 190 000	1 200 000	2 105	1 813	1 967	2 126
	1 200 000	1 210 000	1 220 000	2 141	1 843	2 000	2 162
	1 220 000	1 230 000	1 240 000	2 176	1 874	2 033	2 197
	1 240 000	1 250 000	1 260 000	2 211	1 904	2 066	2 233
	1 260 000	1 270 000	1 280 000	2 247	1 934	2 099	2 269
	1 280 000	1 290 000	1 300 000	2 282	1 965	2 132	2 304
1 300 000	1 310 000	1 320 000	2 318	1 995	2 165	2 340	
1 320 000	1 330 000	1 340 000	2 353	2 026	2 198	2 376	
1 340 000	1 350 000	1 360 000	2 388	2 056	2 231	2 412	
1 360 000	1 370 000	1 380 000	2 424	2 087	2 264	2 447	

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
1 380 000	1 390 000	1 400 000	2 459	2 117	2 297	2 483	
1 400 000	1 410 000	1 420 000	2 494	2 148	2 330	2 519	
1 420 000	1 430 000	1 440 000	2 530	2 178	2 363	2 555	
1 440 000	1 450 000	1 460 000	2 565	2 209	2 397	2 590	
1 460 000	1 470 000	1 480 000	2 601	2 239	2 430	2 626	
1 480 000	1 490 000	1 500 000	2 636	2 270	2 463	2 662	
1 500 000	1 510 000	1 520 000	2 671	2 300	2 496	2 697	
1 520 000	1 530 000	1 540 000	2 707	2 330	2 529	2 733	
1 540 000	1 550 000	1 560 000	2 742	2 361	2 562	2 769	
1 560 000	1 570 000	1 580 000	2 778	2 391	2 595	2 805	
1 580 000	1 590 000	1 600 000	2 813	2 422	2 628	2 840	
1 600 000	1 610 000	1 620 000	2 848	2 452	2 661	2 876	
1 620 000	1 630 000	1 640 000	2 884	2 483	2 694	2 912	
1 640 000	1 650 000	1 660 000	2 919	2 513	2 727	2 948	
1 660 000	1 670 000	1 680 000	2 954	2 544	2 760	2 983	
1 680 000	1 690 000	1 700 000	2 990	2 574	2 793	3 019	
1 700 000	1 710 000	1 720 000	3 025	2 605	2 826	3 055	
1 720 000	1 730 000	1 740 000	3 061	2 635	2 859	3 090	
1 740 000	1 750 000	1 760 000	3 096	2 666	2 892	3 126	
1 760 000	1 770 000	1 780 000	3 131	2 696	2 925	3 162	
1 780 000	1 790 000	1 800 000	3 167	2 727	2 958	3 198	
1 800 000	1 810 000	1 820 000	3 202	2 757	2 991	3 233	
1 820 000	1 830 000	1 840 000	3 238	2 787	3 025	3 269	
1 840 000	1 850 000	1 860 000	3 273	2 818	3 058	3 305	
1 860 000	1 870 000	1 880 000	3 308	2 848	3 091	3 341	
1 880 000	1 890 000	1 900 000	3 344	2 879	3 124	3 376	
1 900 000	1 910 000	1 920 000	3 379	2 909	3 157	3 412	
1 920 000	1 930 000	1 940 000	3 414	2 940	3 190	3 448	
1 940 000	1 950 000	1 960 000	3 450	2 970	3 223	3 483	
1 960 000	1 970 000	1 980 000	3 485	3 001	3 256	3 519	
1 980 000	1 990 000	2 000 000	3 521	3 031	3 289	3 555	
2 000 000	2 010 000	2 020 000	3 556	3 062	3 322	3 591	
2 020 000	2 030 000	2 040 000	3 591	3 092	3 355	3 626	
2 040 000	2 050 000	10 000 000	3 627	3 123	3 388	3 662	

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
Assistant manager	400 000	410 000	420 000	697	605	619	719
	420 000	430 000	440 000	731	634	649	754
	440 000	450 000	460 000	765	664	679	790
	460 000	470 000	480 000	799	693	709	825
	480 000	490 000	500 000	833	723	739	860
	500 000	510 000	520 000	867	752	770	895
	520 000	530 000	540 000	901	782	800	930
	540 000	550 000	560 000	935	811	830	965
	560 000	570 000	580 000	969	841	860	1 000
	580 000	590 000	600 000	1 003	870	890	1 035
	600 000	610 000	620 000	1 037	900	920	1 070
	620 000	630 000	640 000	1 071	929	951	1 105
	640 000	650 000	660 000	1 105	959	981	1 140
	660 000	670 000	680 000	1 139	988	1 011	1 176
	680 000	690 000	700 000	1 173	1 018	1 041	1 211
	700 000	710 000	720 000	1 207	1 047	1 071	1 246
	720 000	730 000	740 000	1 241	1 077	1 102	1 281
	740 000	750 000	760 000	1 275	1 106	1 132	1 316
	760 000	770 000	780 000	1 309	1 136	1 162	1 351
	780 000	790 000	800 000	1 343	1 165	1 192	1 386
	800 000	810 000	820 000	1 377	1 195	1 222	1 421
	820 000	830 000	840 000	1 411	1 224	1 252	1 456
	840 000	850 000	860 000	1 445	1 254	1 283	1 491
	860 000	870 000	880 000	1 479	1 283	1 313	1 527
	880 000	890 000	900 000	1 513	1 313	1 343	1 562
	900 000	910 000	920 000	1 547	1 342	1 373	1 597
	920 000	930 000	940 000	1 581	1 372	1 403	1 632
	940 000	950 000	960 000	1 615	1 401	1 433	1 667
	960 000	970 000	980 000	1 649	1 431	1 464	1 702
	980 000	990 000	1 000 000	1 683	1 460	1 494	1 737
	1 000 000	1 010 000	1 020 000	1 717	1 490	1 524	1 772
	1 020 000	1 030 000	1 040 000	1 750	1 519	1 554	1 807
1 040 000	1 050 000	1 060 000	1 784	1 549	1 584	1 842	
1 060 000	1 070 000	1 080 000	1 818	1 578	1 615	1 877	

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	1 080 000	1 090 000	1 100 000	1 852	1 608	1 645	1 913
	1 100 000	1 110 000	1 120 000	1 886	1 637	1 675	1 948
	1 120 000	1 130 000	1 140 000	1 920	1 667	1 705	1 983
	1 140 000	1 150 000	1 160 000	1 954	1 696	1 735	2 018
	1 160 000	1 170 000	1 180 000	1 988	1 726	1 765	2 053
	1 180 000	1 190 000	1 200 000	2 022	1 755	1 796	2 088
	1 200 000	1 210 000	1 220 000	2 056	1 785	1 826	2 123
	1 220 000	1 230 000	1 240 000	2 090	1 814	1 856	2 158
	1 240 000	1 250 000	1 260 000	2 124	1 844	1 886	2 193
	1 260 000	1 270 000	1 280 000	2 158	1 873	1 916	2 228
	1 280 000	1 290 000	1 300 000	2 192	1 903	1 947	2 263
	1 300 000	1 310 000	1 320 000	2 226	1 932	1 977	2 299
	1 320 000	1 330 000	1 340 000	2 260	1 962	2 007	2 334
	1 340 000	1 350 000	10 000 000	2 294	1 991	2 037	2 369

Senior auditor	400 000	410 000	420 000	642	568	395	587
	420 000	430 000	440 000	673	595	414	616
	440 000	450 000	460 000	704	623	434	644
	460 000	470 000	480 000	736	651	453	673
	480 000	490 000	500 000	767	678	472	702
	500 000	510 000	520 000	798	706	491	730
	520 000	530 000	540 000	830	734	511	759
	540 000	550 000	560 000	861	761	530	788
	560 000	570 000	580 000	892	789	549	816
	580 000	590 000	600 000	924	817	569	845
	600 000	610 000	620 000	955	844	588	873
	620 000	630 000	640 000	986	872	607	902
	640 000	650 000	660 000	1 018	900	626	931
	660 000	670 000	680 000	1 049	927	646	959
	680 000	690 000	700 000	1 080	955	665	988
	700 000	710 000	720 000	1 111	983	684	1 017
	720 000	730 000	740 000	1 143	1 010	703	1 045
	740 000	750 000	760 000	1 174	1 038	723	1 074
	760 000	770 000	780 000	1 205	1 066	742	1 103

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	780 000	790 000	800 000	1 237	1 093	761	1 131
	800 000	810 000	820 000	1 268	1 121	781	1 160
	820 000	830 000	840 000	1 299	1 149	800	1 189
	840 000	850 000	860 000	1 331	1 177	819	1 217
	860 000	870 000	880 000	1 362	1 204	838	1 246
	880 000	890 000	900 000	1 393	1 232	858	1 274
	900 000	910 000	920 000	1 425	1 260	877	1 303
	920 000	930 000	940 000	1 456	1 287	896	1 332
	940 000	950 000	960 000	1 487	1 315	916	1 360
	960 000	970 000	980 000	1 518	1 343	935	1 389
	980 000	990 000	1 000 000	1 550	1 370	954	1 418
	1 000 000	1 010 000	1 020 000	1 581	1 398	973	1 446
	1 020 000	1 030 000	1 040 000	1 612	1 426	993	1 475
	1 040 000	1 050 000	1 060 000	1 644	1 453	1 012	1 504
	1 060 000	1 070 000	1 080 000	1 675	1 481	1 031	1 532
	1 080 000	1 090 000	1 100 000	1 706	1 509	1 050	1 561
	1 100 000	1 110 000	1 120 000	1 738	1 536	1 070	1 589
	1 120 000	1 130 000	1 140 000	1 769	1 564	1 089	1 618
	1 140 000	1 150 000	1 160 000	1 800	1 592	1 108	1 647
	1 160 000	1 170 000	1 180 000	1 832	1 619	1 128	1 675
	1 180 000	1 190 000	1 200 000	1 863	1 647	1 147	1 704
	1 200 000	1 210 000	1 220 000	1 894	1 675	1 166	1 733
	1 220 000	1 230 000	1 240 000	1 925	1 703	1 185	1 761
	1 240 000	1 250 000	1 260 000	1 957	1 730	1 205	1 790
	1 260 000	1 270 000	1 280 000	1 988	1 758	1 224	1 819
	1 280 000	1 290 000	1 300 000	2 019	1 786	1 243	1 847
	1 300 000	1 310 000	1 320 000	2 051	1 813	1 262	1 876
	1 320 000	1 330 000	1 340 000	2 082	1 841	1 282	1 904
	1 340 000	1 350 000	10 000 000	2 113	1 869	1 301	1 933
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Senior IT auditor	400 000	410 000	420 000	642	568	395	587
	420 000	430 000	440 000	673	595	414	616
	440 000	450 000	460 000	704	623	434	644
	460 000	470 000	480 000	736	651	453	673

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	480 000	490 000	500 000	767	678	472	702
	500 000	510 000	520 000	798	706	491	730
	520 000	530 000	540 000	830	734	511	759
	540 000	550 000	560 000	861	761	530	788
	560 000	570 000	580 000	892	789	549	816
	580 000	590 000	600 000	924	817	569	845
	600 000	610 000	620 000	955	844	588	873
	620 000	630 000	640 000	986	872	607	902
	640 000	650 000	660 000	1 018	900	626	931
	660 000	670 000	680 000	1 049	927	646	959
	680 000	690 000	700 000	1 080	955	665	988
	700 000	710 000	720 000	1 111	983	684	1 017
	720 000	730 000	740 000	1 143	1 010	703	1 045
	740 000	750 000	760 000	1 174	1 038	723	1 074
	760 000	770 000	780 000	1 205	1 066	742	1 103
	780 000	790 000	800 000	1 237	1 093	761	1 131
	800 000	810 000	820 000	1 268	1 121	781	1 160
	820 000	830 000	840 000	1 299	1 149	800	1 189
	840 000	850 000	860 000	1 331	1 177	819	1 217
	860 000	870 000	880 000	1 362	1 204	838	1 246
	880 000	890 000	900 000	1 393	1 232	858	1 274
	900 000	910 000	920 000	1 425	1 260	877	1 303
	920 000	930 000	940 000	1 456	1 287	896	1 332
	940 000	950 000	960 000	1 487	1 315	916	1 360
	960 000	970 000	980 000	1 518	1 343	935	1 389
	980 000	990 000	1 000 000	1 550	1 370	954	1 418
	1 000 000	1 010 000	1 020 000	1 581	1 398	973	1 446
	1 020 000	1 030 000	1 040 000	1 612	1 426	993	1 475
	1 040 000	1 050 000	1 060 000	1 644	1 453	1 012	1 504
	1 060 000	1 070 000	1 080 000	1 675	1 481	1 031	1 532
	1 080 000	1 090 000	1 100 000	1 706	1 509	1 050	1 561
	1 100 000	1 110 000	1 120 000	1 738	1 536	1 070	1 589

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	1 120 000	1 130 000	1 140 000	1 769	1 564	1 089	1 618
	1 140 000	1 150 000	1 160 000	1 800	1 592	1 108	1 647
	1 160 000	1 170 000	1 180 000	1 832	1 619	1 128	1 675
	1 180 000	1 190 000	1 200 000	1 863	1 647	1 147	1 704
	1 200 000	1 210 000	1 220 000	1 894	1 675	1 166	1 733
	1 220 000	1 230 000	1 240 000	1 925	1 703	1 185	1 761
	1 240 000	1 250 000	1 260 000	1 957	1 730	1 205	1 790
	1 260 000	1 270 000	1 280 000	1 988	1 758	1 224	1 819
	1 280 000	1 290 000	1 300 000	2 019	1 786	1 243	1 847
	1 300 000	1 310 000	1 320 000	2 051	1 813	1 262	1 876
	1 320 000	1 330 000	1 340 000	2 082	1 841	1 282	1 904
	1 340 000	1 350 000	10 000 000	2 113	1 869	1 301	1 933

Auditor	240 000	250 000	260 000	392	336	358	347
	260 000	270 000	280 000	424	363	387	375
	280 000	290 000	300 000	455	389	416	403
	300 000	310 000	320 000	487	416	444	431
	320 000	330 000	340 000	518	443	473	458
	340 000	350 000	360 000	549	470	502	486
	360 000	370 000	380 000	581	497	530	514
	380 000	390 000	400 000	612	524	559	542
	400 000	410 000	420 000	644	551	588	570
	420 000	430 000	440 000	675	577	616	597
	440 000	450 000	460 000	706	604	645	625
	460 000	470 000	480 000	738	631	674	653
	480 000	490 000	500 000	769	658	703	681
	500 000	510 000	520 000	800	685	731	708
	520 000	530 000	540 000	832	712	760	736
	540 000	550 000	560 000	863	738	789	764
	560 000	570 000	580 000	895	765	817	792
	580 000	590 000	600 000	926	792	846	820
	600 000	610 000	620 000	957	819	875	847
	620 000	630 000	640 000	989	846	903	875
	640 000	650 000	660 000	1 020	873	932	903

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	660 000	670 000	680 000	1 052	900	961	931
	680 000	690 000	700 000	1 083	926	989	958
	700 000	710 000	720 000	1 114	953	1 018	986
	720 000	730 000	740 000	1 146	980	1 047	1 014
	740 000	750 000	760 000	1 177	1 007	1 075	1 042
	760 000	770 000	780 000	1 209	1 034	1 104	1 070
	780 000	790 000	800 000	1 240	1 061	1 133	1 097
	800 000	810 000	820 000	1 271	1 088	1 161	1 125
	820 000	830 000	840 000	1 303	1 114	1 190	1 153
	840 000	850 000	860 000	1 334	1 141	1 219	1 181
	860 000	870 000	880 000	1 366	1 168	1 247	1 208
	880 000	890 000	900 000	1 397	1 195	1 276	1 236
	900 000	910 000	920 000	1 428	1 222	1 305	1 264
	920 000	930 000	940 000	1 460	1 249	1 333	1 292
	940 000	950 000	960 000	1 491	1 276	1 362	1 320
	960 000	970 000	980 000	1 523	1 302	1 391	1 347
	980 000	990 000	1 000 000	1 554	1 329	1 419	1 375
	1 000 000	1 010 000	1 020 000	1 585	1 356	1 448	1 403
	1 020 000	1 030 000	1 040 000	1 617	1 383	1 477	1 431
	1 040 000	1 050 000	1 060 000	1 648	1 410	1 505	1 458
	1 060 000	1 070 000	1 080 000	1 679	1 437	1 534	1 486
	1 080 000	1 090 000	1 100 000	1 711	1 464	1 563	1 514
	1 100 000	1 110 000	1 120 000	1 742	1 490	1 591	1 542
	1 120 000	1 130 000	1 140 000	1 774	1 517	1 620	1 570
	1 140 000	1 150 000	1 160 000	1 805	1 544	1 649	1 597
	1 160 000	1 170 000	1 180 000	1 836	1 571	1 677	1 625
	1 180 000	1 190 000	1 200 000	1 868	1 598	1 706	1 653
	1 200 000	1 210 000	1 220 000	1 899	1 625	1 735	1 681
	1 220 000	1 230 000	1 240 000	1 931	1 652	1 763	1 709
	1 240 000	1 250 000	1 260 000	1 962	1 678	1 792	1 736
	1 260 000	1 270 000	1 280 000	1 993	1 705	1 821	1 764
	1 280 000	1 290 000	1 300 000	2 025	1 732	1 849	1 792
	1 300 000	1 310 000	1 320 000	2 056	1 759	1 878	1 820
	1 320 000	1 330 000	1 340 000	2 088	1 786	1 907	1 847

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	1 340 000	1 350 000	10 000 000	2 119	1 813	1 935	1 875

Audit clerk	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	100 000	110 000	120 000	198	164	114	170
	120 000	130 000	140 000	234	194	135	201
	140 000	150 000	160 000	270	224	156	232
	160 000	170 000	180 000	306	254	177	263
	180 000	190 000	200 000	342	284	197	293
	200 000	210 000	220 000	378	314	218	324
	220 000	230 000	240 000	414	343	239	355
	240 000	250 000	260 000	450	373	260	386
	260 000	270 000	280 000	486	403	281	417
	280 000	290 000	300 000	521	433	301	448
	300 000	310 000	320 000	557	463	322	479
	320 000	330 000	340 000	593	493	343	510
	340 000	350 000	360 000	629	523	364	541
	360 000	370 000	380 000	665	552	385	571
	380 000	390 000	400 000	701	582	405	602
	400 000	410 000	420 000	737	612	426	633
	420 000	430 000	440 000	773	642	447	664
	440 000	450 000	460 000	809	672	468	695
	460 000	470 000	480 000	845	702	489	726
	480 000	490 000	500 000	881	732	509	757
	500 000	510 000	520 000	917	761	530	788
	520 000	530 000	540 000	953	791	551	819
	540 000	550 000	560 000	989	821	572	849
	560 000	570 000	580 000	1 025	851	592	880
	580 000	590 000	600 000	1 061	881	613	911
	600 000	610 000	620 000	1 097	911	634	942
	620 000	630 000	640 000	1 133	941	655	973
	640 000	650 000	660 000	1 169	970	676	1 004
	660 000	670 000	680 000	1 205	1 000	696	1 035
	680 000	690 000	700 000	1 241	1 030	717	1 066
	700 000	710 000	720 000	1 277	1 060	738	1 097
	720 000	730 000	740 000	1 313	1 090	759	1 127

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	740 000	750 000	760 000	1 349	1 120	780	1 158
	760 000	770 000	780 000	1 385	1 150	800	1 189
	780 000	790 000	800 000	1 421	1 179	821	1 220
	800 000	810 000	820 000	1 457	1 209	842	1 251
	820 000	830 000	840 000	1 493	1 239	863	1 282
	840 000	850 000	860 000	1 528	1 269	883	1 313
	860 000	870 000	880 000	1 564	1 299	904	1 344
	880 000	890 000	900 000	1 600	1 329	925	1 375
	900 000	910 000	920 000	1 636	1 359	946	1 405
	920 000	930 000	940 000	1 672	1 388	967	1 436
	940 000	950 000	960 000	1 708	1 418	987	1 467
	960 000	970 000	980 000	1 744	1 448	1 008	1 498
	980 000	990 000	1 000 000	1 780	1 478	1 029	1 529
	1 000 000	1 010 000	1 020 000	1 816	1 508	1 050	1 560
	1 020 000	1 030 000	1 040 000	1 852	1 538	1 071	1 591
	1 040 000	1 050 000	1 060 000	1 888	1 568	1 091	1 622
	1 060 000	1 070 000	1 080 000	1 924	1 597	1 112	1 653
	1 080 000	1 090 000	1 100 000	1 960	1 627	1 133	1 683
	1 100 000	1 110 000	1 120 000	1 996	1 657	1 154	1 714
	1 120 000	1 130 000	1 140 000	2 032	1 687	1 175	1 745
	1 140 000	1 150 000	1 160 000	2 068	1 717	1 195	1 776
	1 160 000	1 170 000	1 180 000	2 104	1 747	1 216	1 807
	1 180 000	1 190 000	1 200 000	2 140	1 777	1 237	1 838
	1 200 000	1 210 000	1 220 000	2 176	1 806	1 258	1 869
	1 220 000	1 230 000	1 240 000	2 212	1 836	1 278	1 900
	1 240 000	1 250 000	1 260 000	2 248	1 866	1 299	1 931
	1 260 000	1 270 000	1 280 000	2 284	1 896	1 320	1 961
	1 280 000	1 290 000	1 300 000	2 320	1 926	1 341	1 992
	1 300 000	1 310 000	1 320 000	2 356	1 956	1 362	2 023
	1 320 000	1 330 000	1 340 000	2 392	1 986	1 382	2 054
Trainee auditor	100 000	110 000	120 000	208	173	121	179
	120 000	130 000	140 000	246	205	142	212
	140 000	150 000	160 000	284	236	164	244

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	160 000	170 000	180 000	322	267	186	277
	180 000	190 000	200 000	360	299	208	309
	200 000	210 000	220 000	398	330	230	342
	220 000	230 000	240 000	436	362	252	374
	240 000	250 000	260 000	474	393	274	407
	260 000	270 000	280 000	512	425	296	439
	280 000	290 000	300 000	550	456	318	472
	300 000	310 000	320 000	588	488	340	505
	320 000	330 000	340 000	625	519	362	537
	340 000	350 000	360 000	663	551	383	570
	360 000	370 000	380 000	701	582	405	602
	380 000	390 000	400 000	739	614	427	635
	400 000	410 000	420 000	777	645	449	667
	420 000	430 000	440 000	815	677	471	700
	440 000	450 000	460 000	853	708	493	732
	460 000	470 000	480 000	891	740	515	765
	480 000	490 000	500 000	929	771	537	798
	500 000	510 000	520 000	967	802	559	830
	520 000	530 000	540 000	1 004	834	581	863
	540 000	550 000	560 000	1 042	865	603	895
	560 000	570 000	580 000	1 080	897	624	928
	580 000	590 000	600 000	1 118	928	646	960
	600 000	610 000	620 000	1 156	960	668	993
	620 000	630 000	640 000	1 194	991	690	1 025
	640 000	650 000	660 000	1 232	1 023	712	1 058
	660 000	670 000	680 000	1 270	1 054	734	1 091
	680 000	690 000	700 000	1 308	1 086	756	1 123
	700 000	710 000	720 000	1 346	1 117	778	1 156
	720 000	730 000	740 000	1 384	1 149	800	1 188
	740 000	750 000	760 000	1 421	1 180	822	1 221
	760 000	770 000	780 000	1 459	1 212	844	1 253
	780 000	790 000	800 000	1 497	1 243	865	1 286
	800 000	810 000	820 000	1 535	1 274	887	1 318
	820 000	830 000	840 000	1 573	1 306	909	1 351

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	840 000	850 000	860 000	1 611	1 337	931	1 384
	860 000	870 000	880 000	1 649	1 369	953	1 416
	880 000	890 000	900 000	1 687	1 400	975	1 449
	900 000	910 000	920 000	1 725	1 432	997	1 481
	920 000	930 000	940 000	1 763	1 463	1 019	1 514
	940 000	950 000	960 000	1 800	1 495	1 041	1 546
	960 000	970 000	980 000	1 838	1 526	1 063	1 579
	980 000	990 000	1 000 000	1 876	1 558	1 085	1 611
	1 000 000	1 010 000	1 020 000	1 914	1 589	1 106	1 644
	1 020 000	1 030 000	1 040 000	1 952	1 621	1 128	1 677
	1 040 000	1 050 000	1 060 000	1 990	1 652	1 150	1 709
	1 060 000	1 070 000	1 080 000	2 028	1 684	1 172	1 742
	1 080 000	1 090 000	1 100 000	2 066	1 715	1 194	1 774
	1 100 000	1 110 000	1 120 000	2 104	1 747	1 216	1 807
	1 120 000	1 130 000	1 140 000	2 142	1 778	1 238	1 839
	1 140 000	1 150 000	1 160 000	2 180	1 809	1 260	1 872
	1 160 000	1 170 000	1 180 000	2 217	1 841	1 282	1 904
	1 180 000	1 190 000	1 200 000	2 255	1 872	1 304	1 937
	1 200 000	1 210 000	1 220 000	2 293	1 904	1 326	1 970
	1 220 000	1 230 000	1 240 000	2 331	1 935	1 347	2 002
	1 240 000	1 250 000	1 260 000	2 369	1 967	1 369	2 035
	1 260 000	1 270 000	1 280 000	2 407	1 998	1 391	2 067
	1 280 000	1 290 000	1 300 000	2 445	2 030	1 413	2 100
	1 300 000	1 310 000	1 320 000	2 483	2 061	1 435	2 132
	1 320 000	1 330 000	1 340 000	2 521	2 093	1 457	2 165
	1 340 000	1 350 000	10 000 000	2 559	2 124	1 479	2 197

IT auditor	100 000	110 000	120 000	200	166	116	172
	120 000	130 000	140 000	236	196	137	203
	140 000	150 000	160 000	273	226	158	234
	160 000	170 000	180 000	309	257	179	266
	180 000	190 000	200 000	346	287	200	297
	200 000	210 000	220 000	382	317	221	328
	220 000	230 000	240 000	418	347	242	359

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	240 000	250 000	260 000	455	377	263	390
	260 000	270 000	280 000	491	408	284	422
	280 000	290 000	300 000	527	438	305	453
	300 000	310 000	320 000	564	468	326	484
	320 000	330 000	340 000	600	498	347	515
	340 000	350 000	360 000	637	528	368	547
	360 000	370 000	380 000	673	559	389	578
	380 000	390 000	400 000	709	589	410	609
	400 000	410 000	420 000	746	619	431	640
	420 000	430 000	440 000	782	649	452	672
	440 000	450 000	460 000	818	679	473	703
	460 000	470 000	480 000	855	710	494	734
	480 000	490 000	500 000	891	740	515	765
	500 000	510 000	520 000	927	770	536	797
	520 000	530 000	540 000	964	800	557	828
	540 000	550 000	560 000	1 000	830	578	859
	560 000	570 000	580 000	1 037	861	599	890
	580 000	590 000	600 000	1 073	891	620	922
	600 000	610 000	620 000	1 109	921	641	953
	620 000	630 000	640 000	1 146	951	662	984
	640 000	650 000	660 000	1 182	981	683	1 015
	660 000	670 000	680 000	1 218	1 012	704	1 046
	680 000	690 000	700 000	1 255	1 042	725	1 078
	700 000	710 000	720 000	1 291	1 072	746	1 109
	720 000	730 000	740 000	1 328	1 102	767	1 140
	740 000	750 000	760 000	1 364	1 132	788	1 171
	760 000	770 000	780 000	1 400	1 163	809	1 203
	780 000	790 000	800 000	1 437	1 193	830	1 234
	800 000	810 000	820 000	1 473	1 223	851	1 265
	820 000	830 000	840 000	1 509	1 253	872	1 296
	840 000	850 000	860 000	1 546	1 283	894	1 328
	860 000	870 000	880 000	1 582	1 314	915	1 359
	880 000	890 000	900 000	1 619	1 344	936	1 390
	900 000	910 000	920 000	1 655	1 374	957	1 421

Description	Salary interval			Tariff			
	Salary lower	Salary mid	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)	(R)
	920 000	930 000	940 000	1 691	1 404	978	1 453
	940 000	950 000	960 000	1 728	1 434	999	1 484
	960 000	970 000	980 000	1 764	1 465	1 020	1 515
	980 000	990 000	1 000 000	1 800	1 495	1 041	1 546
	1 000 000	1 010 000	1 020 000	1 837	1 525	1 062	1 578
	1 020 000	1 030 000	1 040 000	1 873	1 555	1 083	1 609
	1 040 000	1 050 000	1 060 000	1 910	1 585	1 104	1 640
	1 060 000	1 070 000	1 080 000	1 946	1 616	1 125	1 671
	1 080 000	1 090 000	1 100 000	1 982	1 646	1 146	1 703
	1 100 000	1 110 000	1 120 000	2 019	1 676	1 167	1 734
	1 120 000	1 130 000	1 140 000	2 055	1 706	1 188	1 765
	1 140 000	1 150 000	1 160 000	2 091	1 736	1 209	1 796
	1 160 000	1 170 000	1 180 000	2 128	1 766	1 230	1 827
	1 180 000	1 190 000	1 200 000	2 164	1 797	1 251	1 859
	1 200 000	1 210 000	1 220 000	2 201	1 827	1 272	1 890
	1 220 000	1 230 000	1 240 000	2 237	1 857	1 293	1 921
	1 240 000	1 250 000	1 260 000	2 273	1 887	1 314	1 952
	1 260 000	1 270 000	1 280 000	2 310	1 917	1 335	1 984
	1 280 000	1 290 000	1 300 000	2 346	1 948	1 356	2 015
	1 300 000	1 310 000	1 320 000	2 382	1 978	1 377	2 046
	1 320 000	1 330 000	1 340 000	2 419	2 008	1 398	2 077
	1 340 000	1 350 000	10 000 000	2 455	2 038	1 419	2 109





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