GTAC

GOVERNMENT TECHNICAL ADVISORY CENTRE

Analyse, Adjust & Activate

National Treasury - Republic of South Africa

ANNUAL REPORT 2024/2025

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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GOVERNMENT TECHNICAL ADVISORY CENTRE (GTAC)

ANNUAL REPORT

2024/2025

The GTAC Annual Report 2024/25 has been compiled with the latest information available from departmental and other sources. Some of this information is unaudited or subject to revision.

This report is also available on **www.gtac.gov.za**

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GTAC Annual Report 2024-2025

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LIST OF ABBREVIATIONS AND ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
B-BBEE	Broad-Based Black Economic Empowerment
BAS	Basic Accounting System
BFI	Budget Facility for Infrastructure
BRICS+	Brazil, Russia, India, China, South Africa + other partners
CD	Chief Director
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPAU	Capital Projects Appraisal Unit
CoGTA	Cooperative Governance and Traditional Affairs
DG	Director-General
DPME	Department of Planning, Monitoring and Evaluation
DPSA	Department of Public Service and Administration
EXCO	Executive Committee
FATF	Financial Action Task Force
GTAC	Government Technical Advisory Centre
HCM	Human Capital Management
HDI	Historically Disadvantaged Individual
HOA	Homeowners Allowance
IDS	Institutional Development Support

IJS	Integrated Justice System
ISO	International Organization for Standardization
MANCO	Management Committee
MTDP	Medium-Term Development Plan
MTSF	Medium-Term Strategic Framework
NDP	National Development Plan
NSE	National State Enterprises (Bill)
NT	National Treasury
PEC	Public Economics Conference
PEPA	Public Expenditure and Policy Analysis
PER	Performance and Expenditure Review
PERSAL	Personnel and Salary System
PFMA	Public Finance Management Act
PMU	Programme Management Unit
PPP	Public-Private Partnership
PSCBC	Public Service Coordinating Bargaining Council
SANSA	South African National Space Agency
SCOPA	Standing Committee on Public Accounts
SMC	Strategy Management and Communication
SMS	Senior Management Service
TAS & PPP	Transaction Advisory Services & Public-Private Partnerships

PART A
GENERAL INFORMATION

MINISTER'S FOREWORD

The 2024/25 financial year concluded a significant chapter in our medium-term policy trajectory, and with it, reaffirmed the importance of institutions that enable government to deliver better and faster, and be more accountable. The Government Technical Advisory Centre (GTAC) continues to be one of those institutions—quietly effective, deeply embedded, and focused on strengthening the systems that underpin our collective capacity to plan better, spend more effectively, and deliver where it matters most. Focused on strengthening the systems that underpin service delivery and fiscal credibility, it is anchored in service delivery and fiscal credibility.

MINISTER'S FOREWORD

ENOCH GODONGWANA
MINISTER OF FINANCE

I would like to commend GTAC for their consistency in executing their technical mandate under often difficult fiscal conditions. The clean audit outcome, quality of their advisory support, and their continued ability to meet and exceed delivery targets are all commendable. These results are not incidental, they are the product of institutional discipline, professionalism, and a deep understanding of the public sector environment.

In particular, I note that GTAC completed 100% of capital project appraisals within the required BFI timeframes and achieved a 100% on-time completion rate for institutional development support interventions. These are not just technical milestones - they are the foundation of how we improve infrastructure quality, hold implementers accountable, and restore public confidence in government's ability to deliver on time and within budget. The scope of GTAC's support – from infrastructure planning to municipal finance and public-private partnerships– demonstrates the breadth of technical advice needed to turn policy into outcomes.

Our public finances remain under pressure. In this context, GTAC's spending review programme has become a vital tool for improving how money is spent, not just how much is spent. Over the past five years, it has helped analyse over R700 billion in government expenditure, offering practical recommendations on compensation, duplication, and inefficiency. This is the type of evidence-based insight we need to make the tough, but necessary, decisions to improve value for money across government.

Finally, I note GTAC's expanding knowledge-sharing role. With over 900 knowledge products on its platform and over 40,000 annual users, GTAC is helping to foster a culture of learning and transparency in the public service. This is essential to building a capable and ethical state.

GTAC's transition to a hub-based operating model is a forward-looking step that aligns with my broader call for more integration and coherence in improved delivery coordination across government. Breaking down silos and consolidating technical expertise is not only organisationally sound, it's necessary. The new structure is well positioned to enhance responsiveness, streamline engagement, and ensure that advisory services are more tightly connected to real implementation on the ground.

As we turn to the 2025–2030 planning cycle, the coming period will test our ability to drive reform under tight fiscal conditions. It will require institutions that are not only technically skilled, but also agile, collaborative, and focused on outcomes. GTAC's performance over the past year gives me confidence that it is well placed to contribute meaningfully to this agenda, I am confident that GTAC's proven ability to provide objective rigorous analysis, technical support, programme implementation, and value-for-money analysis will be key to our effort to drive economic reform, fiscal sustainability, and inclusive growth.

Let me express my appreciation to GTAC's leadership and staff for their commitment to public service and their contribution to the work of the National Treasury. Our shared task is to strengthen the machinery of government - not in theory, but in delivery. GTAC continues to be one of the institutions helping us do just that.

Mr. Enoch Godongwana
Minister of Finance, Republic of South Africa
Date: 5 August 2025

ACCOUNTING OFFICER

The 2024/25 financial year represented a pivotal point for the Government Technical Advisory Centre (GTAC). It marked the final year of the 2019–2024 Medium-Term Strategic Framework and laid the foundation for GTAC's strategic transition to the 2025–2030 Medium-Term Development Plan. It was a year of reflection, recalibration and preparation.

ACCOUNTING OFFICER

RONETTE ENGELA
ACTING HEAD
& ACCOUNTING OFFICER: GTAC

Despite fiscal headwinds, GTAC delivered against all approved performance targets. A key area of impact has been our spending review programme, which continues to serve as an important input into government's budgeting and policy cycles. Over the past five years, GTAC has completed 109 spending reviews, including focused analyses of compensation spending, sectoral efficiency, and programme alignment, examining over R711 billion in public expenditure. This work is foundational to our belief that credible data, rigorous analysis, and fiscal realism must underpin public decisions.

Further to this we maintained a 100% on-time and against budget completion rate for institutional development support projects. We also completed 100% of our capital project appraisals within the prescribed BFI timeframes. In total, our technical work spanned infrastructure planning, employment facilitation, public-private partnerships and municipal finance. Just as important, we maintained a clean audit outcome and processed 99.97% of invoices within 30 days.

Knowledge sharing also remains central to our mission. GTAC's Knowledge Hub now hosts over 900 knowledge products, including toolkits, reports and case studies. The Hub receives over 40,500 visits annually, with increasing engagement from both local and international users. This platform supports capacity-building in the public sector, while also fostering peer learning and transparency.

GTAC remained committed to providing responsive, trusted and quality support to our clients. This is reflected in three independent studies done in 2024. 91% of clients rated us as a high-quality provider, and 87% cited our deep public sector expertise as a distinguishing strength. More than 70% of engagements came from returning clients– testament to the value they place on reliable, evidence-informed support.

Looking ahead, GTAC is undergoing an operational transition to a hub-based delivery model, designed to sharpen focus, integrate expertise and increase our agility. The new structure consolidates related services into four hubs: Consulting, Business Support, Programme Management and Infrastructure. This shift will enable us to offer a more cohesive and efficient service, while reducing duplication and promoting cross-functional learning. It also ensures that our advisory work remains closely aligned with implementation, something many of our clients have consistently requested.

None of this would be possible without the people who drive this institution. I wish to thank the GTAC team for their professionalism, intellectual rigour, and ability to adapt with resolve. I also acknowledge the guidance of the National Treasury and the collaboration of our clients and partners across government.

GTAC's purpose is not just technical delivery. It is to enable smart, sustainable decisions that advance public value. As we move into a new planning cycle, we remain committed to this mandate – bringing credible analysis, capable delivery, and a strong institutional ethic to every project we undertake.

RONETTE ENGELA
ACTING HEAD AND ACCOUNTING OFFICER: GTAC
Date: 31 July 2025

ACCOUNTING OFFICER STATEMENT

Statement of responsibility and confirmation of accuracy for the annual report for the year ended 31 March 2025.

ACCOUNTING OFFICER STATEMENT

RONETTE ENGELA
ACTING HEAD
& ACCOUNTING OFFICER: GTAC

I CONFIRM THE FOLLOWING:

The information and amounts disclosed in this annual report are compiled from the records of the Government Technical Advisory Centre (GTAC) and the National Treasury and accurately reflect, subject to the limitations of these records, the activities of GTAC, functioning as a component of the National Treasury.

To the best of my knowledge and understanding, the annual report is complete, accurate and free from material misstatements.

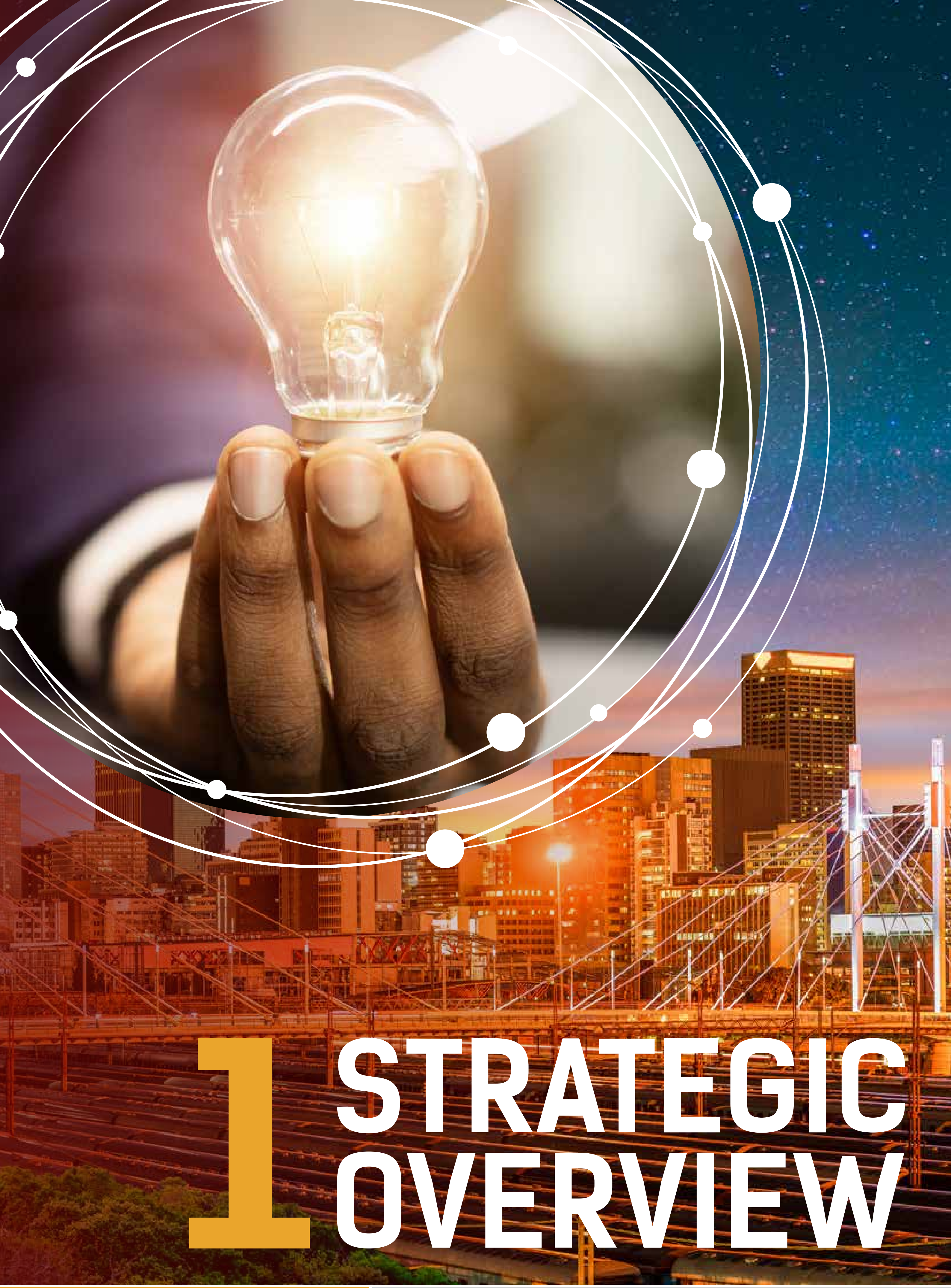
The annual report has been prepared considering the relevant guidelines issued by the National Treasury. Following a determination by the Minister of Finance and approval by the Accountant-General, the annual financial statements (Part E) have been prepared in accordance with Generally Recognised Accounting Practice standards and the relevant frameworks and guidelines issued by the National Treasury.

The accounting authority is responsible for preparing the annual financial statements and for judgements made in this information. The accounting authority is also responsible for implementing a system of internal control designed to provide reasonable assurance on the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements. In my opinion, the annual report fairly reflects GTAC's operations, performance information and human resources in the year ended 31 March 2025.

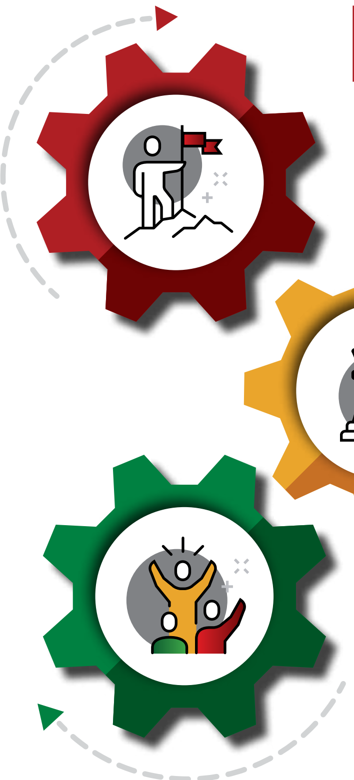
This report is submitted by the Acting Head of GTAC, Ms Ronette Engela, whose appointment took effect in February 2024. As the accounting officer, I am pleased to present this annual report.

RONETTE ENGELA
ACTING HEAD AND ACCOUNTING OFFICER: GTAC
Date: 31 July 2025



1 STRATEGIC OVERVIEW

1.1 VISION, MISSION AND VALUES



OUR VISION

To be the trusted partner and driving force behind a capable and developmental state, empowering government with expert and affordable advice and technical support to enable sound public finance management and better service delivery.

OUR MISSION

To provide high-quality, cost-effective advisory services and support that solve complex problems, enhance government efficiency, and improve service delivery. As an agile, independent and professional agency embedded within the government, we leverage our deep knowledge of the public sector to offer customised, value-for-money advice and support to government institutions. By doing so, we strengthen public finance management, build institutional capacity, and enhance governance in the public sector.

OUR VALUES

INTEGRITY

We act with integrity and adhere to the public sector code of conduct. We provide unbiased advice to public institutions and act with impartiality.

PROFESSIONALISM

We deliver on time, within budget, and in line with the agreed scope of work. We are agile and responsive to our clients' evolving needs.

EXCELLENCE

We pursue excellence, delivering high-quality work for the institutions we serve. We strive to learn, and continually improve our methods and approaches.

INNOVATION

We adopt and promote innovative methods, tools, and technologies to solve complex developmental and governance challenges. We are always looking for new ways to improve our work.

COLLABORATION

We work as a team within our organisation to leverage our internal expertise and experience. We partner with public, academic, non-profit, and private sectors to build trusted relationships with stakeholders and achieve better outcomes.

RESPECT

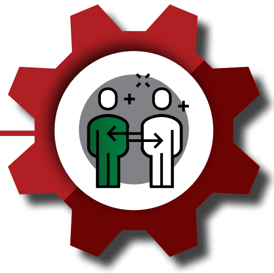
We value one another and our differences. We treat everyone as equals. We are strengthened by diverse voices and engage stakeholders with humility.

OUR BEHAVIOURS DEMONSTRATE:

- A proactive, integrated, and 'can do' stance.
- A client-centric approach that reflects our understanding that our ultimate clients are the people receiving government services.
- An understanding that excellence is about quality delivery.
- An embracing of innovation, technology, and a hunger to learn new skills.
- An acceptance that working with partners is fundamental to our success.
- An acknowledgement that we are ambassadors for GTAC as a whole.

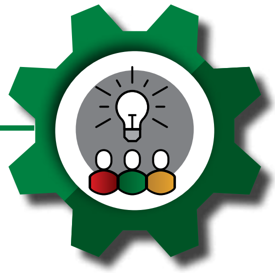
GTAC's approach to providing support and advisory services draws on three broad principles:

- **Activities are client-focused and demand-driven:** Advisory and technical support responds to client needs and respects the ownership of the responsible organs of state and their accountability for service delivery.



- **Diagnostic and management tools are adapted to public sector needs:** GTAC advisors and staff are well versed in South Africa's legal and institutional frameworks and in methodologies and procedures designed to strengthen public sector governance and service delivery.

- **Capacity building is based on partnerships and learning by doing:** Better public financial management rests on pragmatic and problem-solving methods, learning through innovation, and transferring skills through collaboration and partnerships.



1.2 LEGISLATIVE AND OTHER MANDATES

The Government Technical Advisory Centre (GTAC) derives its constitutional mandate from the values and principles articulated in the **Constitution of the Republic of South Africa, 1996. Specifically, Chapter 10, Section 195(1)** of the Constitution emphasises that public administration must adhere to democratic values and principles, including the promotion of efficient, economic, and effective use of resources, as well as a developmental orientation in public administration.

GTAC's establishment is rooted in the National Treasury's responsibility to promote transparency and sound financial management in the public sector. This mandate is formalised through the **Founding Notice (Notice No. 25 of 2012)**, issued in accordance with **section 6 of the Public Finance Management Act (PFMA), No. 1 of 1999.** The Founding Notice, published in **Government Gazette No. 35194, dated March 2012**, outlines GTAC's primary objective:

To assist organs of state in building capacity for efficient, effective, and transparent financial management.

In accordance with section 7A(4) of the Public Service Act (Proclamation 103 of 1994), GTAC was established by the Minister of Finance, in consultation with the Minister of Public Service and Administration, as a demand-driven, externally oriented, professional support service within the National Treasury. Its core functions include:

- Rendering technical consulting services to centre-of-government departments and other organs of state;
- Providing specialised procurement support for high-impact government initiatives;
- Offering advice on the feasibility of infrastructure projects;
- Managing knowledge and insights gained through project implementation; and
- Performing any ancillary functions aligned with these roles.

1.3 MINISTERIAL GUIDANCE AND INSTRUCTIONS

GTAC operates under the strategic direction and ministerial guidance of the Minister of Finance. Within the framework of the National Development Plan (NDP) and the Medium-Term Development Plan (MTDP), GTAC's work is aligned with government's goal of building a capable and developmental state through the provision of responsive, high-quality technical advisory services.

As authorised by applicable legislation, the Minister of Finance may, in consultation with the Director-General of the National Treasury, issue written instructions to the Head of GTAC to:

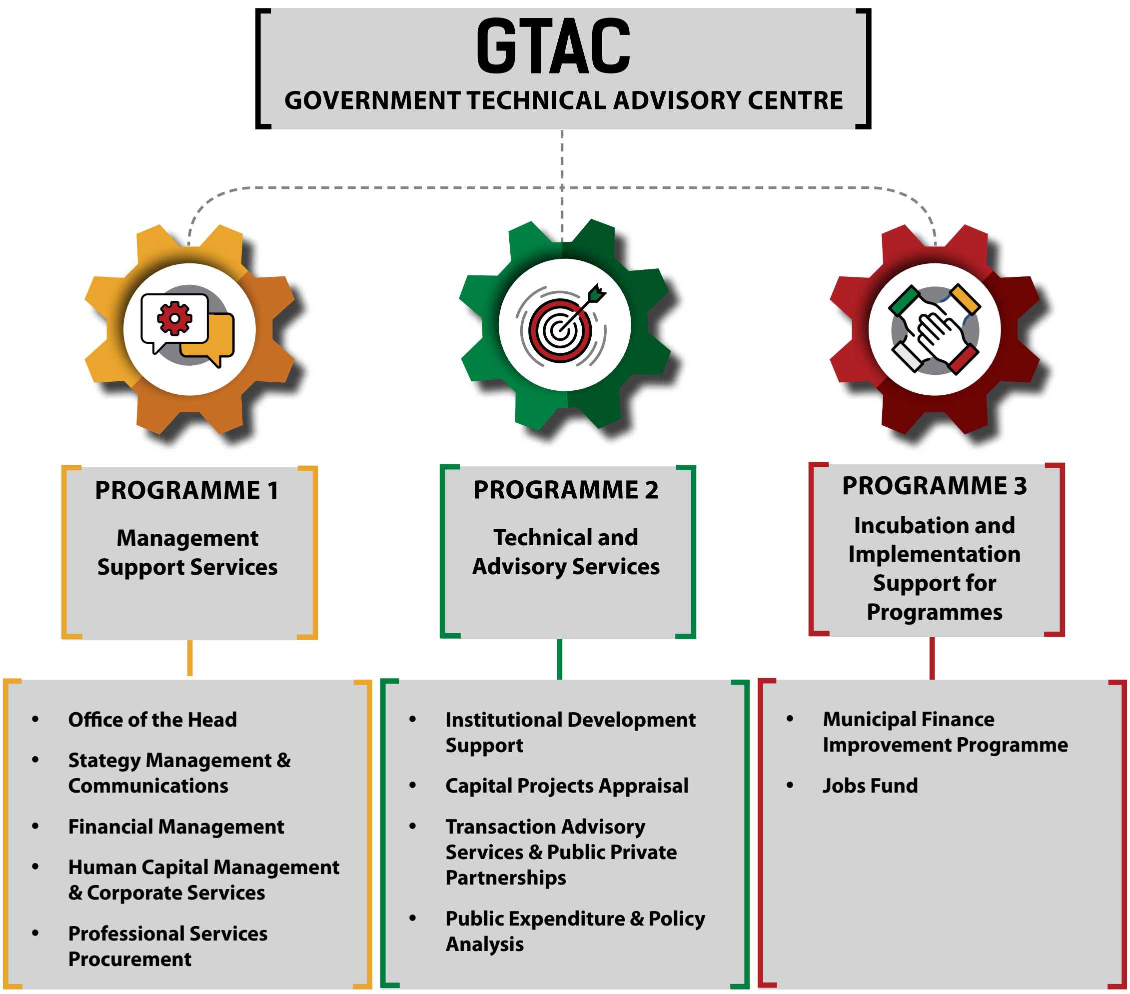
- Provide services related to financial planning and the costing of public policy initiatives;
- Conduct economic and actuarial analysis to inform the design and implementation of government programmes and projects; and
- Undertake ancillary functions as required by the National Treasury.

1.4 ALIGNMENT WITH THE MEDIUM-TERM DEVELOPMENT PLAN

GTAC's strategic interventions directly support the implementation of the **Medium-Term Development Plan (MTDP)** for 2024–2029, with particular emphasis on **Strategic Priorities 1 and 3.** Under Strategic Priority 1, GTAC contributes to three of the eight targeted outcomes by delivering research, economic analysis and advisory services across a range of government sectors. These inputs empower decision-makers to enhance public policy formulation and programme design, ultimately strengthening the efficiency of government interventions.

In support of **Strategic Priority 3**, GTAC focuses on institutional reform, organisational design and implementation support to improve government functionality. This includes efforts to ensure that departments are agile, well-structured and fit-for-purpose. GTAC also provides direct administrative and operational assistance to facilitate the implementation of high-priority programmes, thereby enhancing the state's capacity to deliver developmental outcomes effectively.

1.5 GTAC'S BUSINESS FOCUS



1.6 ENTITIES REPORTING TO THE MINISTER/MEC

Not applicable to GTAC

PART B

PERFORMANCE INFORMATION

2 PREDETERMINED OBJECTIVES

AUDITOR GENERAL'S REPORT

TSAKANI MALULEKE
AUDITOR GENERAL

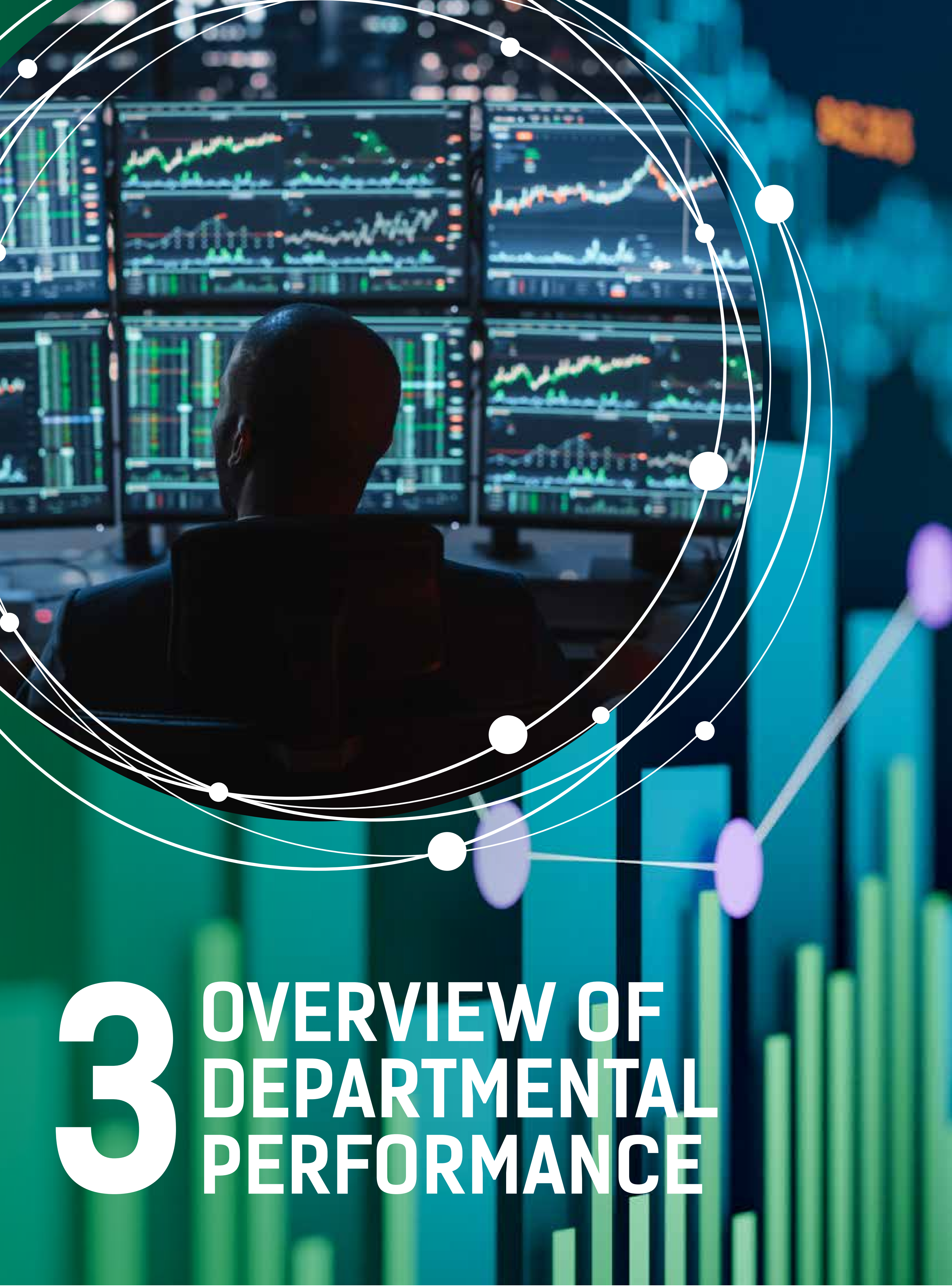
PREDETERMINED
OBJECTIVES

The Auditor-General of South Africa performed a findings engagement. Material findings are provided under the 'Predetermined objectives' heading in the 'Report on the annual performance report' section of the audit report.

Refer to page 86 of this report (Part F: Financial Information) to read the full report of the Auditor-General.

Auditor General

TSAKANI MALULEKE
AUDITOR GENERAL
Date: 28 July 2025



3 OVERVIEW OF DEPARTMENTAL PERFORMANCE

OVERVIEW:

DEPARTMENTAL PERFORMANCE

3.1 ORGANISATIONAL ENVIRONMENT

During the 2024/25 reporting period, GTAC operated within a dynamic internal environment marked by notable successes as well as structural challenges that impacted its ability to fully implement its Strategic and Annual Performance Plans.

GTAC also faced persistent internal leadership instability, with the Head of GTAC still serving in an acting capacity. This prolonged lack of permanent leadership has limited institutional decisiveness and long-term strategic positioning, particularly in the context of a shifting macro-political landscape and its historic integration with National Treasury.

In terms of organisational structure and support systems, GTAC acknowledged weaknesses in administrative systems and support infrastructure. While steps have been taken to improve internal operations through the integration of customised support systems, the organisation remains in a transitional phase aimed at maturing its internal operating model and brand identity.

Human capital management showed a positive trajectory with improved gender equity and a workforce comprising 80% African employees. A targeted employment equity strategy has increased female representation by 6% over four years, though gender disparities persist at senior management levels. GTAC has committed to ongoing efforts to promote inclusive hiring and retention practices, particularly at senior levels.

No major incidents such as strikes, corruption cases or systemic failures were reported during the period. However, budgetary constraints remained a recurring internal challenge, particularly as they influenced operational capacity and the pace of project delivery. To address this, GTAC is transitioning to a hub structure and expanding strategic partnerships to ensure sustainability in the face of declining donor and appropriation streams.

3.2 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no key policy developments or legislative changes affecting GTAC over the reporting period.

4 IMPACTS & OUTCOMES

ACHIEVEMENT

OF INSTITUTIONAL IMPACTS AND OUTCOMES

4.1 IMPACT STATEMENT

A capable, ethical, and developmental state

4.2 OUTCOMES

- Capacity of government institutions improved through the provision of technical and advisory support.
- Responsive and customised services delivered for programme implementation support.

Table 1: GTAC outcomes

Outcome	Outcome indicator	Baseline	Five-year target	2024/25 actual performance
1. Capacity of government institutions improved through the provision of technical and advisory support	1.1 GTAC's offering influences and strengthens the work of government	Nil	Build capability of government officials in conducting performance and expenditure reviews (PERs), making sound infrastructure submissions, and undertaking public-private partnerships (PPPs). Strengthen capacity of government institutions to deliver services.	**CPAU:** Fifteen appraisal reports completed **IDS:** Sixteen projects were completed contributing to improved capacity of institutions **PPP:** Three projects recommended for NT approval and six capacity building events held. **PEPA:** One spending review capacity building Initiative delivered and four remuneration reports completed.
To contribute to infrastructure planning, budgeting, financing, procurement and implementation capacity improvements, the CPAU has strengthened the capacity of the National Treasury by providing the analytical and advisory ability to appraise large and complex projects in the economic and social sectors. Furthermore, GTAC provided transaction advice on PPPs and guidance for conventional infrastructure procurement around infrastructure development. These advisory services have deepened the capacity of national and provincial departments and municipalities to enter into PPPs as an alternative means of financing their infrastructure programmes. To enhance capacity of client institutions to develop their strategic and operational plans and recalibrate their institutional structure to deliver on their mandate more efficiently and effectively, the IDS unit supported organs of state in organisational planning and design to execute their responsibilities more efficiently and cost-effectively. GTAC has contributed to a capable state by strengthening national and provincial government capacity for public finance analysis. Departments that have completed spending reviews under the guidance of the PEPA unit have used the findings to make decisions about resource allocation and efficiency improvements. By blending training and technical assistance, the PEPA unit was able to deepen the analytic skills of public officials. By ensuring that officials work as a team on a spending review, the current capacity-building model also built institutional capacity to conduct spending reviews.				
2. Responsive and customised services for programme implementation support	2.1 % of clients satisfied	To be established in year 1	90% of clients satisfied or very satisfied with GTAC services.	90% of clients satisfied or very satisfied
The feedback mechanisms instituted to review the performance of the support services provided a baseline to create a clear line of sight between the delivery of support (in human resources, finance, and procurement) and the ability of the business to provide feedback on these services. In the year under review, GTAC has achieved 90% client satisfaction.				

5 PROGRAMME PERFORMANCE INFORMATION

PROGRAMME PERFORMANCE INFORMATION

5.1 PROGRAMME 1: MANAGEMENT SUPPORT SERVICES

PURPOSE

The purpose is strengthened management support functions for the efficient delivery of services.

OVERVIEW

Management Support Services provide a centralised system of administrative management support across the organisation. These services include the delivery of the strategic reporting framework, the effective use of human capital and corporate services, the efficient management of finances, and the procurement of professional services. Programme 1 includes five sub-programmes:

SUB-PROGRAMME PURPOSE STATEMENTS

FINANCIAL MANAGEMENT

Purpose: To ensure sound financial governance, accountability, and compliance by managing the budgeting, expenditure, reporting and audit processes in line with the Public Finance Management Act (PFMA) and relevant National Treasury regulations. The Financial Management sub-programme supports the effective and efficient use of resources to enable the implementation of GTAC's strategic objectives.

PROFESSIONAL SERVICES PROCUREMENT

Purpose: To facilitate the procurement of high-quality technical expertise and advisory services in support of GTAC's projects and client mandates. The Professional Services Procurement sub-programme ensures that procurement processes are transparent, cost-effective, and compliant with applicable legislation, thereby enabling the timely delivery of value-added services to government institutions.

HUMAN CAPITAL MANAGEMENT

Purpose: To attract, develop, and retain a competent, diverse, and ethical workforce aligned with GTAC's mandate. The Human Capital Management sub-programme is responsible for human resources planning, performance management, talent development, employment equity and wellness programmes, thereby contributing to the organisation's institutional capability and transformation objectives.

CORPORATE SERVICES

Purpose: To provide integrated administrative support services, including facilities management, information technology, logistics and security, to ensure a functional, secure and enabling work environment. The Corporate Services sub-programme enhances operational efficiency and supports business continuity across all units.

STRATEGIC MANAGEMENT AND COMMUNICATION

Purpose: To drive the strategic alignment, performance planning, monitoring and evaluation, risk management, governance support and internal and external communication functions of GTAC. The Strategic Management and Communication sub-programme ensures organisational coherence, stakeholder engagement and accountability through evidence-based decision-making and transparent reporting.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

During the 2024/25 financial year, GTAC's Management Support Services programme achieved all its key output targets, demonstrating continued institutional stability and compliance. The organisation maintained an unqualified audit opinion for the year, reflecting sound financial controls and governance practices. Additionally, 99.96% of all invoices were processed and paid within 30 days, slightly below the full target due to one internal administrative delay, which was immediately corrected to prevent recurrence.

These operational efficiencies directly supported the achievement of **Outcome 2: Responsive and customised services delivered for programme implementation support**, by ensuring that core administrative systems functioned optimally, enabling the technical and advisory arms of GTAC to deliver seamlessly. In turn, this underpinned Strategic Priority 3 of government's MTDP: "A Capable, Ethical and Developmental State."

In terms of prioritising designated groups, GTAC continued its commitment to inclusive employment practices. Women now represent 57% of the total workforce, and African employees account for 80% of staff. Despite these improvements, challenges remain in achieving demographic equity at senior management levels. To address this, GTAC has reinforced its employment equity strategy, prioritising targeted recruitment, mentorship and succession planning for women, youth, and persons with disabilities. Additionally, the HCM Unit facilitated sensitisation workshops to promote a more inclusive workplace culture.

TABLE 2: OUTPUTS, OUTPUT INDICATORS, PLANNED TARGETS AND ACTUAL ACHIEVEMENTS FOR PROGRAMME 1

PROGRAMME 1: MANAGEMENT SUPPORT SERVICES								
Outcome	**Output**	**Output indicator**	**Audited actual performance 2022/2023**	**Audited actual performance 2023/2024**	**Planned annual target 2024/2025**	**Actual achievement 2024/2025**	**Deviation from target to actual achievement 2024/25**	**Reasons for deviations**
Responsive and customised services delivered for programme implementation support	1.1 Efficient and effective financial services to GTAC	1.1.1. Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	n/a	n/a
		1.1.2. Percentage of invoices received and paid in 30 days (findings per annum)	99.97% (3196/3197)	99.97% (3024/3025)	100%	99.96%	-0,04%	The under-performance is attributed to a delay in the submission of an invoice by the responsible Business Unit, which in turn affected the processing and payment timeline.

Table 3: Strategy to overcome areas of underperformance (indicators and action plans) for Programme 1

Output indicator	Action plan
1.1.2. Percentage of invoices received and paid in 30 days	Roadshows will be held with BU's to discuss the impact of not meeting the 30 days turnaround and service level standards will be shared in those sessions.

KEY HIGHLIGHTS

COMMUNICATIONS AND KNOWLEDGE MANAGEMENT HIGHLIGHTS

In the 2024/25 financial year, GTAC solidified its role as a centre of excellence by advancing its knowledge management and communications capabilities to promote innovation, learning, and strategic visibility in the public sector. Through flagship initiatives, thought leadership events, and multi-channel outreach, GTAC contributed meaningfully to public discourse, professional development and evidence-based policy engagement.

KNOWLEDGE MANAGEMENT

GTAC continued to position itself as a knowledge hub by harvesting and disseminating insights, fostering innovation and cultivating knowledge networks. Key achievements included:

Public Economics Conference (PEC) 2024

Under the theme "Technology and Data for Enhanced Government Service Delivery," the 2024 PEC convened over 1,000 participants (603 via Zoom, 200 in-person, and 1,628 YouTube views). The event drew 11,859 website visits and received media coverage in *Business Day, Sunday Times, and Bloomberg News.*

Engagement spanned 15 South African and four international universities, with 60 students participating. Institutions such as SARS and the National Treasury expressed interest in adopting insights from the conference, which provided a critical platform for exploring AI, big data and digital public finance.

Implementation of Knowledge Management and innovation

GTAC hosted a series of high-impact webinars, with over 80% of participants rating them as "excellent." Standout sessions included AI Governance, Estonia's Digital Transformation, and Vula Mobile (Health-Tech).

GTAC also contributed to the BRICS+ Blended Finance Symposium and hosted the Zambian Treasury Study Visit, supported by National Treasury and the Department of Planning, Monitoring and Evaluation.

Digital knowledge products and reach

The GTAC Knowledge Hub and website attracted global users, with significant engagement from countries including the USA, UK, India and China. A diverse suite of knowledge resources including case studies, presentations and videos were produced and shared to support public sector learning.

These knowledge initiatives enhanced GTAC's reputation as a trusted convener, and resource for evidence-informed decision-making. They also contributed to youth development, academic collaboration and constructive public-private dialogue.

COMMUNICATIONS

GTAC's communications strategy in 2024/25 was focused on amplifying impact, building strategic visibility and fostering connection – both internally and externally. Results included:

Media visibility

GTAC was featured in 12 mainstream media publications, highlighting our thought leadership, spending reviews, and advisory services and reinforcing our standing in the national policy and development space.

YouTube expansion

GTAC's YouTube channel experienced substantial growth, achieving 7,500 views and over 1,000 hours of watch time – reflecting a 111% increase in views and a 195% increase in engagement from the previous year. The channel now serves as a rich repository of expert-led content.

Social media growth

Our digital presence grew steadily:

- LinkedIn followers increased from 4,526 to 5,546.
- X (formerly Twitter) followers grew from 543 to 635.

Website performance

The GTAC website recorded 40,517 visits, with strong international engagement from users in South Africa, the US, China, India, the UK, Germany and beyond.

Internal Communications:

Internally, over 110 communications were issued to support staff engagement, alignment and organisational cohesion, ensuring that key updates and milestones were consistently shared.

These communications and knowledge management achievements have not only enhanced GTAC's organisational visibility but have also embedded a culture of knowledge sharing, collaboration and innovation, key enablers of GTAC's strategic objectives and its contribution to public sector excellence.

5.2 PROGRAMME 2: TECHNICAL AND ADVISORY SERVICES

PURPOSE

To contribute to identified organisational and advisory needs in government to address the broader challenges of public sector governance, analysis and capacity building.

OVERVIEW

GTAC's advisory and technical support activities are organised into four business units:

TRANSACTION ADVISORY SERVICES AND PUBLIC-PRIVATE PARTNERSHIPS (TAS & PPP)

Purpose: The Transaction Advisory Services and PPP unit supports the delivery of large or complex infrastructure projects by providing transaction advisory services for both public-private partnerships (PPPs), as well as conventional procurement as part of supporting National Treasury's focus on improving budgeting and financing processes. The support is for activities under the Municipal Finance Management Act and Treasury Regulation 16 through the registration of PPP projects with the Budget Office of the National Treasury and the TAS & PPP unit.

CAPITAL PROJECTS APPRAISAL (CPAU)

Purpose: The Capital Projects Appraisal Unit assists the National Treasury in its review and assessment of infrastructure investment proposals to ensure value for money, affordability and efficiency in infrastructure expenditure. It provides analytical and advisory capacity to appraise large and complex projects in the economic and social sectors. The work of the unit cuts across various divisions in the Treasury, as each of the divisions (including the Budget Office, Public Finance, and Assets and Liabilities Management) play a distinct role in the infrastructure value chain.

INSTITUTIONAL DEVELOPMENT SUPPORT (IDS)

Purpose: The Institutional Development Support unit provides technical advisory services to help build the capacity of the state. It deploys multidisciplinary teams to offer macro institutional support, organisational strengthening support, and service delivery improvement modalities and approaches. The organisational strengthening support contributes to capacity building, in that the teams provide advice on optimal institutional forms, working closely with their counterparts in the client departments.

This business unit responds to requests from client departments and offers a consulting service delivery model, which incorporates innovative approaches to resolving challenges in public sector institutions.

PUBLIC EXPENDITURE AND POLICY ANALYSIS (PEPA)

Purpose: Performance and expenditure reviews (PERs) are widely used to assess the cost-effectiveness of public policy and spending to help improve delivery. The reviews are also sometimes used to proactively cost the implications of legislative changes and policy choices. The spending review methodology allows expenditure trends to be probed in detail and offers a unique perspective on the articulation between policy goals and budget needs. The reviews provide a detailed understanding of policy and programme logic, which is combined with expenditure data from government and other data sources. In a series of systematised steps, expenditure and cost drivers are analysed and unit costs estimated. These expenditure analyses inform cost models that anticipate different spending scenarios and articulate the impact on service delivery of such scenarios. Priority is given to identifying potential opportunities to improve value for money, whether in the form of savings or improvements to programme designs.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

GTAC's core technical programme achieved six out of seven performance targets in 2024/25. All planned capital project appraisals (100%) and institutional development support projects (100%) were completed on time and within budget, reflecting GTAC's commitment to enhancing public investment decision-making and institutional capacity.

In addition, the Public Expenditure and Policy Analysis (PEPA) programme made significant contributions during the year. Four comprehensive remuneration analysis reports were completed, providing valuable insights into personnel expenditure trends and supporting improved workforce planning and fiscal management in key sectors. GTAC also advanced knowledge-sharing and thought leadership through the publication of a special issue of *Development Southern Africa*, focused on spending reviews and their evolving role in public finance management reform. This peer-reviewed edition combined conceptual analysis and practical case studies to illustrate how spending reviews have shifted from a narrow fiscal tool to a broader mechanism for strategic policy development and improved service delivery in South Africa.

Further reinforcing its mandate, GTAC successfully conducted six targeted capacity-building events in public-private partnerships (PPPs), strengthening procurement capability across government. These learning interventions, alongside PEPA's research outputs, have equipped departments with critical tools, practical guidance, and data-driven insights to design, appraise, and implement developmental programmes more effectively.

Collectively, these outputs contributed directly to **Outcome 1: Improved capacity of government institutions through the provision of technical and advisory support** and reinforce the goal of Strategic Priority 3 (a capable, professional, and ethical public service). By providing departments with technical tools, rigorous appraisals, and tailored advisory support, GTAC has played a catalytic role in strengthening institutional capacity and enabling departments to design and implement developmental programmes more effectively.

The only area of underperformance in this programme during the reporting period was the submission of procurement-ready PPP memos to National Treasury. Against an annual target of six, only three were submitted. This shortfall was primarily driven by client-side budget constraints and shifting project priorities, which led to delays in advancing projects to procurement-readiness. These constraints were compounded by external systemic risks, including delayed budget finalisation and evolving fiscal ceilings, which caused several departments to defer implementation of PPP initiatives.

This underperformance must be understood within the broader statutory and governance framework that governs PPP projects. PPP processes are regulated under the Public Finance Management Act (PFMA), Municipal Finance Management Act (MFMA), and Treasury Regulation 16, and operationalised through National Treasury's PPP Guidelines. These frameworks require a multi-stage approach that includes project registration, comprehensive feasibility assessments, and the attainment of Treasury Approval I (for feasibility) and Treasury Approval II (for contractual close). While critical for ensuring value for money, affordability, and appropriate risk allocation, these steps involve extensive consultation and review processes that inherently extend timelines. Recognising this, GTAC has taken proactive steps to mitigate future delays by reassessing project pipelines, enhancing early engagement with client departments, and streamlining internal governance processes to safeguard performance targets in future cycles.

In terms of prioritising designated groups within Programme 2, GTAC ensured that all capacity building interventions included targeted invitations to women- and youth-led enterprises, as well as departments with active disability inclusion mandates. However, uptake among persons with disabilities remained low due to accessibility challenges and limited participation from smaller institutions. In response, GTAC has begun adapting its learning materials for universal access and is exploring partnerships with advocacy organisations to increase awareness and uptake among underrepresented groups.

The following appraisals reports were completed:

a. Wingfield Freeway Improvements Programme
b. Cape Town Container Terminal Expansion
c. Ukuvuselela: Gauteng-Eastern Cape High-Capacity Rail Corridor
d. South African Nuclear Energy Corporation's (NECSA) Multi-Purpose Reactor
e. Olifants Management Model Programme 2D and 2F Raw Water Pipeline, Water Treatment Works, Reservoirs and Ancillary Reticulation Infrastructure
f. First Land Project
g. Fetakgomo Mixed Use Housing and Commercial Development
h. Southern Farms Mixed Use Development
i. Health Technology for the Tygerberg Hospital Redevelopment Public Private Partnership
j. Siloam District Hospital
k. Tshilidzini Regional Hospital
l. eThekwini Non-Revenue Water (NRW) Project
m. City of Johannesburg Alternative Waste Treatment Technology
n. Mpofana Ward 4 Community Water Supply Scheme Project
o. Student Housing Infrastructure Programme

The following Institutional Development Support projects were completed:

Project Title	Client Department
State Owned Enterprises (Reform)	Department of Public Enterprises (DPE) and Presidential State-Owned Enterprises Council (PSEC)
Development of institutional mechanisms to respond to challenges and opportunities in Durban inner city	eThekwini Municipality
Review of the organisational structure - Phase 2 (micro-organisation structure)	Department of Cooperative Governance (DCoG)
Support for the establishment of the Single Transport Economic Regulator (STER) - Phase 2	Department of Transport
Establishment of a Private Sector Participation (PSP) unit	Department of Transport
Development of a Business Case for the restructuring of the Gauteng IDZ Development Company	Gauteng IDZ
Review of governance and oversight of entities in the financial sector cluster	National Treasury - Tax and Financial Sector Policy
Development of a business model to deliver the council's consumer education mandate	Ombud Council
Review of the organisational structure	Department of Cooperative Governance (DCoG)
Implementation of divisional redesign	National Treasury - Office of the DG
Support for the KZN Growth Fund Turnaround Strategy (Phase 2)	KZN Growth Fund Trust
Small Enterprise Entity Merger Implementation Support	Department of Small Business Development (DSBD)
Support to National Treasury and Presidency for the National Macro Organising of Government process (Phase 1B)	National Treasury - Office of the DG
Establishment of Single Transport Economic Regulator	Department of Transport
Facilitation of technical workshops on the economic growth strategy	National Treasury - Economic Policy
Scenario design and facilitation support for State Information Technology Agency (SITA)	State Information Technology Agency SOC Ltd (SITA)

The following remuneration reports were completed:

Project Title	Client
Analysis of Compensation of Employees (CoE) and Personnel Trends within Programme 1 in the Administrative Cluster for the period 2016/17 to 2023/24	National Treasury
Gauteng Benchmarking Personnel Analysis	Gauteng Provincial Treasury
The Conversion of Medical Practitioners and Specialists in Provincial Health Departments	National Treasury
Remuneration analysis: Defence 2010/11 to 2023/24	National Treasury

TABLE 4: OUTPUTS, OUTPUT INDICATORS PLANNED TARGETS AND ACTUAL ACHIEVEMENTS FOR PROGRAMME 2

PROGRAMME 2: TRANSACTION AND ADVISORY SERVICES								
Outcome	**Output**	**Output indicator**	**Audited actual performance 2022/2023**	**Audited actual per-formance 2023/2024**	**Planned annual target 2024/2025**	**Actual achievement 2024/2025**	**Deviation from planned target to actual achievement 2024/2025**	**Reasons for deviations**
Capacity of government institutions improved through provision of technical and advisory support	2.1.1 Capital appraisal reports completed	2.1.1.1 Percentage of project appraisal reports completed per year	100%	100%	100%	100%	n/a	n/a
	2.2.1 Institutional development support provided	2.2.1.1 Percentage of approved institutional development support projects completed on time and within budget	100% (19/19)	100% (21/21)	100%	100%* (16/16)	n/a	n/a
	2.3.1 Capacity-building initiatives delivered	2.3.1.1 Number of PPP capacity-building events held	0	6	6	6	n/a	n/a
	2.3.2 Procurement-ready projects supported	2.3.2.1 Number of memos submitted for NT Approval 1 consideration	3	8	6	3	-3	In the current financial year, delays in budget finalisation translated into project postponement by GTAC clients, affecting the deliverables tied to procurement readiness and feasibility submission timelines.
	2.4.1 Spending review capacity building initiatives delivered	2.4.1.1 Percentage of spending review capacity building Initiatives delivered	n/a	100%	100%	100%	n/a	n/a
	2.4.2. Remuneration analysis reports developed	2.4.2.1 Number of remuneration reports developed	4	4	4	4	n/a	n/a

**Eight projects were extended as provided for in the governance documents (five for time extensions, and three for cost and time extensions).*

STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE FOR PROGRAMME2

Table 5: Strategy to overcome areas of underperformance (indicators and action plans) for Programme 2

OUTPUT INDICATOR	ACTION PLAN
2.3.2 Number of memos submitted for consideration and approval by NT	GTAC will reassess the specifications and designs to align with the revised budget constraints and ensure Client's affordability.

KEY HIGHLIGHTS

KEY HIGHLIGHTS:
INSTITUTIONAL DEVELOPMENT SUPPORT (IDS) – 2024/25

In 2024/25, the Institutional Development Support (IDS) programme continued to provide strategic advisory and technical support to national departments and public entities in pursuit of improved institutional performance, governance and reform. The following are key project highlights delivered during the year:

a. Support to the Presidential State-Owned Enterprises Council (PSEC) on SOE Reform

GTAC provided sustained technical support to the Department of Public Enterprises (DPE) in advancing the objectives of the Presidential State-Owned Enterprises Council (PSEC) from October 2021 to March 2025. This multi-phased engagement focused on strengthening the governance, alignment and operational efficiency of State-Owned Enterprises (SOEs).

Key contributions included the development and refinement of the National State Enterprises (NSE) Bill, incorporating feedback from public consultations and formal engagements. The bill introduces a new governance framework for SOEs, aligned with the Companies Act, to enable an "activist shareholder" approach fostering improved oversight, commercial viability, and policy alignment across the state-owned portfolio.

GTAC's involvement began with a comprehensive diagnostic assessment of SOE performance and governance models, which informed the formulation of a new state ownership model, a draft business case and ultimately the NSE Bill. The initiative supports the creation of a robust, streamlined legal and regulatory framework that enhances the competitiveness and sustainability of SOEs while addressing longstanding issues of poor governance and financial instability.

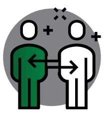
A broad consultation process, including NEDLAC and the public, is ongoing and is expected to strengthen the bill's provisions for a coherent, future-focused SOE landscape that meets South Africa's development needs.

b. Organisational Structure Review for the Department of Cooperative Governance and Traditional Affairs (DCoG)

GTAC partnered with the Department of Cooperative Governance and Traditional Affairs to undertake a comprehensive review of its organisational structure. The objective was to align the Department's structure with its strategic intent and service delivery mandate.

The support was delivered in two phases:

PHASE 1 included a diagnostic assessment, the development of a revised Service Delivery Model, and the design of a proposed macro-organisational structure.



PHASE 2 focused on developing the functional and positional micro-organisational structure.

The process was highly consultative, involving a series of strategic workshops and engagements with branch and senior management. The revised structure was developed using a value chain and theory of change approach, ensuring the Department is positioned to deliver on its mandate with an agile, efficient, and fit-for-purpose institutional design.

c. *Support to the Department of Transport: Business Case for the Single Transport Economic Regulator (STER)*

GTAC provided technical advisory services to the Department of Transport to support the establishment of the Single Transport Economic Regulator (STER). This involved the refinement of the Business Case for the Transport Economic Regulator (TER) and the Transport Economic Council (TEC), in alignment with the Economic Regulation of Transport Act.

The project entailed:

- A detailed review of the original Business Case against the provisions of the enacted legislation;
- Updates to the policy environment;
- Optimisation of the organisational structure; and
- Development of a practical implementation plan.

These enhancements ensure the Business Case remains relevant, robust, and aligned with the legislative and institutional frameworks. The strengthened case now serves as a foundation for obtaining formal approval and enables the streamlined launch and operationalisation of the TER and TEC marking a significant step in regulatory reform and institutional consolidation in the transport sector.

KEY HIGHLIGHTS

KEY HIGHLIGHTS:
PUBLIC EXPENDITURE AND POLICY ANALYSIS (PEPA) PROGRAMME – 2024/25

During the 2024/25 financial year, the Public Expenditure and Policy Analysis (PEPA) programme contributed meaningfully to public sector reform and evidence-based decision-making through a series of high-impact analytical and advisory projects. The following key initiatives were undertaken:

a. *Comprehensive budget reform for the National Treasury*

GTAC led a strategic initiative to support the National Treasury in reforming South Africa's national budget process. Commissioned by the Director-General of the Treasury, this reform effort entailed a broad-based review conducted in close collaboration with Treasury officials. The project was structured around five key workstreams: fiscal framework, prioritisation, capital budgeting, budgeting timelines and processes, and digital transformation. The culmination of this work was the development of a detailed reform roadmap designed to enhance credibility, coherence, and performance orientation of the national budget system. The reform responds to growing fiscal pressures and public service delivery failures, setting the foundation for a more transparent, disciplined and strategic budgeting approach.

b. *Analysis of doctors in the public service*

In response to the rising unemployment of newly qualified doctors, GTAC undertook an in-depth analysis using PERSAL data to examine employment trends among medical personnel. The study focused on the transition of medical interns into permanent medical officer roles. The findings provide critical insights to inform public health workforce planning and policy reform. The analysis is currently being prepared for submission as a peer-reviewed journal article, reinforcing GTAC's commitment to producing rigorous, policy-relevant research.

c. *Money laundering case outcomes analysis*

GTAC supported efforts to strengthen South Africa's anti-money laundering regime through the analysis of administrative data from the Integrated Justice System (IJS). The study examined the processing and adjudication of money laundering cases, generating insights to address deficiencies highlighted by the Financial Action Task Force (FATF). The project contributes to South Africa's broader strategy to enhance financial sector integrity and supports its efforts to be removed from the FATF Grey list.

d. *Defence personnel remuneration analysis*

An extensive analysis of Department of Defence personnel trends was conducted using PERSAL data from 2010/11 to 2023/24. The study focused on the changing composition and remuneration patterns of Regular and Reserve Forces, including the impact of the Mobility Exit Mechanism. The findings indicated a growing concentration of expenditure on personnel compensation and have informed ongoing engagements around workforce planning and fiscal consolidation within the security sector.

e. *Personnel expenditure analysis for Gauteng Provincial Treasury*

GTAC partnered with the Gauteng Provincial Treasury to produce a series of detailed reports on personnel expenditure. The work aimed to identify cost-saving opportunities, analyse long-term trends, and benchmark spending against other provinces. Through an iterative process of collaboration and refinement, the project delivered valuable insights that support improved workforce efficiency and fiscal sustainability at the provincial level.

f. *Publication of a special issue of Development Southern Africa*

GTAC published a special issue of the peer-reviewed journal *Development Southern Africa, titled "Spending Reviews and the Evolution of South African Public Finance Management Reforms."* The collection comprises nine papers that blend theoretical perspectives with practical case studies, charting the evolution of spending reviews in South Africa from a fiscal consolidation instrument to a strategic policy tool. The contributions critically examine the successes, challenges, and future pathways for spending reviews, highlighting their role as catalysts for reform and improved public service delivery. This work deepens understanding within South Africa while offering valuable lessons for countries pursuing similar reforms.

5.3 PROGRAMME 3: INCUBATION AND IMPLEMENTATION SUPPORT FOR PROGRAMMES

PURPOSE

This programme aims to provide high-quality incubation and implementation support on request to government departments. Such support depends on a responsive and customised service being provided, and GTAC's focus is on the scoping and design of an effective model to deliver the service efficiently. The client is usually a national government department in need of administrative support to manage a particular programme on its behalf. Currently GTAC provides administrative and operational support to two National Treasury programmes – the Jobs Fund and the Municipal Finance Improvement Programme.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The outputs under this programme are reported and monitored by National Treasury.

5.4 LINKING PERFORMANCE WITH BUDGETS

Table 6: Programme expenditure

Programme name	2023/24			2024/25		
	Adjusted budget	Actual expenditure	(Over)/under-expenditure	Adjusted budget	Actual expenditure	(Over)/under-expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management support services	70 700	50 247	20 453	71 461	58 018	13 443
Transaction and Advisory Services	104 613	70 740	33 873	102 280	71 325	30 955
Incubation and Implementation Support for Programmes (PMUs)	108 156	83 091	25 065	75 805	68 554	7 250
Total expenditure	**283 469**	**204 078**	**79 391**	**249 546**	**197 897**	**51 648**

6. TRANSFER PAYMENTS

GTAC does not have any transfer payments.

7. CONDITIONAL GRANTS

GTAC does not have any conditional grants.

8. DONOR FUNDS

GTAC did not receive any donor funds.

9. CAPITAL INVESTMENT

GTAC does not have any capital investment.

PART C
GOVERNANCE

10 GOVERNANCE

10.1 INTRODUCTION

During the 2024/25 financial year, GTAC remained committed to upholding the highest standards of ethical conduct and governance across the organisation. Strong governance structures continue to underpin the effective and efficient management of public finances and resources. Through the leadership of the Executive Committee (EXCO), GTAC advanced its mandate in alignment with the Medium-Term Development Plan and the National Development Plan.

EXCO provides strategic policy direction and ensures institutional agility, enabling meaningful engagement by the Executive Authority with Cabinet, Parliament, and other stakeholders. As the custodian of good governance, EXCO also monitors the implementation of strategic priorities and projects. It is supported by key governance structures, including the Governance Review Committee and the Operations Management Committee, which ensure strategic coordination and operational integration across GTAC's business units.

Oversight is further strengthened through the Risk Committee and Audit Committee, supported by the Combined Assurance Forum. Independent internal and external audits are conducted regularly, reinforcing accountability and integrity in GTAC's operations.

10.2 RISK MANAGEMENT

GTAC's risk management practices are guided by a comprehensive framework aligned to the Public Sector Risk Management Framework, and international standards such as Committee of Sponsoring Organizations of the Treadway Commission (COSO) and ISO 31000. The enterprise-wide risk management (ERM) function ensures a systematic and continuous approach to identifying, assessing and responding to risks and opportunities that may impact the organisation's objectives.

Risk assessments are conducted at both strategic and operational levels and reviewed at least quarterly. A defined risk appetite and tolerance framework guides decision-making, and the annual risk management plan is continuously updated to reflect changes in the internal and external environment.

Awareness and training initiatives promote a risk-conscious culture across GTAC. Quarterly risk management reports covering top and emerging risks, business continuity, governance, anti-fraud efforts, and combined assurance are presented to the Risk and Audit Committees. These structures play a critical role in reviewing risk exposure and ensuring alignment with GTAC's strategic objectives.

Risk management is fully integrated into planning, execution, and monitoring processes, supporting operational efficiency and long-term sustainability. Key risks and their potential impact on GTAC's performance, financial position and future development are proactively managed as part of the overall risk profile.

10.3 FRAUD AND CORRUPTION PREVENTION

GTAC maintains a zero-tolerance approach to fraud and corruption. As part of shared services with the National Treasury, the organisation adheres to an approved Anti-Corruption and Fraud Prevention Policy, Strategy, and Plan, which includes whistleblowing mechanisms and a case management framework.

Fraud and corruption risks are incorporated into broader risk management activities. Multiple reporting channels including a confidential hotline and emails are available for whistleblowers, whose anonymity and protection are prioritised.

Reported allegations are recorded in a centralised register and managed systematically through the case management framework. Progress on investigations, including sanctions imposed, is reported quarterly to the Risk and Audit Committees to ensure appropriate oversight.

10.4 MINIMISING CONFLICT OF INTEREST

GTAC's Ethics Policy, aligned to Public Service Regulations and integrity frameworks, outlines measures to prevent and manage conflicts of interest. All designated employees comply with financial disclosure requirements, and officials seeking additional remunerative work outside the public service must follow a formal approval process.

In 2024/25, GTAC achieved 100% compliance with financial disclosures, with no conflicts identified during verification. The Ethics Officer oversees the declaration of gifts and maintains a gift register, ensuring that gifts with potential conflicts of interest are declined.

Supply Chain Management (SCM) practitioners sign a Code of Conduct, and members of SCM committees declare interests at every meeting. Similar conflict of interest controls are applied in recruitment and HR processes, with consequence management implemented for non-compliance.

10.5 CODE OF CONDUCT

GTAC enforces the Public Service Code of Conduct, which sets professional standards for all employees. Compliance is mandatory and embedded in employment conditions. All staff completed the Ethics in Public Service eLearning course, and the code is reiterated during onboarding and through ongoing awareness initiatives.

10.6 HEALTH, SAFETY, AND ENVIRONMENTAL MANAGEMENT

GTAC, through shared services with the National Treasury, complies with the Occupational Health and Safety Act (No. 85 of 1993). The Safety, Health, Environment, Risk, and Quality (SHERQ) policy promotes a safe and healthy working environment. The Occupational Health and Safety Committee meets regularly to ensure policy implementation, with progress reported quarterly to the Risk and Audit Committees.

10.7 PORTFOLIO COMMITTEES

No Portfolio Committee meetings specific to GTAC were held during the reporting period.

10.8 SCOPA RESOLUTIONS

No SCOPA resolutions were adopted pertaining to GTAC during the 2024/25 financial year.

10.9 PRIOR MODIFICATIONS TO AUDIT REPORTS

There were no prior audit report modifications issued for GTAC in the reporting period.

10.10 INTERNAL CONTROL UNIT

The Governance Review Committee oversees GTAC's internal control systems through the development and review of policies and procedures. Meeting quarterly, the Committee guides the institution's compliance, internal control and policy frameworks.

GTAC's compliance management framework includes a regulatory universe that is monitored and reported quarterly. A consequence management framework is in place to address non-compliance, while the Management of Claims and Losses Policy supports effective asset and incident reporting.

The internal control environment is further strengthened through quarterly tracking of audit action plans. During the period under review, GTAC achieved a clean audit outcome, with no significant matters raised by the Auditor-General. Oversight from the Risk and Audit Committees remains central to sustaining this performance.

10.11 INTERNAL AUDIT AND AUDIT COMMITTEES

The internal audit function (IAF) is a fundamental component of the department's governance and accountability system. It is a function created by the department through legal prescription imposed by the Public Finance Management Act (PFMA), read together with Treasury Regulation 3.2.2.

In light of Treasury Regulation 3.2.6, which stipulates that internal audit must be conducted in accordance with the Standards™ set by the Institute of Internal Auditors, the IAF is guided by the International Professional Practices Framework® (IPPF®) published by the

Institute of Internal Auditors (The IIA); to act independently and objectively in providing assurance and advisory services in respect of the department's overall governance, risk management, and internal control processes.

The IAF's functional reporting to the audit committee (AC) as prescribed by the PFMA is intended to protect its independence and objectivity.

The AC is established by the department as prescribed by the PFMA, and its core functions and responsibilities are spelled out in the Treasury Regulations and the Audit Committee Terms of Reference (Charter) approved by the Accounting Officer in consultation with the Executive Authority. The AC plays a pivotal role in assessing, and based on such assessment, advising the Accounting Officer and Executive Authority regarding:

- the effectiveness of the department's overall governance, risk management, and internal control system;
- the effectiveness of the internal audit function;
- the adequacy, reliability and accuracy of financial and performance information produced by the department;
- accounting and auditing concerns identified through internal and statutory audits; and
- the department's compliance with legal and regulatory provisions.

The AC thus assists the department in enhancing its integrity and operational effectiveness through good governance and adherence to the legislative, accounting, and auditing frameworks.

10.11.1 INTERNAL AUDIT FUNCTION (IAF)

Purpose and mandate:
The purpose of the internal audit function is to strengthen the Government Technical Advisory Centre (GTAC)'s ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

The internal audit function enhanced GTAC's:

i. Successful achievement of its objectives.
ii. Governance, risk management, and control processes.
iii. Decision-making and oversight.
iv. Reputation and credibility with its stakeholders.
v. Ability to serve the public interest.

Legislation and Regulations Governing the Internal Audit Functions (IAF)

The IAF is governed by the PFMA and Treasury Regulations. Treasury Regulation 3.2.6 compels the IAF to function in terms of the standards issued by the Institute of Internal Auditors.

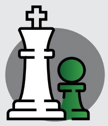
As an effective IAF and in accordance with the Treasury Regulations, the IAF will:

- **Assist the Accounting Officer in maintaining efficient and effective systems of internal controls by evaluating those controls to determine their adequacy, effectiveness, and efficiency, and providing recommendations for enhancement or improvement. The controls, subject to evaluation, should encompass the following:**
  - The information systems environment;
  - The reliability and integrity of financial and operational information;
  - The effectiveness of operations;
  - Safeguarding of assets; and
  - Compliance with laws, regulations and controls.
- **Assist the Accounting Officer in achieving the objectives of the organisation by evaluating and developing recommendations for the enhancement or improvement of the processes through which:**
  - Objectives and values are established and communicated;
  - The accomplishment of objectives is monitored;
  - Accountability is ensured; and
  - Corporate values are preserved.

Vision and strategy:

Vision: Become the leading and benchmark IA function in the public sector, delivering value-adding services to the organisation.

Mission: To be a strategic, relevant and valued Internal Audit function by strengthening the organisation's ability to create, protect and sustain value by providing the Governance Committees Management with independent risk-based and objective assurance advise insight and foresight.



Charter, methodology, and internal audit plans: The Internal Audit charter, methodology, rolling 3-year strategic internal audit plan, and an annual plan for 2024/25 were reviewed and approved.

Independence and objectivity:

Independence

The Chief Audit Executive was positioned at a level in the organisation that enabled internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. The Chief Audit Executive reported functionally to the Audit Committee and administratively to the Accounting Officer. This position provided organisational authority and status and brought matters directly to Senior Management and escalated matters to the Audit Committee, when necessary, without interference, and supported the internal auditors' ability to maintain objectivity.

Objectivity

The Chief Audit Executive ensured that the internal audit function remained free from all conditions that threatened the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing and communication.

Internal auditors maintained an unbiased mental attitude that allowed them to perform engagements objectively, such that they believed in their work product, did not compromise quality, and did not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors had no direct operational responsibility or authority over any of the activities they reviewed. Accordingly, internal auditors did not implement internal controls, develop procedures, install systems, or engage in other activities that may have impaired their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for GTAC.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of GTAC's employees that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal audit modality:

Internal Audit was fully in-sourced.

Staffing:

During the financial year, 25 positions were filled. There are 10 vacant positions.

Quality Assurance and Improvement Programme:

The Quality Assurance Improvement Program (QAIP) was in place. Internal assessment was last performed in 2024/25. The European Quality Assurance Register (EQAR) was performed in 2021, and the outcome was General Conformance (GC). Areas to consider for future forecasts were highlighted to the internal audit. Progress was given to the Audit Committee on the implementation of the areas to consider for the future forecast that were highlighted on a quarterly basis.

Stakeholder relationships:

The Internal Audit Function collaborates with key stakeholders including other assurance providers according to the Combined Assurance Model:

- 1st line: GTAC management owns risks, executes controls and embeds compliance in daily tasks.
- 2nd line: risk and compliance guides, monitors, sets policy and provides support
- 3rd line: internal audit and external audit, independently assures the audit committee on the effectiveness of the first two lines of defence.

Planned and completed audits:

100% completion of the audits: four assurance and one advisory review.

Roll-overs:

The were no rollovers.

Ad-hoc projects:

100% completion of the ad-hoc audits (one ad-hoc audit).

Internal audit recommendations:

There were four findings from the reviews and all of them were resolved. There were no findings from the previous years.

Value-Add:
Internal Audit has added value by assisting the Accounting Officer in maintaining efficient and effective systems of risk management, governance and internal controls by evaluating those controls to determine their adequacy, effectiveness, and efficiency, and providing recommendations for enhancement or improvement. This is evident by the number of recommendations implemented.

Limitations:
No limitations

10.11.2 AUDIT COMMITTEE (AC)

The Audit Committee is established as a statutory committee in terms of section 38(1)(a)(ii) of the PFMA and Treasury Regulations and operates independently in accordance with the current and appropriate charter approved by the Accounting Officer. The committee performs an oversight and advisory role to the National Treasury and is accountable to the Accounting Officer, Executive Authority, and the public to properly consider and evaluate all matters as per its terms of reference.

The purpose of the committee is to assist the Executive Authority and Accounting Officer fulfil oversight responsibilities in respect of financial and performance reporting, risk management, the system of internal control, the audit process, and the department's process for monitoring compliance with laws, regulations and the code of conduct. The committee also has a primary responsibility to the public to form an opinion on the effectiveness of the management over the issues within its ambit and communicates these in the annual report.

The audit committee plays a key role in combined assurance by providing oversight and ensuring that all assurance activities are coordinated to address high priority risks. The committee oversees implementation of the combined assurance model to ensure that all key risks are adequately covered. The audit committee also reviews assurance reports from various sources to assess the effectiveness of the combined assurance process and identify areas for improvement. All recommendations of the committee are implemented in a timely manner.

10.11.3 AUDIT COMMITTEE COMPOSITION & MEETING ATTENDANCE

Table 7: The table below discloses relevant information on the audit committee members

Name	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of office		No. of meetings attended 2024/25	Has the AC member declared private business interests every meeting?	Is the AC member an employee of an organ of state?	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End date					
Ms. Pumla Mzizi (Chairperson)	BCom Honours in Transport Economics; CA(SA); BCompt Honours, Certificate in Theory of Accounting; BBusSci Finance Honours	SAICA	1 October 2018	30 September 2026	6	Yes	No	N/A	N/A
Mr. Freddy Sinthumule	MBA ; BCom Accounting; Dip Finance and Auditing	N/A	16 July 2019	30 June 2026	6	Yes	No	N/A	N/A
Prof van der Nest	Doctor Technologiae; Master of Commerce Degree in Economics; Bachelor of Commerce (Honours); Higher Education Diploma with Specialisation in Economic Sciences; Bachelor of Commerce (Accountancy)	N/A	24 May 2024	23 May 2026	5	Yes	No	N/A	N/A
Mr M Geswint	B. Admin (Majors: Public Admin & Economics) B. Admin (Hons) Economics	N/A	24 May 2022	24 May 2024	None	Yes	Yes	N/A	N/A

10.11.4 REMUNERATION OF AUDIT COMMITTEE MEMBERS

Audit members are remunerated at the AG rate which is split equally between preparation and sitting hours. AC members working for an organ of state are not remunerated. Total AC expenditure for the reporting period amounted to R241 065,00.

AUDIT COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2025.

AUDIT COMMITTEE REPORT

MS PUMLA MZIZI CA(SA)
CHAIRPERSON
OF THE AUDIT COMMITTEE

Audit Committee responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

Internal Audit

The Audit Committee approved a risk-based three-year rolling Strategic Plan and an Annual Internal Audit Coverage Plan for period 1 April 2024 to 31 March 2025. Five audits were planned and conducted during the year.

The following internal audit work was completed during the year under review:

Name of audit	Quarter under review	Advisory /assurance
1. Review of the Annual Financial Statements	1	Assurance review
2. Audit of Performance information on the APR (Assurance)	1	Assurance review
3. Review of the Interim Financial Statements and financial processes (2024/2025)	3	Assurance review
4. IT General Control Review (Limited scope on PASTEL and PERSAL)	4	Assurance review
5. Audit on performance information on the draft APP (Consulting)	4	Consulting review

- Reviewing the adequacy, reliability and accuracy of the financial information provided by management and other users of such information;
- Overseeing the activities of, and ensuring coordination between, the activities of internal and external audit;
- Providing a forum for discussing exposures to financial and enterprise-wide risks and monitoring of controls designed to minimise these risks;
- Reviewing the entity's quarterly performance information, annual report, including annual performance information and annual financial statements, and any other public reports or announcements containing financial and non-financial information;
- Receiving and dealing with any complaints concerning the accounting practices, internal and external audit or the content and audit of its financial statements or related matters; and
- Annually reviewing the Committee's work in line with the charter and making recommendations to the Accounting Officer to ensure the Committee's effectiveness.

The Audit Committee's responsibilities

The Committee is satisfied that it has discharged its responsibilities in assisting the Accounting Authority with the following activities:

Risk management

Management is responsible for the establishment and maintenance of an effective system of governance, risk management, the prevention and detection of fraud and internal controls.

Internal Audit was guided by the risk profile (provided by management), critical audit areas and managements inputs in the formulation of its 3-year strategic and annual plans.

A risk register is updated quarterly to ensure that all the major risks including emerging risks facing the organisation are effectively managed. The committee monitors management's implementation of the risk management plans on a quarterly basis.

The committee relied on the Auditor General South Africa (AGSA) to provide assurance on the effectiveness of the risk management system. The system of risk management was deemed effective.

Compliance with legal and regulatory provisions

The Committee has reviewed the in-year management and quarterly reports submitted in terms of the Public Finance Management Act is satisfied that no material deviations were noted. The Committee also noted management's policies and procedures to ensure compliance with applicable laws and regulations. The Committee also noted the external auditor's report highlighting that no instances of material non-compliance were identified.

The effectiveness of internal control

The Committee considered all the reports issued by the various assurance providers and noted management's actions in addressing identified control weaknesses and is satisfied with the following achievements reported for the year:

Assurance provider	Total findings	Resolved findings	In progress	Unresolved findings
Internal Audit	4	4	-	-
External Audit	5	5	-	-

Evaluation of the Annual Financial Statements and Annual Performance Report

The committee evaluated the annual financial statements (AFS) and the annual performance report (APR) for the year ended 31 March 2025 and duly recommended them for the Accounting Officer's approval prior to being submitted to the AGSA for audit.

Auditor General's Report

The Committee has reviewed the independence and objectivity of the external auditors; noted that there were no non- audit services rendered by them during the year. To ensure that there are no unresolved issues, the Audit Committee met with the AGSA to discuss its audit report. We have also reviewed and are satisfied with management's responses to the issues raised in the management report.

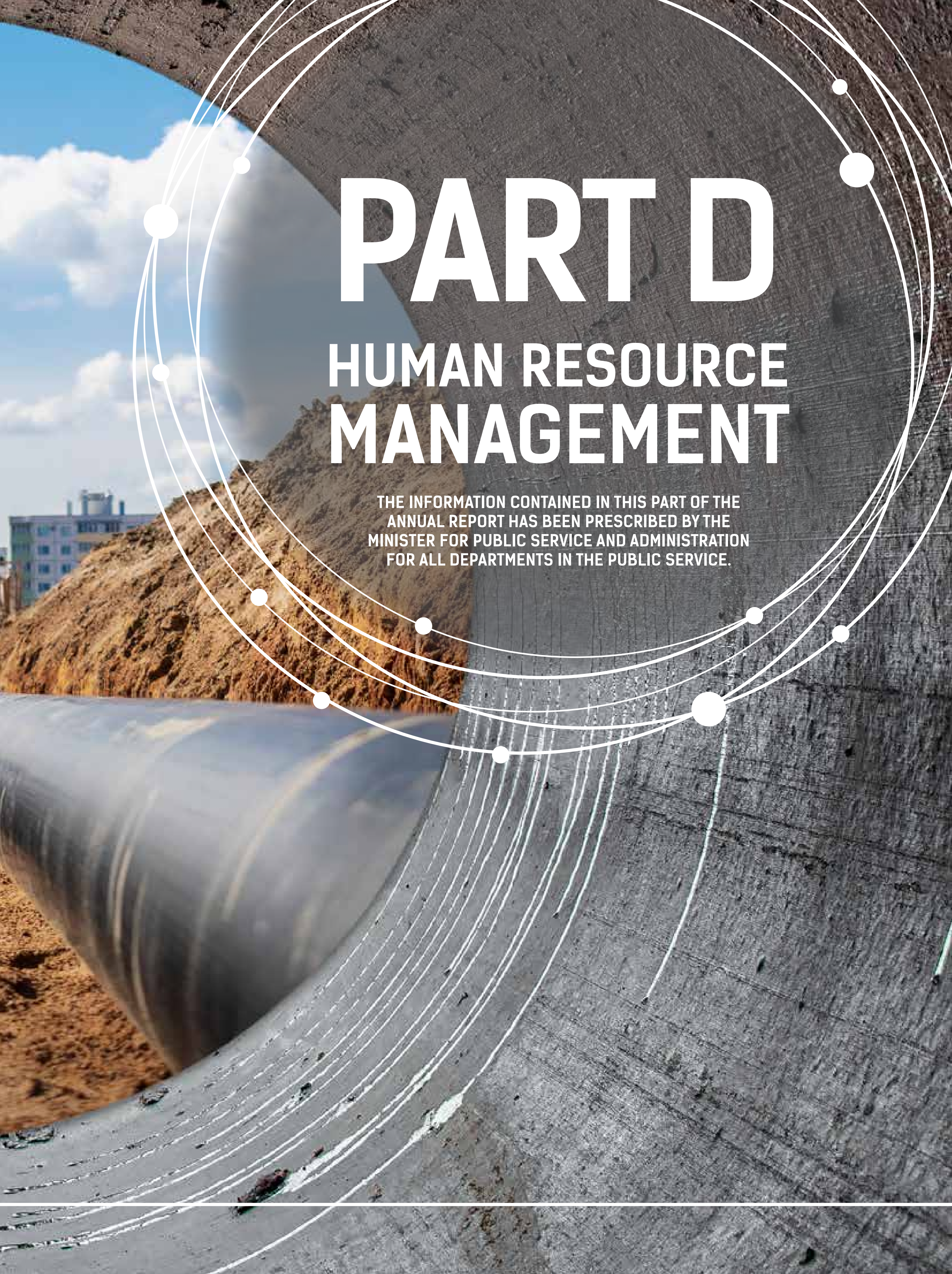
The Audit Committee concurs and accepts the conclusions of the Auditor-General on the Annual Financial Statements, Annual Performance Report and compliance with legislation, and is of the opinion that the audited annual financial statements and audited annual performance report be accepted and read together with the report of the Auditor-General. The Audit Committee commends GTAC on achieving an overall audit outcome of unqualified with no material findings.

Appreciation

We would like to express our appreciation to the Acting Head of GTAC for her leadership and support and to Internal Audit and management for their commitment and cooperation.

pumla mzizi ca(sa)

Ms Pumla Mzizi CA(SA)
Chairperson of the Audit Committee
Date: 31 July 2025



PART D

HUMAN RESOURCE MANAGEMENT

THE INFORMATION CONTAINED IN THIS PART OF THE ANNUAL REPORT HAS BEEN PRESCRIBED BY THE MINISTER FOR PUBLIC SERVICE AND ADMINISTRATION FOR ALL DEPARTMENTS IN THE PUBLIC SERVICE.

11 HUMAN RESOURCE MANAGEMENT

11.1 THE STATUS OF HUMAN RESOURCES IN THE DEPARTMENT.

Over the last financial year, GTAC had 135 staff members on its establishment, and an HR manager was appointed during the reporting period. The moratorium on the filling of posts issued by the DPSA drove the vacancy rate up beyond the acceptable 10%. Whilst GTAC could not fill vacancies efficiently, it continued to provide the necessary services to government and fulfil its mandate amidst capacity constraints.

During the financial year, GTAC moved out of the premises that staff have been accustomed to over the last 40 years and moved to two new sites in the Pretoria CBD and in Centurion. Staff have been working on a rotational basis through an approved hybrid system and policy. GTAC has adjusted very well to the new working arrangement with all the ICT services and support in place and digitisation of filing.

11.2 HUMAN RESOURCE PRIORITIES FOR THE YEAR UNDER REVIEW AND THE IMPACT

Human resources priorities for the year included the review of key HR policies to govern working efficiently at GTAC, and the upskilling of staff. The eight policies that were reviewed and approved included policies on succession planning, ethics policy, employment equity and the flexible working arrangement policy. Key HR processes were developed to ensure standardisation of work processes as well as enhancing service delivery through time-attached process mapping.

To ensure improved responsiveness to clients, GTAC has also developed a service request system. An online recruitment system has also been introduced to enable more efficient processing of job applications thereby allowing for faster turnaround times in filling vacancies. This has allowed the filling of positions within three months rather than the six months as per the DPSA directive.

11.3 WORKFORCE PLANNING AND KEY STRATEGIES TO ATTRACT AND RECRUIT A SKILLED AND CAPABLE WORKFORCE

Workforce planning was not finalised during the financial year, due to the HR Head position remaining vacant. The position has now been filled. To attract a wider, more skilled workforce and to reduce the vacancy rate, advertising is also done on the GTAC website and LinkedIn. Furthermore, the employment of people with disabilities remains a priority.

11.4 EMPLOYEE PERFORMANCE MANAGEMENT

GTAC has implemented an online system for evaluating and assessing the performance of its staff members. Addressing poor performance has been a key focus, and performance development plans have been put in place for the management of unsatisfactory performance. Training and development programmes are designed to address the gaps identified in competency evaluations, individual development plans, and market demands. The hiring of interns has occurred as part of a development programme aimed at equipping young individuals for job readiness and growth. Bursaries were granted to eligible employees as an element of the development programme, and employees continue to receive structured ongoing training, along with access to webinars and various other educational resources.

11.5 EMPLOYEE WELLNESS PROGRAMMES

GTAC through its SLA with National Treasury (NT) provides several support systems for wellness programmes to ensure that employees are looked after to sustain a healthy work-life balance. These include wellness referrals, counselling, financial management assistance and health screenings. Educational discussions and health assessments are carried out by the designated service provider appointed by National Treasury (NT). Employees are also encouraged to attend the onsite clinic for routine check-ups.

11.6 HIGHLIGHT ACHIEVEMENTS AND CHALLENGES FACED BY THE DEPARTMENT, AS WELL AS FUTURE HUMAN RESOURCE PLANS AND GOALS

During this financial year of reporting, GTAC was faced with the challenge to fill posts that remained vacant due to the Cost Containment Directive by the DPSA. With the directive rescinded, GTAC has prioritised filling vacancies and reducing the turnaround time to fill these vacancies.

The objective of increasing the number of women in Senior Management Service (SMS) roles remains a key focus at GTAC. Senior and middle management were provided with opportunities such as coaching and attending leadership conferences.

GTAC is also dedicated to maintaining a workforce that is both highly productive and efficient. To achieve this, it has implemented tools such as a Business Request System, and the completion of timesheets by staff is integrated into the service delivery process across GTAC. This helps GTAC understand the amount of time employees dedicate to tasks, their efficiency levels, and the turnaround times for service delivery.

12 HUMAN RESOURCES OVERSIGHT STATISTICS

12.1. PERSONNEL RELATED EXPENDITURE

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

- amount spent on personnel
- amount spent on salaries, overtime, homeowner's allowances and medical aid.

Table 12.1.1 Personnel expenditure by programme for the period 1 April 2024 to31 March 2025

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Programme 1	58 018	35 356	86	6 928	60.94%	842
Programme 2	71 325	37 567	0	32 882	52.67%	916
Programme 3	68 554	56 206	25	7 344	81,99%	839
Total	**197 897**	**129 129**	**111**	**47 154**	**65.25%**	**2 597**

Table 12.1.2 Personnel costs by salary band for the period 1 April 2024 to 31 March 2025

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (levels 1-2)	0	0	0	0
Skilled (levels 3-5)	1 207	0.93%	4	301
Highly skilled production (levels 6-8)	14 940	11.57%	29	515
Highly skilled supervision (levels 9-12)	60 074	46.53%	67	896
Senior and top management (levels 13-16)	52 908	40.97%	36	1 469
Total	**129 129**	**100%**	**136**	**3 154**

Table 12.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme for the period 1 April 2024 to 31 March 2025

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1	27 892	78,89%	189	0,53%	451	1,28%	976	2,76%
Programme 2	32 386	86,21%	0	0	447	1,19%	535	1,42%
Programme 3	53 327	94,88%	0	0	21	0,02%	49	0,04%
Total	**113 605**	**87,98%**	**189**	**0,15%**	**919**	**0,71%**	**1 560**	**1,21%**

Table 12.1.4 Salaries, Overtime, Homeowners Allowance and Medical Aid by salary band for the period 1 April 2024 to 31 March 2025

Salary band	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (levels 1-2)	0	0	0	0	0	0	0	0
Skilled (levels 3-5)	1 186	0,92%	0	0	0	0	0	0
Highly skilled production (levels 6-8)	12 142	9,40%	59	0,04%	391	0,30%	710	0,55%
Highly skilled supervision (levels 9-12	53 092	41,12%	107	0,09%	278	0,21%	677	0,52%
Senior management (levels 13-16)	47 185	36,54%	23	0,02%	250	0,19%	173	0,13%
Total	**113 605**	**87,98%**	**189**	**0,15%**	**919**	**0,71%**	**1560**	**1,21%**

12.2. EMPLOYMENT AND VACANCIES

The tables in this section summarise the position with regard to employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether there are any staff that are additional to the establishment. This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Departments have identified critical occupations that need to be monitored. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 12.2.1 Employment and vacancies by programme as at 31 March 2025

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Programme 1 and 2	93	76	19%	0
Programme 3	90	60	33%	13
Total	**183**	**136**	**26%**	**13**

Table 12.2.2 Employment and vacancies by salary band as at 31 March 2025

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Lower skilled (levels 1-2)	0	0	0	0
Skilled (levels 3-5)	4	4	0%	4
Highly skilled production (levels 6-8)	35	29	17%	1
Highly skilled supervision (levels 9-12)	88	67	24%	8
Senior management (levels 13-16)	56	36	36%	0
Total	**183**	**136**	**26%**	**13**

Table 12.2.3 Employment and vacancies by critical occupations as at 31 March 2025

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Financial Analyst	7	5	29%	1
Learning & Evaluation	1	0	100%	0
Agriculture Specialist	1	0	100%	0
Research Analyst	1	1	0%	1
Evaluation & Learning Specialist	1	0	100%	1
Research Evaluation & Learning	1	0	100%	1
Total	**12**	**6**	**50%**	**4**

12.3. FILLING OF SMS POSTS

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service by salary level. It also provides information on advertising and filling of SMS posts, reasons for not complying with prescribed timeframes and disciplinary steps taken.

Table 12.3.1 SMS post information as at 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	N/A	N/A	N/A	N/A	N/A
Salary Level 16	1	0	0%	1	100%
Salary Level 15	2	2	100%	0	0%
Salary Level 14	14	12	86%	2	14%
Salary Level 13	39	22	56%	17	44%
Total	**56**	**36**	**64%**	**20**	**36%**

Table 12.3.2 SMS post information as at 30 September 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	N/A	N/A	N/A	N/A	N/A
Salary Level 16	1	0	0%	1	100%
Salary Level 15	2	2	100%	0	0%
Salary Level 14	14	12	86%	2	14%
Salary Level 13	39	21	54%	18	46%
Total	**56**	**35**	**63%**	**21**	**38%**

Table 12.3.3 Advertising and filling of SMS posts for the period 1 April 2024 to 31 March 2025

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	1
Total	**0**	**0**	**1**

Table 12.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 to 31 March 2025

Reasons for vacancies not advertised within six months
The DPSA directive on cost control measures had a vast impact on the filling of posts, in the DPSA stipulated timeframe

Reasons for vacancies not filled within twelve months
One salary level 13 post was filled within a period of 12 months

Table 12.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 to 31 March 2025

Reasons for vacancies not advertised within six months
The posts were not advertised within six months due to the impact of the DPSA's cost-control directive, which constrained the ability to fill positions within the stipulated timeframe.

Reasons for vacancies not filled within six months
The posts were not advertised within six months due to the impact of the DPSA's cost-control directive, which constrained the ability to fill positions within the stipulated timeframe.

12.4. JOB EVALUATION

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in the organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled.

The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 12.4.1 Job evaluation by salary band for the period 1 April 2024 to 31 March 2025

Salary band	Number of posts on approved establishment	Number of jobs evaluated	% of posts evaluated by salary bands	Posts upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (levels 1-2)	0	0	0	0	0	0	0
Skilled (levels 3-5)	4	0	0	0	0	0	0
Highly skilled production (levels 6-8)	35	0	0	0	0	0	0
Highly skilled supervision (levels 9-12)	88	1	1,13%	1	0,54%	0	0
Senior Management Service Band A	39	0	0	0	0	0	0
Senior Management Service Band B	14	0	0	0	0	0	0
Senior Management Service Band C	2	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	**183**	**1**	**1,13%**	**1**	**0,54%**	**0**	**0**

The following table provides a summary of the number of employees whose positions were upgraded due to their post being upgraded. The number of employees might differ from the number of posts upgraded since not all employees are automatically absorbed into the new posts and some of the posts upgraded could also be vacant.

Table 12.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 to 31 March 2025

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	1	0	1
Total	**0**	**0**	**1**	**0**	**1**

Employees with a disability	0

The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 12.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2024 to 31 March 2025

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	0			
	0			
	0			
Total number of employees whose salaries exceeded the level determined by job evaluation				**0**
Percentage of total employed				**0**

The following table summarises the beneficiaries of the above in terms of race, gender, and disability.

Table 12.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 to 31 March 2025

Total number of employees whose salaries exceeded the grades determine by job evaluation	None

12.5. EMPLOYMENT CHANGES

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide a summary of turnover rates by salary band and critical occupations (see definition in notes below).

Table 12.5.1 Annual turnover rates by salary band for the period 1 April 2024 to 31 March 2025

Salary band	Number of employees at beginning of period-1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (levels 1-2)	0	0	0	0
Skilled (levels 3-5)	4	0	1	25%
Highly skilled production (levels 6-8)	30	3	4	13%
Highly skilled supervision (levels 9-12)	69	4	5	7%
Senior Management Service Bands A	21	1	2	10%
Senior Management Service Bands B	13	0	1	8%
Senior Management Service Bands C	2	0	0	0
Senior Management Service Bands D	0	0	0	0
Contracts	0	0	0	0
Total	**139**	**8**	**13**	**9%**

Table 12.5.2 Annual turnover rates by critical occupation for the period 1 April 2024 to 31 March 2025

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Financial Analyst	3	2	0	0
Learning & Evaluation	0	0	0	0
Agriculture Specialist	0	0	0	0
Research Analyst	0	0	0	0
Evaluation & Learning Specialist	1	0	1	100%
Research Evaluation & Learning	0	0	0	0
Total	**4**	**2**	**1**	**25%**

The table below identifies the major reasons why staff left the department.

Table 12.5.3 Reasons why staff left the department for the period 1 April 2024 to 31 March 2025

Termination type	Number	% of total resignations
Death	1	7,69%
Resignation	7	53,84%
Expiry of contract	4	30,76%
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	0	0
Transfer to other public service departments	1	7,69%
Other	0	0
Total	**13**	**100%**
Total number of employees who left as a % of total employment	**136**	**9,55%**

Table 12.5.4 Promotions by critical occupation for the period 1 April 2024 to 31 March 2025

Occupation	Employees at 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Financial Analyst	5	1	20%	1	20%
Total	**5**	**1**	**20%**	**0**	**20%**

Table 12.5.5 Promotions by salary band for the period 1 April 2024 to 31 March 2025

Salary Band	Employees at 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (levels 1-2)	0	0	0	0	0
Skilled (levels 3-5)	4	0	0	0	0
Highly skilled production (levels 6-8)	30	1	3%	0	0
Highly skilled supervision (levels 9-12)	69	4	6%	0	0
Senior Management (level 13-16)	36	0	0	0	0
Total	**139**	**5**	**4%**	**0**	**0**

12.6. EMPLOYMENT EQUITY

Table 12.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as at 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (levels 13-16)	16	1	2	3	6	1	1	6	36
Professionals (levels 9-12)	26	1	1	1	30	2	0	5	66
Technicians and associate professionals (levels 6-8	6	0	0	0	21	3	0	0	30
Clerks (levels 3-5)	0	0	0	0	4	0	0	0	4
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	**48**	**2**	**3**	**4**	**61**	**6**	**1**	**11**	**136**
Employees with disabilities	0	0	1	0	0	0	0	0	1

Table 12.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as at 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (levels 15-16)	0	0	0	0	0	1	0	1	2
Senior Management (levels 13-14)	16	1	2	3	6	0	1	5	34
Professionally qualified and experienced specialists and mid-management (levels 9-12)	26	1	1	1	30	2	0	5	66
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6-8)	6	0	0	0	21	3	0	0	30
Semi-skilled and discretionary decision making (levels 3-5)	0	0	0	0	4	0	0	0	4
Unskilled and defined decision making (levels 1-2)	0	0	0	0	0	0	0	0	0
Total	**48**	**2**	**3**	**4**	**61**	**6**	**1**	**11**	**136**

Table 12.6.3 Recruitment for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (levels 13-14)	0	0	0	0	0	0	1	0	1
Professionally qualified and experienced specialists and mid-management (levels 9-12)	3	0	0	0	1	0	0	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6-8)	0	0	0	0	2	0	0	0	2
Semi-skilled and discretionary decision making (levels 3-5)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (levels 1-2)	0	0	0	0	0	0	0	0	0
Total	**3**	**0**	**0**	**0**	**3**	**0**	**1**	**0**	**7**
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.4 Promotions for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (levels 13 – 14)	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management (levels 9 – 12)	1	1	0	0	2	0	0	0	4
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6 – 8)	0	0	0	0	1	0	0	0	1
Semi-skilled and discretionary decision making (levels 3 – 5)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (levels 1-2)	0	0	0	0	0	0	0	0	0
Total	**1**	**1**	**0**	**0**	**3**	**0**	**0**	**0**	**5**
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.5 Terminations for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management (levels 15-16)	0	0	0	0	0	0	0	0	0
Senior Management (levels 13 – 14)	1	0	0	0	1	0	0	1	3
Professionally qualified and experienced specialists and mid management (levels 9 – 12)	2	0	0	0	3	0	0	0	5
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6 – 8)	0	0	0	0	4	0	0	0	4
Semi-skilled and discretionary decision making (levels 3 – 5)	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making (levels 1-2)	0	0	0	0	0	0	0	0	0
Total	**3**	**0**	**0**	**0**	**8**	**0**	**0**	**1**	**12**
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.6 Disciplinary action for the period 1 April 2024 to 31 March 2025

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Misconduct	0	0	0	0	1	0	0	0	1
Written warning	0	0	0	0	1	0	0	0	1

Table 12.6.7 Skills development for the period 1 April 2024 to 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	1	0	0	0	2	0	1	0	4
Professionals	10	0	0	0	10	0	0	0	20
Technicians and associate professionals	6	0	0	0	11	0	0	0	17
Clerks	0	0	0	0	0	0	0	0	0
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	**17**	**0**	**0**	**0**	**23**	**0**	**1**	**0**	**41**
Employees with disabilities	0	0	0	0	0	0	0	0	0

12.7. SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 12.7.1 Signing of performance agreements by SMS members as at 31 August 2024

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	0	0	0	0
Salary Level 16	1	0	0	0
Salary Level 15	2	2	1	50%
Salary Level 14	14	13	13	100%
Salary Level 13	39	21	21	100%
Total	**56**	**36**	**35**	**97%**

Table 12.7.2 Reasons for not having concluded performance agreements for all SMS members as at 31 August 2024

Reasons
(1) SMS performance agreement submitted to the Office of the Minister for sign-off. Awaiting feedback from the Office of the Minister.

Table 12.7.3 Disciplinary steps taken against SMS members for not having concluded performance agreements as at 31 August 2025

Reasons
N/A

12.8. PERFORMANCE REWARDS

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented in terms of race, gender, disability, salary bands and critical occupations (see definition in notes below).

Table 12.8.1 Performance rewards by race, gender and disability for the period 1 April 2023 to 31 March 2024

Race and gender	Beneficiary profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	0	0	0	0	0
Male	16	56	29%	175 053,00	10 940,81
Female	30	65	46%	287 262,00	9 575,40
Asian	0	0	0	0	0
Male	0	3	0	0	0
Female	0	0	0	0	0
Coloured	0	0	0	0	0
Male	0	4	0	0	0
Female	3	7	43%	27 939,00	9 313,00
White	0	0	0	0	0
Male	0	4	0%	0	0
Female	2	13	15%	31 770,00	15 885,00
Total	**51**	**152**	**34%**	**522 024,00**	**45 714, 21**

Table 12.8.2 Performance rewards by salary band for personnel below Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary band	Beneficiary profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total cost (R'000)	Average cost per employee	
Lower skilled (levels 1-2)	0	0	0	0	0	0
Skilled (levels 3-5)	0	8	0	0	0	0
Highly skilled production (level 6-8)	17	30	57%	91 485,00	5 381,47	6%
Highly skilled supervision (levels 9-12)	34	74	46%	430 539,00	12 662,91	3%
Total	**51**	**112**	**45%**	**522 024,00**	**18 044,38**	**3,4%**

Table 12.8.3 Performance rewards by critical occupation for the period 1 April 2023 to 31 March 2024

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Total	**0**	**0**	**0**	**0**	**0**

Table 12.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2023 to 31 March 2024

Salary band	Beneficiary profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total cost (R'000)	Average cost per employee	
Band A	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

During the financial year no performance rewards (cash bonuses) were paid out to SMS members

12.9. FOREIGN WORKERS

The tables below summarise the employment of foreign nationals in the department in terms of salary band and major occupation.

Table 12.9.1 Foreign workers by salary band for the period 1 April 2024 to 31 March 2025

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled (levels 3-5)	0	0	0	0	0	0
Highly skilled production (levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (levels 9-12)	3	27,27%	2	20%	1	66,66
Contract (levels 9-12)	2	18,18%	3	30%	1	66,66
Contract (levels 13-16)	6	54,54%	5	50%	1	83,33
Total	**11**	**100%**	**10**	**100%**	**3**	**90,90**

Table 12.9.2 Foreign workers by major occupation for the period 1 April 2024 to 31 March 2025

Major occupation	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Financial Analyst	0	0	1	50%	1	100%
Tech Financial Specialist	1	100	1	50%	0	0%
Total	**1**	**100**	**2**	**100%**	**1**	**100%**

12.10. LEAVE UTILISATION

The Public Service Commission identified the need for careful monitoring of sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 12.10.1 Sick leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days	% Days with medical certification	Number of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated cost (R'000)
Lower Skills (levels 1-2)	0	0	0	0	0	0
Skilled (levels 3-5)	24	79,16%	5	6,49%	4,80	26 622,66
Highly skilled production (levels 6-8)	126	86,50%	17	22,07%	7,41	253 315,15
Highly skilled supervision (levels 9 -12)	191	80,62%	37	48,05%	5,16	628 997,52
Top and senior management (levels 13-16)	89	79,77%	18	23,37%	4,94	532 261,79
Total	**430**	**82,09%**	**77**	**100%**	**5,58**	**1 441 197,12**

Table 12.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024

Salary band	Total days	% Days with medical certification	Number of employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated cost (R'000)
Lower skilled (levels 1-2)	0	0	0	0	0	0
Skilled (levels 3-5)	0	0	0	0	0	0
Highly skilled production (levels 6-8)	144	100%	2	50%	72	280 010,18
Highly skilled supervision (levels 9-12)	56	100%	2	50%	28	144 956,75
Senior management (levels 13-16)	0	0	0	0	0	0
Total	**200**	**100%**	**4**	**100%**	**50**	**424 966,93**

The table below summarises the utilisation of annual leave. The wage agreement concluded with trade unions in the PSCBC in 2000 requires management of annual leave to prevent high levels of accrued leave being paid at the time of termination of service.

Table 12.10.3 Annual Leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Lower skilled (levels 1-2)	0	0	0
Skilled (levels 3-5)	105	7	15
Highly skilled production (levels 6-8)	599	29	20,65
Highly skilled supervision (levels 9-12)	1 518	69	22
Senior management (levels 13-16)	842	38	22,15
Total	**3 064**	**143**	**21,42**

Table 12.10.4 Capped leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days of capped leave taken	Number of employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2025
Lower skilled (levels 1-2)	0	0	0	0
Skilled (levels 3-5)	0	0	0	0
Highly skilled production (levels 6 -8)	0	0	0	0
Highly skilled supervision (levels 9 -12)	0	0	0	0
Senior management (levels 13-16)	0	0	0	0
Total	**0**	**0**	**0**	**0**

The following table summarises payments made to employees as a result of leave that was not taken.

Table 12.10.5 Leave payouts for the period 1 April 2024 to 31 March 2025

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2024/25 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2024/25	0	0	0
Current leave payout on termination of service for 2024/25	577	13	44,38
Total	**577**	**13**	**44,38**

12.11. HIV/AIDS & HEALTH PROMOTION PROGRAMMES

Table 12.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
N/A	

Table 12.11.2 Details of health promotion and HIV/AIDS Programmes

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.		X	
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		Yes, DD: HCM is responsible with five employees from other business units.
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		Yes, GTAC provides wellness information sessions on different topics as well screening quarterly at the NT clinic.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		Winnie Sangweni Kenny Machaka Anna Maleka Matthew Mokoena Helena Roodt Babalwa Madikane
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices reviewed.	X		Recruitment Policy Wellness Policy
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		Wellness Policy addresses the matter. Educational talks are conducted for awareness.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	X		Currently employees are encouraged to visit the onsite clinic in the building. Health screenings are conducted quarterly through NT services.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Health screenings are done and the report is shared with HR to ensure follow ups are done to mitigate any risks.

12.12. LABOUR RELATIONS

Table 12.12.1 Collective agreements for the period 1 April 2024 to 31 March 2025

Total number of collective agreements	None

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 12.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 to 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	1	50%
Final written warning	0	0
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	1	50%
Not guilty	0	0
Case withdrawn	0	0
Total	**2**	**100%**

Table 12.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2024 to 31 March 2025

	Number	% of total
Gross dishonesty and misuse of states vehicle	1	100%
Total	**1**	**100%**

Table 12.12.4 Grievances logged for the period 1 April 2024 to 31 March 2025

Grievances	Number	% of Total
Number of grievances resolved	1	100%
Number of grievances not resolved	0	0
Total number of grievances lodged	**0**	**0**

Table 12.12.5 Disputes logged with councils for the period 1 April 2024 to 31 March 2025

Disputes	Number	% of Total
Number of disputes upheld	1	100%
Number of disputes dismissed	0	0
Total number of disputes lodged	**0**	**0**

Table 12.12.6 Strike actions for the period 1 April 2024 to 31 March 2025

Total number of persons working days lost	0
Total cost of working days lost	0
Amount recovered as a result of no work no pay (R'000)	**0**

Table 12.12.7 Precautionary suspensions for the period 1 April 2024 to 31 March 2025

Number of people suspended	0
Number of people whose suspension exceeded 30 days	0
Average number of days suspended	0
Cost of suspension (R'000)	0

12.13. SKILLS DEVELOPMENT

This section highlights the efforts of the department with regard to skills development.

Table 12.13.1 Training needs identified for the period 1 April 2024 to 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	9	0	9
	Male	23	0	18	0	18
Professionals	Female	40	0	30	0	30
	Male	28	0	24	0	24
Technicians and associate professionals	Female	24	0	12	0	12
	Male	6	0	7	0	7
Clerks	Female	4	0	0	0	0
	Male		0	0	0	0
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Subtotal	**Female**	**82**	**0**	**51**	**0**	**51**
	Male	**57**	**0**	**49**	**0**	**49**
Total		**139**	**0**	**100**	**0**	**100**

Table 12.13.2 Training provided for the period 1 April 2024 to 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	2	0	2
	Male	23	0	2	0	2
Professionals	Female	40	0	7	0	7
	Male	28	0	6	0	6
Technicians and associate professionals	Female	24	0	6	0	6
	Male	6	0	11	0	11
Clerks	Female	4	0	0	0	0
	Male	0	0	0	0	0
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Subtotal	**Female**	**82**	**0**	**15**	**0**	**15**
	Male	**57**	**0**	**19**	**0**	**19**
Total		**139**	**0**	**34**	**0**	**34**

12.14. INJURY ON DUTY

The following tables provide basic information on injury on duty.

Table 12.14.1 Injury on duty for the period 1 April 2024 to 31 March 2025

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

12.15. UTILISATION OF CONSULTANTS

GTAC utilises consultants exclusively for donor-funded projects, and during the year under review, no donor funding was available.

Table 12.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 to 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A	N/A	N/A	N/A

Table 12.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 to 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A

Table 12.15.3 Report on consultant appointments using donor funds for the period 1 April 2024 to 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Donor and contract value in Rand
N/A	N/A	N/A	N/A

Total number of projects	Total individual consultants	Total duration workdays	Total contract value in Rand
N/A	N/A	N/A	N/A

Table 12.15.4 Analysis of consultant appointments using donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 to 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A

12.16. SEVERANCE PACKAGES

Table 12.16.1 Granting of employee-initiated severance packages for the period 1 April 2024 to 31 March 2025

Salary band	Number of applications received	Number of applications referred to the Ministry of Public Service Administration (MPSA)	Number of applications supported by MPSA	Number of packages approved by department
Lower skilled (levels 1-2)	0	0	0	0
Skilled (levels 3-5)	0	0	0	0
Highly skilled production (levels 6-8)	0	0	0	0
Highly skilled supervision (levels 9-12)	0	0	0	0
Senior management (levels 13-16)	0	0	0	0
Total	**0**	**0**	**0**	**0**

PART E

PFMA COMPLIANCE

13 PFMA COMPLIANCE

13. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

13.1 Irregular expenditure

a) Reconciliation of irregular expenditure		
Description	**2024/2025**	**2023/2024**
	R'000	**R'000**
Opening balance	-	46,813.52
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	-	19,226.09
Less: Irregular expenditure condoned	-	(66,039.61)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**0**	**0**

Irregular Expenditure (IE) incurred in the financial years 2018/19 was condoned by the accounting officer during 2023/24 FY. The condonement amounted to R66.039,605 (R46,813,514 incurred in the prior years and R19,226,091 incurred in 2023/24 FY).

No IE was incurred during the 2024/25 FY.

Reconciling notes		
Description	**2024/2025**	**2023/2024**
	R'000	**R'000**
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	-
Irregular expenditure for the current year	-	19,226.09
Total	**-**	**19,226.09**

b) Details of irregular expenditure (under assessment, determination, and investigation)		
Description	**2024/2025**	**2023/2024**
	R'000	**R'000**
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-

No irregular expenditure under assessment, determination, or investigation for the current and previous financial year.

c) Details of irregular expenditure condoned		
Description	**2024/2025**	**2023/2024**
	R'000	**R'000**
Irregular expenditure condoned	-	66,039.61
Total	**-**	**66,039.61**

No irregular expenditure to be condoned in the current financial year.

d) Details of irregular expenditure removed - (not condoned)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-

e) Details of irregular expenditure recoverable		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-
No irregular expenditure was recovered in the current and previous financial year.		

f) Details of irregular expenditure written off (irrecoverable)		
Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-
No irregular expenditure written off in the current and previous financial year.		

Additional disclosure relating to Inter-Institutional Arrangements

g) Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)
Description
N/A
Total

h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)		
Description	2024/2025	2023/2024
N/A	-	-
Total	-	-

i) Details of disciplinary or criminal steps taken as a result of irregular expendituree
Disciplinary steps taken
N/A
Total

13.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure		
Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed	-	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	-	-
Closing balance	**-**	**-**

Reconciling notes		
Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	-	-
Total	**-**	**-**

b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)		
Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

c) Details of fruitless and wasteful expenditure recoverable		
Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	**-**	**-**

d) Details of fruitless and wasteful expenditure not recoverable and written off		
Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

e) Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure		
N/A	-	-
Total	-	-

13.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure		
Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding		
Less: unauthorised expenditure recoverable		
Less: unauthorised not recoverable and written off	-	-
Closing balance	**-**	**-**

Reconciling notes		
Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure that was under assessment	-	-
Unauthorised expenditure that relates to the prior year and identified in the current year	-	-
Unauthorised expenditure for the current year	-	-
Total	**-**	**-**

b) Details of unauthorised expenditure (under assessment, determination, and investigation)		
Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

13.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))

a) Details of material losses through criminal conduct		
Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: recoverable	-	-
Less: not recoverable and written off	-	-
Total	-	-

b)	Details of other material losses	
Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

c)	Other material losses recoverable	
Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

d)	Other material losses not recoverable and written off	
Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

13.5 LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidate value
		R'000
Valid invoices received	2 851	R1 337 708 565.46
Invoices paid within 30 days or agreed period	2 850	
Invoices paid after 30 days or agreed period	1	R1 407.22
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	
The one invoice that was paid after 30 days was because the HR division neglected to send the signed off invoice back to Finance for payment. Processes have been put in place to prevent a similar over-sight.		

13.6 SUPPLY CHAIN MANAGEMENT

13.6.1 Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract
Subscription for a legal and procurement research platform	LexisNexis (Pty) Ltd	Procurement of 2x Base Pack 3 Premium LAW SA Licenses to enable GTAC to do research on the latest local and international best practices, laws and guidelines. We received a single source letter to confirm that Lexis Nexis Pty Ltd has full ownership of the electronic legal library portal known as "MyLexisNexis". Through the single source letter, we further confirmed that Lexis Nexis (Pty) Ltd is the sole distributor of these print publications directly to the legal / tax / accounting professions / government entities.	RFQ 444	R26,708.50
Subscription for soft-ware tools - CaseWare Working Papers and Financials to prepare AFS	Adapt IT (Pty) Ltd	Adapt IT has sent GTAC the sole supplier letter to confirm that CaseWare International Inc. is a privately held software development company with its offices in Toronto, Canada. CaseWare is the manufacturer/producer, seller, and maintenance provider for all CaseWare products. This confirms that CaseWare Africa, a division of Adapt IT (Pty) Ltd, is the sole source distributor of CaseWare Software license subscriptions, upgrades, support, and maintenance in SA.	RFQ 479	R144,451.17
Subscriptions for Short Point for Share Point	Exponant (Pty) Ltd	Exponant, with its registered office at Building 32, Oxford Office Park, 3 Bauhinia Drive, Highveld, Centurion, Gauteng, is the sole partner in South Africa for ShortPoint Inc., with its registered office at 1327 Jones Drive, Suite 107A, Ann Arbor, MI 48105, USA, and its products.	RFQ 480	R71,517.22
Total				**R242,676.89**

13.6.2 Contract variations and expansions

Project description	Name of supplier	Contract modification type (expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
N/A						
Total						

PART F

FINANCIAL INFORMATION

14 REPORT OF THE AUDITOR GENERAL

TO PARLIAMENT ON THE GOVERNMENT TECHNICAL ADVISORY CENTRE

Report on the audit of the financial statements

REPORT OF THE AUDITOR GENERAL

TSAKANI MALULEKE
AUDITOR GENERAL

Opinion

1. I have audited the financial statements of the Government Technical Advisory Centre set out on pages 94 to 127 which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Government Technical Advisory Centre as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standard of Generally Recognised Accounting Practice (Standard of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

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

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

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

Responsibilities of the accounting officer for the financial statements

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

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

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

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

9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 90 to 91 forms part of my auditor's report.

Report on the annual performance report

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

11. I selected the following material performance indicators related to Programme 2: Technical and Advisory services presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the government component's performance on its primary mandated functions and that are of significant national, community or public interest.

- Percentage of the approved institutional development support projects completed on time and within budget
- Number of PPP capacity-building events held
- Number of memos submitted for consideration and approval by National Treasury
- Percentage of spending review capacity building initiatives delivered
- Number of remuneration reports completed

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

13. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the government component's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the government component's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

14. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

15. I did not identify any material findings on the reported performance information for the selected indicators

Other matter

I draw attention to the matter below.

Achievement of planned targets

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

17. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any under-achievement of targets are included in the annual performance report on pages 22 to 37.

Targets achieved: 83% Budget spent: 70%		
Key indicator not achieved	**Planned target**	**Reported achievement**
2.3.2. Number of memos submitted for consideration and approval by National Treasury	6	3

Report on compliance with legislation

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

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

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

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

Other information in the annual report

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

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

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

25. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

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

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

Auditor General

AUDITOR GENERAL

Pretoria
Date: 28 July 2025

AUDITOR-GENERAL
SOUTH AFRICA
Auditing to build public confidence

ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

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

AUDITOR-GENERAL'S RESPONSIBILITY FOR THE AUDIT

Professional judgement and professional scepticism

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

Financial statements

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

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

Communication with those charged with governance

1. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
2. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

COMPLIANCE WITH LEGISLATION - SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1){d); 38(1)(f); 38(1)(h)(iii); 40(1)(a); 40(1)(b); 40(1)(c)(i); 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1; 7.2.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1{d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Reaulations, 2004	Regulation 17; 25(7A)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4(a); 4.17; 7.2; 7.6;
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18 (1); 18 (2); 25(1)(e)(i); 25(1)(e)(iii)

15 FINANCIAL STATEMENTS

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

The reports and statements set out below comprise the financial statements of the Government Technical Advisory Centre (GTAC), established as a Government Component in terms of the Public Service Act. GTAC functions as an agency of the National Treasury, under the executive authority of the Minister of Finance, presented to the parliament :

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Annual Financial Statements for the year ended 31 March 2025

The audited financial statements set out on page 94 to 127, which have been prepared on the going concern basis, were approved and signed on 23 July 2025.

Markus Rautenbach
Chief Director: Financial Management

Ronette Engela
Accounting Officer

Statement of Financial Position

	Notes	R 2025	R 2024
ASSETS			
Non–Current Assets			
Property, plant and equipment	4	2 345 063	3 890 843
Intangible assets	5	3	3
		2 345 066	**3 890 846**
Current Assets			
Receivables from exchange transactions	6	41 536 544	57 554 002
Receivables from non-exchange transactions	7	19 857 807	3 386 998
Cash and cash equivalents	8	3 188 481 512	2 993 697 237
		3 249 875 863	**3 054 638 237**
TOTAL ASSETS		**3 252 220 929**	**3 058 529 083**
LIABILITIES			
Current Liabilities			
Trade and other payables from exchange transactions	9	104 983 415	111 626 945
Payables from non-exchange transactions	10	2 875 331 317	2 680 799 055
Provisions	11	1 568 047	1 477 671
		2 981 882 779	**2 793 903 671**
TOTAL LIABILITIES		**2 981 882 779**	**2 793 903 671**
NET ASSETS		**270 338 150**	**264 625 412**
Accumulated surplus		270 338 150	264 625 412
TOTAL NET ASSETS		**270 338 150**	**264 625 412**

Statement of Financial Performance

	Notes	R 2025	R 2024
REVENUE			
Revenue from exchange transactions			
Administration fees received	12	1 997 985	2 342 388
Cost recovery revenue	13	92 891 260	110 712 054
Interest revenue	14	44 938 255	51 401 238
Royalties and sundry income		1 080 006	449 353
Total revenue from exchange transactions		**140 907 506**	**164 905 033**
Revenue from non-exchange transactions			
Appropriated funding	15	56 666 744	54 029 182
Donor funding	16	6 036 138	2 413 645
Total revenue from non-exchange transactions		**62 702 882**	**56 442 827**
TOTAL REVENUE		**203 610 388**	**221 347 860**
EXPENDITURE			
Goods and services	17	65 591 534	69 005 475
Compensation of employees	18	130 227 688	132 816 183
Depreciation and amortisation	19	2 078 428	2 256 072
TOTAL EXPENDITURE		**197 897 650**	**204 077 730**
SURPLUS FOR THE YEAR		**5 712 738**	**17 270 130**

Statement of Changes in Net Assets

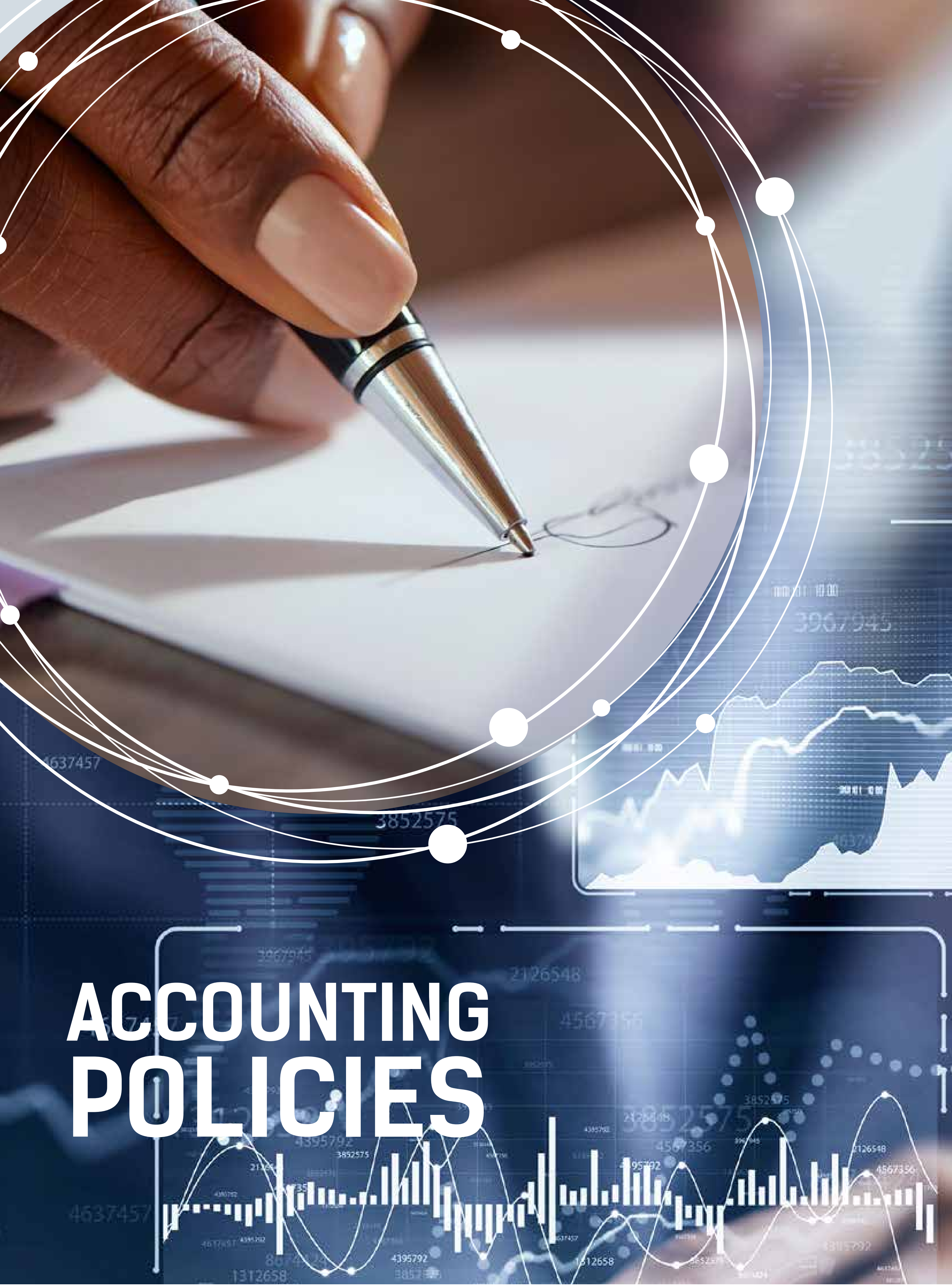
Figures in Rand	Reserves
Balance at 1 April 2023	**247 355 282**
Net surplus for the period ended 31 March 2024	17 270 130
Balance at 1 April 2024	**264 625 412**
Net surplus for the period ended 31 March 2025	5 712 738
Balance at 31 March 2025	**270 338 150**

Cash Flow Statement

	Note	2025 R	2024 R
Cash flows from operating activities			
Receipts			
Government funding and other sources		1 628 622 794	2 505 554 526
Interest income	20	65 832 988	27 287 760
		1 694 455 782	**2 532 842 286**
Payments			
Grants and project payments		(1 369 983 863)	(1 766 705 103)
Compensation of employees		(129 128 846)	(132 988 619)
		(1 499 112 709)	**(1 899 693 722)**
Net cash flows from operating activities	**21**	**195 343 073**	**633 148 564**
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(586 513)	(1 865 679)
Proceeds from property, plant and equipment	4	27 715	-
Net cash flows from investing activities		**(558 798)**	**(1 865 679)**
Net increase/(decrease) in cash and cash equivalents		194 784 275	631 282 885
Cash and cash equivalents at the beginning of the year		2 993 697 237	2 362 414 352
Cash and cash equivalents at the end of the year	**8**	**3 188 481 512**	**2 993 697 237**

Statement of Comparison of Budget and Actual Amounts

Budget on a Accrual Basis	Annual Budget R	Adjustments R	Adjusted Budget R	Actual Amounts R	Variance Over / (Under) R	Notes
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Cost recovery revenue	111 594 202	6 500 000	118 094 202	92 891 260	(25 202 942)	25.1
Interest revenue	48 360 000	(1 186 744)	47 173 256	44 938 255	(2 235 001)	25.2
Administration fees, royalties and sundry income	2 825 000	-	2 825 000	3 077 991	252 991	
Total revenue from exchange transactions	**162 779 202**	**5 313 256**	**168 092 458**	**140 907 506**	**(27 184 952)**	
Revenue from non-exchange transactions						
Transfer revenue						
Appropriated funding	74 586 549	-	74 586 549	56 666 744	(17 919 805)	25.3
Donor funding	3 576 899	3 289 812	6 866 711	6 036 138	(830 573)	
Total revenue from non-exchange transactions	**78 163 448**	**3 289 812**	**81 453 260**	**62 702 882**	**(18 750 378)**	
Total revenue	**240 942 650**	**8 603 068**	**249 545 718**	**203 610 388**	**(45 935 330)**	
Expenditure						
Goods and services	102 086 799	1 503 365	103 590 164	65 591 534	(37 998 630)	25.4
Compensation of employees	135 852 263	8 286 447	144 138 710	130 227 688	(13 911 022)	25.5
Depreciation and amortisation	3 003 588	(1 186 744)	1 816 844	2 078 428	261 584	
Total expenditure	**240 942 650**	**8 603 068**	**249 545 718**	**197 897 650**	**(51 648 068)**	
Surplus for the year	-	-	-	**5 712 738**	**5 712 738**	



ACCOUNTING POLICIES

1. Presentation of financial Statements

GTAC as a Government Component is required to prepare annual financial statements in accordance with Generally Recognised Accounting Practice (GRAP) as prescribed in Section 40(1)(b) of the Public Finance Management Act (Act 1 of 1999). As such, GTAC no longer requires a departure in terms of Section 79 of the PFMA.

GTAC's financial statements are prepared on an accrual basis of accounting with historical cost as the basis of measurement, unless specified otherwise.

The principle accounting policies which have been applied in the preparation of these financial statements are disclosed below.

2. Presentation currency

These financial statements are presented in South African Rand (R), which is GTAC's functional currency. Amounts are rounded to the nearest Rand.

3. Comparative figures

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

4. Going concern

These financial statements have been prepared on the expectation that GTAC will continue to operate as a going concern for at least the next 12 months.

5. Property, plant and equipment

Property, plant and equipment are tangible non-current assets that are held for use in the rendering of services or for administrative purposes; and are expected to be used during more than one period.

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

(i) it is probable that future economic benefits or service potential associated with the item will flow to the entity, and
(ii) the cost of the item can be measured reliably

Property, plant and equipment are carried at cost less accumulated depreciation and any impairment losses. Property, plant and equipment under R 5 000 is written off in the year of acquisition.

Property, plant and equipment are depreciated on the straight line basis over their expected useful lives to their estimated residual value. The useful life of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Office equipment	5 - 7 years
Computer equipment	3 - 5 years
Furniture and fittings	10 years

The residual value, the useful life and depreciation method of each asset are reviewed at least at each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the entity to amend the previous estimate unless expectations differ from the previous estimate.

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

5. Property, plant and equipment (continued)

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

Where the carrying amount of an item of property, plant and equipment is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount (i.e. impairment losses are recognised).

All capital assets which are being fully depreciated, which management is of the view that the useful lives of those asset cannot be extended further and are due for replacement, will be kept at R1 value in the Fixed Asset Register until they are withdrawn and replaced.

6. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

An asset is identifiable if it either:

(i) is separable, i.e. is capable of being separated or divided from the entity and sold, transferred, licenced, rented or exchanged, either individually or together with a related identifiable asset or liability, regardless of whether the entity intends to do so; or

(ii) arises from binding arrangements regardless of whether those rights are transferable or separable from the entity or from other rights and obligations

An intangible asset is recognised when:

(i) it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and

(ii) the cost or fair value of the asset can be measured reliably.

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

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Useful life
Computer software	5 years

The estimated useful life of intangible assets are reviewed at the end of each annual reporting period.

Items of intangible assets are derecognised when the asset is disposed of, lost or withdrawn when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss is the difference between the net disposal proceeds, if any, and the carrying amount. It is recognised in surplus or deficit when the asset is derecognised.

Where the carrying amount of an intangible asset is greater than its estimated recoverable service amount, it is written down immediately to its recoverable amount (i.e. impairment losses are recognised).

All the intangible assets which are being fully amortised, which management is of the view that the useful lives of those asset cannot be extended further and are due for replacement, will be kept at R1 value in the Fixed Asset Register until they are withdrawn and replaced.

7. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

Initial recognition

GTAC recognises a financial asset or a financial liability in its statement of financial position when it becomes a party to the contractual provisions of the instrument.

Financial assets

A financial asset is:

(a) cash;

(b) a residual interest of another entity; or

(c) a contractual right to:

(i) receive cash or another financial asset from another entity; or

(ii) exchange financial assets or financial liabilities with another entity

All financial assets are categorised as loans and receivables. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Cash and cash equivalents

Cash and cash equivalents are stated at amortised cost, which, due to their short-term nature, closely approximate their fair value.

Financial assets at amortised cost

Trade receivables, loans, and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'financial assets at amortised cost'. These financial assets are measured at amortised cost using the effective interest method less any impairment. Interest income is recognised by applying the effective interest rate.

Effective interest method

The effective interest rate is the rate that exactly discounts estimated future cash receipts and allocates interest income through the expected life of the financial asset, or, where appropriate, a shorter period, to equal the initial cost of a financial asset.

Impairment testing and uncollectability of financial assets

Financial assets are assessed for indicators of impairment at each year-end.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in the surplus or deficit.

Evidence of impairment may include the following indicators: The debtors or a group of debtors are experiencing significant financial difficulty; default or delinquency in interest or principal payments; The probability that debtors will enter financial reorganisation.

Derecognition

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired or
- the entity has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement.

Financial liabilities

A financial liability is any liability that is a contractual obligation under conditions that are potentially unfavourable to the entity to:

(a) deliver cash or another financial asset to another entity; or

(b) exchange financial assets or financial liabilities

All financial liabilities of GTAC are recognised at amortised cost. The classification of financial liabilities depends on their nature and purpose and is determined at the time of initial recognition.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the Statement of Financial Performance.

Other financial liabilities

Other financial liabilities are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

8. Tax

No provision has been made for taxation, as GTAC is exempt from income tax in terms of Section 10 of the Income Tax Act, 1962 (Act 58 of 1962).

9. Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for services rendered or for termination of employment.

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within 12 months after the end of the period in which the employees render the related service.

The cost of employee benefits is recognised during the period in which the employee renders the related service. Employee entitlements are recognised when they accrue to employees. A provision is made for the estimated liability as a result of services rendered by employees up to the reporting date.

Termination benefits are recognised and expensed only when the payment is made.

Liabilities for annual service bonuses and long service bonuses are recognised as they accrue to employees. GTAC recognises these bonus obligations during the vesting period based on the best available estimate of when these bonuses are expected to vest. Due to uncertainty regarding the fiscus, the bonus liability is recognised as a provision.

Liabilities for annual leave are recognised as they accrue to employees. GTAC recognises the leave obligation during the vesting period based on the best available estimate of the accumulated leave expected to vest. The liability is based on the total amount of leave days due to employees at year end and also on the total remuneration package of the employee. The leave liability is recognised as an accrual as it is certain that employees will take all their leave within 6 months of the next calendar year to avoid forfeiting.

No provision has been made for retirement benefits as GTAC does not provide for retirement benefits for its employees.

10. Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets.

An exchange transaction is one in which GTAC receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Revenue from exchange transactions is recognised when:

(i) It is probable that future economic benefits of service potential will flow to GTAC and

(ii) The amount of revenue can be measured reliably.

Revenue is measured at the fair value of the consideration received or receivable.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when the following conditions are satisfied:

(i) The amount of revenue can be measured reliably.

(ii) It is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

(iii) The stage of completion of the transaction at the reporting date can be measured reliably.

(iv) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

10.1 Administration fees received

GTAC is providing financial administrative services to various entities in a Principal - Agent relationships and is receiving an administration fee for these services provided. These fees are recognised once the services have been provided as per the service level agreement.

10.2 Cost recovery revenue

Revenue for services rendered is recognised as cost recovery revenue when it is associated with identified services provided to a client or counterparty, the costs incurred in providing these services can be reliably measured, the stage of completion of the services at the end of the reporting period can be determined and the costs and revenue can be appropriately apportioned between completed and to-be- completed services.

10.3 Interest revenue

Interest revenue is interest income that accrues on a time-proportionated basis, taking into account the principal amount outstanding and the effective interest rate over the period to maturity.

10.4 Royalties

GTAC has entered into an agreement with the Taylor & Francis Group for publishing a Journal, ***Development Southern Africa***. GTAC receives a royalty of 20% as per the agreement between the parties on the sale of these journals and is accounted for as exchange revenue when the receipts can be measured reliably when the monies are received.

11. Revenue from non-exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets.

Non-exchange revenue transactions are the transactions that are not exchange transactions, an entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

Revenue from non-exchange transactions (continued)

Revenue from non-exchange transactions is recognised when: (i) It is probable that future economic benefits of service potential will flow to GTAC and (ii) The amount of revenue can be measured reliably.

Non-exchange revenue transactions enable GTAC to mobilise resources to give effect to its mandate, in keeping with approved strategic and performance plans and usually in accordance with binding arrangements.

When GTAC receives resources as a result of a non-exchange transaction, GTAC recognises an asset and revenue in the period that the arrangement becomes binding and when it is probable that GTAC will derive economic benefits or service potential that can reliably be measured.

Where the resources transferred to GTAC are subject to the fulfilment of specific conditions, it recognises an asset and a corresponding liability. As and when the conditions are fulfilled, the liability is reduced and revenue is recognised.

The asset and the corresponding revenue are measured on the basis of the fair value of the asset on initial recognition.

11.1 Appropriated funding

GTAC receives an allocation of funds appropriated in the National Treasury vote for its operational expenditure. GTAC also receives appropriated funds transferred for specified programmes and activities. These funds are required to be returned if unspent by the end of the financial year, unless approval is obtained for their retention.

Appropriated funding is recognised immediately on receipt except where it is allocated to a specific programme or project where it is matched with the specific programme or project expenditure.

11.2 Donor funding

GTAC recognises donor funds as revenue on the date the draw-down requisition becomes effective if the expenditure associated with the revenue has been incurred. If donor funds are subject to the fulfilment of specific conditions, an asset and a corresponding liability are recognised on transfer, as and when the conditions are fulfilled, the liability is reduced and revenue is recognised.

12. Irregular expenditure and fruitless & wasteful expenditure

Irregular expenditure is defined in section 1 of the PFMA as expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including:

- **a)** the PFMA; or
- **b)** the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
- **c)** any legislation providing for procurement procedures.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- **a)** irregular expenditure incurred and confirmed in the previous financial year (Comparative amount);
- **b)** irregular expenditure that was under assessment in the previous financial year and confirmed in the current financial year; and
- **c)** irregular expenditure that was not discovered in the previous financial year, identified and confirmed in the current financial year.
- **d)** irregular expenditure payments relating to multi-year contracts that was not condoned or removed.

Where irregular expenditure was incurred in the previous financial years and only condoned in the current financial year, the register and the annual report shall be updated with the condoned amounts.

Fruitless and wasteful expenditure means expenditure made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

a) fruitless and wasteful expenditure incurred and confirmed in the previous financial year (comparative amount);
b) fruitless and wasteful expenditure that was under assessment in the previous financial year, confirmed in the current financial year; and
c) fruitless and wasteful expenditure that was not discovered in the previous financial year and identified and confirmed in the current financial year.

13. Related parties

A related party is a person or an entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As a minimum, the following are regarded as related parties of the reporting entity:

a) A person or a close member of that person's family is related to the reporting entity if that person:
- **i.** has control or joint control over the reporting entity;
- **ii**. has significant influence over the reporting entity; or
- **iii.** is a member of the management of the entity or its controlling entity.

(b) An entity is related to the reporting entity if any of the following conditions apply:
- **i.** the entity is a member of the same economic entity (which means that each controlling entity, controlled entity and fellow controlled entity is related to the others);
- **ii.** one entity is an associate or joint venture of the other entity ;
- **iii.** both entities are joint ventures of the same third party;
- **iv.** one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- **v.** the entity is a post-employment benefit plan for the benefit of employees of either the entity or anentity related to the entity;
- **vi** the entity is controlled or jointly controlled by a person identified in (a); and
- **vii** a person identified in (a)(i) has significant influence over that entity or is a member of the management of that entity (or its controlling entity).

GTAC has financial relationships with other entities and departments in a national sphere of government. Transactions between GTAC and other organs of state on a national sphere are governed by project-specific agreements and are undertaken on terms and conditions that are not at arms' length for such transactions as only the direct cost are recovered and not full cost recovery.

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

Services received in kind

GTAC receives services in kind from National Treasury that are significant to its operations and/or service delivery objectives, but those services do not meet the definition of asset and does not satisfy the criteria for recognition as asset.

The services includes office space, facilities services (security and cleaning), internal audit, enterprise risk management and Information Technology. GTAC discloses the services received in kind, the nature and type of services received in kind during the period.

14. Significant judgements, estimates and assumptions

The preparation of annual financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, revenue and expenses.

Estimates are made based on the best available information at the time of preparation of the Annual Financial Statements. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and on future periods if the revision affects current and future periods.

14.1 Impairment testing and uncollectibility of financial assets

At the end of each reporting period, management assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

14.2 Useful life and residual values of property, plant and equipment

Management made certain estimates with regard to the determination of estimated useful life and residual values of items of property, plant and equipment, as discussed in Note 4. An annual assessment and review of estimated useful life and residual values is performed and any significant change is accounted for as a change in accounting estimate in accordance with GRAP 3.

15. Public sector practices and policies

15.1 Inter-relationship with other government entities.

GTAC has been established as a Government Component in terms of the Public Service Act, and is an agency of the National Treasury.

15.2 Public Finance Management Act reporting requirements

In keeping with Section 55(2)(b) of the Public Finance Management Act, material losses due to criminal conduct or unauthorised expenditure or irregular expenditure are disclosed in the Annual Financial Statements.

16. Events after reporting date

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue.

Two types of events are identified:

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

GTAC's financial statements include disclosure of events with material financial implications, either favourable or unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue.

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

17. Budget

A comparison of the budget estimates for GTAC's programmes and activities and the realised outcome (actual) amounts is included in the financial statements.

The comparison of budget and actual amounts shows:

a) Approved and final budget amounts;
b) Actual amounts on a comparable basis; and
c) By way of note disclosure, an explanation of material differences between budget estimates and actual amounts.

18. Transfers under common control

Several functions were transferred to GTAC on 1 April 2014 by National Treasury, which is GTAC's principal department. With effect on this date the National Treasury:

a) Derecognised in its financial statements, all the assets transferred and liabilities relinquished at their carrying amounts.
b) Recognised the difference between the carrying amounts of the assets transferred and the liabilities relinquished in its accumulated surplus or deficit.

19. Contingent liabilities and provisions

GTAC identifies contingent liabilities as:

a) A possible obligation arising from past events, to be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of GTAC; or
b) A present obligation that arises from past events but is not recognised because:
- **i.** It is not probable that an outflow of resources will be required to settle the obligation; or
- **ii.** The amount of the obligation cannot be measured with sufficient reliability.

Provisions are recognised when:

a) GTAC has a present obligation as a result of past events
b) it is probable that an outflow of economic benefits will be required to settle the obligation
c) a reliable estimate can be made of the obligation.

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

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential 'will be required to settle the obligation.

20. Accounting by principals and agents

A principal-agent arrangement results from a binding arrangement in which one entity (an agent) undertakes transactions with third parties on behalf and for the benefit of another entity (the principal).

A binding arrangement is any arrangement that confers enforceable rights and obligations on parties to the arrangement.

GTAC undertakes the management of programmes and or projects and cash management on behalf of the National Treasury or other organs of state on a principal-agent basis. These programmes and projects or cash management results from binding agreements in which GTAC (the agent) acts on and for the benefit of the National Treasury or other organs of state (the principal), in undertaking transactions with third parties.

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

In these programmes and projects, GTAC:

- **a)** Does not have the power to determine the significant terms and conditions of the transaction.
- **b)** Does not have the ability to use the resources that result from the transaction for its own benefit.
- **c)** Is not exposed to variability in the results of the transaction.

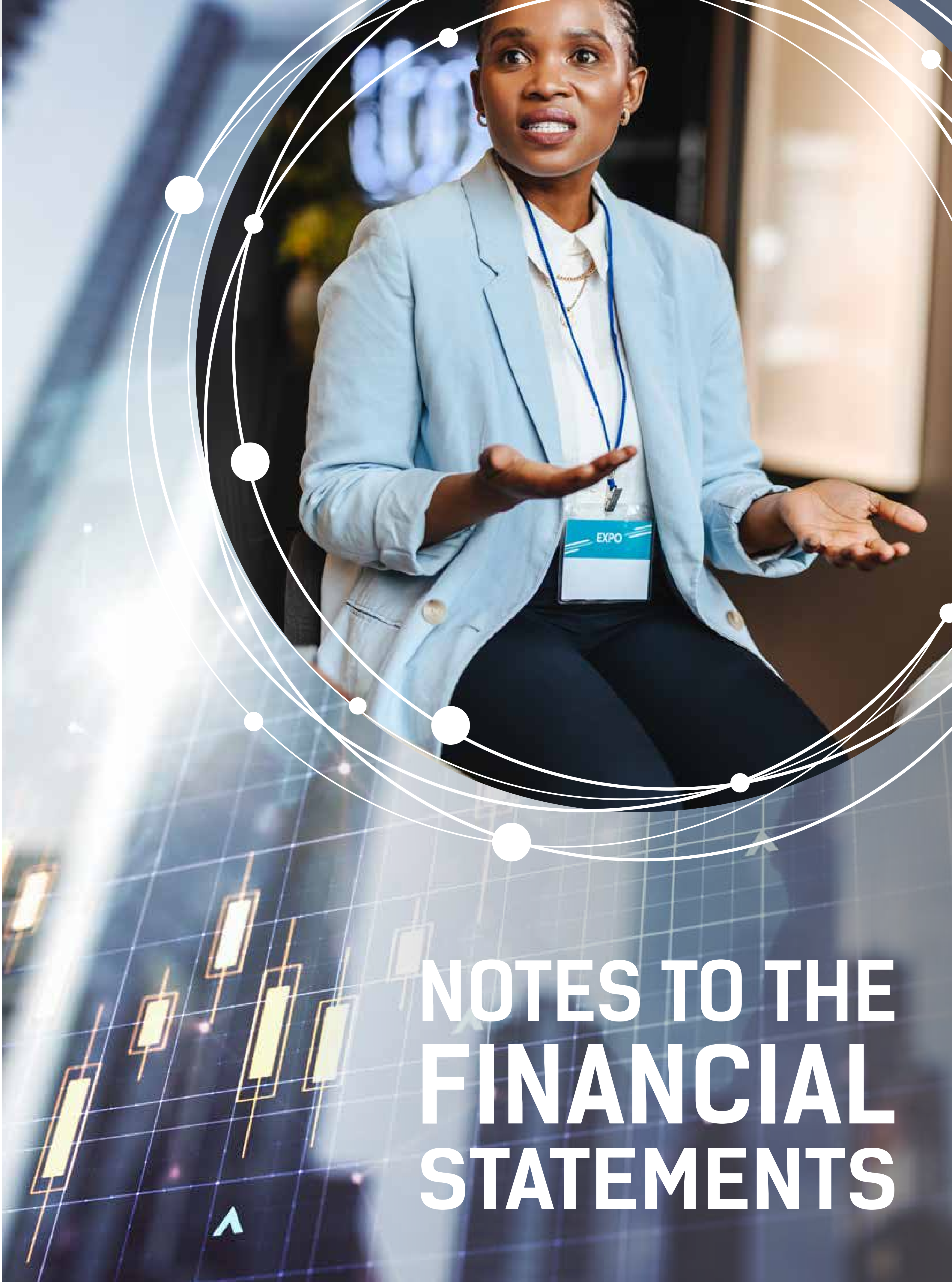
The principal recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement.

GTAC recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal.

Assets and liabilities arising from principal-agent programmes and projects are recognised in accordance with the requirements of these programmes and projects and relevant standards.

21. Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time.



NOTES TO THE FINANCIAL STATEMENTS

1. Establishment of GTAC

The Government Technical Advisory Centre (GTAC) is established as a Government Component in terms of the Public Services Act, through Government Notice 261 of 30 March 2012.

The objective of GTAC is to assist Organs of State in building their capacity for efficient, effective and transparent financial management. Its functions are:

- **a)** to render technical consulting services to Centre of Government Departments and Organs of State;
- **b)** to provide specialised procurement support for high-impact government initiatives;
- **c)** to render advice on the feasibility of infrastructure projects;
- **d)** to provide knowledge management for projects undertaken; and
- **e)** anything ancillary to these functions.

2. Transfer of functions to GTAC

With effect from 1 April 2014, the establishment of GTAC was implemented as a sub-programme of Programme 8 of the National Treasury, through a transfer of the functions of the former Technical Assistance Unit, the Public-Private Partnerships Unit, the Jobs Fund Project Management Unit and the Performance and Expenditure Review programme.

With effect from 1 April 2015, the positions and personnel associated with these functions were transferred to GTAC

3. New Standards and Interpretations

3.1 Standards Issued, but not yet effective

At the date of authorisation of these financial statements, the following are standards in issue (approved) but not yet effective. This includes the following standards that are applicable to GTAC and may have an impact on future financial statements:

Standard/ Interpretation:	Effective date: year beginning on or after	Expected impact
GRAP 1 (as revised): Presentation on Financial Statements	TBA	Impact is currently being assessed
GRAP 103 (as revised): Heritage Assets	TBA	No expected impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed
GRAP 105 (as revised): Transfer of Functions Between Entities Under Common Control	TBA	Impact is currently being assessed
GRAP 106 (as revised): Transfer of Functions Between Entities Not Under Common Control	TBA	Impact is currently being assessed
GRAP 107 (as revised): Mergers	TBA	No expected impact
GRAP 22: (as revised): Foreign Currency Transactions and Advance Consideration	TBA	Impact is currently being assessed

4. Property, plant and equipment

	2025			2024		
	Cost	Accumulated depreciation and accumulated impairment	Carrying value	Cost	Accumulated depreciation	Carrying value
Office equipment	1 912 697	(1 168 544)	744 153	1 592 545	(938 372)	654 173
Computer equipment	7 474 828	(6 049 830)	1 424 998	7 562 629	(4 545 328)	3 017 301
Furniture and fittings	505 742	(329 830)	175 912	498 316	(278 947)	219 369
Total	**9 893 267**	**(7 548 204)**	**2 345 063**	**9 653 490**	**(5 762 647)**	**3 890 843**

Reconciliation of property, plant and equipment – 2025

	Opening balance (carrying value)	Additions	Disposals	Depreciation	Total
Office equipment	654 173	358 074	(11 404)	(256 690)	744 153
Computer equipment	3 017 301	221 012	(42 462)	(1 770 853)	1 424 998
Furniture and fittings	219 369	7 426	-	(50 883)	175 912
	3 890 843	**586 512**	**(53 866)**	**(2 078 426)**	**2 345 063**

Reconciliation of property, plant and equipment – 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Office equipment	726 846	296 762	(102 466)	(266 969)	654 173
Computer equipment	3 470 250	1 517 892	(31 238)	(1 939 603)	3 017 301
Furniture and fittings	217 843	51 026	-	(49 500)	219 369
	4 414 939	**1 865 680**	**(133 704)**	**(2 256 072)**	**3 890 843**

Net Carrying Value		
Office equipment	744 153	654 173
Computer equipment	1 424 998	3 017 301
Furniture and fittings	175 912	219 369
	2 345 063	**3 890 843**

5. Intangible assets

	Cost	Accumulated amortisation	Carrying value	Cost/valuation	Accumulated amortisation	Carrying value
Computer software	88 295	(88 292)	3	88 295	(88 292)	3

Reconciliation of intangible assets – 2025

	Opening balance (carrying value)	Total
Computer software	3	3

Reconciliation of intangible assets – 2024

	Opening balance (carrying value)	Amortisation	Total
Computer software	4	(1)	3

Net Carrying Value	**2025**	**2024**
Computer software	3	3

6. Receivables from exchange transaction

	2025	**2024**
Trade receivables (including sundry debtors)	8 887 170	4 009 895
Interest accrued	32 915 005	53 809 738
Impairment loss of sundry debtors	(265 631)	(265 631)
	41 536 544	**57 554 002**

IIn 2016 GTAC launched the bursary programme of GTAC's public economics capacity building initiative, which seeks to address the skills gap in public policy and public economics in South Africa. GTAC awarded the bursary contracts to the students under that programme with one clause that the students upon completion of their studies will work for the government for a period three years. Three of the students defaulted in that clause and in 2022/23 FY the debtor was raised as they had to repay GTAC the bursary amount.

One of the student has subsequently complied with clause pertaining serving the internship for 2 years in government. The amount of R230,500.00 has been derecognised as receivable amount (debtor) and impairment debtor.

One of the student has subsequently agreed to the arrangement to repay GTAC the bursary amount. The amount of R194,050.00 has been reversed as impairment loss on debtor.

GTAC is awaiting for the ruling on the prescription from the lawyers on the outstanding balance in the impairment loss of sundry debtor.

Reconciliation of changes in impairment loss - 2025

	Opening balance	Additions	Derecognition	Closing balance
Impairment loss of sundry debtors	265 631	-	-	265 631

Reconciliation of changes in impairment loss - 2024

	Opening balance	Additions	Derecognition	Closing balance
Impairment loss of sundry debtors	690 181	-	(424 550)	265 631

7. Receivables from non-exchange transactions

	2025	2024
Department of Justice**	-	149 600
City of Cape Town (CoC)**	-	880 895
eThekwini Municipality**	-	2 356 503
Department of Public Works - Salvokop**	19 638 400	-
Department of International Relations and Cooperation*	15 837	-
German department Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ donor fund)*	203 570	-
	19 857 807	**3 386 998**

* This relates to Department of International Relations and Cooperation, the principal entities in the Principal-Agent arrangement with GTAC and GIZ donor funding. Where funds transferred were inadequate to cover project cost. The shortfalls will be received from the Principals during 2025/26 financial year.

** This relates to Department of Justice, City of Cape Town and eThekwini Municipality which are the principal entities in the Principal-Agent arrangement with GTAC, where funds transferred were inadequate to cover project cost. The shortfalls were received from the Principals in 2024/25 financial year.

8. Cash and cash equivalents

		2025	2024
Bank accounts:	- Government Technical Advisory Centre (GTAC)	10 000	1 093 247
	- Project Development Facility (PDF)	500	500
	- Neighbourhood Development Programme (NDP)	500	500
	- Independent Power Procurement Programme (IPPP)	500	500
	- Jobs Fund Partner Funds (JF)	419 273	500
	- Presidential Youth Employment Funds (PYE)	500	500
	- National Pathway Management (NPM)	500	500
	- Paymaster-General Account (PMG)	266 605	239 560
		698 378	**1 335 807**
Call accounts:	- Government Technical Advisory Centre (GTAC)	56 647	14 438
	- Project Development Facility (PDF)	3 477 855	19 312 756
	- Neighbourhood Development Programme (NDP)	21 711 072	18 434 888
	- Independent Power Procurement Programme (IPPP)	2 242 689 035	1 954 575 519
	- Jobs Fund Partner Funds (JF)	324 461 511	373 407 617
	- Presidential Youth Employment Funds (PYE)	14 767	14 724
	- National Pathway Management (NPM)	103 474 407	68 324 433
	- Corporation for Public Deposits	271 333 601	250 611 446
	- Nedbank Deposit Notes	220 564 239	307 665 609
		3 187 783 134	**2 992 361 430**
Total cash and cash equivalents		**3 188 481 512**	**2 993 697 237**

Cash and cash equivalents comprise cash held by GTAC and short term bank deposits on call. The carrying amount of these assets approximates their fair values. During 2024/2025 funds were invested in call accounts with Nedbank to maximise the interest earned (between 7.4 % to 9.25% p.a)

	2025	2024
Monies held on behalf of Principals in Principal Agent relationships are not available for general use by GTAC, but earmarked for the projects as set out in the Principal Agent relationship agreement.	**2 868 448 642**	**2 669 563 349**

9. Trade and other payables from exchange transactions

		2025	2024
Accruals		5 951 766	28 540 595
Other payables		527 109	2 245 018
Leave accrual		8 281 610	7 273 144
Income received in advance	- Cost recovery Infrastructure Improvement programme	4 452 156	4 680 188
	- Project preparation Infrastructure (CPAU)	85 770 774	68 888 000
		104 983 415	**111 626 945**

The average credit period taken is less than 30 days. The carrying amount of trade and other payables approximate their fair value due to the relatively short term maturity of these financial liabilities.

10. Payables from non-exchange transactions

Unspent conditional grants and receipts comprises of:

Income received in advance	2025	2024
Employment creation facilitation fund	6 882 647	8 819 165
GIZ donor fund	-	2 416 511
Flanders	30	30
Jobs Fund partner funds **	326 963 775	376 644 685
National Youth Development Agency **	15 366	15 333
Department of Labour and Employment (National Pathway Management)**	104 332 059	69 030 922
Neighbourhood Development Programme **	21 978 301	18 567 037
Development Bank of Southern Africa (Independent Power Producer Procurement Programme)**	2 270 734 655	2 001 871 810
Municipal Finance Improvement Programme III**	94 414 975	165 271 326
Department of Public Works - Salvokop**	-	7 752 400
Department of Public Works - Energy**	890 000	890 000
Department of Public Works - Department of Agriculture, Forestry and Fisheries**	15 000 000	15 000 000
Department of Social Development**	8 909 933	9 781 987
Department of Transport**	4 255 085	644 398
Department of Water and Sanitation**	1 953 816	4 093 451
National Housing Finance Corporation**	694 177	-
Department of Justice**	5 506 498	-
Buffalo city**	12 800 000	-
	2 875 331 317	**2 680 799 055**

** GTAC act as the agent for the above listed departments in a Principal agent relationship (Refer Note 28).

11. Provisions

	2025	2024
Provisions for service bonuses	**1 568 047**	**1 477 671**

Reconciliation of provisions - 2025

	Opening balance	Adjustments	Utilised	Closing balance
Provisions for service bonuses	**1 477 671**	**3 315 219**	**(3 224 843)**	**1 568 047**

Reconciliation of provisions - 2024

	Opening balance	Additions	Utilised	Closing balance
Provisions for service bonuses	**1 247 796**	**3 187 740**	**(2 957 865)**	**1 477 671**

The provisions represent management's best estimate of the entity liability for provisions.
Management is of the opinion that the service bonus provision will be utilised within the next twelve months.

12. Administration fees

	2025	2024
Employment Facilitation (Jobs Fund Project Management Unit)	1 405 505	1 817 095
Neighbourhood Development Programme	437 582	416 745
Presidential Youth Employment	-	68 396
National Pathway Management Network	1 780	40 152
Gautrain Management Agency	153 118	-
	1 997 985	**2 342 388**

13. Cost recovery revenue

	2025	2024
Technical Advisory Services	24 115 059	27 095 817
Cost Recovery-Infrastructure Delivery Improvement Programme (IDIP)	228 032	-
Employment Creation Facilitation Programme	46 850 184	60 569 493
Municipal Finance Improvement Programme III (MFIP)	21 619 680	19 128 225
Presidential Youth Employment	-	2 279 875
National Pathway Management Network	59 321	1 338 410
Cost Recovery- Public-Private Partnerships (PPP)	18 984	300 234
	92 891 260	**110 712 054**

14. Interest revenue

	2025	2024
Interest revenue	**44 938 255**	**51 401 238**

The interest is derived from the funds in the GTAC and PDF call accounts (Refer to note 8). Interest for the other call accounts do not accrue to GTAC and is as such disclosed as payables from non exchanged transactions (refer to note 10 and 28).

15. Appropriated funding (National Treasury vote)

	2025	2024
Government Technical Advisory Centre (GTAC) - Contribution to Operations	50 952 000	52 681 000
Project allocations:		
Project Preparation Facility (PPF)	3 778 226	-
Employment Creation Facilitation Fund (ECFF) - projects	1 936 518	1 348 182
	56 666 744	**54 029 182**

16. Donor funding

	2025	2024
Integrated School Health Programme (ISHP)	6 036 138	2 413 645

- Funding from the German department Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

17. Goods and services

		2025	2024
Administration fees		1 413 540	1 318 688
Advertising		57 830	348 632
Assets less than capitalisation threshold and maintenance		20 625	414 323
Audit committee fees		241 065	157 200
Audit fees		4 100 597	3 578 524
Bank charges		40 541	41 387
Bursaries		82 448	502 282
Catering		71 262	176 014
Communications		1 126 293	1 251 260
Computer services - internet charges and website		51 846	33 789
Consumables and maintenance		29 249	175 358
Contractors general management		44 016	521 213
Entertainment		2 224	1 502
Gifts and promotions		43 240	7 165
Impairment of sundry debtors		-	(194 050)
Legal services		430 597	367 492
Licence fees		3 233 262	2 028 139
Losses and damages		26 152	129 923
Operating leases		258 847	432 887
Project expenditure:	- Technical Advisory Services	31 768 627	34 522 803
	- Employment Facilitation - Jobs Fund Operations	7 284 833	11 663 219
	- Employment Facilitation - Jobs Fund Projects	4 706	1 347 582
	- Specialised Procurement - Project Development Facility	258 227	-
	- Capital Projects Appraisal	3 395 750	-
	- Support to the NT in National Health Insurance (NHI) Design	1 792 014	1 776 439
	- Consult Serv-Comms	2 590 004	1 883 374
	- National Pathway Management Network	59 321	1 138 494
	- Presidential Youth Employment	-	1 939 154
Stationery and Printing		270 076	215 919
Subscriptions		87 724	52 873
Training		111 116	428 875
Travel and subsistence		6 345 687	2 513 509
Venues and facilities		349 815	231 506
		65 591 534	**69 005 475**

17.1. Impairment loss on sundry debtors

Impairment loss on sundry debtors	**-**	**(194 050)**

Refer to note 6.

18. Compensation of employees

	2025	2024
Salaries and wages	83 910 532	84 983 048
Pensions and medical aid	9 837 014	9 387 510
Service bonuses	3 601 806	3 471 247
Overtime	189 483	116 841
Other employee related costs*	2 088 322	1 445 065
Housing allowances	919 278	843 011
Non pensionable	29 681 253	32 569 461
	130 227 688	**132 816 183**

*Other employee related costs includes leave paid out, bargaining council contributions and acting allowances.

19. Depreciation and amortisation

	2025	2024
Office equipment	256 691	266 968
Computer equipment	1 770 854	1 939 603
Furniture and fittings	50 883	49 500
Computer software	-	1
	2 078 428	**2 256 072**

20. Interest income (relating to cash flow statement)

	2025	2024
Interest income at the beginning of the year	53 809 738	29 696 260
Interest income received per the Statement of Financial Performance	44 938 255	51 401 238
Accrued net interest income at the end of the year	(32 915 004)	(53 809 738)
	65 832 989	**27 287 760**

21. Cash generated from operations

	2025	2024
Surplus for the year	5 712 738	17 270 130
Adjustments for:		
Depreciation and amortisation	2 078 428	2 256 072
Loss on disposal of assets	26 152	133 701
Increase/(decrease) in salary provisions and accruals	1 098 842	(172 436)
Increase in unspent government funding from non-exchange transactions	198 885 296	593 527 540
Increase in income received in advance		
- From exchange transactions	(24 306 744)	22 840 248
- From non-exchange transactions	(4 353 029)	(3 761 827)
Changes in working capital:		
Decrease/(increase) receivables from exchange transactions	16 017 458	(17 962 752)
Decrease/(increase) in receivables from non-exchange transactions	(16 470 810)	(3 386 998)
(Decrease)/ increase in payables under exchange transactions	16 654 742	22 404 886
	195 343 073	**633 148 564**

22. Related parties

During the financial year, GTAC entered into various transactions with related parties.
The nature of the relationship is that the related parties function in the same sphere of government namely national.
National Treasury is the Principal entity of GTAC.
GTAC is a government component of National Treasury.

Related party balances	2025	2024
Receivables		
Department of Employment and Labour (DEL)	746 085	7 855
Department of Science and Innovation		188 930
Department of Trade, Industry and Competition	2 227 011	-
Department of Co-operative Governance & Traditional Affairs	449 780	-
National Department of Transport	727 890	-
National Treasury	3 599 462	884 425
Public Service Commission	-	849 934
Department of Justice	-	149 600
Department of Public Works and Infrastructure (DPWI)	19 638 400	-
Department of International Relations and Cooperation	15 837	-
	27 404 465	**2 080 744**

Trade and other payables		2025	2024
National Treasury	Infrastructure Delivery Improvement Programme	4 452 156	4 680 188
	Employment Creation Facilitation Programme	6 882 647	8 819 165
	Municipal Finance Improvement Programme III	94 414 975	165 271 326
	Neighbourhood Development Programme	21 978 301	18 567 037
	Jobs Fund	326 963 775	376 644 685
	Jobs Fund operations	-	1 091 550
Department of Public Works-Salvokop		-	7 752 400
Department of Public Works - DAFF *		15 000 000	15 000 000
Department of Public Works - Energy		890 000	890 000
Development Bank of Southern Africa Ltd (Independent Power Producer Procurement Programme)		2 270 734 655	2 001 871 810
Department of Social Development		8 909 933	9 781 987
Department of Transport		4 255 085	644 398
National Youth Development Agency (NYDA)		15 366	15 333
Department of Employment and Labour (DEL)		104 332 059	69 030 922
Department Water and Sanitation		1 953 816	4 093 451
Department of Justice		5 506 499	-
National Housing Finance Corporation		694 177	-
		2 866 983 444	**2 684 154 252**

Related party transactions		2025	2024
Funding provided by relating parties			
National Treasury	- GTAC	54 730 226	52 681 000
	- Municipal Finance Improvement Programme III	101 380 000	81 561 000
	- Neighbourhood Development Programme	93 924 507	189 178 215
		250 034 733	**323 420 215**
Services provided to related parties			
Department of Agriculture, Forestry and Fisheries (Branch Fisheries)		-	861 494
Department of Co-operative Governance & Traditional Affairs		1 706 569	182 778
Department of Employment and Labour		742 154	-
Department of Employment and Labour - National Pathway Management Network		61 100	4 471 809
Department of Performance Monitoring and Evaluations		-	258 349
Department of Public Enterprises		1 220 318	2 857 735
Department of Science and Innovation		-	562 288
Department of Small Business Development		1 133 389	1 112 492
Department of Trade and Industry (DTI)		2 999 923	1 021 160
Department of Transport		2 716 352	-
Government Printing Works		-	559 834
National Planning Commission		-	249 709
National Treasury		78 339 273	89 384 987
National Youth Development Agency		-	2 348 271
Ombuds Council		440 973	-
State Information Technology Agency		400 276	-
		89 760 327	**103 870 906**
Services received at no cost			
National Treasury		**38 729 263**	**30 043 188**

Key management personnel

2025		Basic (basic salary and non-pensionable)	Service bonus	Pension	Other allowances*	Total
Name	**Designation**	R	R	R	R	R
R Engela	Acting Head of GTAC (from 01 February 2022)/DDG: Public Expenditure and Policy Analysis	1 817 258	114 455	178 550	342 451	2 452 713
SPM Rautenbach	Chief Director: Financial Management	1 757 183	-	175 911	126	1 933 221
B Mashilo	Chief Director: Capital Projects Appraisal	1 296 536	88 908	138 697	126	1 524 267
E Venter	Chief Director: Strategy Management and Communications (from 01 October 2023)	1 305 344	-	130 678	126	1 436 147
TP Moleke	Chief Director: Transaction Advisory Services and PPP	1 646 410	-	139 964	8 166	1 794 539
N Allie -Edries	Deputy Director-General: Employment Facilitation	1 669 085	114 455	178 550	126	1 962 215
E C Gille	Chief Director: Institutional Development Services	1 447 733	-	122 476	126	1 570 334
NT Gobozi	Chief Director: Professional Services Procurement	1 257 244	-	132 638	67 806	1 457 687
MJ Matshivha	Chief Director: Municipal Finance Improvement Programme	1 324 924	-	132 638	126	1 457 687
MT Buthelezi	Acting DDG: Public Expenditure and Policy Analysis (from 01 April 2022 to 30 July 2024)	262 659	-	28 098	31	290 789
H Boraine	Acting DDG: Public Expenditure and Policy Analysis (from 01 August 2024)	937 484	-	93 852	84	1 031 420
T Naicker	Director: Human Capital Management (from 01 August 2024)	868 613	-	86 957	84	955 654
		15 590 473	**317 818**	**1 539 009**	**419 378**	**17 866 673**

2024		Basic (basic salary and non-pensionable)	Service bonus	Pension	Other allowances*	Total
Name	**Designation**	**R**	**R**	**R**	**R**	**R**
R Engela	Acting Head of GTAC (from 01 February 2022)/ DDG: Public Expenditure and Policy Analysis	1 731 093	109 168	170 302	335 235	2 345 798
SPM Rautenbach	Chief Director: Financial Management	1 676 301	-	167 814	120	1 844 234
B Mashilo	Chief Director: Capital Projects Appraisal	1 219 251	83 609	130 429	120	1 433 409
E Venter	Chief Director: Strategy Management and Communications (from 01 October 2023)	1 243 952	-	124 532	3 194	1 371 678
TP Moleke	Chief Director: Transaction Advisory Services and PPP	1 571 576	-	133 633	8 160	1 713 369
N Allie -Edries	Deputy Director- General: Employment Facilitation	1 591 983	109 168	170 302	120	1 871 574
E C Gille	Chief Director: Technical Consulting Services	1 360 872	-	115 128	120	1 476 120
NT Gobozi	Chief Director: Professional Services Procurement (from 01 April 2021)	1 179 066	-	124 812	67 800	1 371 678
MJ Matshivha	Chief Director: Municipal Finance Improvement Programme (from 1 July 2020)	1 309 152	-	62 406	120	1 371 678
NM Davis	Acting Director: HRM (from 01 January 2023)	479 412	-	-	149 410	628 822
MT Buthelezi	Acting DDG: Public Expenditure and Policy Analysis (from 01 April 2022)	1 003 230	68 795	107 320	120	1 179 465
		14 365 888	**370 740**	**1 306 678**	**564 519**	**16 607 825**

* Other allowances includes medical aid contributions, leave gratuity, bargaining council contributions and acting allowances.

23. Risk management

GTAC seeks to identify, assess, manage and monitor all material forms of risk across all its programmes and activities. While operating risk cannot be fully eliminated, management endeavors to minimise it by ensuring that the appropriate infrastructure, controls, systems and ethical standards are applied throughout the entity and managed within predetermined procedures and constraints.

As GTAC receives funding in advance from National Treasury and other organs of state for its principal/agent activities it does not have borrowed funds, and does not have significant exposure to credit, liquidity, interest and market risk.

Credit risk
In its holding of cash and cash equivalents, and deposits with banks and financial institutions, GTAC makes use of only highly reputable financial institutions.

2025	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade receivables	8 210 573	7 482 683	727 890	-	–	-

The credit quality is of such nature that it is not past due or impaired

2024	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade receivables	3 437 869	3 437 869	-	-	-	-

Liquidity risk

GTAC's exposure to liquidity risk is limited by the National Treasury's management framework for meeting short, medium and long term funding requirements.

2025	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade payables	5 951 763	5 896 220	9 667	549	20	45 308

2024	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade payables	28 540 597	28 459 098	10 468	-	98	70 933

Interest rate risk

GTAC's interest rate risk is limited as funds are invested with one of the four major banks and this is assessed annually.

Market risk

No significant market events occurred during the year that materially affected GTAC. GTAC's activities are mainly of an administrative or support service nature, with limited exposure to market movements.

24. Events after the reporting date

24.1. Condonement of the Irregular Expenditure

	2025	2024

During the 2023/24 financial year, GTAC were in the process of applying for irregular expenditure condonement and as at 31 March 2024 the conditions existed relating to the application of condonement of irregular expenditure. The approval has been received on the 25 June 2024, and the Annual Financial Statements are authorised for issue on the 31 July 2024.

Effects on the 2023/24 financial year period, increase in irregular expenditure condoned of R1,732,672.

25. Notes to statement of comparison of budget and actual amounts

The accrual basis were used for budgetary purposes in line with the accounting framework. All variances over R1 million is seen as material and has been reported on.

25.1 Cost recovery revenue

Under budget

The variance was mainly due to less under-recovery from the Project Management Units (PMUs) and Spending Review projects. Some projects on the Expenditure Review did not materialise as planned. Underspending of PMUs on operational expenditure results in under-recovery.

25.2 Interest revenue

Under budget

All surplus funds were transferred to a call account and fixed deposits that earns interest of between 7.40% and 8.15%. There negative variance was mainly due to drop of interest rates from 8.15% to 7.40%.

25.3 Appropriated funding

Under budget

The significant variance was mainly because of PPF project underspent due to delays in operationalisation. The revenue is recognised as soon as the spending is incurred.

25.4 Goods and services

Under budget

The underspending was due to delays in the operationalisation of the PPF unit; some projects were delayed on the spending review and the PMUs underspent.

25.5 Compensation of employees

Under budget

Underspending on compensation of employees was due to a number of vacancies at the senior management level.

26. Financial instruments

Categories of financial instruments

2025

Financial assets	At amortised cost	Total
Receivables from exchange transactions	41 536 544	41 536 544
Receivables from non-exchange transactions	19 857 807	19 857 807
Cash and cash equivalents	3 188 481 512	3 188 481 512
	3 249 875 863	**3 249 875 863**

Financial liabilities	At amortised cost	Total
Trade and other payables from exchange transactions	96 825 304	96 825 304
Payables from non-exchange transactions	2 875 207 815	2 875 207 815
	2 972 033 119	**2 972 033 119**

2024

Financial assets	At amortised cost	Total
Receivables from exchange transactions	57 554 002	57 554 002
Receivables from non-exchange transactions	3 386 998	3 386 998
Cash and cash equivalents	2 993 697 237	2 993 697 237
	3 054 638 237	**3 054 638 237**

Financial liabilities	At amortised cost	Total
Trade and other payables from exchange transactions	104 353 803	104 353 803
Payables from non-exchange transactions	2 680 799 055	2 680 799 055
	2 785 152 858	**2 785 152 858**

27. Irregular expenditure

	2025	2024
Irregular expenditure	-	19 226 091

No irregular expenditure has been confirmed and incurred during the current year.
To the best of our knowledge no fruitless and wasteful expenditure have been incurred during the current year.

28. Accounting by principals and agents

Employment Creation Facilitation: Implementation of the Jobs Fund on behalf of National Treasury

GTAC undertakes the administration of the Employment Creation Facilitation sub-programme on behalf of National Treasury. The programme is administered by a Project Management Unit, whose costs are recovered from National Treasury. Disbursements to Jobs Fund Partners for the implementation of approved projects is undertaken by GTAC, as agent, on behalf of National Treasury, as principal.

			2025	2024
Bank balance			324 880 784	373 408 117
Assets -Interest receivable			2 083 322	3 236 567
Liability			(326 963 775)	(376 644 685)
			331	**(1)**
Revenue	–	Appropriated funds (Including interest received)	329 211 438	555 828 534
	–	Interest accrued	1 153 245	368 996
Expenditure	–	Jobs Fund nett partner payments	377 738 018	718 654 514
	–	Bank charges	1 083	1 262
			-	-

Presidential Youth Employment:
Implementation of the project on behalf of National Youth Development Agency (NYDA)

GTAC undertakes the administration of the Presidential Youth Employment sub-programme on behalf of NYDA. The programme is administered by a Project Management Unit, whose costs are recovered from NYDA. Disbursements to Partners for the implementation of approved projects is undertaken by GTAC, as agent, on behalf of NYDA, as principal.

			2025	2024
Bank balance (Including operational funds)			15 267	15 224
Assets – interest receivable			93	103
Liability			(15 366)	(15 333)
			(6)	**(6)**
Revenue	–	Appropriated funds	1 180	610 692
	–	Funds returned	-	(6 600 000)
	–	Interest accrued	10	241 783
Expenditure	–	Payments to service providers	-	9 019 080
	–	Bank charges	1 137	1 280
			-	-

National Pathway Management Network:
Implementation of the project on behalf of Department of Employment and Labour (DEL)

GTAC undertakes the administration of the National Pathway Management Network sub-programme on behalf of Department of Employment and Labour (DEL). The programme is administered by a Project Management Unit, whose costs are recovered from DEL. Disbursements to Partners for the implementation of approved projects is undertaken by GTAC, as agent, on behalf of DEL, as principal.

			2025	2024
Bank balance			103 474 907	68 324 933
Assets – Interest receivable			857 152	705 989
Liability			(104 332 059)	(69 030 922)
			-	-
Revenue	-	Appropriated funds (including interest received)	174 882 801	220 474 577
	-	Interest accrued	(151 163)	109 329
Expenditure	-	Payments to service providers	139 731 690	216 355 048
	-	Bank charges	1 137	1 280
			-	-

Independent Power Producers Procurement Programme- DBSA

GTAC manage and account for the IPPPP bank account, make payments to the DBSA, cooperate with and provide such project-specific information in its possession to the IPPPP office when requested, provide general technical support in line with the GTAC's mandate in respect of the IPP Procurement Programmes and interventions and facilitate execution of the National Treasury's roles and responsibilities in terms of the Memorandum of Agreement between DoE, NT and DBSA.

			2025	2024
Bank balance			2 242 689 535	1 954 576 019
Assets - interest receivable			28 045 120	47 295 792
Liability			(2 270 734 655)	(2 001 871 810)
			-	1
Revenue	–	Development and request for proposal fees (Including interest received)	538 114 650	971 774 427
	–	Interest accrued	19 250 672	24 705 032
Expenditure	–	Salaries and overheads	250 000 000	115 000 000
	–	Bank charges	1 133	1 262
			-	-

Neighbourhood Development Programme - National Treasury

GTAC manages and account for the NDP bank account, make payments to the service providers contracted by municipalities on behalf of NDP within National Treasury.

			2025	2024
Bank balance			21 711 572	18 435 388
Assets – Interest receivable			266 727	131 648
Liability*			(21 978 301)	(18 567 037)
			(2)	(1)
Revenue	–	Appropriated funds (Including interest received) *	97 639 356	192 224 102
	–	Interest accrued	135 080	34 190
Expenditure	–	Payments to service providers	93 924 507	189 178 215
	–	Administration fees	437 582	416 745
	–	Bank charges	1 083	1 262
			-	-

* Appropriated funds relate to funds received from National Treasury less returned before year end.

Office of the Accountant-General – National Treasury

The Office of the Accountant-General within National Treasury has requested GTAC to assist with the roll out of the Municipal Finance.

			2025	2024
Funds available			94 414 975	165 271 326
Liability			(94 414 975)	(165 271 326)
			-	-
Revenue	–	Appropriated funds	101 380 000	81 561 000
Expenditure	–	Payments to service providers	172 236 351	129 461 552
			-	-

National Department of Transport (NDoT)

The National Department of Transport has contracted GTAC to procure Transaction Advisors on behalf of NDoT to render Professional Services in procurement of a PPP fleet management contract for NDoT.

	2025	2024
Funds available	4 255 085	644 398
Liability	(4 255 085)	(644 398)
	-	-
Funds received	4 814 250	-
Expenditure - payments to service providers	1 203 563	-
	-	-

Department of Public Works – Salvokop

GTAC has been contracted as the implementing agent to appoint a multi discipline Engineering Business Undertaking to render professional services in respect of bulk municipal infrastructure services to Salvokop Extension 4.

	2025	2024
Funds available	-	7 752 400
Liability	-	(7 752 400)
Asset (receivable by GTAC)	19 638 400	-
	19 638 400	-
Funds received	168 744 786	217 090 443
Expenditure - Payments to service providers	196 135 586	290 279 857
	-	-

Department of Public Works - Energy

DPW has requested GTAC to provide project management support and procurement services to assist with the development and execution of a super ESCO business plan and renewable energy pilot projects.

Funds available	890 000	890 000
Liability	(890 000)	(890 000)
	-	-
Funds received	33 401 921	61 104 53
Expenditure – Payments to service providers	33 401 921	60 204 533
	-	-

Department of Public Works - Department of Agriculture, Forestry and Fisheries (DAFF)

GTAC, on behalf of the DPW, will appoint Professional Service Providers to conduct the feasibility study and assist DAFF with procurement of the accommodation facility, depending on the recommendations of the feasibility.

Funds available	15 000 000	15 000 000
Liability	(15 000 000)	(15 000 000)
	-	-

Department of Justice (DOJ)

GTAC, on behalf of the DOJ, will assist with the appointment of a Transaction Advisor and the Project Officer.

Funds available	5 506 499	-
Liability	(5 506 499)	-
Asset (receivable by GTAC)	-	149 600
	-	149 600
Funds received	7 836 711	1 795 200
Expenditure - payments to service providers	2 180 613	1 944 80
	-	-

Department of Social Development

GTAC, on behalf of the DSD, will appoint Professional Service Providers to conduct the feasibility study and assist with procurement of the accommodation facility, depending on the recommendations of the feasibility study.

Funds available	9 781 987	10 000 000
Liability	(9 781 987)	(10 000 000)
Funds received	7 836 711	1 795 200
Expenditure - Payments to service providers	2 180 613	1 944 800
	-	-

City of Cape Town (CoC)

GTAC, on behalf of the CoC, will appoint transaction advisors for a comprehensive feasibility study for CoC permanent desalination plant project

Asset (receivable by GTAC)	-	880 895
Funds received	3 339 328	1 149 229
Expenditure - Payments to service providers	2 458 433	2 030 124
	-	-

	2025	2024
eThekwini Municipality		
GTAC, on behalf of the eThekwini Municipality, will provide the project management support and procurement services to assist with the appointment of transactions advisor on the projects.		
Asset (receivable by GTAC)	-	2 356 503
	-	-
Funds received	2 356 503	5 008 828
Expenditure - Payments to service providers	-	7 365 330
	-	-
eThekwini Municipality		
GTAC, on behalf of the eThekwini Municipality, will provide the project management support and procurement services to assist with the appointment of transactions advisor on the new water production at kwaMashu WWTW.		
Funds received	1 000 464	2 140 154
Expenditure - Payments to service providers	1 000 464	2 140 154
	-	-
National Housing Finance Corporation		
GTAC, on behalf of the National Housing Finance Corporation, provide assist with project management for establishment of the Human Settlements Development Bank project.		
Funds available	1 953 816	4 093 451
Liability	(1 953 816)	(4 093 451)
	-	-
Funds received	-	4 360 000
Expenditure - payments to service providers	2 139 635	266 549
	-	-
Department Water and Sanitation		
GTAC, on behalf of the DWS, will procure Transaction Advisors and Project Officer for the construction of head office building.		
Funds available	694 177	-
Liability	(694 177)	-
	-	-
Funds received	6 576 750	-
Expenditure - payments to service providers	5 882 573	-
	-	-
Department of International Relations and Cooperation (DIRCO)		
GTAC, on behalf of the DIRCO, will provide technical support to formulate, coordinate, implement and manage South Africa's foreign policy and international relations programme.		
Asset (receivable by GTAC)	15 837	-
	-	-
Funds received	2 924 636	-
Expenditure - Payments to service providers	2 940 473	-
	-	-
Gautrain		
GTAC, on behalf of the GMA, will assist with the acquisition of pre-owned rolling stock and ancillary system improvements.		
Funds received	5 257 036	-
Expenditure - Payments to service providers	5 103 918	-
- Administration fees	153 118	-
	-	-

	2025	2024
Buffalo City Metropolitan Municipality		
GTAC, on behalf of the BCMM, will assist with the appointment of a Transaction Advisory Team to assist in the development of Battery Energy Storage System.		
Funds available	12 800 000	-
Liability	(12 800 000)	-
	-	-
Funds received	12 800 000	-

29. Contingent Liability

	2025	2024
Legal case against the Minister of Finance/ National Treasury and the Service provider, on the contract terminated by GTAC	2 041 130	2 041 130
Contracts(2020/06/1027/571/GTAC) was terminated by GTAC on 2 July 2021 due to poor performance by the allocated resource. The terminated service provider initiated a process of suing the Minister of Finance and the NT: DG, the matter is with high court and NT is defending the case. It remains unclear whether GTAC will be joined in the case as the Respondent or not in future and therefore no present obligation exists for GTAC. As to date there is still uncertainty on a possible obligation by GTAC as a result of the past event of terminating a contract.		
Accumulated surplus (unspent government funds)	267 993 087	260 734 563

In terms of the PFMA, all surplus funds (cash and cash equivalents plus receivables less current liabilities) as at the reporting date may be forfeited to the National Treasury. In terms of PFMA section 53(3), the accounting authority must submit the formal request to retain surplus funds thorough the designated department (National Treasury). A request for the retention of the accumulated surpluses resulting from operations in the financial year ended 31 March 2025 and prior years will be made to the National Treasury and there is uncertainty around the probable outflow/rentention of these funds.

The retention of funds is expected to be granted at the end of September 2025.

30. Going Concern

An entity is a going concern if it is able to operate and meet its obligations for at least the next 12 months.

The annual financial statements have been prepared on the expectation that GTAC will continue to operate as a going concern for at least the next 12 months.

This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

As at 31 March 2025, the entity had an accumulated surplus of R270,338,153

Ratio indicators

Current ratio (current assets/current liabilities)	R3 249 875 863/R2 981 882 777 = 1.09
GTAC has a current ratio greater than 1, which signifies that has more assets than liabilities indicating a strong liquidity position.	
Cash ratio (Cash/current liabilities)	R3 188 481 512/R2 981 882 777 = 1.07
GTAC has cash ratio greater than 1, that signifies that GTAC will be able to pay off its current liabilities with cash and cash equivalents.	
GTAC's cash and cash equivalents makes up 98 % of total current assets.	

NOTES

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