



Value-adding auditing
Visibility for impact
Viability
Vision and values driven

2021-24

STRATEGIC PLAN AND BUDGET of the Auditor-General of South Africa



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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Strategic plan of the Auditor-General of South Africa for 2021-24



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

1. PURPOSE OF THIS DOCUMENT

This strategic plan and budget presents the performance and financial plan of the Auditor-General of South Africa for the period 1 April 2021 to 31 March 2024, based on the long-term strategy of the organisation. It is the result of an annual planning process that sets targets for the first year and makes projections for the rest of the three-year period.

2. OUR CONSTITUTIONAL MANDATE AND FUNCTIONS

2.1. OUR MANDATE AND FUNCTIONS

Chapter 9 of the Constitution of the Republic of South Africa, 1996 (constitution) establishes the auditor-general as one of the state institutions supporting constitutional democracy. The constitution entrenches our independence by directing that we are subject only to the constitution and the law. The constitution requires us to be impartial and to exercise our powers and perform our functions without fear, favour or prejudice. Our functions are described in section 188 of the constitution. These functions are further regulated by chapters 2 and 3 of the Public Audit Act 25 of 2004 (PAA).

2.2. OUR PRODUCTS

Each year, we conduct mandatory regularity audits of national and provincial government departments and certain public entities, municipalities and municipal entities (our clients or auditees). We also conduct discretionary audits, such as **performance audits, special audits and investigations**.

Our audit reports are made public and are tabled in Parliament, provincial legislatures and municipal councils.

In addition to these audit-specific reports, we publish two general reports each year in which we analyse the outcomes of the audits at the national, provincial and municipal levels.

2.3. ACCOUNTABILITY AND REPORTING

The auditor-general is 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 the main accountability instruments, namely our **strategic plan and 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.

2.4. AUGMENTED MANDATE OF THE AUDITOR-GENERAL

The changes to our enabling legislation came into effect on 1 April 2019. A few fundamental amendments addressed long-standing concerns about the failure to act on the auditor-general's findings and recommendations, specifically in respect of fruitless, wasteful and irregular expenditure. The amended PAA aims to encourage those charged with accountability for public resources to act decisively and in accordance with the law to prevent or recover losses of public resources. Other amendments aim to clarify the mandate to conduct various forms of audits and to broaden the scope to select areas for auditing where the most attention is needed.

The following concepts and changes informed the development of this strategic plan:

MATERIAL IRREGULARITY

The concept of material irregularity relates directly to the auditor-general's extended mandate. It encompasses financial mismanagement, maladministration, fraud, theft and serious breaches of fiduciary duties that could result in a significant loss or misuse of financial or public resources, or harm to the public or a public institution. A material irregularity can trigger a number of decisions by the auditor-general that require specific attention by accounting officers and accounting authorities, as well as those charged with oversight.

REFERRAL FOR INVESTIGATION

Section 5(1)(A) of the PAA now grants the auditor-general the discretion to refer material irregularities to relevant public bodies for further investigation. These public bodies have to keep the auditor-general informed of their progress and of the final outcome of their investigation. Criteria for these referrals were published as part of the regulations to the amended PAA. The auditor-general must account to the National Assembly on all matters referred to public bodies for investigation.

REMEDIAL ACTION

The auditor-general has the option to make recommendations relating to a material irregularity in an audit report rather than referring such an irregularity for investigation. If these recommendations are not implemented, the auditor-general must take appropriate remedial action to address the failure of accounting officers and authorities to implement audit recommendations. Failure to implement such remedial action where a financial loss has been suffered will lead to the auditor-general issuing a certificate of debt in the personal capacity of the relevant accounting officer or members of the accounting authority.

Several mechanisms have been built into the process to ensure that it is fair and just, and to limit our risk of judicial review. The auditor-general must also account to the National Assembly for the remedial action, certificates of debt and amounts recovered.

Detailed regulations specifying the process for remedial action and issuing the certificate of debt have been published to ensure transparency and fairness in the process.

DISCRETIONARY AUDITS

Discretionary audits are conducted at auditees defined in section 4(3) of the PAA. The auditor-general may opt to audit these entities themselves, or guide the auditee to select and appoint a suitable external auditor.

The amendments require the auditor-general to define the criteria that will be used to opt in or out of discretionary audits. These criteria have been published in the form of regulations. They provide a framework for transparency and consistency in the way the auditor-general uses this discretion.

PERFORMANCE AUDITS

Section 5(1) of the PAA now includes a clear mandate to conduct standalone performance audits in the public sector.

AUDIT REPORT CONTENT

The enhancement of section 20 of the PAA allows for limited assurance and review engagements, which essentially allows us the freedom to select the most suitable type of audit engagement for the size and risk profile of our auditees.

1% AUDIT FEES¹

Section 23 of the PAA made the National Treasury liable for a portion of the audit fee of financially distressed auditees. These auditees are mostly in the local government sphere. However, the National Treasury has been unable to pay some of these audit fees as it has several other pressures on its budget.

Following the amendment, section 23 of the PAA now provides for these excess audit fees to be funded directly from the National Revenue Fund. This amendment commenced on 1 April 2020. The auditor-general and the National Treasury agreed on clear criteria to determine whether an auditee has financial difficulty settling its audit fees. The agreement has been published in the *Government Gazette* to ensure transparency and clarity.

FINANCIAL REPORTING FRAMEWORK

The PAA requires us to prepare the annual financial statements in accordance with international best practice. We have selected the International Financial Reporting Standards (IFRS) framework, which is widely accepted as a financial reporting framework that meets international best practice.

¹ If the audit fee of an auditee, other than a department, exceeded 1% of the total current and capital expenditure of such auditee for the relevant financial year, such excess had to be defrayed from the National Treasury's vote. The amendment to section 23(6) now provides that such excess fee must be defrayed as a direct charge against the National Revenue Fund.

3. OUR VISION, MISSION AND VALUES

3.1. OUR ROLE IN THE SOUTH AFRICAN DEMOCRACY

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
- complied with the relevant legal framework
- 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 International Standard of Supreme Audit Institutions (ISSAI)-P 12, *The value and benefits of supreme audit institutions – making a difference to the lives of citizens*.

3.2. OUR VISION AND MISSION STATEMENTS

The essence of our organisation as a supreme audit institution (SAI) is expressed in our **vision and mission statements** and our behaviour is guided by our set of **defined values**.

OUR VISION



To be recognised by all our stakeholders as a **relevant SUPREME AUDIT INSTITUTION** that enhances public sector accountability.

OUR 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.

OUR VALUES



- We value, respect and recognise all people
- Our accountability is clear and personal
- We are performance driven
- We work effectively in teams
- We value and own our reputation
- We are proudly South African



MAKING A DIFFERENCE TO THE LIVES OF CITIZENS

1

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



STRENGTHENING ACCOUNTABILITY

- Independence of SAI
- Carrying out audits
- Enabling those charged with governance
- Reporting on audit results

2

Demonstrating ongoing relevance to citizens and other stakeholders



RELEVANCE TO STAKEHOLDERS

- Responsive to changes & risks
- Effective communication
- Credible source of insight & guidance
- Capacity building through learning

3

Being model organisations through leading by example



BEING A MODEL ORGANISATION

- Own transparency & accountability
- Own good governance
- Complying with own code of ethics
- Striving for service excellence & quality

4. STRATEGIC COMMITMENTS OF THE AUDITOR-GENERAL

“The greatest strength of our constitutional democracy, and the reason it has endured, is because we have been able to forge broad-based coalitions and social compacts, be they with business, labour, special interest groups or wider civil society.

Achieving consensus and building social compacts is not a demonstration of weakness. It is the very essence of who we are.”

President Cyril Ramaphosa, 2020

My journey as the auditor-general begins at an extraordinary moment in our lives, when all of us have to deal with tremendous changes brought about by the covid-19 pandemic and the challenges associated with a developmental state. Our people and the country’s leadership are focused on saving lives, reviving the economy and ensuring that service delivery continues to improve. A major impediment to the achievement of these basic goals is the widespread leakage of public resources and abandonment of fiduciary duties by public officials.

It is in times of change and adversity when the character of individuals and organisations is tested and proven. An increasingly complex audit environment, increased audit risks and emerging priorities, as well as continuously escalating stakeholder expectations, have become our new reality. We have to immediately deal with radically reduced physical proximity to our clients and staff, an influx of collaborative tools and the digitisation of the global economy. These significant changes have already affected our existing processes, systems and routines, but, more importantly, they have inspired new approaches to our work as we begin to craft our way forward. One thing is certain, the SAI of South Africa will show up and continue to deliver.

In the long term, my ultimate goal is to elevate the relevance of the institution by narrowing the gap between the outputs of our audit work and the lived experiences of the people of South Africa. We would need to assess the key risks that government faces while using public resources and to bring transparency over the use of every rand for the benefit of citizens. In order to achieve that we need to deliver credible, value-for-money work through the independence and quality of our audits. The strong foundation of integrity, professionalism, technical excellence, focus on people and good internal governance, built over many years, provides me with the best possible start to my term and I intend not only to preserve it, but to build on it. Incremental changes, i.e. doing what we are known for but better every cycle, as well as more radical approaches based on the deployment of new technologies and differentiated audit programmes, will allow us to increase the value to our stakeholders.

It is important that we take time to understand well the changes that impact our work so that as a collective, we craft the strategic direction for the next seven to 10 years that will allow us to remain an independent and trusted source of insight on the use of the public purse. We will be able to share our strategic direction with our stakeholders in the next few months.

In the short term, we will continue with the implementation of our 4V strategy that has served us well in the last seven years. The strategy is steeped in our vision for the public service, which is centred on improving and strengthening government accountability. The cornerstones of such accountability continue to be budgeting and planning processes that ensure the effective, efficient and economical use of all public resources, transparent financial and performance management reporting, demonstrated ethical behaviour and professionalism in the public service and visible commitment by all players to contribute towards the financial health of the country and an improved social reality for our people.

Our commitments for the period 2021–24 are structured around our four long-term strategic goals: value-added auditing, visibility for impact, viability, and vision and values driven.

VALUE-ADDING AUDITING

ENSURING RELEVANCE

As the Auditor-General South Africa (AGSA), our relevance is linked to our responsiveness to the needs of our stakeholders. Following a request from the president, our office recently undertook a comprehensive, multifaceted and risk-based audit of the key initiatives introduced by government in response to the covid-19 pandemic. This real-time audit provided government with timely, valuable insights on the financial management disciplines that had to be implemented to improve key delivery capabilities. While the audit work around the use of funds will continue in the foreseeable future as part of our regularity audits, the lessons learnt from the use of multidisciplinary teams and various analytical and detection techniques will be amplified and become a standard tactic in our audits. We have noticed the interest shown in our whole-of-government approach to audit and will be searching for opportunities to apply the approach more consistently in the future.

Public discourse on corruption has greatly intensified in light of the reports of impropriety in the procurement processes and the distribution of the relief funds. Various segments of society have called for stronger consequences for mismanagement of public funds and lack of service delivery. Both our enhanced powers and our experience in conducting special audits will be useful tools for supporting government's move to curb corruption.

IMPLEMENTING THE MATERIAL IRREGULARITY CONCEPT

The implementation of our enhanced powers will continue to be phased in systematically over a period of time. The annual selection of the audits in which the powers will be enforced is contained in the annual audit directive published in the *Government Gazette*. We have undertaken to apply the full extent of the material irregularity definition for the immediate audit cycles, which is an important step in addressing our stakeholders' expectations. Notwithstanding this, we will continue to strengthen the key skills and capabilities required to successfully implement the powers.

An important part of deploying the material irregularity process is continuous engagement with our stakeholders, specifically other organs of state, to create the collaboration necessary for complementary and effective oversight on the management of public resources.

Where we detect practices that ultimately result in the wasting of public money, we will establish a direct line of sight from detecting breaches to implementing consequences. We will do this by making recommendations for addressing material irregularities identified during our annual audits or by referring suspected material irregularities to relevant public bodies for investigation. In instances where accounting officers or accounting authorities fail to adequately respond to these recommendations, we will issue appropriate remedial action and, in cases of persistent ignorance, issue certificates of debt against defaulting accounting officers and accounting authorities.

AUDIT QUALITY

Our reputation is built on the excellent technical quality of our audits, and rapid developments in the environment, coupled with higher stakeholder expectations, require us to pay constant attention to maintaining this high quality. We will continue to implement measures that will strengthen adherence to audit quality standards and, in cases where we have opted not to conduct the audit ourselves, our teams will ensure strict oversight of the governance process at such auditees.

AUDITING WHAT MATTERS

When it comes to the choice of audit focus areas, we will continue to audit what matters most. Thus, we will be guided by the identified government priorities and areas of public spending most relevant to the wellbeing of citizens. This requires us to deepen our knowledge of the auditees' business and apply all analytical tools at our disposal to deliver relevant insight.

We will combine the various initiatives for improving our value proposition to our stakeholders into a comprehensive audit programme. This programme will reflect our revised strategic direction and guide the organisation's long-term audit work in response to the trends in our external environment to maintain the relevance of the institution.

In selecting audits to take on, we pay special attention to the major state-owned entities that are critical for the functioning of our country and that have a big impact on the delivery of unique services to the people of South Africa.

Ultimately, by fine-tuning our audit scope, audit techniques selection and audit risk category assessment of our auditees, we will achieve audit efficiencies that will allow us to deliver financial value to the public sector.

VISIBILITY FOR IMPACT

The auditor-general's role and profile in all spheres of government have increased dramatically in recent years, in line with the public's considerable expectations for political and government accountability. We must engage and build relationships of mutual trust with various stakeholders if we are to meet those expectations, achieve our mandate, and enable and influence all players in the public sector to use public funds as intended for the benefit of the people of South Africa.

Our stakeholders expect constant communication about our findings in individual audits as well as insights about the status of the system of public administration as a whole. We will continue to increase the depth of the discussions on key controls, especially the importance and role of preventative internal controls as the ultimate deterrent, thus empowering accounting officers and other constitutional stakeholders. We intend to invigorate both our reports and our communication of the audit messages so that our insight is shared with the relevant stakeholders without delay. Our sustained work with Parliament and the portfolio committees will be particularly important in ensuring the executive's accountability to Parliament.

Educating and empowering citizens to hold their elected representatives accountable remains one of our major commitments, and our engagements with citizens will convey our approach to, and the outcomes of, the implementation of our enhanced mandate.

In response to the pressure from external parties, we will focus on protecting the audit teams, providing them with the skills to deal with threats and intimidation, and equipping them with the capacity and tools to carry out our mandate without fear, favour or prejudice so that we achieve the best return on the invested effort and time.

Internationally, we will continue to participate in various structures of the International Organization of Supreme Audit Institutions (Intosai) for the benefit of our organisation, in the form of knowledge, skills and experience, and the global community of public sector auditors. We will also continue to invest in capacity building in English-speaking African countries through our hosting of the African Organisation of English-speaking Supreme Audit Institutions (Afrosai-E) secretariat and our support for their strategic plan.

VIABILITY

The sustainability of our institution is defined not only by the way we serve the needs of our stakeholders, but also by the way we manage our resources and define our work processes and practices.

This is the aspect of our work that has been most impacted by the changed environment during the covid-19 pandemic. We are certain that the impact will be prolonged, but we see great opportunities for taking advantage of the recent advancements in technology. In addition to continued investment in information technology (IT) and the audit-related tools needed for the efficient execution of our mandate, we will pursue the use of tools for remote working and collaboration. Our staff and leadership will be encouraged to review their processes and innovate to ensure the best use of our resources.

FINANCIAL VIABILITY

Our financial viability remains of paramount importance for our independence. Audit efficiencies, as well as active collection of audit fees, will continue to strengthen our financial viability in the context of subdued national economic growth.

Continuous improvement of skills and the professionalisation of our workforce remains an ongoing priority as the availability of professional staff, in both audit and support areas, is vital to enable us to fulfil our mandate.

EVOLVING OUR ORGANISATIONAL CULTURE

Although the terrain in which we operate has changed significantly, we will continue with our journey towards the desired culture that will support us in achieving our strategic goals and vision.

Over the past 12 months, the global workspace for knowledge workers has advanced further than anyone could have imagined and we have had to search for innovative ways to ensure our staff remain productive and effective. This is an exciting challenge in our organisational journey as we look forward to redefining the future of work for the AGSA. To achieve this, we will clearly identify the most pressing people-related matters and consider these matters when we agree on our technology investment priorities.

ENSURING ENABLING STRUCTURE

Our holistic approach to the evolution of the organisation includes, by implication, a review of our business processes and structure, which were designed at the start of our 4V strategy. The complexity and novelty of our operating environment have prompted staff to raise concerns in various forums and engagements that the current organisational design does not take advantage of the organisation's full potential to meet current and future needs. An organisation with a clear mission, talented people, great leaders and an effective organisational design is unbeatable. Thus, we will conduct a full organisational design review to ensure that our structure and business processes are aligned with our strategy and allow us to respond optimally to the challenges of the environment in which we operate.

DEVELOPING OUR PEOPLE

If we are to effectively execute on our mandate, we need a constant supply of skilled professionals and specialists in a number of areas. The scarcity of such skills requires us to pay continuous attention to developing and retaining talent. Although the covid-19 pandemic disrupted our planned talent development initiatives, we adapted by providing remote training in technical and soft skills, as well as leadership.

When it came to dealing with the change, some of our staff were initially fearful and resistant, many were curious, but most were excited. Since the start of the lockdown, we have seen the dial move further towards acceptance and innovation. We want to use this momentum to revisit our vision for the auditor of the future and to work with other role-players in the profession to define which skills and competencies we need to remain relevant.

VISION AND VALUES DRIVEN

Running our own corporate affairs appropriately, ensuring high levels of accountability, ethics and effective governance, is non-negotiable if we are to deserve our independence. This is even more important at a time when the profession is burdened by lapses in audit quality and ethical behaviour. We will be mindful not to repeat the mistakes of others and will continue to engage with relevant role-players in our quest to restore the integrity of the profession.

We will also continue to maximise our contribution to transformation and demonstrate our support for South Africa's transformation objectives. We will use the allocation of audit work to private firms effectively to support the growth of, and access to, economic opportunities for black-owned and transformed firms. Our most important commitment in this respect is to steadily qualify black chartered accountants and drive the transformation of the accounting and auditing profession in South Africa.

In conclusion, our audits increase the levels of transparency, accountability and good governance in the public sector. Our work strengthens the country's democracy, builds public confidence and ultimately benefits the receiver of services: the people of South Africa. For this, we need a strong organisation – one that is resilient and able to emerge renewed after any major change.

The leadership of the organisation has the capacity required to overcome the challenges we face while exercising our mandate. They will lead by example in instilling the desired organisational culture that will inspire our staff to share our aspirations for the public sector and contribute successfully to the execution of our strategy.

Our strong vision for the public sector, supported by our proven strategy and professional and dedicated staff, gives me full confidence that we will continue to execute our mandate without fear, favour or prejudice, and deliver an independent, in-depth view of the use of public resources in our country.

 14/05/2021
Tsakani Maluleke

Auditor-General

WE DELIVER VALUE TO:

• THE PEOPLE OF SOUTH AFRICA BY

- listening to the 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 wellbeing of our people
- making public the results of our audit work, which enables people to hold their elected representatives and the custodians of public resources accountable
- being a model organisation and demonstrating that clean administration and transformation are achievable
- executing our audits in the most cost-effective, efficient and economical manner.

• THE LEGISLATURES BY

- being a credible source of relevant, independent and objective insight based on independent, professional judgement and sound analysis
- 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.

• THE EXECUTIVE AND THE AUDITEES BY

- identifying instances of mismanagement and their root causes, and recommending improvements tailored to the business of the auditee
- equipping them with value-adding understanding about the status of their financial and performance management systems.

• THE AUDITING AND ACCOUNTING PROFESSIONS BY

- allocating contract audit work
- developing skilled and qualified professionals
- creating a pipeline of black chartered accountants to transform the profession and economically empower black audit firms.

• OUR EMPLOYEES BY

- creating meaningful employment and career development opportunities
- providing fair, transparent, market-related and equitable remuneration and benefits.

5. STRATEGIC GOALS

5.1. VALUE-ADDING AUDITING

STRATEGIC OBJECTIVES	
<i>Demonstrate value-adding auditing</i>	<i>Ensure high quality of our audits</i>

We assess our value **through the continued relevance of our work and the strength and depth of our audit messages** so that we continuously deliver on our reputation promise of building public confidence. Our audit messages will therefore provide insights into how public funds are spent and managed, and how our audit findings and recommendations can help improve public sector performance for the benefit of all the people of South Africa.

Our measures of success for this strategic goal have remained consistent since we began implementing our strategy.

OBJECTIVE 1: DEMONSTRATE VALUE-ADDING AUDITING

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
Auditor-general's assessment of the organisation's performance in value-adding auditing	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
Tool	Auditor-general's view of performance		

The selection of our audit focus areas is guided by the long-term government priorities defined through strategic documents such as the National Development Plan 2030 (NDP) and the Medium-Term Strategic Framework (MTSF). The estimates of national expenditure and the undertakings expressed in the state of the nation address are our main sources for understanding how the national government plans to spend its money in the short to medium term.

We use **audit risk assessments and prior experience and knowledge** to decide on the composition of our audit programme. As a result, we continue to examine the **education, health, infrastructure (water and sanitation) and human settlements sectors**. We remain flexible in selecting audit topics as other areas might become relevant throughout the duration of this strategic plan.

Improved understanding of the auditees' business translates directly into better audit insights and, ultimately, into improved relevance of the organisation. **Integrating our audit disciplines** remains the standard approach to auditing complex and risky environments. Performance audit specialists will be crucial in **assessing the effectiveness, efficiency and economy** of government's programmes. We will use **computer-assisted audit techniques (CAATs), fraud detection analysis and other analytical techniques** to improve audit sampling so that we can effectively respond to audit risks, manage efficiencies and optimise the allocation of our resources to derive value-adding insight for our stakeholders. Our audit methodology and processes respond to the risks in the environment. The stakeholders will see the **status of records review being incorporated in our methodology**.

To maintain our relevance, we will monitor the rapidly evolving needs of our stakeholders and use our mandate to respond to expectations. We recognise the detrimental effect covid-19 has had on South Africa's economy and **leadership will focus on the efficiency of our audits** as we aim to work smarter and faster by doing more with less. Where possible, we will **invest in research and development of our products, and in innovative audit techniques and processes**.

Overall, there is an opportunity for our audit teams to use the rich insights obtained through the audits **to produce a variety of relevant reports and develop messages of interest to our stakeholders**. An important aspect of this intention is to ensure that we equip our audit teams with skills that will enable them to formulate impact-focused messages in the audit and management reports, thus increasing the value to our stakeholders.

Our various audit-related initiatives will be consolidated and managed under one long-term audit programme.

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% completed actions as per the approved PAA implementation plan	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24
Tool	PAA implementation report		
Improve our stakeholders' perception of our added value by tabling special audit reports	Tabling of special audit reports as per the auditor-general-defined timelines	Tabling of special audit reports as per the auditor-general-defined timelines	Tabling of special audit reports as per the auditor-general-defined timelines
Tool	Project implementation tool		

The phased-in implementation of the material irregularity process will continue as planned.

We now have greater flexibility to opt in and out of auditing some government entities. We will ensure that this important process is consistent and is used to increase value to stakeholders.

In cases where we opt not to conduct audits ourselves, we will **continue to intensify our oversight** so that these audit assignments meet both the expectations of our stakeholders and the requirements of the auditor-general for quality and depth of the audits.

OBJECTIVE 2: ENSURE HIGH QUALITY OF OUR AUDITS

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% adherence to quality standards: audit engagements	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)
Tool	Quality control assessment committee's confirmation of results		

Our high quality standards are our licence to be a trusted, value-adding partner to our auditees and other stakeholders. Implementing the enhanced powers granted by the amendment to the PAA increases the importance of this requirement.

By tightening the pre-issuance review process, enforcing the application of quality standards in finalising the audit files and implementing audit quality indicators, we will be able to maintain our reputation. A system of audit quality indicators is important for us to be objective in assessing our progress and to identify challenges in our journey that we need to address systematically. Our leadership will keep monitoring the implementation of all measures aimed at ensuring the consistent achievement of targets on audit quality.

We will continue to prepare for the implementation of the proposed changes to the international standard on audit quality. These changes focus on modernising the standard for an evolving and increasingly complex auditing environment, including addressing the impact of technology, networks and use of external service providers.

Overall, we have adopted the approach of consolidating and ensuring the continuity of our initiatives for the value-adding auditing strategic goal. The main initiatives are summarised in the following table.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES FOR VALUE-ADDING AUDITING

STRATEGIC INITIATIVE	ENABLERS
Implement our section 4(3) strategy	1. Exercise strict oversight of the governance of section 4(3) audits that we opt not to conduct ourselves.
Continue implementing the enhanced powers	1. Implement the material irregularity process at identified auditees for the specific performance year.
Continuously improve the quality of our audits	1. Roll out the system of audit quality indicators. 2. Prepare the organisation for the implementation of the International Standards on Quality Management (ISQM).
Institutionalise mechanisms and structures for developing deep knowledge of auditees	1. Intensify the use of data analytics techniques (e.g. CAATs, fraud data analytics, and others). 2. Continue to review our audit programme for relevance and efficiency (including all identified strategic projects). 3. Review and rebalance our audit portfolios for maximum value add.

5.2. VISIBILITY FOR IMPACT

STRATEGIC OBJECTIVES

Achieve impact through visibility programmes

Engage actively with citizens

The value created by the social and relationship capital of our organisation is based on the wealth of information and insight we gather as a result of our work. Ultimately, our aim is to increase this capital by using the knowledge we possess to benefit our stakeholders.

Willingness to change the status quo at our auditees will only be sustained through the presentation of facts derived through our audits. Our visibility programmes will remain focused on influencing change and obtaining the best possible return on investment in the form of timely and effective corrective actions taken by auditees. While we always aim to broaden the engagement on audit outcomes, having clear plans for engagement with specific stakeholders based on the selected criteria will provide structure and systemic approach to our efforts.

Where willingness to improve is not evident, we will escalate the resolution of issues through oversight bodies. The increasing support by the portfolio committees that, led by the Standing Committee on Public Accounts (Scopa), called for consequences for mismanagement of public funds will encourage us to further tailor the packaging and presentation of audit outcomes to enable the committees to perform their oversight role.

We expect that the engagements surrounding the implementation of the enhanced powers will continue to be intensive. Through our interactions, we will aim to share details on the material irregularity process and our implementation approach, and to clarify the complementary responsibilities of the auditor-general and other role-players in the public sector in instilling accountability and good governance.

On the international front, as the chair of the Intosai capacity building committee, we will facilitate the identification of challenges and opportunities to develop the capacity of Intosai members, strengthen structured professional development and facilitate access to solutions. We will provide support to the initiatives of Afrosai-E to promote the professional development of auditors on the African continent.

OBJECTIVE 1: ACHIEVE IMPACT THROUGH VISIBILITY PROGRAMMES

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
Auditor-general's assessment of the organisation's performance in visibility	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
Tool	Auditor-general's view of performance		
% implementation of our constitutional stakeholders visibility programme	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24
Tool	Consolidated report on the audit business units' planned work		

During this period, we will continue with the initiatives that are already underway and enhance our existing programmes to ensure increased impact.

Given the success of our integrated approach to auditing, we will elevate audit insights specifically related to the matters highlighted by the performance auditing specialists.

We seek to increase our thought leadership on matters related to risk management and the use of preventative controls when major service delivery projects are implemented, and to invite discussions aimed at co-creating solutions for improvements in the public sector.

We will continue to prioritise improving the skills of our staff and building their confidence in presenting audit messages to entrench the required culture of engagement and collaboration with our stakeholders.

OBJECTIVE 2: ENGAGE ACTIVELY WITH CITIZENS

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% implementation of our citizen engagement programme	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24
Tool	Programme implementation report		

The people of South Africa are interested in our work, as is evident from the attention and response that our presentations of audit outcomes receive. We will pursue the best means for sharing these audit outcomes, from traditional printed material to structured engagements and social media conversations, taking into account the preferences and sophistication of our citizen groups. We will also focus specifically on using technology and social media to increase our visibility to citizens.

Interactions with various civil society groups will allow us to demonstrate our thought leadership and create ambassadors for our messages and mandate, while engagements with professional organisations and standard setters will aim to create strong partnerships and a common view or interpretation of accountability matters.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES OF VISIBILITY FOR IMPACT

STRATEGIC INITIATIVE	ENABLERS
Ensure high-quality, practical and effective engagements with constitutional stakeholders	1. Implement our prioritised stakeholder engagement programme.
Continue implementing our citizen engagement strategy	1. Increase the reach and impact of engagement on our mandate and role by: <ul style="list-style-type: none"> enhancing community reach through appropriate social media presence collaborating with Parliament to engage citizens. 2. Enhance stakeholder awareness and understanding of audit outcomes by: <ul style="list-style-type: none"> improving responsible media coverage of audit outcomes and engaging citizens on province-specific issues deepening the engagement with professional associations, industry organisations and civil society organisations.
Continue implementing an international participation programme	1. Participate in the work of Intosai and its working groups to further enhance our international reputation. 2. Provide effective support to Afrosai-E and collaborate with African SAIs on various capacity-building programmes.

5.3. VIABILITY

STRATEGIC OBJECTIVES	
<i>Maintain financial viability</i>	<i>Attract, develop and retain great talent</i>
<i>Create an enabling culture and leadership to drive strategy execution</i>	<i>Enable operational effectiveness and efficiencies</i>

The core of the viability goal is to ensure that the organisation remains financially viable, legally independent and administratively autonomous. The interconnectedness between these three pillars of SAI independence requires our various functions to work together to create a strong organisation that can support the achievement of our strategy and the execution of our mandate.

We group our initiatives under this goal into functional strategies that are regularly revised for relevance and we will continue to implement these strategies.

OBJECTIVE 1: MAINTAIN FINANCIAL VIABILITY

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
Net surplus (%)	-2% – 0%	-2% – 0%	1% – 4%
Level of safety (cash margin)	1,5 – 2,5 months	1,5 – 2,5 months	2 – 3 months
Tool	Income statement		

A stable cash flow and adequate surplus margins are vital for financing our operations and ensuring our independence. As a result, our financial strategy focuses on strict financial management discipline, characterised by severe cost optimisation, continuous debt collection and revenue enhancement, to ensure that we remain financially viable.

In the context of the operational pressures caused by the delay in audit cycles, as well as the tight fiscal environment, we will rely on our cash reserves to bolster our operations while finding every opportunity to improve the cost efficiency of our audits. In the short term, we will strive to minimise the temporary deficit and gradually return to positive financial health.

In line with section 23 of the PAA, which provides for the excess 1% audit fees to be funded directly from the National Revenue Fund, we reached an agreement with the National Treasury on clear criteria to determine whether an auditee has financial difficulty in settling its audit fees. The agreement will be invaluable in reaching our financial goals.

The national lockdown imposed on the country in 2020 demonstrated the feasibility and efficiency of various new methods of work. We intend to review our operating model to take advantage of the digital transformation of the global business environment, the decreased need for office space and the momentum in curbing the increase in staff numbers, without compromising the organisation’s deliverables or increasing the workload of our staff beyond what is reasonable.

At the heart of this revised model we will put our people, who remain our most important asset. We will finalise the review of the organisational structure to make certain that it reflects our strategy and deals with the challenges imposed on us by the environment in which we operate. The review will allow us to improve decision making on prioritising audit work, deepen our understanding of the full value chains and deliver value-adding insight that will be used to craft audit responses in a structured way.

OBJECTIVE 2: ATTRACT, DEVELOP AND RETAIN GREAT TALENT

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
Rating of our training offices by the South African Institute of Chartered Accountants (Saica)	Low risk: 7 – 9 Medium risk: 6 – 8 High risk: 0 – 2 Very high risk: 0	Low risk: 9 – 11 Medium risk: 4 – 6 High risk: 0 – 1 Very high risk: 0	Low risk: 11 – 13 Medium risk: 2 – 4 High risk: 0 Very high risk: 0
Tool	Saica accreditation results		

The main principles of our people strategy are managing talent, improving our pipeline and creating long-term career growth. Throughout the organisation, our focus is on maintaining our status as a good training institution and a place where those with critical skills are encouraged to remain and contribute to our cause as a SAI.

We will invest in and leverage our core capability through multidisciplinary teams that develop specialist industry knowledge and expertise. We will maximise the career and development opportunities for our people, while enabling them to contribute with the right skills in the right roles, so that we continue to fulfil our constitutional mandate with pride and the required rigour.

The organisation's culture plays a significant role in determining staff engagement and productivity. It has a direct impact on the organisation's ability to deliver on its mandate effectively and to attract and retain talented staff. In the post-covid-19 environment, we are looking to instil a culture that will not only ensure our survival, but allow us to build an organisation that is better suited for the future and to create the next stage of the evolution of the institution of the auditor-general.

OBJECTIVE 3: CREATE AN ENABLING CULTURE AND LEADERSHIP TO DRIVE STRATEGY EXECUTION

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% implementation of planned staff engagement actions	80% – 90% of planned actions for 2021-22	80% – 90% of planned actions for 2022-23	80% – 90% of planned actions for 2023-24
Tool	Staff engagement report		

The organisation's focus will be on **implementing the culture and engagement plan** that has been co-created between the leadership and our staff. Our desire is to be able to see the improvement in the organisational culture soon after implementing the plan. We will be able to assess the progress through a follow-up survey and expect to achieve improved results from the previous survey.

OBJECTIVE 4: ENABLE OPERATIONAL EFFECTIVENESS AND EFFICIENCIES

In the current challenging economic environment, operational efficiency is critical and adapting to the rapid changes in the technological space is a necessity. We will continue on our process and technology optimisation journey in a systematic and well-thought-out manner. The need to acquire suitable audit software has been evident to us for some time. We recognise that such investment will require a multi-year approach and the project will thus be driven through a strict acquisition roadmap to allow us to manage both the costs and the changes required in the audit environment.

To achieve our intention of doing more with less and conducting efficient audits, we will embrace innovation in our processes.

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% implementation of our technology optimisation programme	Audit software business plan and roadmap completed and approved by 31 March 2022	Implementation of relevant aspects of the programme planned for 2022-23	Implementation of relevant aspects of the programme planned for 2023-24
Tool	Project-tracking tool		

What we will do to achieve our objectives for viability

STRATEGIC INITIATIVES	ENABLERS
Implement our financial sustainability strategy	<ol style="list-style-type: none"> 1. Optimise operational costs. 2. Implement debt management strategies. 3. Optimise own hours' revenue through resource pooling and reduction of contract work (CWC). 4. Review our operating model by: <ul style="list-style-type: none"> • finalising the improvements in the organisational design (2021-22) • developing the future of the AGSA work model (2021-22) • implementing relevant enhancements per operating period (2022 onwards).
Implement our people strategy	<ol style="list-style-type: none"> 1. Implement our culture improvement plan. 2. Implement leadership development programmes. 3. Implement the trainee auditor tactical plan.
Progress on our technology optimisation journey	<ol style="list-style-type: none"> 1. Implement our IT strategy. 2. Acquire and implement suitable audit software to drive audit efficiencies over a period of three to five years. 3. Acquire and implement a material irregularity case management system over a period of two years. 4. Develop and start implementing our innovation roadmap in the first year of the plan (2021-22). 5. Intensify knowledge-sharing capabilities.

5.4. VISION AND VALUES DRIVEN

STRATEGIC OBJECTIVES	
<i>Demonstrate clean administration</i>	<i>Safeguard the ethical character of the organisation</i>
<i>Drive the AGSA's transformation strategy</i>	

The role that the AGSA plays in ensuring oversight, accountability and good governance in the public sector is being increasingly recognised. As such, we are held to high expectations and it is important that we maintain the trust of our stakeholders. We must therefore act as a model organisation that inspires confidence, credibility and integrity.

We are committed to demonstrating that clean administration is not only desirable, but achievable for all our stakeholders. We recognise that our reputation depends on our adherence to standards of excellence in our everyday behaviour and in all our governance processes and systems. Thus, we see our clean administration and good governance as our licence to engage and recommend actions for improvement to our auditees.

OBJECTIVE 1: DEMONSTRATE CLEAN ADMINISTRATION

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
External audit opinion	Clean audit	Clean audit	Clean audit
Source of information	External audit report		

We will implement the mitigations necessary to ensure that we have adequate controls to protect the good reputation of the organisation from identified internal and external risks. We will also continue to update our risk management policies and procedures so that we can respond to identified strategic and operational risks.

Leadership gives significant attention to managing the risk of ethical breaches and we will continue to ensure that our ethics prescripts are relevant and responsive to the changing ethical environment so that we sustain an ethically healthy organisation.

OBJECTIVE 2: SAFEGUARD THE ETHICAL CHARACTER OF THE ORGANISATION

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
% actions taken against reported ethical breaches	100%	100%	100%
Tool	Ethics report		

We are committed to highlighting the importance of ethical conduct at all times and to equipping our people with the information, knowledge and skills necessary to make ethical calls and decisions in the course of their work.

The management of ethical risk exposure and the establishment and maintenance of ethical culture are mainly driven by the tone and conduct of our leadership. Therefore, we will continue to strengthen the desired ethical culture by capacitating our leaders to set the right ethical tone within the organisation.

OBJECTIVE 3: DRIVE THE AGSA'S TRANSFORMATION STRATEGY

PERFORMANCE MEASURE	TARGETS		
	2021-22	2022-23	2023-24
B-BBEE level	Level 2	Level 2	Level 2
Tool	External verification report		

Our transformation programme is motivated by the drive to make a difference to the lives of our citizens by implementing the broad-based black economic empowerment (B-BBEE) mechanism. We will continue to respond to South Africa's transformation objectives for economic empowerment, poverty alleviation and equality.

Our comprehensive transformation strategy has thus far provided the necessary guidance and solid foundation for the organisation to achieve the desired results. However, we plan to update the strategy to ensure that it incorporates relevant developments in the applicable legislation, the B-BBEE codes and our own aspirations.

In the effort to actively grow the number of black professionals in auditing, accounting and other financial disciplines, our trainee auditor scheme and our principles in distributing audit work to private firms will continue to play a significant role in making a meaningful contribution to the chartered accountant profession at large.

One of the successes we had in the last two years was in establishing our enterprise and supplier development programme. We plan to expand this programme and assist small black audit firms to join the ranks of our auditing skills suppliers.

We aim to further enhance our management of employment equity by ensuring that while we appoint people from diverse backgrounds, we also address any diversity-related issues that may result. Addressing attitudinal challenges around including people living with disability in the workforce will continue to be a key focus area for the organisation.

Our procurement practices will aim to contribute to the operational and financial capabilities of small businesses and businesses owned by youth and black women.

Our approach to sustainability

While focusing on realising national priorities, we will continue to lead by example and strengthen our own contribution to these goals. We have mapped all our operational and strategic activities to the various sustainable development goals and will ensure that our stakeholders are actively aware of our position and contribution.

For the past decade, we have subscribed to the principles of integrated planning and reporting. The concept of value creation is central to our strategy and to the benefit derived from our work. The management of our manufactured, financial, human and social capital has been well entrenched in the organisation's strategy, as evidenced by our four strategic goals. We also regularly track the use of natural resources and in the previous financial year we managed to implement a tracking mechanism for our environmental capital. We are determined to seek ways to improve the management of our intellectual capital, which is a main pillar in our value proposition to stakeholders. While we use this intellectual capital every day, we will be thinking about how to document it, understand it better and use it fully for the benefit of the organisation and the country.

As our understanding of our sustainability grows, the interrelatedness and trade-offs of our capital and the impact of the external environment on our operations have become more noticeable. Therefore, we will continue our sustainability journey and strive to quantify the elements of our model so that we can measure and track their improvement or depletion over time.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES FOR VISION AND VALUES DRIVEN

STRATEGIC INITIATIVE	ENABLERS
Reinforce our transformation strategy by developing our people and supporting our suppliers and communities	<ol style="list-style-type: none"> 1. Continue to implement organisation-wide transformation measures. 2. Continue to strengthen our enterprise supplier development programme.
Cultivate an environment that enables the desired ethical behaviour	<ol style="list-style-type: none"> 1. Implement relevant measures to strengthen leadership to take ownership in driving ethical behaviour. 2. Ensure sustainable and timely management of complaints.

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ANNEXURE A:

The AGSA's balanced scorecard 2021-24



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

THE AGSA'S BALANCED SCORECARD 2021-24

STRATEGIC GOAL	WEIGHT	OBJECTIVE	PERFORMANCE MEASURE	TARGETS		
				2021-22	2022-23	2023-24
Value-adding	35%	Demonstrate value-adding auditing	Auditor-general's assessment of the organisation's performance in value-adding auditing	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
			% completed actions as per the approved PAA implementation plan	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24
			Improve our stakeholders' perception of our added value by tabling special audit reports	Tabling of special audit reports as per the auditor-general-defined timelines	Tabling of special audit reports as per the auditor-general-defined timelines	Tabling of special audit reports as per the auditor-general-defined timelines
		Ensure high quality of audits	% adherence to quality standards: audit engagements	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)
Visibility for impact	20%	Achieve impact through visibility programmes	Auditor-general's assessment of the organisation's performance in visibility	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
			% implementation of our constitutional stakeholders visibility programme	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24
		Engage actively with citizens	% implementation of our citizen engagement programme	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23	80% – 100% of the actions for 2023-24

STRATEGIC GOAL	WEIGHT	OBJECTIVE	PERFORMANCE MEASURE	TARGETS		
				2021-22	2022-23	2023-24
Viability	30%	Maintain financial viability	Net surplus (%)	-2% – 0%	-2% – 0%	1% – 4%
			Level of safety (cash margin)	1,5 – 2,5 months	1,5 – 2,5 months	2 – 3 months
		Attract, develop and retain great talent	Rating of our training offices by Saica	Low risk: 7 – 9	Low risk: 9 – 11	Low risk: 11 – 13
				Medium risk: 6 – 8	Medium risk: 4 – 6	Medium risk: 2 – 4
				High risk: 0 – 2	High risk: 0 – 1	High risk: 0
		Create an enabling culture and leadership to drive strategy execution	% implementation of planned staff engagement actions	Very high risk: 0	Very high risk: 0	Very high risk: 0
80% – 90% of planned actions for 2021-22	80% – 90% of planned actions for 2022-23			80% – 90% of planned actions for 2023-24		
Enable operational effectiveness and efficiencies	% implementation of our technology optimisation programme	Audit software business plan and roadmap completed and approved by 31 March 2022	Implementation of relevant aspects of the programme planned for 2022-23	Implementation of relevant aspects of the programme planned for 2023-24		
Vision and values driven	15%	Demonstrate clean administration	External audit opinion	Clean audit	Clean audit	Clean audit
		Safeguard the ethical character of the organisation	% actions taken against reported ethical breaches	100%	100%	100 %
		Drive the AGSA's transformation strategy	B-BBEE level	Level 2	Level 2	Level 2

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ANNEXURE B:

Budget of the Auditor-General of South Africa for 2021-24



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

BUDGET OF THE AUDITOR-GENERAL OF SOUTH AFRICA FOR 2021-24

PROJECTED STATEMENT OF COMPREHENSIVE INCOME

(ACTUAL, BUDGET AND FORECAST)

	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST
	2019-20	2020-21	2021-22	2022-23	2023-24
	RM	RM	RM	RM	RM
AUDIT INCOME	3 784,0	3 901,8	4 179,3	4 226,9	4 430,2
Own hours	2 932,3	3 062,0	3 204,1	3 464,3	3 624,5
S&T recoverable	171,4	183,2	204,7	212,9	221,4
Contract work	680,4	656,6	811,2	592,7	626,4
IFRS15 revenue adjustment			(40,7)	(43,0)	(42,1)
DIRECT AUDIT EXPENDITURE	2 425,2	2 400,7	2 716,5	2 589,6	2 720,9
Personnel expenditure	1 557,3	1 557,4	1 695,2	1 780,0	1 868,9
S&T recoverable	182,2	183,2	204,7	212,9	221,4
Contract work	685,7	660,1	816,6	596,7	630,6
Contract work % of audit income	18,0%	16,8%	19,4%	14,0%	14,1%
GROSS PROFIT	1 358,8	1 501,1	1 462,8	1 637,3	1 709,3
Own hours gross profit	1 375,0	1 504,6	1 508,9	1 684,3	1 755,6
Gross margin % of audit income	35,91%	38,47%	35,00%	38,74%	38,58%
Other income	79,5	66,1	71,7	66,2	68,0
Interest	48,6	41,0	35,5	36,0	37,7
Sundry income	30,8	25,1	36,2	30,2	30,3
Appropriation income	-	50,0	-	-	-
Contribution to overheads	1 438,3	1 617,2	1 534,5	1 703,5	1 777,3
Overhead expenses	1 109,2	1 442,7	1 413,0	1 501,1	1 574,3
Overhead as % of audit income	29,31%	36,98%	33,81%	35,51%	35,54%
Depreciation	139,2	121,6	179,0	157,4	147,0
Net surplus	190,0	52,9	(57,5)	45,0	56,0
Net surplus as a % of audit income	5,02%	1,36%	-1,38%	1,06%	1,26%

	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST
	2019-20	2020-21	2021-22	2022-23	2023-24
	RM	RM	RM	RM	RM
EQUITY AND LIABILITIES					
Equity	1 121,4	1 174,3	1 116,8	1 161,8	1 217,8
General reserve	926,4	926,4	926,4	926,4	926,4
Special audit services fund	5,0	5,0	5,0	5,0	5,0
Retained earnings	-	190,0	242,9	185,4	230,4
Net surplus for the year	190,0	52,9	-57,5	45,0	56,0
Non-current liabilities	294,1	364,8	305,6	290,0	269,3
Retirement benefit obligation - medical aid liability	42,9	46,2	49,7	53,4	57,3
Operating lease liability	251,2	318,6	255,9	236,6	212,0
Current liabilities	487,1	576,2	675,4	649,1	681,9
Trade and other payables	332,2	454,3	537,7	508,8	538,8
Leave liability	154,9	121,9	137,7	140,3	143,1
	1 902,6	2 115,3	2 097,8	2 100,9	2 169,0
EMPLOYMENT OF CAPITAL					
Non-current assets	420,6	723,2	706,8	646,8	601,0
Property, plant and equipment	420,6	723,2	706,8	646,8	601,0
Investments	438,8	468,2	495,8	524,7	561,2
Current assets	1 043,2	923,9	895,2	929,4	1 006,8
Trade and other debtors	807,5	778,3	715,9	751,7	726,3
Bank and cash	235,7	145,6	179,3	177,7	280,5
	1 902,6	2 115,3	2 097,8	2 100,9	2 169,0

Working capital assumptions

1. Trade and other payables are calculated on a 30-day payment period from the date of approval of the AGSA payment.
2. Trade debtors are calculated based on the following days outstanding: 2016 to 2021: 75% - 80% recovery within 30 days for the national departments and 55% - 80% recovery within 30 days for provincial departments.

PROJECTED CASH FLOW STATEMENT

(BUDGET AND FORECAST)

	BUDGET	BUDGET	FORECAST	FORECAST
	31 MARCH 2021	31 MARCH 2022	31 MARCH 2023	31 MARCH 2024
	RM	RM	RM	RM
Opening balance	464,2	403,5	458,8	473,1
Bank	235,7	145,6	179,3	177,7
Investments*	228,5	257,9	279,5	295,4
Cash inflow	3 851,3	4 597,9	4 525,0	4 718,4
Audit income	3 759,5	4 510,0	4 433,9	4 642,4
Other income	62,4	66,3	75,2	76,0
Investment income	29,4	21,6	15,9	23,5
Cash outflow	3 912,0	4 542,6	4 510,7	4 615,6
Operating expenditure	3 784,4	4 355,6	4 398,7	4 499,2
Capital expenditure	127,6	187,0	112,0	116,4
Closing balance	403,5	458,8	473,1	599,4
Bank	145,6	179,3	177,7	280,5
Investments*	257,9	279,5	295,4	318,9

* The investment balances reflected above exclude the investment ring-fenced for specific commitments. This investment balance is part of the total investment balance on the balance sheet.

DETAILED BUDGET

DESCRIPTION	NOTES	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
AUDIT INCOME	1	3 901 773 407	4 179 189 801	4 226 861 631	4 430 147 883
Own hours	1.1	3 061 989 944	3 204 050 766	3 464 253 305	3 624 465 970
Regularity audit		2 760 422 431	2 859 405 558	3 091 619 290	3 234 598 605
Specialised audit		301 567 513	344 645 208	372 634 015	389 867 365
Contract work	1.2	656 566 215	811 156 597	592 677 357	626 421 064
Regularity audit		634 218 481	767 647 053	560 886 798	592 820 530
Specialised audit		22 347 734	43 509 544	31 790 559	33 600 534
Subsistence & travel	1.3	183 217 248	204 700 138	212 888 144	221 403 669
IFRS15 revenue adjustments		-	(40 717 700)	(42 957 174)	(42 142 820)
DIRECT AUDIT COST		2 400 700 950	2 716 485 288	2 589 486 992	2 720 969 882
Staff remuneration: audit business units	2.3	1 557 404 151	1 695 184 595	1 779 943 825	1 868 941 017
Contract work – recoverable		660 079 551	816 600 554	596 655 023	630 625 196
Subsistence & travel – recoverable		183 217 248	204 700 138	212 888 144	221 403 669
GROSS PROFIT		1 501 072 457	1 462 704 513	1 637 374 639	1 709 178 001
GROSS PROFIT PERCENTAGE		38%	35%	39%	39%
OTHER INCOME	1.4	66 141 389	71 747 319	67 289 198	69 113 298
Interest received: PIC		24 942 146	21 611 334	22 443 163	23 515 928
Interest received: SCMB		16 083 844	13 935 983	14 472 385	15 164 153
Sundry income		25 115 399	36 200 001	30 373 650	30 433 217
APPROPRIATION INCOME	1.5	50 000 000	-	-	-
SURPLUS BEFORE OPERATING COST		1 617 213 846	1 534 451 832	1 703 553 662	1 777 144 506
OPERATING COST		1 442 675 284	1 412 971 621	1 501 089 902	1 574 307 102
Staff remuneration:	2.3.2	666 849 781	635 799 964	667 589 962	700 969 460
Support business units		666 849 781	635 799 964	667 589 962	700 969 460

DESCRIPTION	NOTES	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Other personnel expenditure	2	221 837 568	277 577 982	346 837 052	365 773 903
Leave pay provision	2.1	37 000 998	52 667 872	55 301 266	58 066 329
Medical aid provision	2.2	3 290 000	3 500 000	3 675 000	3 858 750
Group life scheme	2.4	37 642 460	38 017 107	40 298 133	42 716 021
Long-service awards & other	2.4	235 000	202 245	212 357	222 975
Performance bonus liability	2.6	133 000 000	181 669 898	245 753 393	259 269 830
UIF: employer contribution	2.5	5 515 787	5 392 554	5 662 182	5 945 291
Workmen's compensation premiums	2.5	1 539 973	1 569 075	1 647 529	1 729 905
BU recognition scheme	2.4	3 613 350	1 555 348	1 633 115	1 714 771
Outsourced services		38 722 695	40 716 800	42 345 472	44 039 291
Outsourced services – irrecoverable	3	38 722 695	40 716 800	42 345 472	44 039 291
Subsistence & travel – irrecoverable		42 646 985	12 394 878	12 890 673	13 406 300
Subsistence & travel – irrecoverable	4	42 646 985	12 734 354	14 058 726	15 183 424
Accommodation		45 493 215	28 763 737	31 755 166	34 295 579
Security expenses	5	22 032 546	12 734 353	14 058 726	15 183 424
Operating costs		23 460 669	16 029 384	17 696 439	19 112 155
Stakeholder relationships		48 592 747	22 471 886	20 323 777	21 089 743
Liaison	6.1.1	7 521 000	3 299 363	431 338	448 591
Internal stakeholder relations	6.1.2	4 355 530	3 118 743	3 243 492	3 373 232
External stakeholder relations	6.1.3	3 334 350	609 589	633 972	659 331
Culture expenses		200 000	100 000	104 000	108 160
Constitutional liaison		1 414 525	900 529	936 550	974 012
Non-constitutional liaison		1 006 000	320 508	333 329	346 662
CE portfolio leadership sessions		2 666 500	1 013 539	1 054 081	1 096 244
Senior management workshop		4 000 000	2 210 000	2 298 400	2 390 336
Stakeholder workshops		2 912 234	531 462	552 720	574 829
Regional congresses	6.2	7 351 367	2 117 986	2 202 706	2 290 814
Foreign visitors	6.3	270 000	89 898	93 494	97 234
Overseas travel	6.4	7 000 000	1 174 629	1 174 629	1 174 629
International conferences		6 561 240	6 985 640	7 265 066	7 555 668

DESCRIPTION	NOTES	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Oversight governance	7	3 079 138	1 966 119	2 044 764	2 208 345
Scoag		180 000	189 000	196 560	212 285
Labour & staff relations		650 000	580 752	603 982	652 301
Corporate governance board		2 249 138	1 196 367	1 244 221	1 343 759
Audit expenses	8	10 670 000	9 333 320	9 706 653	10 094 919
External audit fees	8.1	5 295 000	4 547 860	4 729 774	4 918 965
Internal audit costs	8.2	5 375 000	4 785 460	4 976 878	5 175 953
Bank charges		511 483	409 486	438 150	468 821
Bank charges		511 483	409 486	438 150	468 821
Finance charges		32 201 686	84 897 135	81 078 418	75 281 330
Finance charges	5.1	32 201 686	84 897 135	81 078 418	75 281 330
Recruitment expenses	9	9 632 968	5 767 708	5 998 416	6 238 353
Advertising		1 503 350	1 025 000	1 066 000	1 108 640
Personnel agency fees		3 000 000	2 050 000	2 132 000	2 217 280
Interviews		1 629 618	857 669	891 976	927 655
Transfer & relocation expenses		3 500 000	1 835 039	1 908 440	1 984 778
Learning & development	10	134 793 283	93 286 442	97 017 900	100 898 616
Membership fees	10.1	20 629 247	26 591 177	27 654 824	28 761 017
Training	10.2	27 774 342	12 180 055	12 667 257	13 173 948
Internal training	10.2	20 574 342	10 081 177	10 484 424	10 903 801
Conference & seminars	10.2	3 000 000	1 792 074	1 863 757	1 938 307
Subsistence & travel: training	10.2	4 200 000	306 804	319 076	331 839
Study assistance: employees	10.3	19 284 161	14 450 115	15 028 120	15 629 245
Study support incentive scheme		5 992 194	5 590 055	5 813 657	6 046 203
Institutional & learning development projects		3 276 850	2 061 371	2 143 826	2 229 579
Graduate programmes	10.2	5 340 090	2 345 990	2 439 830	2 537 423
Bursaries	10.4	36 393 511	18 677 278	19 424 369	20 201 343
Tertiary assistance	10.4	5 612 508	1 981 220	2 060 469	2 142 888
Study support incentive scheme: Top-up one		167 978	112 731	117 240	121 930
Skills development levy		21 579 453	22 348 810	23 242 762	24 172 473
Skills dev. levy – recovered		(11 257 050)	(13 052 359)	(13 574 453)	(14 117 431)

DESCRIPTION	NOTES	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)

Employee wellness programmes	11	23 275 501	20 218 496	21 027 236	21 868 325
Employee wellness programmes		15 287 501	15 287 496	15 898 996	16 534 956
Employee social responsibility		700 000	500 000	520 000	540 800
AGSA social responsibility (general)		2 508 000	508 000	528 320	549 453
Enterprise development		4 000 000	3 143 000	3 268 720	3 399 469
Corporate social investment		780 000	780 000	811 200	843 648
Technological services	12	91 721 277	117 282 515	94 389 821	103 512 600
Computer services	12.1	84 075 252	112 215 156	89 119 767	98 031 744
Hiring of equipment: rental	12.2	5 737 206	4 168 974	4 335 733	4 509 163
Hiring of equipment: copy charges		1 908 818	898 385	934 320	971 693
Insurance & legal fees	13	10 076 664	15 857 270	16 626 032	17 714 657
Insurance		4 076 664	2 149 760	2 235 750	2 325 180
Legal costs		6 000 000	13 447 110	14 119 466	15 107 828
Office maintenance	14	35 570 846	19 887 291	20 682 782	21 510 094
Cleaning: contracts/services		5 896 248	7 342 510	7 636 210	7 941 658
Cleaning: materials		1 147 459	673 812	700 765	728 795
Office improvements		1 595 490	235 992	245 432	255 249
Refreshments		5 094 430	1 200 188	1 248 196	1 298 123
Publications		2 649 840	2 287 284	2 378 775	2 473 926
Repairs & maintenance: computer equipment & software		12 000	134 803	140 195	145 803
Repairs & maintenance: furniture & equipment		848 841	266 223	276 872	287 947
Repairs & maintenance: site & buildings		3 981 972	1 046 397	1 088 253	1 131 783
Repairs & maintenance: office vehicles		1 726 912	591 275	614 926	639 523
Printing of audit reports		3 124 051	1 800 879	1 872 914	1 947 831
Stationery & printing		6 028 689	2 287 134	2 378 619	2 473 764
Covid-19 PPE		-	1 186 556	1 234 018	1 283 379
Medical examinations		35 086	35 963	37 402	38 898
Warranty costs		3 429 829	798 274	830 205	863 414

DESCRIPTION	NOTES	2020-21	2021-22	2022-23	2023-24
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Communication	15	17 499 448	11 728 943	11 962 514	12 441 014
Cell phone charges	15.2	10 177 127	9 020 257	9 381 068	9 756 310
Postage & courier services		3 126 591	860 095	658 912	685 268
Telephone charges	15.1	4 195 731	1 848 591	1 922 534	1 999 436
Other expenses		9 500 000	14 611 650	15 196 116	15 803 961
Bad debts provision		9 500 000	14 611 650	15 196 116	15 803 961
SURPLUS BEFORE DEPRECIATION		174 538 562	121 480 212	202 463 760	202 837 404
Depreciation	16	121 459 836	179 015 825	157 372 009	146 970 582
Depreciation: right-of-use assets	5.2	80 322 467	108 929 610	94 294 415	90 200 748
Depreciation: motor vehicles		817 162	1 047 543	942 788	848 510
Depreciation: furniture & equipment		3 027 400	10 135 028	9 121 525	8 209 373
Depreciation: computer equipment		26 864 180	39 497 426	35 547 683	31 992 915
Depreciation: computer software		4 784 790	14 391 862	12 952 676	11 657 408
Depreciation: leasehold improvements		5 643 837	5 014 357	4 512 921	4 061 629
NET SURPLUS		53 078 726	(57 535 613)	45 091 752	55 866 822
Net surplus percentage		1,36%	-1,38%	1,07%	1,26%
CAPITAL BUDGET	17	128 287 479	162 642 881	97 348 770	101 198 381
Motor vehicles	17.1	1 400 000	1 860 000	1 878 600	-
Furniture & equipment	17.2	7 314 942	4 474 492	7 753 838	8 219 068
Computer equipment	17.4	45 976 401	57 545 799	60 998 547	64 658 460
Computer software	17.5	19 828 100	38 825 460	21 017 785	22 278 853
Leasehold improvement	17.3	53 768 037	4 550 000	5 700 000	6 042 000
Right-of-use assets	17.6	-	55 387 130	-	-
CAPEX AS A % OF TOTAL INCOME		3,29%	3,89%	2,30%	2,28%

NOTES TO THE BUDGET

1. INCOME

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Own hours	1.1	3 061 989	3 204 051	142 062	5
Contract work	1.2	656 567	811 157	154 590	24
Subsistence and travel (S&T)	1.3	183 217	204 700	21 483	12
Total audit income		3 901 773	4 219 908	318 135	8
IFRS15 revenue adjustments		-	(40 718)	(40 718)	100
Total audit income after IFRS 15 adjustments		3 901 773	4 179 190	277 417	7

EFFECT OF THE ESTIMATES OF THE AGSA FOR 2021-22 ON THE STATE EXPENDITURE

The total estimated audit costs of R4,18 billion for 2021-22 (2020-21: R3,90 billion) amounts to 0,21% (2020-21: 0,20%) of the estimated state expenditure of approximately R2 trillion. The estimate for 2021-22 represents a 7% increase over the 2020-21 budget and has no material effect on the estimated total state expenditure for 2021-22. This increase in audit income is driven mainly by new audit work and increase in audit scope.

1.1. CALCULATION OF OWN HOURS INCOME

Three elements are used in calculating own hours 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 2021-22 own hours income has been compiled using the same tariff formula applied in the 2020-21 budget, which is aligned to the AGSA funding model.

1.1.1. NUMBER OF STAFF – AUDIT BUSINESS UNITS (ABUs) ONLY

AUDIT STAFF	2020-21 BUDGET	2021-22 BUDGET	CHANGE	COMMENTS
	STAFF NUMBERS	STAFF NUMBERS	STAFF NUMBERS	
	(1)	(2)		
Business executives	18	18	0	
Deputy business executives	23	25	2	The increase is mainly driven by the appointment of audit managers and the retention of skilled trainee auditors and audit clerks appointed as audit seniors and auditors. They are retained to capacitate the business units (BUs) with experience and skill.
Audit senior managers	177	178	1	
Audit managers	477	485	8	
Assistant managers	646	642	-4	
Audit seniors / audit supervisors	166	174	8	
Audit clerks	62	45	-17	
Auditors	26	54	28	
Trainee auditors	1 251	1 259	8	The 2021-22 budget shows a trainee auditor intake split of 59% with a CTA and 41% with a degree qualification. This is in line with the future objective to have a 60% / 40% mix of CTA and degree, respectively.
Senior IT auditors	29	34	5	The increase in senior IT auditors is to capacitate the Information Systems Audit BU with experienced and skilled resources in line with the data analytics strategy.
IT auditors	37	38	1	IT auditors are maintained at the same levels as in the 2020-21 budget.
Total audit staff	2 911	2 951	40	

1.1.1.A. OWN HOURS – RECOVERABLE HOURS AND RATIOS

Recoverable hours are influenced by the recovery rate determined for each staff band within the audit BUs. The level of these recovery rates takes into account sufficient time for essential non-recoverable activities; for example, annual leave, study leave, sick leave, training, management and supervision. The average recovery rate for the 2021-22 budget is 61,8% (2020-21 budget: 64,0%). The decrease in recovery rates year on year is mainly driven by the appointment and conversion of staff who are partly recoverable; such as, technical managers and product champions. The decrease is also driven by the change in available hours. Refer to the analysis of recovery rates and recoverable hours in the table below.

DETAILED ANALYSIS OF RECOVERY RATIO AND RECOVERABLE HOURS PER BAND

BUDGET ITEM	2020-21 BUDGET: RECOVERY RATE PER BAND	2021-22 BUDGET: RECOVERY RATE PER BAND	2020-21	2021-22	CHANGE		COMMENTS
			RECOVERED HOURS	RECOVERED HOURS	HOURS	%	
			(1)	(2)	(2)-(1)	(2)-(1)	
Audit staff							
Business executives	16%	15%	5 477	5 956	479	8,7%	<p>The net increase in recoverable hours of 58 290 is due to the following:</p> <p>Increase of 131 790 hours as a result of:</p> <ul style="list-style-type: none"> • New audits (23 584 hours) • Net movement in CWC and catch-up audits (80 091 hours) • Scope and risk (28 115 hours) <p>Decrease of 73 500 hours as a result of:</p> <ul style="list-style-type: none"> • Efficiencies (30 062 hours) • Discontinued audits (43 438 hours) <p>The change in recoverable hours within bands is due to the movement in recoverable staff numbers within the bands.</p> <p>Recovered hours for the 2021-22 budget exclude 75 812 hours (2020-21: 79 485) planned to be spent on audit projects but not billed to the financially distressed auditees.</p>
Deputy business executives	21%	21%	9 642	10 780	1 139	11,8%	
Senior managers	48%	44%	158 846	161 950	3 104	2,0%	
Audit managers	63%	58%	583 097	587 694	4 597	0,8%	
Assistant managers	66%	62%	835 866	832 484	(3 382)	-0,4%	
Audit seniors	65%	64%	217 002	230 376	13 373	6,2%	
Auditors	67%	60%	34 274	66 314	32 039	93,5%	
IT auditors	66%	64%	48 860	49 418	559	1,1%	
Senior IT auditors	65%	65%	37 739	44 983	7 244	19,2%	
Audit clerks	70%	65%	88 403	61 088	(27 314)	-30,9%	
Trainee auditors	68%	66%	1 717 676	1 744 128	26 452	1,5%	
Total			3 736 881	3 795 171	58 290	1,6%	

1.1.1.B. OWN HOURS – NON-RECOVERABLE HOURS AND RATIOS

BUDGET ITEM	2021-22 RATIOS							2021-22 BUDGET		2020-21 BUDGET	
	ANNUAL & FAMILY RESPONSIBILITY LEAVE	SICK LEAVE	STUDY	RESEARCH	TRAINING	MANAGEMENT & SUPERVISION	TOTAL %	TOTAL NON-RECOVERABLE HOURS	NON-RECOVERABLE HOURS PER EMPLOYEE	TOTAL NON-RECOVERABLE HOURS	NON-RECOVERABLE HOURS PER EMPLOYEE
Business executives	11%	4%	0%	0%	6%	61%	82%	29 520	1 640	29 774	1 654
Deputy business executives	11%	4%	0%	0%	6%	56%	77%	37 888	1 536	24 852	1 553
Senior managers	11%	4%	0%	0%	6%	29%	50%	178 879	1 004	162 637	1 009
Audit managers	11%	4%	0%	0%	6%	15%	35%	342 587	706	371 030	807
Assistant managers	11%	4%	2%	0%	6%	11%	34%	438 258	683	416 195	686
Audit supervisors	11%	4%	4%	0%	6%	9%	34%	118 557	683	66 870	686
Senior IT auditors	11%	4%	4%	0%	6%	9%	34%	23 222	683	19 890	686
Auditors	11%	4%	4%	0%	6%	7%	32%	35 099	645	18 558	646
Audit clerks	11%	4%	4%	0%	6%	4%	29%	26 268	587	24 711	605
Trainee auditors	11%	4%	8%	0%	6%	4%	33%	842 160	669	898 575	686
IT auditors	11%	4%	6%	0%	5%	4%	30%	22 952	604	22 996	605

1.1.2. RECOMMENDED TARIFFS

Tariffs are based on 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 2021-22 budget tariff is R844 per hour (2020-21: R819 per hour), which translates to an increase of R25 per hour, or 3%, which is in line with the average projected inflation rate (CPI) of between 3% to 6%.

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	COMMENTS
	RAND PER HOUR (AVERAGE)	RAND PER HOUR (AVERAGE)	RAND PER HOUR (AVERAGE)	
	(1)	(2)	(2)-(1)	
Audit staff				
Business executives	3 437	3 516	79	The tariff increase of R25 per hour, or 3% year on year, is in line with annual salary adjustment and projected average CPI of 3% to 6%. The change in the average tariff per band is mainly due to the movement of staff between bands because of promotions and progression in studies, especially at the trainee auditor band. In addition, staff mix and change in recoverable hours within bands also contribute to the movement in tariff.
Deputy business executives	4 146	3 971	(174)	
Senior managers	2 379	2 285	(94)	
Audit managers	1 673	1 617	(56)	
Assistant managers	1 003	991	(12)	
Audit seniors	607	587	(19)	
Senior IT auditors	563	554	(9)	
Auditors	540	541	2	
Audit clerks	400	401	1	
Trainee auditors	344	436	92	
IT auditors	304	288	(17)	
Average	819	844	25	

1.2. CONTRACT WORK MOVEMENT

Private audit firms play a pivotal role in contributing strategic resources towards the execution of the auditor-general's mandate. Over the years, it has been our practice to outsource a certain amount of audit work to private audit firms. This contributes to the auditing profession's transformation by partially allocating work based on the private audit firms' B-BBEE score. In keeping with the previous year's practice, specific provision has been made for additional 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). CWC income as a percentage of total audit income has increased from 2020-21 budget of 17% to 19% for budget 2021-22.

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	COMMENTS
	R'000	R'000	
Enterprise development	478 902	582 139	This is in line with the AGSA's practice of outsourcing work to private audit firms. The increase of 22% is due to allocation of additional work to support emerging private audit firms.
Pre-issuance	60 213	77 449	Quality review of audit files before the finalisation of audit reports for presentation to auditees.
Vacancies	120 959	151 568	Provision for additional contract work to accommodate unforeseen vacancies and includes work taken back from state-owned entities.
Total	660 074	811 157	
% of total income	17%	19%	

1.3. S&T – RECOVERABLE

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
S&T – recoverable	1.3.1	183 217	204 700	21 843	11,7
Total		183 217	204 700	21 843	11,7
% of total income		5%	5%		

1.3.1. CHANGE FROM 2020-21 BUDGET TO 2021-22 BUDGET

The S&T calculation is based on the S&T policy rates and the planned trips to conduct audits. The increase year on year is a combination of growth in the number of auditees and inflationary adjustments.

1.4. OTHER INCOME

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Interest received: investments	24 943	21 611	(3 332)	-13,4
Interest received: current account	16 083	13 936	(2 147)	-13,4
Sundry income	25 115	36 200	11 085	44,1
Total	66 141	71 747	5 606	8,5

The overall increase in other income is due to the increase in sundry income, which is made up of interest charged on long-outstanding debts, income received from tender documents and sales from the gift shop. The decrease in interest received from the current account and investments is mainly driven by the decline in interest rates as a result of changes in the repo rate.

1.5. APPROPRIATION INCOME

The R50 million appropriation income will be used to partly fund the cost of implementing the functions and powers brought by the amendments to the PAA. These costs include, among others, the cost of conducting further work on material irregularities, the cost of internal capacity and structures, increased legal and specialist fees, and intensive training of our staff on the Act. For 2021-22, PAA will be part of normal business operations.

2. PERSONNEL EXPENDITURE

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Leave pay provision	2.1	37 001	52 668	15 667	42,3
Medical aid provision	2.2	3 290	3 500	210	6,4
Normal salary and benefits	2.3	2 224 448	2 330 985	106 537	4,8
Other incentives	2.4	37 878	39 775	1 897	5,0
UIF & WCA	2.5	7 056	6 965	(91)	-1,3
Total		2 309 673	2 433 893	-124 220	5,4
% of total income		59,2%	58,2%		

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. Employees are encouraged to take leave as required by the policy. The 2021-22 budget increase is due to expected increases in accumulated leave and in salary costs.

2.2. POST-RETIREMENT MEDICAL AID PROVISION

These estimates are based on actuarial projections by Alexander Forbes Actuaries for the 2021-22 forecast.

2.3. NORMAL SALARY

2.3.1. AUDIT STAFF (ABUs)

EMPLOYEE GROUP	TOTAL		AVERAGE SALARY PER BAND R'000	POSITIONING AGAINST BENCHMARKED RANGE R'000	COMMENTS
	NO.	R'000			
Business executives	18	37 380	2 077	1 956 – 2 446 – 2 935	The average salary per band is within the salary ranges benchmarked by the AGSA's People and Organisational Effectiveness BU.
Deputy business executives	25	43 328	1 757	1 610 – 2 013 – 2 416	
Audit senior managers	178	244 338	1 371	1 145 – 1 542 – 1 939	
Audit managers	485	486 799	1 003	685 – 1 084 – 1 482	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	6 642	421 858	657	458 – 762 – 1 067	
Audit seniors / audit supervisors	174	73 165	422	398 – 551 – 703	
Senior IT auditors	34	14 499	426	405 – 553 – 701	The audit clerks group consists of employees who have successfully completed their training contracts but who are behind on academic progress. These employees are transferred from the trainee auditors band to the audit clerks band on fixed-term contracts to maintain experience and capacity.
Auditors	54	21 715	399	303 – 427 – 551	
Audit clerks	45	11 394	255	245 – 316 – 386	
Trainee auditors	1 259	332 879	264	136 – 331 – 525	
IT auditors	38	7 831	206	163 – 355 – 545	
Total	2 951	1 695 185	574		

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.

2.3.2. SUPPORT STAFF

EMPLOYEE GROUP	TOTAL		AVERAGE SALARY PER BAND R'000	POSITIONING AGAINST BENCHMARKED RANGE R'000	COMMENTS
	NO.	R'000			
Corporate executive group	15	56 203	3 744	2 552 – 4 374 – 6 195	The average salary per band is within the salary ranges benchmarked by the People and Organisation Effectiveness BU. The corporate executive group includes the salaries of the auditor-general and deputy auditor-general.
Business executives	14	28 626	2 045	1 863 – 2 329 – 2 794	
Deputy business executives	9	15 059	1 673	1 500 – 1 875 – 2 251	
Senior managers	96	132 801	1 383	1 145 – 1 432 – 1 718	
Managers	265	233 901	883	525 – 919 – 1 312	
Admin staff and specialists	388	169 210	436	162 – 285 – 651	
Total support staff	785	635 800	810		

2.3.3. TOTAL STAFF

BUSINESS FOCUS AREAS	2020-21 BUDGET		2021-22 BUDGET		COMMENTS
	NO.	R'000	NO.	R'000	
Total audit staff	2 911	1 557 598	2 951	1 695 185	This includes both salaries and overtime costs. The increase in audit staff remuneration is mainly due to annual salary increases, promotions and new appointments to capacitate the BUs to address the growth in audit work, new audits, etc. The decrease in support staff remuneration is mainly driven by the moratorium placed on the appointment of non-recoverable staff and not filling non-critical vacant positions in the 2021-22 financial year.
Total support staff in audit and non-audit BUs	835	666 850	785	635 800	
Total staff	3 746	2 224 448	3 736	2 330 985	

2.4. OTHER INCENTIVES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Group life scheme	37 642	38 017	375	1,0	The increase in the group risk costs is mainly driven by the AGSA's claim history and the wage bill year on year. The 2021-22 budget is also informed by the rates for the current year and by the re-broke exercise which the People and Organisational Effectiveness BU will conduct in determining the suitable insurer.
Long-service awards	235	202	(33)	-13,9	Long-service awards are part of the staff retention incentives (total reward) and the decrease is mainly driven by the reduction in the number of staff qualifying for the reward.
BU recognition scheme	3 613	1 555	(2 058)	-57,0	These are BU recognition incentives used to reward teamwork and to promote staff morale. The total decrease is mainly driven by the drive to optimise costs in response to the economic challenges and the impact of the covid-19 pandemic.
Total	41 491	39 775	(1 716)	-4,1	

2.5. UIF & WCA

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
UIF employer's contribution	5 516	5 396	(120)	-2,2
Workmen's compensation premiums	1 540	1 570	30	1,9
Total	7 056	6 966	(90)	-1,3

These levies are based on the full budgeted staff complement of 3 736 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 increase in the projected performance bonus for 2021-22 is driven by the number of staff who qualify for bonuses based on the successful completion of individual performance contracts and is based on the average salary cost per staff member.

3. OUTSOURCED SERVICES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Ongoing projects	26 479	13 350	(13 129)	-49,6
Once-off ad hoc projects	12 244	27 367	15 123	123,5
Total	38 723	40 717	1 994	5,1
% of total income	1,0%	1,0%		

The analysis below reflects details of the nature of the outsourced services. The activities are by nature not repetitive and therefore the comparatives and commentary for the previous year are not provided.

BUDGET ITEM	2021-22 BUDGET			COMMENTS
	ONGOING	ONCE-OFF	TOTAL	
	R'000	R'000	R'000	
Quality control	606		606	External reviews and annual quality control reviews by the Independent Regulatory Board for Auditors (Irba), mandatory quality control review of specialised ABUs by experts, reviews of information systems and reviews performed by the internal (AGSA) Quality Control BU.
Finance	1 000	515	1 515	Services for: <ul style="list-style-type: none"> Occupational health standards and covid-19 expertise that could not have been provided internally Medical aid evaluations Business continuity management to assist with the rollout and implementation of the plan Enhancement and maintenance of the budget tool Independent review of the annual financial statements.
Information systems audit	2 240		2 240	Development of audit methodologies to assist in audits, reviewing the skills of current staff to ensure compatibility with regularity audits, automation of access management reviews, and the AGSA data analytics strategic project to ensure continued support and improvement of services offered to various ABUs.
People and organisational effectiveness	2 655		2 655	Organisational culture journey map and executive coaching, which includes the leadership assessment development centre (LADC) / management assessment development centre (MADC).
Communication	555		555	Media content creation and monitoring, quarterly media analysis, technical writer and content audit of the annual report to ensure AGSA's messages are simple, clear and relevant.

BUDGET ITEM	2021-22 BUDGET			COMMENTS
	ONGOING	ONCE-OFF	TOTAL	
	R'000	R'000	R'000	
Information and communication technology	3 739	25 880	29 619	Services for: <ul style="list-style-type: none"> • Oracle ERP roadmap • Audit risk management tool • Audit software roadmap • Digital transformation roadmap • Cybersecurity consulting fees, etc.
Strategy and transformation	106		106	B-BBEE mid-year and year-end verification audits and sustainability awareness campaign.
Research and development		186	186	Services to assist with: <ul style="list-style-type: none"> • Audit methodology • Tax technical support • Material irregularities • Specialised support skills needed to audit state-owned entities.
Performance audit	527		527	Specialists to assist with the research and development of new and existing focus areas for performance audits and sector focus areas.
Risk and ethics	148	280	248	Services for: <ul style="list-style-type: none"> • Whistle-blowing tool annual fee and investigation of complaints • Internal controls monitoring tool annual fee • Integrated case management • Computer imaging services and specialised investigations to obtain data during investigations as part of electronic evidence gathering process.
Knowledge management		235	235	Services for: <ul style="list-style-type: none"> • Value-add to whole organisation • SharePoint upgrade from 2013 to 2019 – electronic content management • Upgrade of AGSA website and content design for knowledge sharing approaches.
Strategic audit projects		57	57	Services relating to CWC evaluations, including sourcing of external auditors for the reviews of evaluation results performed internally.
Chief people office	214		214	Services for: <ul style="list-style-type: none"> • Alumni association / network and development programme • Critical skills retention at executive level • Alumni sponsors visibility • People strategy cascading: 10 years of development (People report: celebrating decades of people development, leadership transformation and 1 000 CAs from AGSA).

BUDGET ITEM	2021-22 BUDGET			COMMENTS
	ONGOING	ONCE-OFF	TOTAL	
	R'000	R'000	R'000	
Business support and operations	1 360		1 360	Services for <ul style="list-style-type: none"> • Legal reference and background checks for new employees • Ongoing in-service vetting.
Auditor-general	126		126	AGSA's participation in the Intosai community: as the current chair of the Intosai capacity building committee, the AGSA is involved in engagements aimed at building efforts of the community of SAls; supporting capacity-building of SAls on the African continent; developing interactive tools and/or products to assist with capacity development and professionalisation projects; and contracting-in global competency, professionalisation.
Governance and corporate secretariat	74		74	Facilitating Scoag meetings and AGSA governance committees, e.g. remuneration committee, audit committee, ICT steercom, tender committee, MAF polcom, quality control assessment committee (QCAC).
National leader and CEO5		101	101	Provision to contract resources to quantify losses as a result of the PAA and material irregularity process.
Corporate legal and provisioning services		112	112	Strategic sourcing project for the supply chain management policy and procedures in the organisation.
Total	13 350	27 367	40 717	

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

4. S&T – IRRECOVERABLE

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
S&T – irrecoverable	42 647	12 395	(30 252)	-71
Total	42 647	12 395	(30 252)	-71
% of total income	1,1%	0,3%		

The 71% decrease is mainly driven by cost optimisation tactics as well as the limitation of travelling and booking of accommodation due to the anticipated use of digital platforms to conduct meetings and functions.

5. ACCOMMODATION

5.1. RENTALS

The decrease in the average monthly cost per square metre is due to the continuous lease renegotiations in support of the cost containment strategy and annual rental escalations as per the lease agreement.

LOCATION	BUDGET 2020-21			BUDGET 2021-22				COMMENTS
	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	10 595 926	272	3 247	231	6 585 695	169	The year-on-year increase in total rental costs and monthly costs per square metre of 8,2% and 8,6%, respectively, is attributable to annual rental escalations as per the lease agreement. The relocation of the head office from the old building to a modern grade A building also contributes to the increase.
Eastern Cape	3 827	9 318 176	203	3 827	268	8 478 489	185	
Mpumalanga	1 712	3 184 177	155	1 696	176	2 922 041	144	
Kwazulu-Natal	4 085	12 154 006	248	4 085	238	10 204 310	208	
North West	2 004	2 371 183	99	1 518	142	2 510 121	138	
Limpopo	2 130	4 529 270	177	2 130	176	4 696 650	184	
Free State	1 960	2 523 490	107	1 960	194	3 528 000	150	
Johannesburg	3 351	8 776 306	218	3 351	229	7 320 192	182	
Northern Cape	2 031	3 799 665	156	2 031	159	3 837 480	157	
Pretoria	22 300	37 585 874	140	22 300	1 923	52 497 792	196	
Total	46 647	94 838 073	171	46 145	3 736	102 580 771	185	

5.2. FINANCE CHARGES AND AMORTISATION OF ASSETS (RIGHT OF USE)

LOCATION	2020-21 BUDGET		2021-22 BUDGET		CHANGE	
	AMORTISATION	FINANCE CHARGES	AMORTISATION	FINANCE CHARGES	AMORTISATION	FINANCE CHARGES
Western Cape	8 601 523	4 666 152	7 692 772	3 443 495	(908 751)	(1 222 657)
Eastern Cape	8 066 986	539 202	9 585 239	1 237 779	1 518 253	698 577
Mpumalanga	2 462 442	2 270 739	2 462 442	2 150 308	-	(120 431)
Kwazulu-Natal	8 771 858	11 740 954	8 771 858	11 644 324	-	(96 630)
North West	2 042 151	201 023	3 226 786	2 186 494	1 184 635	1 985 471
Limpopo	3 720 813	1 459 107	3 720 813	1 082 326	-	(376 781)
Free State	2 246 322	102 327	3 894 494	451 814	1 648 172	349 487
Johannesburg	6 571 057	6 356 498	6 571 057	6 040 410	-	(316 088)

LOCATION	2020-21 BUDGET		2021-22 BUDGET		CHANGE	
	AMORTISATION	FINANCE CHARGES	AMORTISATION	FINANCE CHARGES	AMORTISATION	FINANCE CHARGES
Northern Cape	2 919 998	2 845 830	2 919 998	2 718 032	-	(127 798)
Pretoria	34 919 318	2 019 854	60 084 149	53 942 153	25 164 831	51 922 299
Total	80 322 468	32 201 686	108 929 608	84 897 135	28 607 140	52 695 449

The new IFRS standard on leases came into effect on 1 January 2019. In this standard, the present value of the lease payments is regarded as a 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.

6. STAKEHOLDER RELATIONSHIPS

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Liaison	6.1.1	7 521	3 299	(4 222)	-56,1
Internal stakeholder	6.1.2	4 356	3 119	(1 237)	-28,4
External stakeholder	6.1.3	3 334	610	(2 725)	-81,7
Total		15 211	7 028	(8 184)	-53,8
% of total income		0,4%	0,2%		

6.1. STAKEHOLDER RELATIONSHIPS

6.1.1. LIAISON

Liaison contains costs of employee communication, media management, events management and branding. The decrease is due to cost optimisation tactics that are geared to address the negative financial impact of the covid-19 pandemic on our cash inflows.

6.1.2. INTERNAL STAKEHOLDERS

BUDGET ITEM	2020-21 BUDGET			2021-22 BUDGET			VARIANCE		COMMENTS
	NUMBER OF EMPLOYEES	AVERAGE AMOUNT	TOTAL	NUMBER OF EMPLOYEES	AVERAGE AMOUNT	TOTAL	DUE TO INCREASE IN COSTS	DUE TO DECREASE IN STAFF	
	(1)	(2)	R'000 (1)x(2)	(3)	(4)	R'000 (3)x(4)			
BU team effectiveness activities	3 746	1 163	4 356	3 736	835	3 119	(1 229)	(8)	These are activities that occur every year for internal stakeholder relationship improvement and include costs related to relationship building, farewell functions, staff lunches etc. The decrease is due to the reduction of head driven costs in response to the projected negative effects of covid-19 pandemic, which may put our revenue streams under pressure, as well as the anticipated use of digital platforms to conduct meetings and functions.
Total	3 746	1 163	4 356	3 736	835	3 119	(1 229)	(8)	

6.1.3. EXTERNAL STAKEHOLDERS

BUDGET ITEM	2020-21 BUDGET			2021-22 BUDGET			VARIANCE
	NUMBER OF EMPLOYEES	ALLOWANCE PER ANNUM	TOTAL	NUMBER OF EMPLOYEES	ALLOWANCE PER ANNUM	TOTAL	
	(1)	R'000 (2)	R'000 (3)	(4)	R'000 (5)	R'000 (6)	
Business executives/ heads of units	28	12	339	32	2	61	(278)
Deputy business executives	32	12	384	34	2	64	(320)
Senior managers	274	9	2 426	274	2	441	(1 985)
Exco	14	13	185	13	2	44	(141)
Total	348	10	3 334	353	2	610	(2 724)

These costs relate to improving relationships and communication with both internal and external stakeholders. The objective for interaction with external stakeholders is to improve the consistency and effectiveness of the AGSA's messages by providing its auditees with insights on their audit outcomes. Internal stakeholder costs are attributable to investment in staff, aligning their contribution to the vision and mission of the AGSA. The budget allowance applied per head to compute the budget costs has been significantly decreased from the 2020-21 budget in line with cost optimisation tactics and the new normal of conducting engagements (e.g. virtual platforms).

6.2. REGIONAL CONGRESSES (STRATEGIC ALIGNMENT WORKSHOP)

BUDGET ITEM	2020-21 BUDGET			2021-22 BUDGET			VARIANCE	COMMENTS
	NUMBER OF EMPLOYEES	COST PER EMPLOYEE	TOTAL	NUMBER OF EMPLOYEES	COST PER EMPLOYEE	TOTAL		
	(1)	(2)	(3)	(4)	(5)	(6)		
BU / CE workshop	3 747	1 962	7 351	3 736	567	2 118	(5 233)	The decrease is due to the continued organisational drive on cost containment through the use of alternative means of communication and ways of doing business. The manner in which these events are held will be changed, with most being held remotely using digital platforms, e.g. webinars, Microsoft Teams, etc.
Senior management workshop (SMW)	348	11 508	4 000	353	6 264	2 210	(1 790)	
Total			11 351			4 328	(7 023)	

6.3. FOREIGN VISITORS

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Foreign visitors	270	89	-181	-67
Total	270	89	-181	-67

These expenses relate to foreign visitors from other SAIs to the AGSA and are based on the expected number of visitors. The number of foreign visitors in 2021-22 and the related costs are expected to decrease compared to 2020-21 due to limited travelling as a result of the covid-19 pandemic.

6.4. OVERSEAS TRAVEL

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Auditor-general and deputy auditor-general	5 000	839	(4 161)	-83,2	Planned trips for the auditor-general and deputy auditor-general. The auditor-general's international commitments include Intosai (capacity building committee chairperson), Afrosai and Afrosai-E.*
Institutional cooperation and others	2 000	336	(1 664)	-83,2	
Total	7 000	1 175	(5 825)	-83,2	The decrease is driven by alignment of costs to the previous years' actuals and the decrease of the Intosai travel budget due to the use of digital platforms in the future.

* The costs for the auditor-general include expenses of staff supporting the auditor-general in their office who will be travelling with them or on their behalf.

7. OVERSIGHT GOVERNANCE

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Parliamentary oversight (Scoag)	180	189	9	5	The budget comprises fees paid to external members of the advisory structures and committees, e.g. remuneration, audit, quality control assessment and material irregularity. The budgeted costs are driven by the number of meetings held by various committees.
Corporate governance boards (auditor-general advisory board, audit committee; and QCAC)	2 249	1 196	(1 053)	-47	
Total	2 429	1 385	(1 044)	-43	
% total income	0,06%	0,03%			

8. AUDIT FEES

8.1. EXTERNAL AUDIT FEES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Financial audit	4 439	4 154	(285)	-6,4	The audit fees are based on the estimates provided by the AGSA's external auditors to perform and cover planning, interim audit, final audit, BU visits, internal control reviews, etc. The budget includes the audit of the balanced scorecard, performance bonuses and new charge-out rates.
Sustainability review	266	255	(11)	-4,1	
Other assurance reviews and disbursement	590	139	(451)	-76,5	
Total	5 295	4 548	(747)	-14,1	
% of total income	0,1%	0,1%			

8.2. INTERNAL AUDIT FEES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Routine financial audits	1 240	786	(454)	-36,6
Routine human capital-related audits	-	391	391	100,0
Routine internal controls audits	2 292	1 552	(740)	-32,3
Ad hoc assignments and systems queries (CAATs application)	536	536	-	0,0
Project management and attendance of audit committee meetings	331	295	(36)	-10,7
Risk management meetings and strategic risk assessment	220	299	79	35,9
Audit software project review (ICT governance, strategy review and IC strategy review)	600	715	115	100,0
Disbursements	156	211	55	35,0
Total	5 375	4 785	(590)	-11,0
% of total income	0,1%	0,1%		

The 2021-22 budget is based on the approved internal audit plan for the 2020-21 financial year that was submitted by the new internal auditors (Ngubane & Co). The decrease is due to the audit fees submitted by the new auditors being less than 2020-21 budget estimates submitted by the outgoing internal auditors (SNG).

9. RECRUITMENT EXPENSES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Advertisements	1 503	1 025	(478)	-31,8	Costs related to advertising vacancies and graduate recruitment programmes.
Personnel agency fees	3 000	2 050	(950)	-31,7	Agency fees based on a percentage of salary costs of staff expected to be recruited in the financial year.
Interviews	1 630	858	(772)	-47,4	Includes the costs of performing psychometric assessments as part of the recruitment process.
Transfer and relocation expenses	3 500	1 835	(1 665)	-47,6	Includes pre-visits costs for internal and external candidates and reimbursement of transportation costs, as well as three months' payment of accommodation costs. The level of transfers and relocations is expected to be lower than previous years.
Total	9 633	5 768	(3 865)	-40,1	All related recruitment costs are expected to decrease as a result of the moratorium placed on recruitment of non-critical support staff in the 2021-22 financial year.
% of total income	0,2%	0,1%			

10. LEARNING AND DEVELOPMENT

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Membership fees	10.1	20 629	26 591	5 961	28,9
Training:		33 114	14 526	(18 588)	-56,1
Internal training	10.2	24 774	10 388	(14 386)	-58,1
Conference and seminars		3 000	1 792	(1 208)	-40,3
Graduate programmes		5 340	2 346	(2 994)	-56,1
Study assistance: employees	10.3	19 284	14 450	(4 834)	-25,1

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Human capital development projects		3 277	2 061	(1 215)	-37,1
Bursaries	10.4	36 394	18 677	(17 716)	-48,7
Study support incentive scheme		5 992	5 590	(402)	-6,7
Tertiary assistance	10.4	5 613	1 981	(3 631)	-64,7
Study support incentive scheme: top-up one		168	113	(55)	-32,9
Skills development levy		21 579	22 349	769	3,6
Skills development levy – recovered		(11 257)	(13 052)	(1 795)	16,0
Total		134 793	93 286	(41 508)	-30,8
% of total income		3,5%	2,2%		

10.1. MEMBERSHIP FEES

The 2021-22 budget for membership fees is based on current and future professional staff intake. The increase is mainly driven by the introduction of a new learnership through Accredited Certified Fraud Examiners (ACFE) to capacitate the Investigations and Material Irregularity BUs.

10.2. TRAINING

TYPE OF EXPENSE	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Internal	24 774	10 388	(14 386)	-58,1
Conference and seminars	3 000	1 792	(1 208)	-40,3
Graduate programmes	5 340	2 346	(2 994)	-56,1
Total	33 114	14 526	(18 588)	-56,1

Most of the programmes have been adapted to an online format and were rolled-out to staff during the lockdown period in 2020-21. This will enable the use of a hybrid model for classroom and video sessions going forward, which will lead to a reduction in training costs in the future.

10.3. STUDY ASSISTANCE: EMPLOYEES

COURSE OF STUDY	2020-21 BUDGET	2021-22 BUDGET	COMMENTS
	R'000	R'000	
Diploma	137	103	This is in line with the AGSA's preference to focus on graduate students. The bulk of the amount budgeted relates to 1 241 auditors (budget 2020-21: 1 251).
Degree	503	377	
CTA / honours	12 058	9 036	
FQE support courses	1 743	1 306	
Non-accounting degrees and diplomas	1 149	861	
Postgraduate, RGA, CISA	2 898	2 767	
Total	19 284	14 450	

The budgeted amount is influenced by the study support policy which prescribes that the AGSA should only offer financial assistance to employees who meet their academic progress requirements and to those who qualify for study assistance.

10.4. EXTERNAL STUDENT BURSARIES AND TERTIARY ASSISTANCE

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

	2020-21 BUDGET	2021-22 BUDGET
	R'000	R'000
Thuthuka	21 043	10 349
External bursaries	12 306	6 052
Sponsorship, functions and other	1 865	917
Tertiary assistance	6 792	3 340
Total	42 006	20 658

SAICA THUTHUKA PROGRAMME

The investment in Thuthuka support is in line with the strategy to improve the trainee auditor mix of 60% CTA and 40% degree. The 60% / 40% trainee auditor mix strategy will result in improved recovery rates due to less time spent on study activities. The decrease is in line with the return on investment expected from the programme.

EXTERNAL BURSARIES AND CENTENARY SCHOLARSHIP

This refers to the cost of our commitment to 71 external bursary holders (2019-20 budget: 134). The decrease in the number of students is driven by the completion of studies and suspension of bursary holders.

NAME OF UNIVERSITY	NO. OF STUDENTS: BUDGET 2020-21	NO. OF STUDENTS: BUDGET 2021-22
Johannesburg	18	10
Witwatersrand	10	8
Pretoria	10	6
Monash	2	-
Free State	12	12
KwaZulu-Natal	8	3
Cape Town	10	6
Stellenbosch	5	6
Nelson Mandela Metro	7	3
North West	15	4
Fort Hare	20	2
Rhodes	2	6
Limpopo	10	4
Western Cape	5	1
Total	134	71

TERTIARY ASSISTANCE

The AGSA continues to support the universities to maintain Saica accreditation through the AGSA's academic trainees programme (junior lecturers) and other academic projects.

11. EMPLOYEE WELLNESS PROGRAMME

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Employee wellness programmes	15 288	15 287	(1)	0,0	This relates to fees paid to external service providers for various services, including employee assistance, executive wellness, lifestyle management and mental ill-health. The budget is kept the same as the previous year's budget and is also aligned to the 2019-20 actuals. The budget has factored in the need for emotional support programmes for employees affected by threats and intimidation. Also included is the internship programme for candidates with disabilities.
Socio-economic development programme	1 480	1 280	(200)	-13,5	As part of the AGSA's sustainability model, the socioeconomic development programme aims to ensure the promotion and awareness of the accounting and auditing profession, which also serves to uplift the communities in which the AGSA operates. The decrease is in line with the organisation's cost reduction drive as a result of general economic hardship faced by the country.
Auditor-general's social responsibility	2 508	508	(2 000)	-79,7	These costs typically include the AGSA's centenary scholarship fund and sponsorship of tables at fundraising events hosted by organisations such as the Association for the Advancement of Black Accountants of Southern Africa, etc.
Enterprise development	4 000	3 143	(857)	-21,4	This includes B-BBEE interventions made by the AGSA to support and uplift small black audit firms. The decrease is mainly as a result of cost optimisation tactics, however the budget is expected to reduce further in future as the beneficiaries are expected to obtain their own assignments.
Total	23 276	20 218	-3 057	-13,1	

12. TECHNOLOGICAL SERVICES

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Licence and equipment maintenance	12.1	84 075	112 215	28 140	33,5
Hiring of equipment – rental	12.2	5 737	4 169	(1 568)	-27,3
Hiring of equipment – copy charges		1 909	898	(1 011)	-52,9
Total		91 721	117 283	25 562	27,9
% of total income		2,4%	2,8%		

12.1. COMPUTER SERVICES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
IT maintenance and support	50 092	53 047	2 955	5,9	This includes support and maintenance of mobile connectivity; licences; and support for PeopleSoft, Caseware, Qlikview, Microsoft and TeamMate. The increase is mainly driven by new items included in the 2021-22 budget, namely Telkom wide area network (WAN) (new head office space), PAA tool (CMS), hosted data centre and other costs related to the maintenance of IT infrastructure.
Networks	8 800	3 678	(5 122)	-58,2	
Security	7 148	12 710	5 562	77,8	
Telecommunications	369	11 040	10 671	2 891,9	
3G data usage	17 666	31 740	14 074	79,7	
Total	84 075	112 215	28 140	33,5	The increase is mainly driven by the expected growth in data usage from 14 terabytes to 25 terabytes per month due to growth in staff headcount and meetings conducted using Microsoft Teams.
% of total income	2,2%	2,7%			

12.2. HIRING OF EQUIPMENT – RENTAL

The decrease is driven by the savings expected from the new manager printing solution contract. Instead of fixed copy charges, the cost will be based on the number of copies to be printed. The drive to digitise the organisation will also lead to reduced document printing.

13. INSURANCE AND LEGAL FEES

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Insurance	4 077	2 410	(1 667)	-40,9	The decrease is mainly due to the self-insurance provision which is intended to cover AGSA notebooks.
Legal fees and contingency	6 000	13 447	7 447	124,1	These costs relate to anticipated labour-related cases, costs related to litigation of delinquent debtors and legal costs for audit pushbacks. The increase in costs is due to the expected growth in cases as well as inflationary adjustments.
Total	10 077	15 857	(5 781)	57,4	
% of total income	0,3%	0,4%			

14. OFFICE MAINTENANCE

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Office maintenance	35 571	19 887	(15 684)	-44,1
Total	35 571	19 887	(15 684)	-44,1
% of total income	0,9%	0,5%		

Included in office maintenance are costs of cleaning (R8 million), covid-19 PPE (R1 million); office improvements, refreshments and publications (R3,7 million); repairs and maintenance (R2 million); and stationery and printing (R4 million). The budget has factored in the estimated savings expected to be derived from the new normal of performing work, which includes the hybrid model of working from home and office. The reduction in occupancy staff numbers at the AGSA premises will reduce the cost of office maintenance. The head office has moved into a new building, which will require limited maintenance.

15. COMMUNICATION

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Telephone charges	15.1	4 196	1 848	(2 348)	-56,0
Cell phone charges	15.2	10 177	9 020	(1 157)	-11,4
Postage and courier services		3 127	860	(2 266)	-72,5
Total		17 499	11 728	(5 771)	-33,0
% of total income		0,4%	0,3%		

15.1. TELEPHONE CHARGES

The budgeted number of staff mainly influences the costs and the allowed average cost per staff member. The decrease is mainly due to the reduction of the allowance from R100 per month to R75 per month.

15.2. CELL PHONE CHARGES

The budgeted number of qualifying staff mainly drives the cell phone costs. Allowances are kept at the same levels as 2020-21 budget.

16. DEPRECIATION

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Right-of-use assets	5.1	80 322	108 930	28 608	35,6
Motor vehicles		817	1 048	231	28,2
Furniture and equipment		3 027	10 135	7 108	234,8
Computer equipment		26 864	39 497	12 633	47,0
Computer software		4 785	14 392	9 607	200,8
Leasehold improvements		5 644	5 014	(630)	-11,2
Total		121 460	179 016	57 556	47,4
% of total income		3,1%	4,3%		

The depreciation expense budget is based on the depreciation of existing assets plus the depreciation of assets to be purchased as per the 2020-21 and 2021-22 capital expenditure budgets, based on the AGSA's asset management policy.

The increase is mainly due to the acquisition of required computer software, notebooks for new employees and replacement of old notebooks. The increase in right-of-use of assets amortisation is for all the new leases in 2020-21 and 2021-22 financial year. The head office has moved into new premises and the Free State, North West and Eastern Cape leases will be extended.

17. CAPITAL EXPENDITURE BUDGET

17.1. MOTOR VEHICLES

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000			R'000
Motor vehicles	6 975	1 860	1 048	7 787
Total	6 975	1 860	1 048	7 787

LOCATION	2020-21 BUDGET	2021-22 BUDGET
	R'000	R'000
Provision for the purchase of pool cars in the Mpumalanga and Finance BUs	1 400	1 860
Total	1 400	1 860

17.2. FURNITURE AND EQUIPMENT

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000			R'000
Furniture and equipment	67 409	4 474	10 135	61 748
Total	67 409	4 474	10 135	61 748

LOCATION	2020-21 BUDGET	2021-22 BUDGET	COMMENTS
	R'000	R'000	
Pretoria and other regional offices	7 315	4 474	New furniture acquisition is budgeted for centrally in head office for all AGSA offices.
Total	7 315	4 474	

17.3. LEASEHOLD IMPROVEMENTS

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000			R'000
Leasehold improvements	44 591	4 550	5 014	44 127
Total	44 591	4 550	5 014	44 127

LOCATION	2020-21 BUDGET	2021-22 BUDGET	COMMENTS
	R'000	R'000	
Pretoria and other regional offices	53 768	4 550	Leasehold improvements are budgeted for centrally in head office for all our AGSA offices. The budget for leasehold improvements is for the new office layouts and design in line with the AGSA branding.
Total	53 768	4 550	

17.4. COMPUTER HARDWARE, NETWORK AND SECURITY

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000	R'000	R'000	R'000
Computer hardware	163 243	57 546	39 497	181 291
Total	163 243	57 546	39 497	181 291

BUDGET ITEM	REF.	2020-21 BUDGET	2021-22 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Computer hardware	17.4.1	17 195	6 584	(10 611)	-59,4
Networks	17.4.2	2 000	500	(1 500)	-75,0
Security	17.4.3	-	400	400	0,0
Notebooks	17.4.4	26 782	50 062	23 280	86,9
Total		45 977	57 546	11 569	26,0

17.4.1. COMPUTER HARDWARE

The 2020-21 budget mainly consists of the replacement of riverbed devices, which enable the minimisation of data consumption over the WAN. The 2021-22 budget mainly consists of the acquisition of computer hardware to increase storage, memory and processing power for TeamMate memory projects.

17.4.2. NETWORKS

The 2021-22 budget is for the new network switches for the new head office building.

17.4.3. SECURITY

The 2021-22 budget is for ERP and Network Security Lab for the information systems auditors.

17.4.4. NOTEBOOKS

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

17.5. COMPUTER SOFTWARE

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000			R'000
Computer software	71 347	38 825	14 392	95 781
Total	71 347	38 825	14 392	95 781

BUDGET ITEM	2020-21 BUDGET	2021-22 BUDGET	COMMENTS
	R'000	R'000	
New software licences	13 828	20 000	Additional licences to be procured to accommodate all staff members, e.g. Microsoft (true-up), Qlikview, TeamMate and Oracle.
New systems implementation	7 000	18 825	New software licences for implementation of the ERP roadmap, talent management system and indexing scanning software.
Total	20 828	38 825	

17.6. RIGHT-OF-USE ASSET

DESCRIPTION	2020-21 BUDGET	ACQUISITIONS: BUDGET 2021-22	DEPRECIATION	2021-22 BUDGET
	NCV			NCV
	R'000			R'000
Right-of-use asset	378 195	55 387	108 930	324 653
Total	378 195	55 387	108 930	324 653

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 C

Proposed internal rates 2021-22



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

PROPOSED INTERNAL RATES 2021-22

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
Business executive			3 516	3 516	3 516	3 516
Deputy business executive	1 000 000	1 020 000	2 324	2 366	1 646	2 448
	1 020 000	1 040 000	2 370	2 412	1 678	2 496
	1 040 000	1 060 000	2 417	2 459	1 711	2 545
	1 060 000	1 080 000	2 463	2 506	1 743	2 593
	1 080 000	1 100 000	2 509	2 553	1 776	2 642
	1 10 0000	1 120 000	2 555	2 600	1 809	2 690
	1 120 000	1 140 000	2 601	2 647	1 841	2 739
	1 140 000	1 160 000	2 647	2 693	1 874	2 787
	1 160 000	1 180 000	2 693	2 740	1 906	2 836
	1 180 000	1 200 000	2 739	2 787	1 939	2 884
	1 20 0000	1 220 000	2 785	2 834	1 971	2 933
	1 220 000	1 240 000	2 831	2 881	2 004	2 981
	1 240 000	1 260 000	2 877	2 928	2 037	3 030
	1 260 000	1 280 000	2 923	2 975	2 069	3 078
	1 280 000	1 300 000	2 969	3 021	2 102	3 126
	1 30 0000	1 320 000	3 015	3 068	2 134	3 175
	1 320 000	1 340 000	3 061	3 115	2 167	3 223
	1 340 000	1 360 000	3 107	3 162	2 200	3 272
	1 360 000	1 380 000	3 153	3 209	2 232	3 320
	1 380 000	1 400 000	3 199	3 256	2 265	3 369
	1 40 0000	1 420 000	3 245	3 302	2 297	3 417
	1 420 000	1 440 000	3 291	3 349	2 330	3 466
	1 440 000	1 460 000	3 337	3 396	2 363	3 514
	1 460 000	1 480 000	3 383	3 443	2 395	3 563
	1 480 000	1 500 000	3 429	3 490	2 428	3 611
	1 500 000	1 520 000	3 475	3 537	2 460	3 660
	1 520 000	1 540 000	3 521	3 584	2 493	3 708
	1 540 000	1 560 000	3 567	3 630	2 525	3 757
	1 560 000	1 580 000	3 613	3 677	2 558	3 805
	1 580 000	1 600 000	3 659	3 724	2 591	3 854
	1 600 000	1 620 000	3 705	3 771	2 623	3 902

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 620 000	1 640 000	3 751	3 818	2 656	3 951
	1 640 000	1 660 000	3 797	3 865	2 688	3 999
	1 660 000	1 680 000	3 843	3 911	2 721	4 047
	1 680 000	1 700 000	3 889	3 958	2 754	4 096
	1 700 000	1 720 000	3 935	4 005	2 786	4 144
	1 720 000	1 740 000	3 981	4 052	2 819	4 193
	1 740 000	1 760 000	4 028	4 099	2 851	4 241
	1 760 000	1 780 000	4 074	4 146	2 884	4 290
	1 780 000	1 800 000	4 120	4 192	2 917	4 338
	1 800 000	1 820 000	4 166	4 239	2 949	4 387
	1 820 000	1 840 000	4 212	4 286	2 982	4 435
	1 840 000	1 860 000	4 258	4 333	3 014	4 484
	1 860 000	10 000 000	4 304	4 380	3 047	4 532
Audit senior manager	800 000	820 000	1 402	1 255	1 305	1 371
	820 000	840 000	1 436	1 286	1 337	1 405
	840 000	860 000	1 471	1 317	1 370	1 439
	860 000	880 000	1 506	1 348	1 402	1 473
	880 000	900 000	1 540	1 378	1 434	1 507
	900 000	920 000	1 575	1 409	1 466	1 541
	920 000	940 000	1 609	1 440	1 498	1 575
	940 000	960 000	1 644	1 471	1 531	1 608
	960 000	980 000	1 679	1 502	1 563	1 642
	980 000	1 000 000	1 713	1 533	1 595	1 676
	1 000 000	1 020 000	1 748	1 564	1 627	1 710
	1 020 000	1 040 000	1 782	1 595	1 660	1 744
	1 040 000	1 060 000	1 817	1 626	1 692	1 778
	1 060 000	1 080 000	1 852	1 657	1 724	1 812
	1 080 000	1 100 000	1 886	1 688	1 756	1 845
	1 100 000	1 120 000	1 921	1 719	1 788	1 879
	1 120 000	1 140 000	1 955	1 750	1 821	1 913
	1 140 000	1 160 000	1 990	1 781	1 853	1 947
	1 160 000	1 180 000	2 025	1 812	1 885	1 981
	1 180 000	1 200 000	2 059	1 843	1 917	2 015
	1 200 000	1 220 000	2 094	1 874	1 950	2 049
	1 220 000	1 240 000	2 128	1 905	1 982	2 082
	1 240 000	1 260 000	2 163	1 936	2 014	2 116

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 260 000	1 280 000	2 198	1 967	2 046	2 150
	1 280 000	1 300 000	2 232	1 998	2 078	2 184
	1 300 000	1 320 000	2 267	2 029	2 111	2 218
	1 320 000	1 340 000	2 302	2 060	2 143	2 252
	1 340 000	1 360 000	2 336	2 091	2 175	2 286
	1 360 000	1 380 000	2 371	2 122	2 207	2 320
	1 380 000	1 400 000	2 405	2 153	2 240	2 353
	1 400 000	1 420 000	2 440	2 184	2 272	2 387
	1 420 000	1 440 000	2 475	2 215	2 304	2 421
	1 440 000	1 460 000	2 509	2 246	2 336	2 455
	1 460 000	1 480 000	2 544	2 277	2 368	2 489
	1 480 000	1 500 000	2 578	2 308	2 401	2 523
	1 500 000	1 520 000	2 613	2 339	2 433	2 557
	1 520 000	1 540 000	2 648	2 370	2 465	2 590
	1 540 000	1 560 000	2 682	2 401	2 497	2 624
	1 560 000	1 580 000	2 717	2 432	2 530	2 658
	1 580 000	1 600 000	2 751	2 463	2 562	2 692
	1 600 000	1 620 000	2 786	2 494	2 594	2 726
	1 620 000	1 640 000	2 821	2 525	2 626	2 760
	1 640 000	1 660 000	2 855	2 556	2 658	2 794
	1 660 000	1 680 000	2 890	2 587	2 691	2 827
	1 680 000	1 700 000	2 924	2 618	2 723	2 861
	1 700 000	1 720 000	2 959	2 649	2 755	2 895
	1 720 000	1 740 000	2 994	2 680	2 787	2 929
	1 740 000	1 760 000	3 028	2 711	2 820	2 963
	1 760 000	1 780 000	3 063	2 742	2 852	2 997
	1 780 000	10 000 000	3 098	2 772	2 884	3 031
Audit manager	700 000	720 000	1 176	1 012	1 098	1 187
	720 000	740 000	1 209	1 041	1 129	1 221
	740 000	760 000	1 242	1 069	1 160	1 254
	760 000	780 000	1 275	1 098	1 191	1 287
	780 000	800 000	1 308	1 126	1 222	1 321
	800 000	820 000	1 341	1 155	1 253	1 354
	820 000	840 000	1 374	1 183	1 284	1 388
	840 000	860 000	1 407	1 212	1 315	1 421
	860 000	880 000	1 441	1 240	1 346	1 455
	880 000	900 000	1 474	1 269	1 377	1 488

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	900 000	920 000	1 507	1 297	1 408	1 521
	920 000	940 000	1 540	1 326	1 439	1 555
	940 000	960 000	1 573	1 354	1 470	1 588
	960 000	980 000	1 606	1 383	1 500	1 622
	980 000	1 000 000	1 639	1 411	1 531	1 655
	1 000 000	1 020 000	1 672	1 440	1 562	1 689
	1 020 000	1 040 000	1 705	1 468	1 593	1 722
	1 040 000	1 060 000	1 739	1 497	1 624	1 756
	1 060 000	1 080 000	1 772	1 525	1 655	1 789
	1 080 000	1 100 000	1 805	1 554	1 686	1 822
	1 100 000	1 120 000	1 838	1 582	1 717	1 856
	1 120 000	1 140 000	1 871	1 611	1 748	1 889
	1 140 000	1 160 000	1 904	1 639	1 779	1 923
	1 160 000	1 180 000	1 937	1 668	1 810	1 956
	1 180 000	1 200 000	1 970	1 696	1 841	1 990
	1 200 000	1 220 000	2 004	1 725	1 872	2 023
	1 220 000	1 240 000	2 037	1 753	1 903	2 056
	1 240 000	1 260 000	2 070	1 782	1 934	2 090
	1 260 000	1 280 000	2 103	1 811	1 965	2 123
	1 280 000	1 300 000	2 136	1 839	1 995	2 157
	1 300 000	1 320 000	2 169	1 868	2 026	2 190
	1 320 000	1 340 000	2 202	1 896	2 057	2 224
	1 340 000	1 360 000	2 235	1 925	2 088	2 257
	1 360 000	1 380 000	2 268	1 953	2 119	2 291
	1 380 000	1 400 000	2 302	1 982	2 150	2 324
	1 400 000	1 420 000	2 335	2 010	2 181	2 357
	1 420 000	1 440 000	2 368	2 039	2 212	2 391
	1 440 000	1 460 000	2 401	2 067	2 243	2 424
	1 460 000	1 480 000	2 434	2 096	2 274	2 458
	1 480 000	1 500 000	2 467	2 124	2 305	2 491
	1 500 000	1 520 000	2 500	2 153	2 336	2 525
	1 520 000	1 540 000	2 533	2 181	2 367	2 558
	1 540 000	1 560 000	2 566	2 210	2 398	2 591
	1 560 000	1 580 000	2 600	2 238	2 429	2 625
	1 580 000	1 600 000	2 633	2 267	2 460	2 658
	1 600 000	1 620 000	2 666	2 295	2 490	2 692
	1 620 000	1 640 000	2 699	2 324	2 521	2 725
	1 640 000	1 660 000	2 732	2 352	2 552	2 759

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 660 000	1 680 000	2 765	2 381	2 583	2 792
	1 680 000	1 700 000	2 798	2 409	2 614	2 826
	1 700 000	1 720 000	2 831	2 438	2 645	2 859
	1 720 000	1 740 000	2 865	2 466	2 676	2 892
	1 740 000	1 760 000	2 898	2 495	2 707	2 926
	1 760 000	1 780 000	2 931	2 523	2 738	2 959
	1 780 000	1 800 000	2 964	2 552	2 769	2 993
	1 800 000	1 820 000	2 997	2 580	2 800	3 026
	1 820 000	1 840 000	3 030	2 609	2 831	3 060
	1 840 000	1 860 000	3 063	2 637	2 862	3 093
	1 860 000	1 880 000	3 096	2 666	2 893	3 127
	1 880 000	1 900 000	3 129	2 694	2 924	3 160
	1 900 000	1 920 000	3 163	2 723	2 955	3 193
	1 920 000	1 940 000	3 196	2 751	2 985	3 227
	1 940 000	1 960 000	3 229	2 780	3 016	3 260
	1 960 000	1 980 000	3 262	2 808	3 047	3 294
	1 980 000	2 000 000	3 295	2 837	3 078	3 327
	2 000 000	10 000 000	3 328	2 865	3 109	3 361
Assistant manager	400 000	420 000	648	563	576	670
	420 000	440 000	680	590	604	702
	440 000	460 000	712	618	632	735
	460 000	480 000	743	645	660	767
	480 000	500 000	775	673	688	800
	500 000	520 000	807	700	716	833
	520 000	540 000	838	728	744	865
	540 000	560 000	870	755	772	898
	560 000	580 000	902	782	800	931
	580 000	600 000	933	810	829	963
	600 000	620 000	965	837	857	996
	620 000	640 000	996	865	885	1029
	640 000	660 000	1 028	892	913	1 061
	660 000	680 000	1 060	920	941	1 094
	680 000	700 000	1 091	947	969	1 127
	700 000	720 000	1 123	975	997	1 159
	720 000	740 000	1 155	1 002	1 025	1 192
	740 000	760 000	1 186	1 030	1 053	1 225

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	760 000	780 000	1 218	1 057	1 081	1 257
	780 000	800 000	1 250	1 085	1 109	1 290
	800 000	820 000	1 281	1 112	1 137	1 323
	820 000	840 000	1 313	1 139	1 166	1 355
	840 000	860 000	1 344	1 167	1 194	1 388
	860 000	880 000	1 376	1 194	1 222	1 421
	880 000	900 000	1 408	1 222	1 250	1 453
	900 000	920 000	1 439	1 249	1 278	1 486
	920 000	940 000	1 471	1 277	1 306	1 519
	940 000	960 000	1 503	1 304	1 334	1 551
	960 000	980 000	1 534	1 332	1 362	1 584
	980 000	1 000 000	1 566	1 359	1 390	1 617
	1 000 000	1 020 000	1 598	1 387	1 418	1 649
	1 020 000	1 040 000	1 629	1 414	1 446	1 682
	1 040 000	1 060 000	1 661	1 441	1 475	1 715
	1 060 000	1 080 000	1 692	1 469	1 503	1 747
	1 080 000	1 100 000	1 724	1 496	1 531	1 780
	1 100 000	1 120 000	1 756	1 524	1 559	1 813
	1 120 000	1 140 000	1 787	1 551	1 587	1 845
	1 140 000	1 160 000	1 819	1 579	1 615	1 878
	1 160 000	1 180 000	1 851	1 606	1 643	1 911
	1 180 000	1 200 000	1 882	1 634	1 671	1 943
	1 200 000	1 220 000	1 914	1 661	1 699	1 976
	1 220 000	1 240 000	1 945	1 689	1 727	2 009
	1 240 000	1 260 000	1 977	1 716	1 755	2 041
	1 260 000	1 280 000	2 009	1 743	1 783	2 074
	1 280 000	1 300 000	2 040	1 771	1 812	2 107
	1 300 000	10 000 000	2 072	1 798	1 840	2 139
Senior auditor	400 000	420 000	598	529	368	547
	420 000	440 000	627	554	386	573
	440 000	460 000	656	580	404	600
	460 000	480 000	685	606	422	627
	480 000	500 000	714	632	440	653
	500 000	520 000	744	657	458	680
	520 000	540 000	773	683	476	707
	540 000	560 000	802	709	494	734
	560 000	580 000	831	735	512	760

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	580 000	600 000	860	761	530	787
	600 000	620 000	889	786	548	814
	620 000	640 000	919	812	565	840
	640 000	660 000	948	838	583	867
	660 000	680 000	977	864	601	894
	680 000	700 000	1 006	890	619	920
	700 000	720 000	1 035	915	637	947
	720 000	740 000	1 064	941	655	974
	740 000	760 000	1 093	967	673	1 000
	760 000	780 000	1 123	993	691	1 027
	780 000	800 000	1 152	1 018	709	1 054
	800 000	820 000	1 181	1 044	727	1 080
	820 000	840 000	1 210	1 070	745	1 107
	840 000	860 000	1 239	1 096	763	1 134
	860 000	880 000	1 268	1 122	781	1 160
	880 000	900 000	1 298	1 147	799	1 187
	900 000	920 000	1 327	1 173	817	1 214
	920 000	940 000	1 356	1 199	835	1 240
	940 000	960 000	1 385	1 225	853	1 267
	960 000	980 000	1 414	1 250	871	1 294
	980 000	1 000 000	1 443	1 276	889	1 320
	1 000 000	1 020 000	1 473	1 302	907	1 347
	1 020 000	1 040 000	1 502	1 328	924	1 374
	1 040 000	1 060 000	1 531	1 354	942	1 400
	1 060 000	1 080 000	1 560	1 379	960	1 427
	1 080 000	1 100 000	1 589	1 405	978	1 454
	1 100 000	1 120 000	1 618	1 431	996	1 480
	1 120 000	1 140 000	1 648	1 457	1 014	1 507
	1 140 000	1 160 000	1 677	1 483	1 032	1 534
	1 160 000	1 180 000	1 706	1 508	1 050	1 560
	1 180 000	1 200 000	1 735	1 534	1 068	1 587
	1 200 000	1 220 000	1 764	1 560	1 086	1 614
	1 220 000	1 240 000	1 793	1 586	1 104	1 640
	1 240 000	1 260 000	1 822	1 611	1 122	1 667
	1 260 000	1 280 000	1 852	1 637	1 140	1 694
	1 280 000	1 300 000	1 881	1 663	1 158	1 720
	1 300 000	10 000 000	1 910	1 689	1 176	1 747

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
Senior IT auditor	400 000	420 000	598	529	368	547
	420 000	440 000	627	554	386	573
	440 000	460 000	656	580	404	600
	460 000	480 000	685	606	422	627
	480 000	500 000	714	632	440	653
	500 000	520 000	744	657	458	680
	520 000	540 000	773	683	476	707
	540 000	560 000	802	709	494	734
	560 000	580 000	831	735	512	760
	580 000	600 000	860	761	530	787
	600 000	620 000	889	786	548	814
	620 000	640 000	919	812	565	840
	640 000	660 000	948	838	583	867
	660 000	680 000	977	864	601	894
	680 000	700 000	1 006	890	619	920
	700 000	720 000	1 035	915	637	947
	720 000	740 000	1 064	941	655	974
	740 000	760 000	1 093	967	673	1 000
	760 000	780 000	1 123	993	691	1 027
	780 000	800 000	1 152	1 018	709	1 054
	800 000	820 000	1 181	1 044	727	1 080
	820 000	840 000	1 210	1 070	745	1 107
	840 000	860 000	1 239	1 096	763	1 134
	860 000	880 000	1 268	1 122	781	1 160
	880 000	900 000	1 298	1 147	799	1 187
	900 000	920 000	1 327	1 173	817	1 214
	920 000	940 000	1 356	1 199	835	1 240
	940 000	960 000	1 385	1 225	853	1 267
	960 000	980 000	1 414	1 250	871	1 294
	980 000	1 000 000	1 443	1 276	889	1 320
	1 000 000	1 020 000	1 473	1 302	907	1 347
	1 020 000	1 040 000	1 502	1 328	924	1 374
1 040 000	1 060 000	1 531	1 354	942	1 400	
1 060 000	1 080 000	1 560	1 379	960	1 427	
1 080 000	1 100 000	1 589	1 405	978	1 454	
1 100 000	1 120 000	1 618	1 431	996	1 480	
1 120 000	1 140 000	1 648	1 457	1 014	1 507	
1 140 000	1 160 000	1 677	1 483	1 032	1 534	

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 160 000	1 180 000	1 706	1 508	1 050	1 560
	1 180 000	1 200 000	1 735	1 534	1 068	1 587
	1 200 000	1 220 000	1 764	1 560	1 086	1 614
	1 220 000	1 240 000	1 793	1 586	1 104	1 640
	1 240 000	1 260 000	1 822	1 611	1 122	1 667
	1 260 000	1 280 000	1 852	1 637	1 140	1 694
	1 280 000	1 300 000	1 881	1 663	1 158	1 720
	1 300 000	10 000 000	1 910	1 689	1 176	1 747
Auditor	240 000	260 000	366	313	335	324
	260 000	280 000	396	338	361	350
	280 000	300 000	425	364	388	376
	300 000	320 000	454	389	415	402
	320 000	340 000	484	414	442	428
	340 000	360 000	513	439	469	454
	360 000	380 000	542	464	495	480
	380 000	400 000	572	489	522	506
	400 000	420 000	601	514	549	532
	420 000	440 000	630	539	576	558
	440 000	460 000	659	564	602	584
	460 000	480 000	689	589	629	610
	480 000	500 000	718	614	656	636
	500 000	520 000	747	639	683	661
	520 000	540 000	777	664	709	687
	540 000	560 000	806	690	736	713
	560 000	580 000	835	715	763	739
	580 000	600 000	865	740	790	765
	600 000	620 000	894	765	817	791
	620 000	640 000	923	790	843	817
	640 000	660 000	953	815	870	843
	660 000	680 000	982	840	897	869
	680 000	700 000	1 011	865	924	895
	700 000	720 000	1 041	890	950	921
	720 000	740 000	1 070	915	977	947
	740 000	760 000	1 099	940	1 004	973
	760 000	780 000	1 128	965	1 031	999
	780 000	800 000	1 158	990	1 058	1 025
	800 000	820 000	1 187	1 015	1 084	1 051

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	820 000	840 000	1 216	1 041	1 111	1 076
	840 000	860 000	1 246	1 066	1 138	1 102
	860 000	880 000	1 275	1 091	1 165	1 128
	880 000	900 000	1 304	1 116	1 191	1 154
	900 000	920 000	1 334	1 141	1 218	1 180
	920 000	940 000	1 363	1 166	1 245	1 206
	940 000	960 000	1 392	1 191	1 272	1 232
	960 000	980 000	1 422	1 216	1 298	1 258
	980 000	1 000 000	1 451	1 241	1 325	1 284
	1 000 000	1 020 000	1 480	1 266	1 352	1 310
	1 020 000	1 040 000	1 510	1 291	1 379	1 336
	1 040 000	1 060 000	1 539	1 316	1 406	1 362
	1 060 000	1 080 000	1 568	1 341	1 432	1 388
	1 080 000	1 100 000	1 597	1 367	1 459	1 414
	1 100 000	1 120 000	1 627	1 392	1 486	1 440
	1 120 000	1 140 000	1 656	1 417	1 513	1 466
	1 140 000	1 160 000	1 685	1 442	1 539	1 491
	1 160 000	1 180 000	1 715	1 467	1 566	1 517
	1 180 000	1 200 000	1 744	1 492	1 593	1 543
	1 200 000	1 220 000	1 773	1 517	1 620	1 569
	1 220 000	1 240 000	1 803	1 542	1 647	1 595
	1 240 000	1 260 000	1 832	1 567	1 673	1 621
	1 260 000	1 280 000	1 861	1 592	1 700	1 647
	1 280 000	1 300 000	1 891	1 617	1 727	1 673
	1 300 000	10 000 000	1 920	1 642	1 754	1 699
Audit clerk	100 000	120 000	185	153	107	159
	120 000	140 000	218	181	126	187
	140 000	160 000	252	209	146	216
	160 000	180 000	285	237	165	245
	180 000	200 000	319	265	184	274
	200 000	220 000	352	293	204	303
	220 000	240 000	386	320	223	332
	240 000	260 000	420	348	243	360
	260 000	280 000	453	376	262	389
	280 000	300 000	487	404	281	418
	300 000	320 000	520	432	301	447
	320 000	340 000	554	460	320	476

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	340 000	360 000	587	488	340	505
	360 000	380 000	621	516	359	533
	380 000	400 000	655	543	378	562
	400 000	420 000	688	571	398	591
	420 000	440 000	722	599	417	620
	440 000	460 000	755	627	437	649
	460 000	480 000	789	655	456	677
	480 000	500 000	822	683	475	706
	500 000	520 000	856	711	495	735
	520 000	540 000	890	738	514	764
	540 000	560 000	923	766	534	793
	560 000	580 000	957	794	553	822
	580 000	600 000	990	822	572	850
	600 000	620 000	1 024	850	592	879
	620 000	640 000	1 057	878	611	908
	640 000	660 000	1 091	906	631	937
	660 000	680 000	1 125	934	650	966
	680 000	700 000	1 158	961	669	995
	700 000	720 000	1 192	989	689	1 023
	720 000	740 000	1 225	1 017	708	1 052
	740 000	760 000	1 259	1 045	728	1 081
	760 000	780 000	1 292	1 073	747	1 110
	780 000	800 000	1 326	1 101	766	1 139
	800 000	820 000	1 359	1 129	786	1 168
	820 000	840 000	1 393	1 157	805	1 196
	840 000	860 000	1 427	1 184	825	1 225
	860 000	880 000	1 460	1 212	844	1 254
	880 000	900 000	1 494	1 240	863	1 283
	900 000	920 000	1 527	1 268	883	1 312
	920 000	940 000	1 561	1 296	902	1 341
	940 000	960 000	1 594	1 324	922	1 369
	960 000	980 000	1 628	1 352	941	1 398
	980 000	1 000 000	1 662	1 379	960	1 427
	1 000 000	1 020 000	1 695	1 407	980	1 456
	1 020 000	1 040 000	1 729	1 435	999	1 485
	1 040 000	1 060 000	1 762	1 463	1 019	1 514
	1 060 000	1 080 000	1 796	1 491	1 038	1 542
	1 080 000	1 100 000	1 829	1 519	1 057	1 571

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 100 000	1 120 000	1 863	1 547	1 077	1 600
	1 120 000	1 140 000	1 897	1 575	1 096	1 629
	1 140 000	1 160 000	1 930	1 602	1 116	1 658
	1 160 000	1 180 000	1 964	1 630	1 135	1 687
	1 180 000	1 200 000	1 997	1 658	1 154	1 715
	1 200 000	1 220 000	2 031	1 686	1 174	1 744
	1 220 000	1 240 000	2 064	1 714	1 193	1 773
	1 240 000	1 260 000	2 098	1 742	1 213	1 802
	1 260 000	1 280 000	2 132	1 770	1 232	1 831
	1 280 000	1 300 000	2 165	1 797	1 251	1 860
	1 300 000	10 000 000	2 199	1 825	1 271	1 888
Trainee auditor	100 000	120 000	196	163	113	168
	120 000	140 000	231	192	134	199
	140 000	160 000	267	222	154	229
	160 000	180 000	303	251	175	260
	180 000	200 000	338	281	195	290
	200 000	220 000	374	310	216	321
	220 000	240 000	409	340	237	352
	240 000	260 000	445	369	257	382
	260 000	280 000	481	399	278	413
	280 000	300 000	516	429	298	443
	300 000	320 000	552	458	319	474
	320 000	340 000	587	488	339	504
	340 000	360 000	623	517	360	535
	360 000	380 000	659	547	381	566
	380 000	400 000	694	576	401	596
	400 000	420 000	730	606	422	627
	420 000	440 000	765	635	442	657
	440 000	460 000	801	665	463	688
	460 000	480 000	837	694	484	718
	480 000	500 000	872	724	504	749
	500 000	520 000	908	754	525	780
	520 000	540 000	943	783	545	810
	540 000	560 000	979	813	566	841
	560 000	580 000	1 015	842	586	871
	580 000	600 000	1 050	872	607	902
	600 000	620 000	1 086	901	628	932

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	620 000	640 000	1 121	931	648	963
	640 000	660 000	1 157	960	669	994
	660 000	680 000	1 192	990	689	1 024
	680 000	700 000	1 228	1 020	710	1 055
	700 000	720 000	1 264	1 049	730	1 085
	720 000	740 000	1 299	1 079	751	1 116
	740 000	760 000	1 335	1 108	772	1 146
	760 000	780 000	1 370	1 138	792	1 177
	780 000	800 000	1 406	1 167	813	1 208
	800 000	820 000	1 442	1 197	833	1 238
	820 000	840 000	1 477	1 226	854	1 269
	840 000	860 000	1 513	1 256	874	1 299
	860 000	880 000	1 548	1 286	895	1 330
	880 000	900 000	1 584	1 315	916	1 360
	900 000	920 000	1 620	1 345	936	1 391
	920 000	940 000	1 655	1 374	957	1 422
	940 000	960 000	1 691	1 404	977	1 452
	960 000	980 000	1 726	1 433	998	1 483
	980 000	1 000 000	1 762	1 463	1 018	1 513
	1 000 000	1 020 000	1 798	1 492	1 039	1 544
	1 020 000	1 040 000	1 833	1 522	1 060	1 574
	1 040 000	1 060 000	1 869	1 552	1 080	1 605
	1 060 000	1 080 000	1 904	1 581	1 101	1 636
	1 080 000	1 100 000	1 940	1 611	1 121	1 666
	1 100 000	1 120 000	1 976	1 640	1 142	1 697
	1 120 000	1 140 000	2 011	1 670	1 163	1 727
	1 140 000	1 160 000	2 047	1 699	1 183	1 758
	1 160 000	1 180 000	2 082	1 729	1 204	1 788
	1 180 000	1 200 000	2 118	1 758	1 224	1 819
	1 200 000	1 220 000	2 154	1 788	1 245	1 850
	1 220 000	1 240 000	2 189	1 817	1 265	1 880
	1 240 000	1 260 000	2 225	1 847	1 286	1 911
	1 260 000	1 280 000	2 260	1 877	1 307	1 941
	1 280 000	1 300 000	2 296	1 906	1 327	1 972
	1 300 000	10 000 000	2 332	1 936	1 348	2 003
IT auditor	100 000	120 000	187	155	108	160
	120 000	140 000	221	183	128	190

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	140 000	160 000	255	212	147	219
	160 000	180 000	289	240	167	248
	180 000	200 000	323	268	187	277
	200 000	220 000	357	296	206	306
	220 000	240 000	391	324	226	336
	240 000	260 000	425	353	245	365
	260 000	280 000	459	381	265	394
	280 000	300 000	493	409	285	423
	300 000	320 000	527	437	304	452
	320 000	340 000	560	465	324	481
	340 000	360 000	594	494	344	511
	360 000	380 000	628	522	363	540
	380 000	400 000	662	550	383	569
	400 000	420 000	696	578	403	598
	420 000	440 000	730	606	422	627
	440 000	460 000	764	635	442	656
	460 000	480 000	798	663	461	686
	480 000	500 000	832	691	481	715
	500 000	520 000	866	719	501	744
	520 000	540 000	900	747	520	773
	540 000	560 000	934	776	540	802
	560 000	580 000	968	804	560	831
	580 000	600 000	1 002	832	579	861
	600 000	620 000	1 036	860	599	890
	620 000	640 000	1 070	888	618	919
	640 000	660 000	1 104	917	638	948
	660 000	680 000	1 138	945	658	977
	680 000	700 000	1 172	973	677	1 007
	700 000	720 000	1 206	1 001	697	1 036
	720 000	740 000	1 240	1 029	717	1 065
	740 000	760 000	1 274	1 058	736	1 094
	760 000	780 000	1 308	1 086	756	1 123
	780 000	800 000	1 342	1 114	776	1 152
	800 000	820 000	1 376	1 142	795	1 182
	820 000	840 000	1 410	1 170	815	1 211
	840 000	860 000	1 444	1 199	834	1 240
	860 000	880 000	1 478	1 227	854	1 269
	880 000	900 000	1 512	1 255	874	1 298

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	900 000	920 000	1 546	1 283	893	1 327
	920 000	940 000	1 580	1 311	913	1 357
	940 000	960 000	1 614	1 340	933	1 386
	960 000	980 000	1 647	1 368	952	1 415
	980 000	1 000 000	1 681	1 396	972	1 444
	1 000 000	1 020 000	1 715	1 424	992	1 473
	1 020 000	1 040 000	1 749	1 452	1 011	1 502
	1 040 000	1 060 000	1 783	1 481	1 031	1 532
	1 060 000	1 080 000	1 817	1 509	1 050	1 561
	1 080 000	1 100 000	1 851	1 537	1 070	1 590
	1 100 000	1 120 000	1 885	1 565	1 090	1 619
	1 120 000	1 140 000	1 919	1 593	1 109	1 648
	1 140 000	1 160 000	1 953	1 622	1 129	1 678
	1 160 000	1 180 000	1 987	1 650	1 149	1 707
	1 180 000	1 200 000	2 021	1 678	1 168	1 736
	1 200 000	1 220 000	2 055	1 706	1 188	1 765
	1 220 000	1 240 000	2 089	1 734	1 208	1 794
	1 240 000	1 260 000	2 123	1 763	1 227	1 823
	1 260 000	1 280 000	2 157	1 791	1 247	1 853
	1 280 000	1 300 000	2 191	1 819	1 266	1 882
	1 300 000	10 000 000	2 225	1 847	1 286	1 911

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