



ANNUAL REPORT

2025/26



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

GOVERNMENT TECHNICAL ADVISORY CENTRE ANNUAL REPORT

2025/2026

The GTAC Annual Report 2025/26 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



CONTACT US

spme_r@gtac.gov.za

www.gtac.gov.za

LinkedIn: Government Technical Advisory Centre

Twitter: @GTACSouthAfrica

YouTube: @GTACSouthAfrica

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TABLE OF CONTENTS

PART A

GENERAL INFORMATION

01	Minister's foreword	12
	Accounting Officer's report	14
	Accounting Officer's statement	16
	Strategic overview	18

PART B

PERFORMANCE INFORMATION

02	Auditor-General's report: Predetermined objectives	24
03	Overview of departmental performance	26
04	Achievement of institutional impacts and outcomes	28
05	Programme performance information	30
06	Transfer payments	37
07	Conditional grants	37
08	Donor funds	37
09	Capital investment	37

PART C

GOVERNANCE

10	Governance	39
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PART D

HUMAN RESOURCE MANAGEMENT

11	Human resources overview	54
12	Human resources oversight statistics	56

PART E

PFMA COMPLIANCE

13	Irregular, Fruitless & Wasteful Unauthorised Expenditure & Material Losses	76
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PART F

FINANCIAL INFORMATION

14	Auditor-General's report	98
15	Annual Financial Statements	104

LIST OF TABLES

TABLE NO.	TABLE TITLE	PAGE NO.
Table 1	GTAC outcomes	29
Table 2	Outputs, output indicators, planned targets and actual achievements for Programme 1	32
Table 3	Outputs, output indicators, planned target and actual achievements for Programme 2	35
Table 4	Strategy to overcome areas of underperformance (indicators and action plans) for Programme 2	36
Table 5	Institutional Development Support	36
Table 6	Programme expenditure	36
Table 7	Audit Committee composition and meeting attendance	47
Table 8	B-BBEE Compliance Information	51
Table 12.1.1	Personnel expenditure by programme for the period 1 April 2025 to 31 March 2026	57
Table 12.1.2	Personnel costs by salary band for the period 1 April 2025 to 31 March 2026	57
Table 12.1.3	Salaries, overtime, homeowners allowance and medical aid by programme for the period 1 April 2025 to 31 March 2026	57
Table 12.1.4	Salaries, overtime, homeowners allowance and medical aid by salary band for the period 1 April 2025 to 31 March 2026	57
Table 12.2.1	Employment and vacancies by programme as at 31 March 2026	58
Table 12.2.2	Employment and vacancies by salary band as at 31 March 2026	58
Table 12.2.3	Employment and vacancies by critical occupations as at 31 March 2026	58
Table 12.3.1	SMS post information as at 31 March 2026	59
Table 12.3.2	SMS post information as at 30 September 2025	59
Table 12.3.3	Advertising and filling of SMS posts for the period 1 April 2025 to 31 March 2026	59
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	59
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 2025 to 31 March 2026	59
Table 12.4.1	Job valuation by salary band for the period 1 April 2025 to 31 March 2026	60
Table 12.4.2	Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 to 31 March 2026	60
Table 12.4.3	Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 to 31 March 2026	60
Table 12.4.4	Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 to 31 March 2026	60
Table 12.5.1	Annual turnover rates by salary band for the period 1 April 2025 to 31 March 2026	61
Table 12.5.2	Annual turnover rates by critical occupation for the period 1 April 2025 to 31 March 2026	61
Table 12.5.3	Reasons why staff left the department for the period 1 April 2025 to 31 March 2026	61
Table 12.5.4	Promotions by critical occupation for the period 1 April 2025 to 31 March 2026	62
Table 12.5.5	Promotions by salary band for the period 1 April 2025 to 31 March 2026	62
Table 12.6.1	Total number of employees (including employees with disabilities) in each of the following occupational categories as at 31 March 2026	62
Table 12.6.2	Total number of employees (including employees with disabilities) in each of the following occupational bands as at 31 March 2026	63
Table 12.6.3	Recruitment for the period 1 April 2025 to 31 March 2026	63
Table 12.6.4	Promotions for the period 1 April 2025 to 31 March 2026	64
Table 12.6.5	Terminations for the period 1 April 2025 to 31 March 2026	64
Table 12.6.6	Disciplinary action for the period 1 April 2025 to 31 March 2026	64
Table 12.6.7	Skills development for the period 1 April 2025 to 31 March 2026	65
Table 12.7.1	Signing of performance agreements by SMS members as at 31 May 2025	65
Table 12.7.2	Reasons for not having concluded performance agreements for all SMS members as at 31 March 2026	65
Table 12.7.3	Disciplinary steps taken against SMS members for not having concluded performance agreements as at 31 March 2026	65
Table 12.8.1	Performance rewards by race, gender and disability for the period 1 April 2025 to 31 March 2026	66
Table 12.8.2	Performance rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026	66

TABLE NO.	TABLE TITLE	PAGE NO.
Table 12.8.3	Performance rewards by critical occupation for the period 1 April 2025 to 31 March 2026	66
Table 12.8.4	Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026	66
Table 12.9.1	Foreign workers by salary band for the period 1 April 2025 to 31 March 2026	67
Table 12.9.2	Foreign workers by major occupation for the period 1 April 2025 to 31 March 2026	67
Table 12.10.1	Sick leave for the period 1 January 2025 to 31 December 2025	67
Table 12.10.2	Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025	68
Table 12.10.3	Annual Leave for the period 1 January 2025 to 31 December 2025	68
Table 12.10.4	Capped leave for the period 1 January 2025 to 31 December 2025	68
Table 12.10.5	Leave payouts for the period 1 April 2025 to 31 March 2026	68
Table 12.11.1	Steps taken to reduce the risk of occupational exposure	68
Table 12.11.2	Details of health promotion and HIV/AIDS Programmes	69
Table 12.12.1	Collective agreements for the period 1 April 2025 to 31 March 2026	69
Table 12.12.2	Misconduct and disciplinary hearings finalised for the period 1 April 2025 to 31 March 2026	69
Table 12.12.3	Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 to 31 March 2026	69
Table 12.12.4	Grievances logged for the period 1 April 2025 to 31 March 2026	70
Table 12.12.5	Disputes logged with councils for the period 1 April 2025 to 31 March 2026	70
Table 12.12.6	Strike actions for the period 1 April 2025 to 31 March 2026	70
Table 12.12.7	Precautionary suspensions for the period 1 April 2025 to 31 March 2026	70
Table 12.13.1	Training needs identified for the period 1 April 2025 to 31 March 2026	70
Table 12.13.2	Training provided for the period 11 April 2025 to 31 March 2026	71
Table 12.14.1	Injury on duty for the period 1 April 2025 to 31 March 2026	71
Table 12.15.1	Report on consultant appointments using appropriated funds for the period 1 April 2025 to 31 March 2026	72
Table 12.15.2	Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 to 31 March 2026	72
Table 12.15.3	Report on consultant appointments using donor funds for the period 1 April 2025 to 31 March 2026	72
Table 12.15.4	Analysis of consultant appointments using donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 to 31 March 2026	72
Table 12.16.1	Granting of employee initiated severance package for the period of 1 April 2025 to 31 March 2026	73

LIST OF ABBREVIATIONS AND ACRONYMS

AFS	Annual Financial Statements
APP	Annual Performance Plan
BAS	Basic Accounting System
B-BBEE	Broad-Based Black Economic Empowerment
BFI	Budget Facility for Infrastructure
CD	Chief Director
CRO	Chief Risk Officer
CF	Compensation Fund
CoGTA	Department of Cooperative Governance & Traditional Affairs
CPAU	Capital Projects Appraisal Unit
DBSA	Development Bank of Southern Africa
DEL	Department of Employment and Labour
DG	Director-General
DPME	Department of Planning, Monitoring and Evaluation
DPSA	Department of Public Service and Administration
dtic	Department of Trade, Industry and Competition
FM	Financial Management
GDP	Gross Domestic Product
GNU	Government of National Unity
GRC	Governance Review Committee
GTAC	Government Technical Advisory Centre
HCM	Human Capital Management
HDI	Historically Disadvantaged Individual
ICT	Information and Communication Technologies
IDS	Institutional Development Support
IFISA	Infrastructure Finance and Implementation Support Agency
MANCO	Management Committee
M&E	Monitoring and Evaluation
MFIP	Municipal Finance Improvement Programme

MOA	Memorandum of Agreement
MTBPS	Medium-Term Budget Policy Statement
MTDP	Medium-Term Development Plan
MTEF	Medium-Term Expenditure Framework
NDP	National Development Plan
NDMC	National Disaster Management Centre
NSP-GBVF	National Strategic Plan on Gender Based Violence & Femicide
OHS	Occupational Health and Safety
PEPA	Public Expenditure and Policy Analysis
PER	Performance and Expenditure Review
PERSAL	Personnel and Salary System
PFM	Public Finance Management
PMU	Project Management Unit
PPP	Public-Private Partnership
PSP	Professional Service Procurement
RMC	Risk Management Committee
SANSA	South African National Space Agency
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SEE	Supported Employment Enterprises
SHERQ	Safety, Health, Environment, Risk and Quality
SMC	Strategy Management and Communications
SMS	Senior Management Service
TAS & PPPs	Transaction Advisory Services and Public-Private Partnerships
TVET	Technical and Vocational Education and Training
UIF	Unemployment Insurance Fund
UNFPA	United Nations Population Fund
WCPP	Western Cape Provincial Parliament

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Join the conversation Stay informed

Explore our website for the latest initiatives, insights, and opportunities to engage with GTAC.

Stay informed by following our social media channels for the latest news, project highlights, events and updates as we continue supporting improved public sector performance and service delivery across South Africa.



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GOVERNMENT TECHNICAL ADVISORY CENTRE

Analyse, Adjust & Activate

National Treasury - Republic of South Africa



PART A

GENERAL INFORMATION



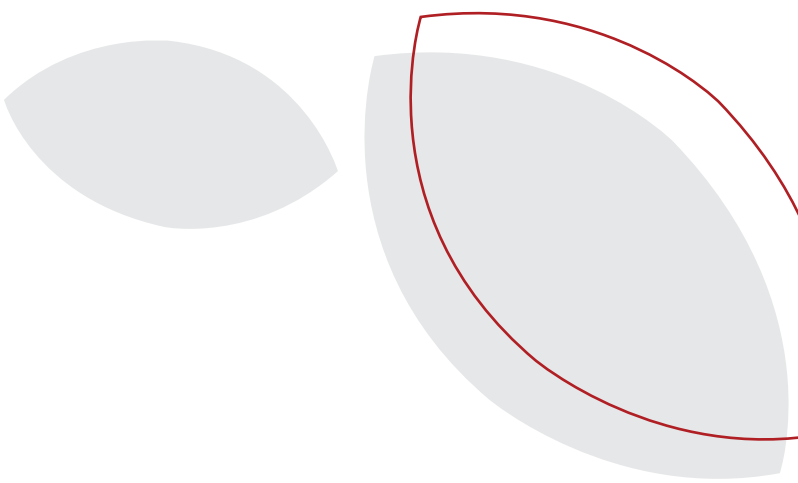


MINISTER'S FOREWORD

"GTAC's value lies in helping government move from policy intention to practical delivery; from plans on paper to services that improve the lives of our people."

Enoch Godongwana
MINISTER OF FINANCE





MINISTER'S FOREWORD

The 2025/26 financial year required government to continue making difficult choices. The Government Technical Advisory Centre (GTAC) approach remains guided by three practical principles: stabilise debt, invest in infrastructure and spend better. These are not competing objectives. They are mutually reinforcing. GTAC strengthens fiscal credibility so that government can protect essential services, support faster and more inclusive growth, and build a state that can implement.

In this context, GTAC occupies an important place within the National Treasury family. GTAC is one of our specialised public-sector capabilities: a centre of technical excellence that supports organs of state with evidence, analysis, institutional advice, infrastructure appraisal, spending reviews, programme management and implementation support. Its value lies in helping government move from policy intention to practical delivery; from plans on paper to services that improve the lives of our people.

During the year under review, GTAC made a meaningful contribution to the priorities government has set for the medium term. It began implementing its 2025 - 2030 Strategic Plan and advanced the transition to a hub-based operating model. This reform is intended to reduce duplication, deepen specialist capacity, improve coordination and ensure that GTAC responds more effectively to the needs of departments, provinces, municipalities and public entities.

GTAC's advisory work also supported the core priorities of growth, fiscal sustainability and state capability. Its infrastructure-related work assisted decision-making on projects in transport, health, water, student accommodation and economic infrastructure. Its public expenditure and policy analysis work helped institutions examine whether programmes are efficient, effective and aligned with national priorities. Its institutional development support contributed to improved governance, organisational design and reform across the public sector. These are practical contributions to the agenda of spending better and investing in growth-enhancing infrastructure.

I am encouraged by the quality and discipline of GTAC's delivery. In 2025/26, the organisation delivered all planned targets in Business Support Services, strengthened its internal capability through targeted skills development, achieved strong client satisfaction in completed technical

advisory projects, and delivered approved advisory projects within agreed timeframes and approved budgets. These are not merely internal performance indicators. They are signals of credibility, professionalism and value for money. In a constrained fiscal environment, every programme and every allocation must demonstrate value, efficiency and accountability.

The social wage remains one of the clearest expressions of our commitment to redistribution and to the dignity of South Africans. But the social wage can only be protected over time if public finances are sustainable and if services are delivered efficiently. GTAC supports this balance by helping institutions make better decisions, strengthen implementation and build the capability required to deliver services where they matter most.

As GTAC enters the next phase of its 2025 - 2030 Strategic Plan, the focus must be on practical implementation, measurable results, knowledge sharing and the transfer of skills across the state. The people of South Africa expect government to be disciplined with public resources, honest about trade-offs and relentless in improving delivery. GTAC has an important role to play in meeting that expectation.

I thank the Acting Head of GTAC, management, staff, advisors and partners for their dedication during the year under review. I look forward to GTAC continuing to strengthen a capable, ethical and developmental state, in service of all South Africans.



Mr Enoch Godongwana
Minister of Finance, Republic of South Africa

Date: 10 August 2026



ACCOUNTING OFFICER'S REPORT

"These results are important not only as measures of operational efficiency, but as indicators of GTAC's continued contribution to better planning, stronger governance, and more effective implementation across government institutions."

Ronette Engela
ACCOUNTING OFFICER



ACCOUNTING OFFICER'S REPORT

The 2025/26 financial year marked an important point in GTAC's institutional development. As government faced growing pressure to improve expenditure efficiency, strengthen implementation capability, accelerate infrastructure delivery, and enhance public sector performance, GTAC continued to play its role as a responsive, integrated, and impact-driven centre of technical excellence within government. Our work remained grounded in evidence-based advisory support, infrastructure appraisal, institutional strengthening, programme management support, expenditure analysis, and strategic partnerships aimed at improving decision-making and value for money across the public sector.

Despite a demanding operating environment, GTAC maintained strong organisational performance during the year under review. Notably, GTAC completed all technical advisory projects within agreed timeframes and budgets, while client feedback consistently reflected satisfactory to very satisfactory levels of service. These results are important not only as measures of operational efficiency, but as indicators of the organisation's continued contribution to better planning, stronger governance, and more effective implementation across government institutions.

A significant milestone during the year was the approval of the GTAC Hub Structure Business Case by the Management Committee and approval by the Minister of Finance of GTAC's new strategic options based on this business case. This provides the strategic and governance foundation for a more agile, integrated operating model, one intended to reduce duplication, strengthen collaboration across functions, and improve responsiveness to client needs. At the same time, GTAC continued to invest in knowledge management, institutional learning, and innovation as key enablers of public sector capability and reform.

GTAC has a proven capacity to host complex projects, manage public funds and recruit and onboard specialist skills using its flexible operating model. With the establishment of the Infrastructure Financing and Implementation Support Agency (IFISA), GTAC will continue to provide infrastructure technical support when needed by IFISA and other organs of state.

Through its Knowledge Management function, GTAC delivered 48 webinars – reaching more than 1 300 people – during the year. These sessions contribute to strengthening evidence-based decision-making, promoting collaboration across institutions, and supporting the development of a more capable and learning-oriented state.

GTAC is also supporting the Department of Employment and Labour to strengthen governance, improve service delivery and guide the institutional restructuring of the UIF, Compensation Fund and Supported Employment Enterprises through evidence-based organisational reform. This financial year GTAC supported the National Student Financial Aid Scheme (NSFAS) by undertaking a diagnostic review of the root causes of persistent operational and service delivery challenges. The review identified key constraints affecting implementation, including the impact of major policy reforms and reliance on time-critical institutional data. It produced a practical stabilisation and

reform roadmap to strengthen operational capability, improve service delivery and support the long-term sustainability of the Scheme.

A highlight from the year is the support GTAC has provided National Treasury in designing and operationalising the budget reform agenda. This work has focused on translating the Budget Reform Recommendations into practical reforms that can be implemented through the budget process.

Another key reform has been the introduction of the TARS list, which is intended to shift the budget process away from blanket cuts towards more targeted savings. This reform seeks to identify programmes where spending is lower priority, underperforming, poorly targeted, inefficient or no longer well aligned with government's policy objectives. This provides a more credible basis for reprioritisation and savings, while protecting higher-priority and better-performing areas of expenditure.

The year also saw important progress in advancing digital governance and public procurement reform. The South Africa–European Union Dialogue Facility for a strategic dialogue on Digital Governance, Ethical Procurement and Anti-Corruption for Inclusive Development, project kicked off this year and GTAC is implementing the project in partnership with the Office of the Chief Procurement Officer within National Treasury.

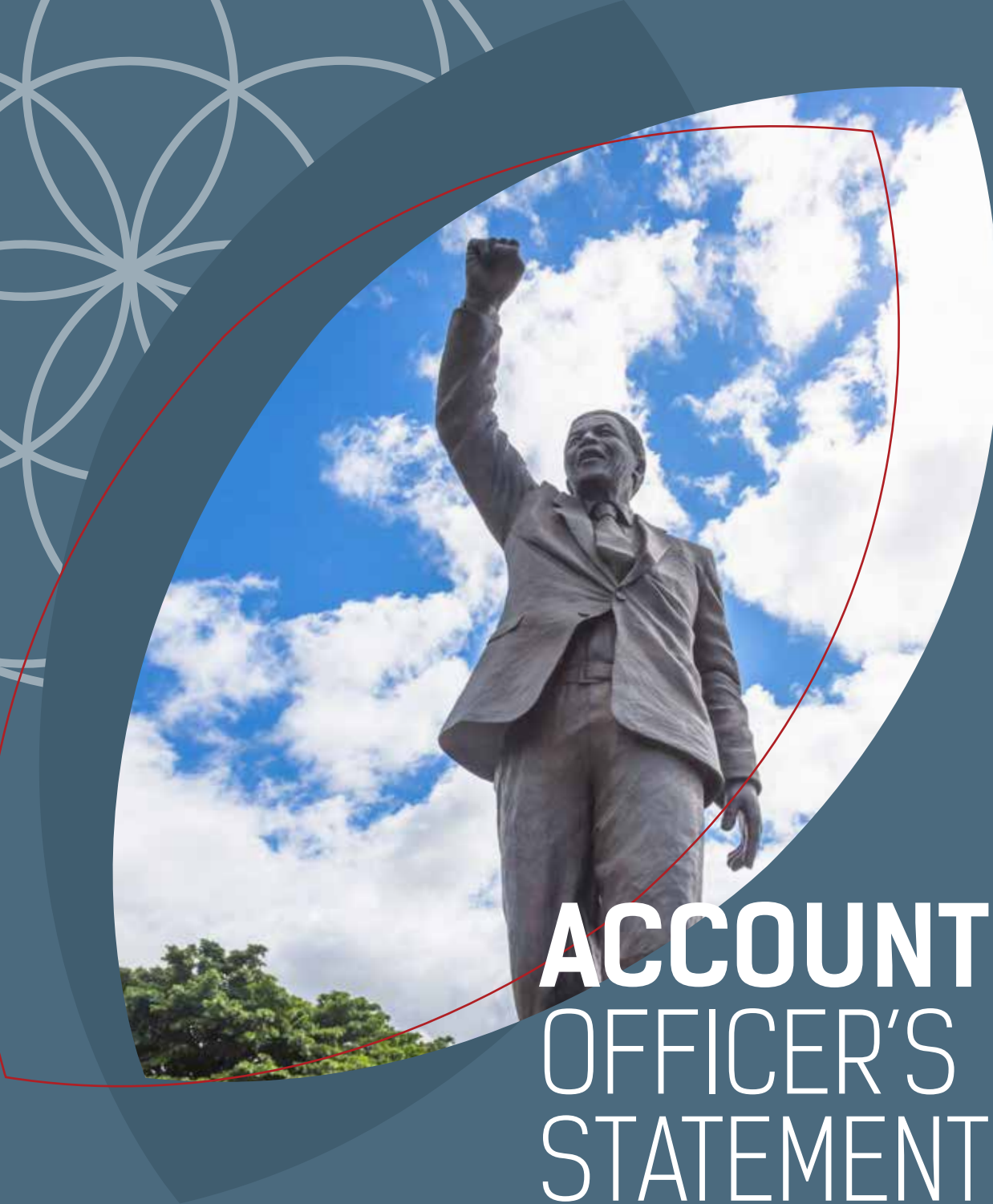
I extend my sincere appreciation to GTAC employees, management, stakeholders, and partner institutions for their professionalism, resilience, and commitment throughout the year. Their contribution remains central to our shared purpose. As we move further into the 2025 – 2030 planning cycle, GTAC remains committed to supporting government through rigorous analysis, responsive advisory support, strategic partnerships, knowledge sharing, innovation, and a steadfast focus on implementation and delivery.



RONETTE ENGELA

ACTING HEAD AND ACCOUNTING OFFICER: GTAC

Date: 31 July 2026



ACCOUNTING OFFICER'S STATEMENT

**"This Annual Report fairly reflects
GTAC's operations, performance
and stewardship during the
2025/26 financial year."**

Ronette Engela
ACCOUNTING OFFICER



ACCOUNTING OFFICER'S STATEMENT

Statement of responsibility and confirmation of accuracy for the Annual Report for the year ended 31 March 2026.

I CONFIRM THE FOLLOWING:

The information and amounts disclosed in this Annual Report are compiled from the records of 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 (GRAP) standards and the relevant frameworks and guidelines issued by the National Treasury.

The Accounting Officer is responsible for preparing the Annual Financial Statements and for judgements made in this information. The Accounting Officer 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 2026.

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.

A handwritten signature in black ink, appearing to read 'R. Engela'.

RONETTE ENGELA

ACTING HEAD AND ACCOUNTING OFFICER: GTAC

Date: 31 July 2026



STRATEGIC OVERVIEW

OUR PURPOSE

To build capability by providing trusted, independent and innovative technical advisory services that improve government performance and support sustainable social and economic development.

OUR VISION

To serve as a creative centre of excellence in public sector support, which promotes learning and cooperation for improved financial management and service delivery.

OUR MISSION

The Government Technical Advisory Centre (GTAC) provides analytical, advisory, institutional development, and programme management support to public sector institutions to better manage and implement their mandates and consequently improve their quality of spending.

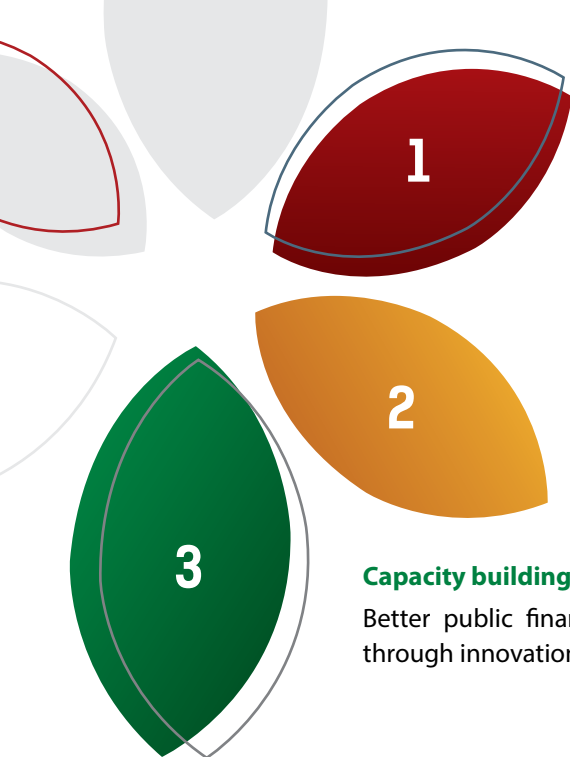
These functions are undertaken through active partnerships with development agencies, universities, research centres, and the non-state sector. GTAC seeks to stimulate debate and promote public discourse and understanding of policy, public economics, and public financial management through a range of communication methodologies.

OUR VALUES

- **Accountability:**
Holding ourselves responsible for setting standards of excellence in all we do.
- **Professionalism:**
Delivering high-quality work in a disciplined, reliable manner, within agreed budgets and timelines.
- **Transparency:**
Allowing for scrutiny of our professional work in a manner that builds trust.
- **Integrity:**
Conducting ourselves in an ethical manner in the interest of building state capability.
- **Inclusivity:**
Working collaboratively with others in the interest of building individual and state capacity.

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

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
- 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 Strategic Framework (MTSF), 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:

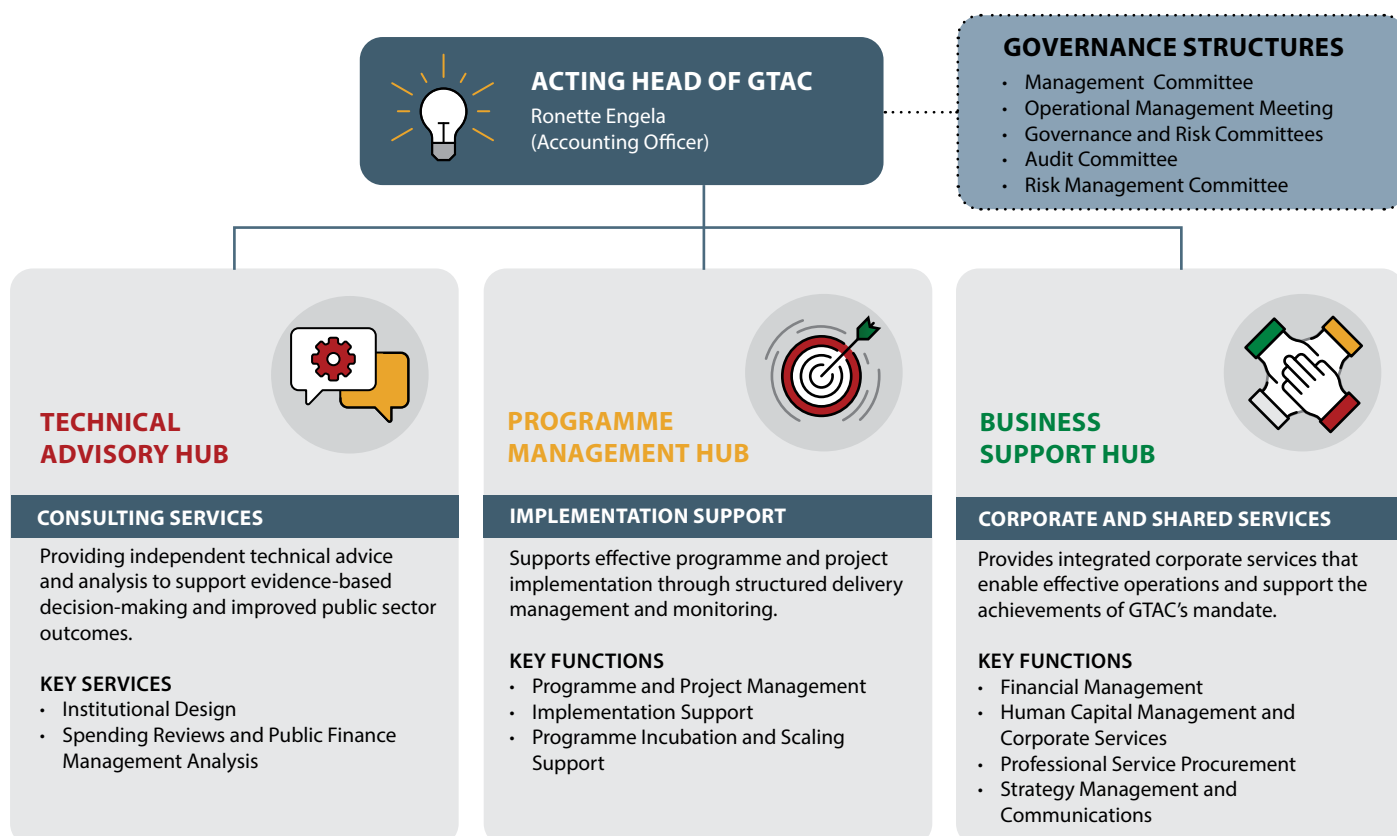
- Provide services related to financial planning and the costing of public policy initiatives
- Conduct economic and actuarial analysis to inform the design and implementation of government programmes and projects and
- Undertake ancillary functions as required by the National Treasury.

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 ORGANISATIONAL STRUCTURE



1.6 ENTITIES REPORTING TO THE MINISTER/MEC

Not applicable to GTAC



The background features a close-up of a tree trunk with rough bark on the left and a pile of dark brown soil on the right. Overlaid on this are several geometric shapes: a large light blue leaf-like shape in the upper right, a white circle on the left, a grey leaf-like shape with a white outline in the lower right, a white leaf-like shape with a geometric line pattern in the lower left, and a small solid green leaf-like shape at the bottom center.

PART **B**

PERFORMANCE INFORMATION



PREDETERMINED OBJECTIVES



AUDITOR GENERAL'S REPORT

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

Auditor General

TSAKANI MALULEKE

AUDITOR-GENERAL

Date: 30 July 2026



3

OVERVIEW OF DEPARTMENTAL PERFORMANCE

OVERVIEW OF DEPARTMENTAL PERFORMANCE

3.1 ORGANISATIONAL ENVIRONMENT

During the 2025/26 financial year, the GTAC operated within a constrained fiscal and institutional environment characterised by increasing demand for technical advisory support across government, ongoing fiscal pressures, and the need to strengthen state capability, implementation effectiveness and public sector efficiency.

The year under review marked an important transition period for the organisation as GTAC commenced implementation of its 2025 – 2030 Strategic Plan and initiated reforms aimed at repositioning the institution as a more integrated, agile and impact-driven centre of technical excellence within government. This included progress towards the implementation of a hub-based operating model intended to improve organisational responsiveness, strengthen collaboration across functions, reduce duplication and enhance service delivery to client institutions.

GTAC continued to operate within a dynamic institutional environment influenced by broader public sector reforms, fiscal consolidation measures, and increasing expectations for evidence-based decision-making and value-for-money analysis across government programmes. In response, the organisation continued to strengthen its focus on expenditure analysis, infrastructure planning support, institutional reform, programme implementation support and technical advisory services aimed at improving governance and implementation outcomes across the public sector.

Internally, the organisation continued to prioritise the strengthening of operational systems, institutional coordination, and internal business processes to improve efficiency and support long-term organisational sustainability. Progress was made towards improving organisational integration and maturing support systems aligned to the requirements of the new operating model.

Human capital management remained a key institutional priority during the reporting period. GTAC maintained a strong transformation profile, with African employees constituting more than 81% of the total workforce. The organisation also continued to make progress towards improving gender representation, particularly through targeted recruitment, development and retention initiatives. While female representation remained strong across lower and middle occupational levels, gender disparities persisted at Senior Management Service (SMS) level. The organisation remains committed to implementing targeted interventions aimed at improving gender equity and strengthening succession planning at senior levels.

No major incidents relating to labour instability, systemic governance failures or significant operational disruptions were experienced during the reporting period. However, constrained financial resources and increasing operational demands continued to place pressure on organisational capacity and service delivery.

In response to these challenges, GTAC continued strengthening strategic partnerships, improving internal efficiencies and repositioning its operating model to ensure long-term sustainability, improved coordination and enhanced responsiveness to government priorities. The organisation remains committed to supporting a capable, ethical and developmental state through credible analysis, technical excellence and responsive advisory support.

3.2 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

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



ACHIEVEMENTS OF INSTITUTIONAL IMPACTS & OUTCOMES

ACHIEVEMENTS OF INSTITUTIONAL IMPACTS & OUTCOMES

4.1 IMPACT STATEMENT

A capable, ethical and developmental state

4.2 OUTCOMES

- Enhanced operational efficiency, agility and responsiveness within GTAC
- Providing high-quality information, data, evidence and technical advice for decision-making in government
- Enhanced capacity development and programme management support within government

Table 1: GTAC outcomes

Outcome	Outcome indicator	Baseline	Five-year target	2025/26 actual performance
1. Enhanced operational efficiency, agility and responsiveness within GTAC	1.1 Percentage of employees who report a significant improvement in the efficiency of GTAC's internal processes	54%	60%	The assessment will be conducted during the mid-term review and at the end of the Strategic Plan period.
	1.2 Percentage of clients using GTAC's business support services who are satisfied or very satisfied with the efficiency of the administrative services	N/A	75%	
2. Providing high-quality information, data, evidence, and technical advice for decision-making in government	2.1 Percentage of GTAC clients who reported using GTAC information in decision-making	N/A	65%	The assessment will be conducted during the mid-term review and at the end of the Strategic Plan period.
3. Enhanced capacity development and programme management support within government	3.1 Percentage increase in the number of new PMU clients secured	Currently 2 clients	50%	Performance will be assessed during the mid-term evaluation.
	3.2 Percentage of capacity development interventions rated as satisfactory or very satisfactory by clients within the reporting period	N/A	75%	The assessment will be conducted during the mid-term review and at the end of the Strategic Plan period.



PROGRAMME PERFORMANCE INFORMATION

PROGRAMME PERFORMANCE INFORMATION

5.1 PROGRAMME 1: BUSINESS SUPPORT SERVICES

PURPOSE

The objective of Business Support Services is to enable GTAC to implement its Strategy and Annual Performance Plan by providing integrated and responsive operational, strategic, communication and knowledge management support. Through its services, including Strategy Management and Communications, Financial Management, Procurement and Human Capital Management and Corporate Services, it ensures efficient operations and empowers Programme 2 and Programme 3 to deliver high-quality services to external partners.

SUB-PROGRAMME PURPOSE STATEMENTS

FINANCIAL MANAGEMENT

Purpose: This sub-programme manages GTAC's budgeting, accounting and procurement processes to ensure compliance with public finance regulations. It is also responsible for paying invoices received from suppliers and advisors and also oversees financial audits and risk management to maintain financial integrity.

PROFESSIONAL SERVICES PROCUREMENT

Purpose: This sub-programme contracts external consultants and specialists for GTAC's projects in line with procurement regulations and manages their contracts.

HUMAN CAPITAL MANAGEMENT AND CORPORATE SERVICES

Purpose: This sub-programme is responsible for recruiting skilled staff, developing employee skills through training, managing performance and planning for future workforce needs. Its main objective is to ensure that GTAC has the right talent as and when it needs it. ICT and Facilities Management, which form part of Corporate Services, provide operational support through facilities management and ICT services. Their main objective is to ensure that the necessary digital and physical infrastructure is in place to support GTAC in discharging its mandate.

STRATEGY MANAGEMENT AND COMMUNICATION

Purpose: This sub-programme is responsible for a diverse portfolio, which includes the development, management, monitoring and reporting of GTAC's strategic and programme performance. The Unit manages both internal and external communications and manages key organisational projects such as the annual Public Economics Conference. It acts as a focal point within the organisation to coordinate strategic partnerships, including donor relations and is responsible for GTAC's Knowledge Ecology and related capacity-development interventions. The Unit is also the caretaker of generic legal support to the Office of the Head and manages the GTAC legal frameworks and legal library.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

During the 2025/26 financial year, GTAC's Business Support Services programme successfully achieved all planned annual targets, demonstrating continued institutional stability, sound governance and strengthened organisational responsiveness. The programme maintained an unqualified audit opinion, reflecting effective financial management, compliance with legislative and regulatory requirements and the continued strengthening of internal control systems. In addition, the GTAC Management Committee approved the Hub Structure Business Case, marking a significant milestone in the implementation of GTAC's 2025–2030 Strategic Plan and supporting the transition towards a more integrated and agile hub-based operating model.

GTAC also exceeded its employee development target, with 92% of qualifying employees successfully upskilled against an annual target of 75%. This overperformance was attributable to the improved implementation of training interventions and strengthened coordination between Human Capital Management (HCM) and business hubs. Training initiatives included short courses, bursary programmes and targeted professional development interventions aimed at strengthening institutional capability and addressing identified skills gaps.

The performance of Business Support Services directly contributed to Outcome 1: Enhanced operational efficiency, agility and responsiveness within GTAC, by ensuring that core corporate support functions operated effectively and efficiently throughout the reporting period. Through integrated strategic management, financial management, procurement, human capital management, communications and knowledge management support, the programme enabled GTAC’s advisory functions to deliver services in a responsive, coordinated and audit-compliant manner. This also supported broader government priorities under the Medium-Term Strategic Framework (MTSF), particularly Strategic Priority 1: “A Capable, Ethical and Developmental State.”

In advancing transformation and employment equity objectives, GTAC continued to demonstrate progress in improving demographic representation across the organisation. As at 31 March 2026, women constituted 56% of the total workforce, while African employees represented approximately 81% of staff.

Table 2: Outputs, output indicators, planned targets and actual achievements for Programme 1

PROGRAMME 1: BUSINESS SUPPORT SERVICES								
Outcome	Output	Output indicator	Audited actual performance 2023/24	Audited actual performance 2024/25	Planned annual target 2025/26	Actual achievement 2025/2026	Deviation from planned target to actual achievement 2025/2026	Reasons for deviations
Enhanced operational efficiency, agility and responsiveness within GTAC	1.1 Efficient and sound financial management	1.1.1. Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	Unqualified audit opinion	n/a	n/a
	1.2 Qualifying employees upskilled	1.2.1 Percentage of qualifying employees upskilled	n/a	n/a	75% of qualifying employees	92% of qualifying employees	17%	The overperformance is attributable to the improved implementation of training interventions, and improved coordination between business hubs and Human Capital Management (HCM).
	1.3 Business Case for Hub Structure	1.3.1 Hub Structure Business Case approved by GTAC Management Committee	n/a	n/a	Business Case approved by GTAC Management Committee	Business Case approved by GTAC Management Committee	n/a	n/a

KEY HIGHLIGHTS

STRATEGIC PARTNERSHIPS

GTAC advanced its strategic partnership work through the South Africa–European Union Dialogue Facility, securing support for a dialogue on Digital Governance, Ethical Procurement and Anti-Corruption for Inclusive Development. The project, implemented in partnership with the Office of the Chief Procurement Officer within National Treasury, builds on GTAC's work on the e-Procurement prototype and seeks to address persistent governance challenges in the procurement environment. The initiative provides a platform for national reflection, technical exchange and international learning on how digital innovation can strengthen procurement governance, enhance integrity, improve transparency and support inclusive public sector outcomes.

KNOWLEDGE MANAGEMENT

Through its Knowledge Management function, GTAC strengthened institutional learning and knowledge sharing across the public sector during the 2025/26 financial year. A total of 48 webinars were delivered, reaching more than 1,300 participants and creating a platform for the exchange of evidence, practical lessons and emerging policy insights. The webinars covered a broad range of strategic topics, including infrastructure delivery, municipal finance, economic trends, public sector performance and the energy transition. This work contributed to improved evidence-based decision-making, cross-institutional collaboration and the development of a more capable and learning-oriented state's contribution to public sector excellence.

5.2 PROGRAMME 2: TECHNICAL AND ADVISORY SERVICES

PURPOSE

This programme consists of units in the advisory arm of GTAC. The programme offers specialised advice to government departments, municipalities and public entities. It is designed to enhance decision making on governance, institutional design, resource allocation and infrastructure investment across the public sector by delivering high-quality advisory services

SUB-PROGRAMME PURPOSE STATEMENTS

CAPITAL PROJECTS APPRAISAL UNIT (CPAU)

Purpose: This sub-programme assesses the feasibility of capital projects on behalf of the National Treasury, using complex capital appraisal techniques. Its analysis and appraisal reports inform the decisions of the National Treasury on allocating resources towards capital projects. CPAU's appraisal work covers infrastructure in a wide range of sectors, particularly energy, water, health, education and economic services.

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

Purpose: This sub-programme provides specialised advisory support on complex infrastructure projects and public-private partnerships. It assists government entities in the effective design and execution of these transactions across various sectors. While the Public-Private Partnerships (PPP) component focuses specifically on funding infrastructure through collaborative partnerships between the public and private sectors, the TAS component offers broader advisory services on infrastructure projects. TAS evaluates the feasibility of a range of infrastructure projects and funding and financing models, ensuring that government entities can choose the most suitable approach for their needs.

INSTITUTIONAL DEVELOPMENT SUPPORT (IDS)

Purpose: This sub-programme provides tailored advisory services that improve governance and institutional effectiveness across national, provincial and local government. The IDS unit undertakes a wide range of bespoke projects, including institutional feasibility studies, business cases and implementation plans, organisational development and design, operating model optimisation, strategy facilitation and formulation.

PUBLIC EXPENDITURE AND POLICY ANALYSIS (PEPA)

Purpose: This sub-programme supports the government's ability to analyse public spending through the well-established methodology of spending reviews. These spending reviews involve a detailed examination of government expenditure to assess the efficiency, effectiveness and alignment of spending with national priorities. By identifying areas of waste, inefficiency or misalignment, PEPA enables government entities to make informed decisions that optimise the use of public funds.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

During the 2025/26 financial year, GTAC's Technical and Advisory Services programme achieved six out of seven planned performance targets, demonstrating strong delivery performance and continued demand for specialised technical support across government. The programme successfully achieved all annual targets relating to PPP advisory support, capacity-building initiatives, client satisfaction, and the timely and cost-effective delivery of advisory projects. In particular, GTAC achieved 100% performance in relation to projects completed within agreed timeframes and within approved budgets, reflecting strengthened project governance, improved coordination and effective programme management practices.

The programme further achieved all annual targets relating to the submission of infrastructure-related memoranda to National Treasury for consideration and approval, as well as the delivery of PPP capacity-building initiatives. During the reporting period, TAS conducted six PPP capacity-building events to strengthen institutional capability within government in the planning, implementation and management of Public-Private Partnerships. These initiatives contributed to improved understanding of the PPP regulatory framework, Treasury Regulation 16 requirements and infrastructure financing mechanisms across participating institutions.

GTAC also continued to strengthen evidence-based decision-making and institutional reform support through the delivery of technical advisory projects across multiple sectors of government. The programme achieved a 100% client satisfaction rating for completed projects, significantly exceeding the annual target of 70%. This performance reflects the quality, relevance, and responsiveness of GTAC's advisory support to client institutions. The overachievement further demonstrates sustained high performance in delivering credible technical advice, institutional strengthening support, and expenditure analysis services that respond directly to government priorities.

The programme partially underachieved on the indicator relating to the percentage of capital appraisal reports completed, achieving 89% against an annual target of 100%. Delays in receiving supplementary information from Sol Plaatje Municipality caused the underperformance which affected the timely completion and finalisation of one appraisal report. Corrective measures were implemented through continued engagement with the project sponsor and strengthened follow-up mechanisms to ensure completion of outstanding technical reviews. Through its advisory and technical support services, Programme 2 directly contributed to Outcome 2: Providing high-quality information, data, evidence, and technical advice for decision-making in government, as well as Outcome 3: Enhanced capacity development and programme management support within government. The programme supported national priorities relating to infrastructure development, institutional reform, fiscal sustainability, and improved public sector capability, thereby reinforcing government's Medium-Term Strategic Framework priorities relating to a capable, ethical and developmental state.

During the reporting period, GTAC completed eight strategic capital project appraisal reports, supporting evidence-based infrastructure investment planning and fiscal decision-making. The appraisals covered a diverse portfolio of major infrastructure interventions across the water, sanitation, transport, logistics and strategic infrastructure sectors.

These included:

- The Mangaung Metropolitan Municipality Water Conservation and Demand Management Programme
- The Square Kilometre Array (SKA) Project
- The Polokwane Regional Wastewater Treatment Works Project
- The Rustenburg Grouped Water and Sanitation Upgrade Programme
- The North Corridor Reinstatement Project
- The Iron Ore Corridor
- The Durban Container Terminal 203 to 205
- The Port of Ngqura Liquid Bulk A100.

In addition, the Institutional Development Support (IDS) unit completed multiple organisational strengthening and reform initiatives across national, provincial, and local government institutions, including support relating to SOE reform, restructuring of government entities, transport economic regulation, institutional redesign, governance reform, and economic development planning.

Table 3: Outputs, output indicators, planned targets and actual achievements for Programme 2

PROGRAMME 2: TECHNICAL AND ADVISORY SERVICES								
Outcome	Output	Output indicator	Audited actual performance 2023/2024	Audited actual performance 2024/25	Planned annual target 2025/2026	Actual achievement 2025/2026	Deviation from planned target to actual achievement 2025/2026	Reasons for deviations
Providing high-quality information, data, evidence, and technical advice for decision-making in government	2.1. Capital appraisal reports completed	2.1.1 Percentage of capital appraisal reports completed	100%	100%	100%	89%	-11%	The underperformance was due to a delay in the receipt of supplementary information from Sol Plaatje Municipality, which impacted the timely progression and completion of planned activities.
	2.2 (a) Memos submitted to NT for consideration on key infrastructure projects	2.2.1 Number of memos submitted for consideration and approval by NT	8	3	4	4	n/a	n/a
	2.2(b) Capacity-building initiatives delivered	2.2.2 Number of PPP capacity-building events held	6	6	6	6	n/a	n/a
	2.3 Quality of projects completed in line with client expectations	2.3.1 Percentage of projects that achieved a satisfactory or very satisfactory rating by clients	n/a	n/a	70% or above	100%	30%	The target was set at a prudent and credible benchmark aligned to industry norms - the overachievement therefore indicates sustained high performance rather than an underestimation of the target.
Enhanced capacity development and programme management support within government	2.4 (a) Technical Advisory projects completed on time	2.4.1 Percentage of approved projects completed within the agreed timeframes	n/a	n/a	100%	*100% (16/16)	n/a	n/a
	2.4 (b) Technical Advisory projects completed within budget	2.4.2 Percentage of approved projects completed within the agreed budget	n/a	n/a	100%	*100% (16/16)	n/a	n/a

*8 projects were extended as provided for in the governance documents (6 for time extensions, and 2 for cost and time extensions).

STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE FOR PROGRAMME 2

Table 4: Strategy to overcome areas of underperformance (indicators and action plans) for Programme 2

OUTPUT INDICATOR	ACTION PLAN
2.1.1. Percentage of capital appraisal reports completed	The report is currently in draft form and will be tabled at upcoming special Infrastructure Investment and Financing Committee.

KEY HIGHLIGHTS

INSTITUTIONAL DEVELOPMENT SUPPORT

Table 5: Institutional Development Support

PROJECT	STRATEGIC CONTRIBUTION / IMPACT
National Disaster Management Centre - Department of Cooperative Governance	GTAC is currently supporting the Department of Cooperative Governance (DCoG) in the development of a business case for the establishment of the National Disaster Management Centre (NDMC) as a dedicated government component. The project includes institutional feasibility analysis, organisational design, service delivery modelling, governance and operating system development, stakeholder engagement and implementation planning. The initiative aims to complement the review of South Africa's Disaster Management System by creating a fit-for-purpose institution capable of coordinating disaster risk reduction, preparedness, response, recovery and rehabilitation across all spheres of government.
Western Cape Provincial Parliament Spending Review	GTAC supported the Western Cape Provincial Parliament (WCPP) to undertake a focused spending review of Programme 2: Parliamentary Support Services and Programme 3: Public Engagement. The project was significant as the first application of GTAC's spending review methodology within a provincial legislature, requiring the approach to be adapted from an executive department context to the distinctive mandate, operating model and institutional dynamics of a parliament. The assignment combined expenditure and performance analysis, institutional process mapping, stakeholder consultation, benchmarking and scenario analysis to develop an evidence base for planning and decision-making. A key success was the quality of collaboration with WCPP management, officials and Members, which enabled robust data collection, validation of emerging insights and ownership of the final outputs. The project also introduced methodological innovations, including comparative tools to assess legislative oversight demands across provinces. IDS handed the forecasting models and supporting spreadsheets over to the WCPP for future use. IDS completed the review and delivered a final report, presentations and a practical action plan, leaving the institution with both a strategic evidence base and reusable analytical tools to support stronger budgeting, planning and institutional performance.
Gender Based Violence and Femicide Expenditure Tagging Framework – Department of Planning, Monitoring and Evaluation & The Presidency	GTAC supported the Department of Planning Monitoring and Evaluation (DPME) and the Presidency to strengthen the evidence base for tracking public expenditure on Gender Based Violence and Femicide (GBVF)-related programmes and activities across selected departments. The project was undertaken within the context of the National Strategic Plan on GBVF (NSP-GBVF) and responded to the need for more transparent, consistent and reliable information on how government resources are allocated to GBVF prevention, response and recovery. Working alongside DPME, United Nations Population Fund (UNFPA) and NT, GTAC developed a forward-looking GBVF expenditure tagging framework aligned to the NSP pillars and designed to work within existing public financial management systems. A key success of the project was that it moved the discussion beyond once-off departmental estimates towards a more systematic approach to identifying cross-cutting policy expenditure in BAS. The project set out a pathway for operationalising GBVF tagging through the BAS project segment, piloting the approach with selected departments, and building the capacity of finance units to apply the framework consistently over time.
Department of Employment and Labour Reform Programme	GTAC supported the Department of Employment and Labour (DEL) through a complex institutional reform initiative aimed at strengthening governance, enhancing organisational effectiveness, and preparing for the unbundling of the Unemployment Insurance Fund (UIF) and the Compensation Fund (CF) into separate Schedule 3A entities. The project involved comprehensive situational analyses, the development of target operating models and theories of change, and the formulation of legal and governance reform proposals. It also included the design of potential service delivery models and the provision of change management support. IDS also reviewed Supported Employment Enterprises to identify sustainable organisational options, ensuring that reforms are evidence-based, strategically aligned and capable of delivering improved outcomes. This large body of work established a roadmap for future institutional restructuring, with a focus on improving accountability and service delivery across the employment and labour sector. A second phase of support is currently underway, with completion projected for February 2028.
The Department of Trade, Industry Competition Organisational Review	Through a comprehensive fit-for-purpose organisational review of the Department of Trade, Industry and Competition (the dtic), GTAC provided tailored advisory services that strengthened the department's understanding of its organisational effectiveness and future capability requirements. The project delivered an evidence-based situational analysis, facilitated strategic conversations across leadership structures, developed an integrated service delivery model and value chain, and conducted a competency and skills assessment of senior management. These interventions identified organisational inefficiencies, capability gaps and opportunities for improved coordination, providing the dtic with a clear foundation for future organisational reform, leadership development and service delivery improvement.

5.3 PROGRAMME 3: INCUBATION AND IMPLEMENTATION SUPPORT FOR PROGRAMMES

PURPOSE

This programme aims to provide high-quality programme management, administrative, operational and implementation support to priority government programmes. GTAC currently provides administrative and operational support to the National Treasury's Jobs Fund and Municipal Finance Improvement Programme (MFIP).

These two programmes are measured and reported in the National Treasury's APP.

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	2024/25			2025/26		
	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	71 461	58 018	13 443	68 500	52 079	16 421
Transaction and Advisory Services	102 280	71 325	30 955	108 320	64 308	44 012
Incubation and Implementation Support for Programmes (PMUs)	75 805	68 554	7 251	88 597	90 051	-1 454
Total expenditure	249 546	197 898	51 648	265 417	206 438	58 978

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 received any donor funds during the period under review.

9. CAPITAL INVESTMENT

GTAC does not have any capital investment.



The background features a soft-focus bokeh of green and blue light spots. Overlaid on this are several abstract, organic shapes: a large light blue shape at the top, a white circle on the left, a large grey shape with a white outline in the lower right, a white shape with a blue geometric pattern in the bottom left, and a small red shape at the bottom center.

PART **C**

GOVERNANCE



10

PREDETERMINED OBJECTIVES

10 INTRODUCTION

GTAC's governance framework promotes the principles of good governance and encourages all employees to be accountable for their actions, focus on performance, and ensure efficient, effective and ethical management of public resources. The framework provides for governance committees, performance management, risk management, audit and assurance activities and enforcement of ethical standards. Through the stewardship of the Accounting Officer supported by the executive management committee, there is a strong focus on best practice delivery and strategically looking ahead to ensure technical and advisory services remain fit for purpose for GTAC clients. During the reporting period, attention focused on internal transformation and organisational optimisation aimed at supporting sustainable performance and long-term value creation.

The Executive Management Committee takes overall responsibility for GTAC's success and meets on a regular basis (at least once every quarter) to ensure that the entire senior leadership cohort plays an active and collaborative role in shaping strategic departmental issues, including communication and culture, and organisational improvement. Periodically, the Minister convenes meetings with the Accounting Officer to discuss strategic policy interventions, and the status of broader organisational performance.

10.1 RISK MANAGEMENT

The Accounting Officer is ultimately accountable for the risk management process and system of internal control within GTAC in terms of Section 38(1)(a)(i) of the PFMA, read in conjunction with Treasury Regulation 3.2.1. The Accounting Officer has delegated powers and duties of this function to the Risk Management Committee (RMC) supported by the National Treasury Chief Risk Officer (CRO) through the shared services agreement. Management and officials within GTAC are responsible for implementing risk management which include identifying, assessing, managing and reporting on opportunities and risks that affect the achievement of GTAC objectives.

GTAC operates in terms of a Risk Management Framework, Policy and Strategy derived from the Public Sector Risk Management Framework issued by the National Treasury. The GTAC Risk Appetite and Tolerance Framework established thresholds, which are used to measure the level of acceptable risks throughout GTAC. The Risk Committee advises management on the overall system of risk management concerning the efficiency and effectiveness of risk management processes. Risk management reports, containing, inter alia, the top risks for GTAC in different categories as well as emerging risks, are provided to and discussed by the Executive Committee, and the Audit Committee on quarterly basis.

10.2 FRAUD AND CORRUPTION PREVENTION

GTAC has an approved anti-corruption and fraud prevention policy, strategy and plan as part of the shared services with the National Treasury which include a whistleblowing mechanism and case management framework. The strategy reinforces zero tolerance towards fraud, corruption and any acts of dishonesty. GTAC supports an environment where whistleblowers are protected and encourages employees, business partners and the public to anonymously report any suspected corrupt, fraudulent or unethical behaviour through various platforms. National Treasury through the shared services agreement conducts investigations on allegations of fraud and corruption in accordance with the approved case management framework. All incidents of alleged fraud and corruption or unethical conduct received are recorded in the centralised allegations register. Fraud, corruption, and ethics risk assessments are conducted as part of the overall risk assessments. Any significant risks identified are monitored and reported to the Risk Committee and Audit Committee on quarterly basis. There is also a strong focus on ethics and anti-corruption awareness as a deterrent to incidents of fraud and corruption.

10.3 MINIMISING CONFLICT OF INTEREST

GTAC is committed to entrenching an ethical culture throughout the organisation and sets the tone by formulating ethical values and ensuring ethical dealings with all its stakeholders. The Executive Management seeks to demonstrate integrity, competence, responsibility, accountability, fairness and transparency to ensure effective and ethical leadership. The GTAC Ethics Policy continues to strengthen measures and standards for promoting ethical conduct. Awareness is provided throughout GTAC to ensure that all officials are aware of their responsibilities and the consequences of non-compliance.

In the period under review, GTAC continued to maintain 100% compliance rate on the financial disclosures of SMS members and other designated employees. Verification of the financial disclosures revealed no instances of conflict of interest. All employees are required to obtain approval from the Accounting Officer prior to conducting any business outside the public service. The Ethics Officer manages the declaration of gifts and the gift register which is scrutinised for actual or potential conflicts of interest.

Members of different committees responsible for Supply Chain Management (SCM) i.e. Bid Specification, Bid Evaluation and/or Bid Adjudication Committees, had to declare and sign a declaration of interests during their committee meetings. GTAC also manages conflict of interest on HR processes, during shortlisting and interviews, and the selection panel members are required to declare any potential conflict of interest. Consequence management measures are implemented for non-compliant officials.

10.4 CODE OF CONDUCT

The Code of Conduct for the Public Service is a guiding document that sets the minimum standards expected of all employees in GTAC. Communication and awareness of the Code of Conduct are conducted on an ongoing basis through workshops, management meetings, notifications and publications, the intranet and other platforms. The Code of Conduct is further communicated to newly appointed officials during the induction programme. The Disciplinary Code and Procedures for the Public Service and chapter 7 of the Senior Management Service (SMS) Handbook apply to instances of non-compliance or a breach of the Code of Conduct.

SCM Practitioners are issued with a Code of Conduct for SCM Practitioners and are required to sign the Code of Conduct. This is in addition to the standard bidding documentation that requires the service provider to declare their interest in and knowledge of departmental officials that are or could be involved in the respective procurement process.

10.5 HEALTH, SAFETY AND ENVIRONMENTAL MANAGEMENT

The shared services agreement with the National Treasury assists GTAC to ensure that the organisation is compliant with Occupational Health and Safety (OHS) requirements. Participation in the Safety, Health, Environment, Risk and Quality (SHERQ) Committee provides a platform that facilitates continuous improvements of the SHERQ processes and procedures, in the context of physical and operational risk assessments. Floor Committees are fully functional, with members trained in first aid and OHS requirements. The Risk Committee provides oversight over OHS matters and monitors compliance with the Occupational Health and Safety Act (1993) and all related regulations.

10.6 PORTFOLIO COMMITTEES

In the period under review, there were no Portfolio Committee meetings for GTAC.

10.7 SCOPA RESOLUTIONS

There were no SCOPA resolutions adopted on GTAC in the reporting period.

10.8 PRIOR MODIFICATIONS TO AUDIT REPORTS

There were no prior modifications to the GTAC audit reports.

10.9 INTERNAL CONTROL UNIT

In the period under review, GTAC continued to maintain an effective and efficient system of financial, risk management and internal control as required in terms of Section 38 of the PFMA. The Governance Review Committee (GRC) supports and guides the work of the internal control function in line with the approved GTAC Internal Control Framework. The Committee conducts its meetings on a quarterly basis and is mandated to review and recommend policies for approval of the Accounting Officer. The Executive Committee and Risk Committee monitors and provide advice on the control environment on a quarterly basis. The Internal Audit Function provides independent assurance on the adequacy and effectiveness of the system of internal control. The Audit Committee oversees the overall work conducted by management and internal audit.

10.10 INTERNAL AUDIT AND AUDIT COMMITTEES

10.10.1 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 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
- 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.

10.10.2 INTERNAL AUDIT FUNCTION

Purpose and mandate

The Internal Audit Function strengthens 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 strengthens GTAC's ability to:

- Achieve its objectives successfully
- Improve governance, risk management and control processes
- Strengthen decision-making and oversight
- Enhance its reputation and credibility with stakeholders
- Serve the public interest effectively.

10.10.3 LEGISLATION AND REGULATIONS GOVERNING THE INTERNAL AUDIT FUNCTIONS

The IAF is governed by the PFMA and Treasury Regulations. Treasury Regulation 3.2.6 requires the IAF to operate in accordance with the standards issued by the Institute of Internal Auditors.

To operate effectively and comply with Treasury Regulations, the IAF will:

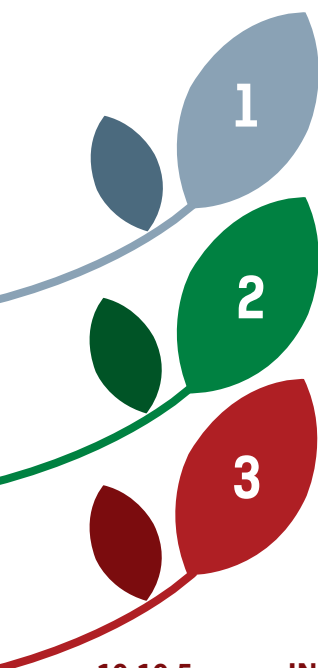
Assist the Accounting Officer in maintaining efficient and effective internal control systems by evaluating their adequacy, effectiveness, and efficiency and recommending improvements. These evaluations should cover:

- The information systems environment
- The reliability and integrity of financial and operational information
- Operational effectiveness
- The safeguarding of assets
- Compliance with laws, regulations and controls.

Assist the Accounting Officer in achieving organisational objectives by evaluating and recommending improvements to processes that:

- Establish and communicate objectives and values
- Monitor the achievement of objectives
- Ensure accountability
- Preserve corporate values.

10.10.4 VISION AND STRATEGY



Vision

To be recognised as the leading benchmark for internal audit excellence in the public sector, consistently delivering value-driven, forward-looking assurance and advisory services that empower the organisation to achieve its strategic objectives.

Mission

Be a strategic, relevant and valued IAF by strengthening the organisation's ability to create, protect and sustain value by providing the Governance Committees and management with independent risk-based and objective assurance advice, insight and foresight.

Charter, Methodology and Internal Audit Plans

The Internal Audit charter, methodology, rolling three-year strategic internal audit plan and the annual plan for 2025/26 were reviewed and approved.

10.10.5 INDEPENDENCE AND OBJECTIVITY

Independence

The Chief Audit Executive is positioned at a level in the organisation that enables internal audit services and responsibilities to be performed without management interference, thereby supporting the independence of the Internal Audit Function. The Chief Audit Executive reports functionally to the Audit Committee and administratively to the Accounting Officer. This position provides the organisational authority and status needed to raise matters directly with Senior Management and, where necessary, escalate them to the Audit Committee without interference, thereby supporting the internal auditors' objectivity.

Objectivity

The Chief Audit Executive ensures that the Internal Audit Function remains free from conditions that could compromise internal auditors' ability to perform their responsibilities objectively, including matters relating to engagement selection, scope, procedures, frequency, timing and communication.

Internal auditors maintain an unbiased mindset that enables them to perform engagements objectively, rely on the quality of their work, and avoid compromising their judgement on audit matters, whether in fact or appearance.

Internal auditors have no direct operational responsibility or authority over the activities they review. Accordingly, they do not implement internal controls, develop procedures, install systems, or perform other activities that could impair their judgement including:

- Assessing operations for which they were responsible during the previous year
- Performing operational duties for GTAC
- Initiating or approving transactions outside the Internal Audit Function
- Directing the activities of GTAC employees who are not part of the Internal Audit Function, except where those employees have been formally assigned to internal audit teams or to support internal auditors.

10.10.6 INTERNAL AUDIT MODALITY

Internal Audit is a fully in-house function.

Staffing

21 positions filled. There are 14 vacant positions.

Quality Assurance and Improvement Programme

The Quality Assurance and Improvement Programme (QAIP) is in place. The most recent internal assessment was conducted in 2025/26 and remains in progress. An External Quality Assessment Review (EQAR) was performed in 2021, resulting in a General Conformance rating. Areas for future improvement were identified, and progress on implementing these actions are reported to the Audit Committee periodically.

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.

10.10.7 PLANNED AND COMPLETED AUDITS

100% completion of the audits: 4 assurance and 1 advisory review.

10.10.8 ROLL-OVERS

There were no rollovers.

10.10.9 AD-HOC PROJECTS

100% completion of the ad-hoc audits: 1 Ad-hoc audit

10.10.11 VALUE-ADD

Internal Audit adds value by assisting the Accounting Officer in maintaining effective risk management, governance, and internal control systems. It evaluates these controls for adequacy, effectiveness, and efficiency, and provides recommendations for improvement. This value is reflected in the number of recommendations implemented.

Limitations:

No limitations.

10.11 AUDIT COMMITTEE REPORT

The purpose of the Audit Committee (AC) is to assist the Accounting Officer in fulfilling its oversight responsibilities and the Accounting Officer in executive duties regarding the financial reporting process, the management of risk, the system of internal control, the audit process as well as the GTAC's process for monitoring compliance with laws, regulations and the Code of Conduct. The AC operates in accordance with a current and appropriate charter approved by the Accounting Officer.

The AC has an objective independent role and operates freely as an oversight structure. In the period under review, there were no threats to independence that were detected. The AC remained steadfast in ensuring that risks are identified early and appropriate safeguards are applied to preserve and protect the independence of the auditors.

In the 2025/26 financial year, the AC fulfilled all its functions and responsibilities as set out in the PFMA, Treasury Regulations, Global Internal Audit Standards and the Audit Committee Charter. The AC has the appropriate number of people, mix of skills and experience, and balance between internal and external members to fulfil its mandate.

The AC continued to play an important role in providing oversight of risks which may hamper the achievement of organisational objectives, and the related assurance activities. The AC reviews assurance reports from various sources to assess the effectiveness of the combined assurance process and identify areas for improvement. All recommendations of the Audit Committee Charter are implemented in a timely manner.



Table 7: Audit Committee composition and meeting attendance

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 2025/26	Has the AC member declared private business interests every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes/No)	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	5	2
Mr Freddy Sinthumule	MBA; BCom Accounting Dip Finance and Auditing	N/A	16 July 2019	30 June 2026	6	Yes	No	5	2
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	6	Yes	No	5	1
Mr M Geswint	B. Admin (Majors: Public Admin & Economics) B. Admin (Hons) Economics	N/A	24 May 2022	N/A	3	Yes	Yes	1	0

10.11.1 REMUNERATION OF AUDIT COMMITTEE MEMBERS

Audit Committee 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 R209 460,00 (2024/25: R241 065,00).



AUDIT COMMITTEE REPORT

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



REPORT OF THE **AUDIT AND RISK COMMITTEE**

We are pleased to present our report for the financial year ended 31 March 2026.

Audit Committee responsibility

The Audit Committee reports that it has complied with its responsibilities arising from Section 51(1)(a)(ii) of the PFMA and Treasury Regulation 27.1. The 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.

The effectiveness of internal control

The system of internal control employed by GTAC over its financial, compliance and risk management processes are effective, efficient and transparent. The Committee observes this through various reports from Internal Audit and the AGSA.

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 2025 to 31 March 2026. Five assignments were planned and conducted during the year as per the table below:

Name of assignment	Quarter under review	Advisory /assurance
1. Review of the Annual Financial Statements	1	Assurance review
2. Audit of Performance Information on the Annual Performance Review (assurance)	1	Assurance review
3. Review of the Interim Financial Statements (2025/2026)	3	Assurance review
4. Review of Enterprise Risk Management, Fraud Prevention Strategy and Ethics Management	4	Assurance review
5. Review of Performance Information at GTAC on the draft APP (consulting)	4	Advisory

One ad-hoc assignment was requested by management and conducted during the year as per the table below:

Name of assignment	Quarter under review	Advisory /assurance
1. Data Analytics: Conflict Of Interest Review	2	Advisory

The Audit Committee reviewed all internal audit reports and is satisfied with the activities of the Internal Audit Function, including its annual work programme, coordination with external auditors and management's responses to specific recommendations. The Audit Committee is also satisfied that internal audit maintains an effective internal quality assurance programme covering all aspects of its activities. The external quality assessment review confirmed a general conformance rating for internal audit's work, allowing the function to state that it "conforms with the International Standards for the Professional Practice of Internal Auditing". The Audit Committee received assurance that the internal audit unit adopted the new Global Internal Audit Standards (GIAS), issued by the Institute of Internal Auditors, in January 2025. The Committee is therefore of the view that internal audit is independent, provides objective assurance and consulting services designed to add value and improve the entity's operations, and remains effective.

Risk management

The Audit Committee continues to exercise oversight of strategic risks that could materially impact the ability of GTAC to deliver its objectives and the related mitigation plans. The Committee considered the risk assessments and mitigation plans presented by management and evaluated and approved the plans of the Internal Audit Function, the external auditors, the outcomes of the audit work performed. The Committee is satisfied with the effectiveness of risk management.

In-year management and monthly/quarterly report

GTAC reported quarterly to the Treasury as is required by the PFMA.

Evaluation of Financial Statements

We have reviewed the Annual Financial Statements and Annual Performance Report prepared before submission to AGSA. We have further reviewed the audited Annual Financial Statements and Performance Report for inclusion in the Annual Report.

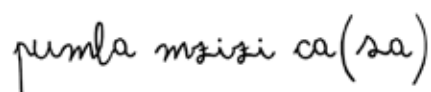
ICT governance

Information and Communication Technology (ICT) governance remains a primary and key focus for GTAC, and the Audit Committee is responsible for ICT governance. The Committee reviews the quarterly reports, which include the results of all reviews and testing conducted by Internal Audit. Cyber security is a key component of ICT governance.

Auditor's report

We have reviewed GTAC's implementation plan for audit issues raised in the prior year and we are satisfied that the matters have been adequately resolved.

The Audit Committee concurs and accepts the conclusions of AGSA on the Annual Financial Statements and is of the opinion that the audited Annual Financial Statements be accepted and read together with the report of AGSA.



Ms Pumla Mzizi CA(SA)
Chairperson of the Audit Committee

Date: 10 August 2026

10.13 B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Table 8: B-BBEE compliance information

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes/No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	GTAC does not issue any licences, concessions or other authorisations in respect of economic activity in terms of any law.
Developing and implementing a preferential procurement policy?	Yes	The procurement policy makes provision for preferential procurement in compliance with the Preferential Procurement Regulations of 2022, which prescribe the implementation of specific goals as contemplated in Section 2(1)(d) of the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000).
Determining qualification criteria for the sale of state-owned enterprises?	N/A	No sale of state-owned enterprises for the financial year under consideration.
Developing criteria for entering into partnerships with the private sector?	Yes	Criteria for entering partnerships with the private sector is Public Private Partnerships.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment?	N/A	GTAC has no capacity to provide incentives, grants and investment schemes in support of B-BBEE.



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

THE STATUS OF HUMAN RESOURCES IN GTAC

11 THE STATUS OF HUMAN RESOURCES IN THE DEPARTMENT

During the 2025/26 financial year, GTAC continued to position its human capital as a strategic enabler of organisational performance and service delivery. Operating within a highly specialised technical advisory environment, the organisation maintained a workforce profile characterised by professional, analytical and managerial expertise aligned to its mandate of providing evidence-based advisory and implementation support to government institutions.

As at 31 March 2026, GTAC had an approved establishment of 182 posts, of which 134 were filled, resulting in a vacancy rate of 26.37%. In addition, 11 employees were additional to the approved establishment and were primarily deployed within Programme 3 to support programme implementation requirements. While vacancy levels remained higher than desired, the organisation maintained operational continuity through effective workforce planning, internal mobility, targeted recruitment and the strategic deployment of available skills across business units.

GTAC's workforce remained concentrated within professional and specialist occupational categories, reflecting the technical nature of the organisation's work. Employees within senior management and highly skilled supervision levels constituted the majority of the workforce and accounted for the largest share of personnel expenditure. This profile is consistent with GTAC's role as a centre of technical excellence providing specialised advisory, analytical and implementation support services across government.

Personnel expenditure for the reporting period amounted to R134.738 million, representing 66.61% of total departmental expenditure. The average personnel cost per employee was R935 680. The organisation continued to invest in attracting and retaining specialised skills required to support its diverse portfolio of technical advisory projects.

Human capital development remained a key organisational priority during the year under review. GTAC continued to strengthen workforce capability through targeted learning and development initiatives. A total of 145 training interventions were identified, with 139 training opportunities successfully delivered across management, professional and technical occupational categories. These interventions contributed to enhancing employee competencies, strengthening organisational capability and supporting the achievement of strategic objectives.

Recruitment efforts focused on filling critical and scarce skills positions required to support programme delivery and organisational sustainability. During the reporting period, 16 employees were appointed, primarily within professional and management occupational categories, while eight employees progressed through internal promotion opportunities. These interventions contributed towards strengthening institutional capacity and supporting career development within the organisation.

Performance management continued to serve as an important mechanism for driving accountability and organisational performance. GTAC maintained a high level of compliance with performance management requirements, with 34 of 35 Senior Management Service members concluding performance agreements within the prescribed timeframe. The organisation also continued to address performance-related matters through appropriate management interventions aimed at supporting employee improvement and maintaining performance standards. Employee wellness remained a priority throughout the reporting period. Through the Employee Wellness Programme, employees were provided with access to health promotion initiatives, wellness awareness sessions, psychosocial support services and health screening interventions. These initiatives contributed towards promoting employee wellbeing and supporting a healthy and productive work environment.

The organisation maintained a stable labour relations environment throughout the year, with no strikes, grievances, disputes or precautionary suspensions reported. This reflects the continued commitment of management and employees to fostering constructive workplace relations and maintaining organisational stability. Looking ahead, GTAC will continue to focus on strengthening workforce planning, reducing critical vacancies, enhancing succession planning, improving retention of scarce and specialised skills, and investing in employee development. These priorities will support the organisation's transition to its hub-based operating model and ensure that GTAC remains equipped to deliver high-quality technical advisory services in support of a capable, ethical and developmental state.



12

HUMAN RESOURCE OVERSIGHT STATISTICS

12.1 PERSONNEL RELATED EXPENDITURE

The following tables summarise the final 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 2025 to 31 March 2026

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	52 199	38 741	390	4 816	74%	901
Programme 2	64 308	37 333	0	25 742	58%	1 204
Programme 3	85 749	58 664	127	21 606	68%	1 011
Total	202 256	134 738	517	52 164	67%	3 116

Table 12.1.2 Personnel costs by salary band for the period 1 April 2025 to 31 March 2026

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)	949	1%	4	237
Highly skilled production (levels 6-8)	15 156	11%	31	489
Highly skilled supervision (levels 9-12)	64 537	48%	71	909
Senior and top management (levels 13-16)	54 096	40%	38	1 424
Total	134 738	100%	144	936

Table 12.1.3 Salaries, overtime, homeowners allowance and medical aid by programme for the period 1 April 2025 to 31 March 2026

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	31 138	80,37%	61	0,05%	507	0,38%	1 133	0,84%
Programme 2	31 601	84,65%	0	0	502	0,37%	452	0,34%
Programme 3	55 222	94,13%	0	0	23	0,02%	77	0,06%
Total	117 961	87,55%	61	0,05%	1 032	0,77%	1 662	1,24%

Table 12.1.4 Salaries, overtime, homeowners allowance and medical aid by salary band for the period 1 April 2025 to 31 March 2026

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)	938	0,69%	0	0	0	0	0	0
Highly skilled production (levels 6-8)	11 912	8,84%	38	0,03%	429	0,32%	820	0,61%
Highly skilled supervision (levels 9-12)	55 720	41,35%	23	0,02%	353	0,26%	684	0,54%
Senior management (levels 13-16)	49 391	36,66%	0	0	250	0,19%	158	0,12%
Total	117 961	87,55%	61	0,05%	1032	0,77%	1662	1,27

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).

Table 12.2.1 Employment and vacancies by programme as at 31 March 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Programme 1 and 2	95	76	20%	0
Programme 3	87	58	33%	11
Total	182	134	26%	11

Table 12.2.2 Employment and vacancies by salary band as at 31 March 2026

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)	3	3	0	3
Highly skilled production (levels 6-8)	35	28	20%	2
Highly skilled supervision (levels 9-12)	87	65	25%	6
Senior management (levels 13-16)	57	38	33%	0
Total	182	134	26%	11

Table 12.2.3 Employment and vacancies by critical occupations as at 31 March 2026

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	4	1	75%	1
Research Quantitative Analyst	3	1	67%	0
Evaluation & Learning Specialist	1	1	100%	1
Total	15	8	47%	3

*Employees 'additional to the establishment' are appointed above the approved post structure for time-bound programme delivery.

12.3 FILLING OF SENIOR MANAGEMENT SERVICE POSTS

The tables in this section provide information on employment and vacancies as it relates to members of the Senior Management Service (SMS) 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 2026

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	0	0	0%	0	0%
Salary Level 16	1	0	0%	1	100%
Salary Level 15	2	2	100%	0	0
Salary Level 14	14	11	79%	3	21%
Salary Level 13	40	25	63%	15	38%
Total	57	38	67%	19	33%

Table 12.3.2 SMS post information as at 30 September 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	0	0	0	0	0
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	40	21	53%	19	48%
Total	57	35	61%	22	39%

Table 12.3.3 Advertising and filling of SMS posts for the period 1 April 2025 to 31 March 2026

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	2	2	0
Total	2	2	0

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 2025 to 31 March 2026

Reasons for vacancies not advertised within 6 months
Business Units often require extended timeframes to make decisions regarding the filling of vacant positions. Additionally, GTAC is currently undertaking a business study to review the organisational design in alignment with its strategic objectives.
Reasons for vacancies not filled within 12 months
Business Units often require extended timeframes to make decisions regarding the filling of vacant positions.

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 2025 to 31 March 2026

Reasons for vacancies not advertised within 6 months
None. In GTAC, any unfilled positions for over 12 months indicate a structural change issue within the organisation.
Reasons for vacancies not filled within 6 months
GTAC's overall turnaround time is less than 6 months. Once a position is advertised, GTAC's target is to fill it within 4 months, and all advertised positions are filled within this timeframe.

12.4 JOB EVALUATION

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 2025 to 31 March 2026

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)	3	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)	87	0	0%	0	0%	0	0%
Senior Management Service Band A	40	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	182	0	0%	0	0%	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 2025 to 31 March 2026

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

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 2025 to 31 March 2026

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
N/A	0	0	0	None
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 2025 to 31 March 2026

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

Employees with a disability

0

Total number of Employees whose salaries exceeded the grades determined by job evaluation

0

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 2025 to 31 March 2026

Salary band	Number of employees at beginning of period - 1 April 2025	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)	3	0	0	0%
Highly skilled production (levels 6-8)	28	2	3	11%
Highly skilled supervision (levels 9-12)	65	7	6	9%
Senior Management Service Bands A	25	7	3	12%
Senior Management Service Bands B	11	0	0	0%
Senior Management Service Bands C	2	0	0	0%
Senior Management Service Bands D	0	0	0	0
Contracts	0	0	0	0
Total	134	16	12	9%

Table 12.5.2 Annual turnover rates by critical occupation for the period 1 April 2025 to 31 March 2026

Critical occupation	Number of employees at beginning of period - 1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Financial Analyst	6	0	3	50%
Learning & Evaluation	0	1	0	0%
Research Quantitative Analysis	3	0	2	67%
Evaluation & Learning Specialist	0	0	0	0%
Research Evaluation & Learning	1	0	0	0%
Total	10	1	5	50%

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 2025 to 31 March 2026

Termination type	Number	% of total resignations
Death	2	17%
Resignation	4	33%
Expiry of contract	4	33%
Dismissal – operational changes	0	0%
Dismissal – misconduct	0	0%
Dismissal – inefficiency	0	0%
Discharged due to ill-health	0	0%
Retirement	2	17%
Transfer to other public service departments	0	0%
Other	0	0%
Total	12	100%
Total number of employees who left as a % of total employment	134	9%

Table 12.5.4 Promotions by critical occupation for the period 1 April 2025 to 31 March 2026

Occupation	Employees 1 April 2025	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
None	0	0	0	0	0
Total	0	0	0	0	0

Table 12.5.5 Promotions by salary band for the period 1 April 2025 to 31 March 2026

Salary Band	Employees 1 April 2025	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)	3	0	0	0	0
Highly skilled production (levels 6-8)	28	0	0	0	0
Highly skilled supervision (levels 9-12)	65	4	6%	2	3%
Senior Management (level 13-16)	38	4	11%	1	3%
Total	134	8	6%	3	2%

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 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers (levels 13-16)	15	2	2	4	7	2	1	5	38
Professionals (levels 9-12)	30	0	1	1	29	0	0	4	65
Technicians and associate professionals (levels 6-8)	5	0	0	0	20	3	0	0	28
Clerks (levels 3-5)	0	0	0	0	3	0	0	0	3
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	50	2	3	5	59	5	1	9	134
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 2026

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)	15	2	2	4	7	1	1	4	36
Professionally qualified and experienced specialists and mid-management (levels 9-12)	30	0	1	1	29	0	0	4	65
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6-8)	5	0	0	0	20	3	0	0	28
Semi-skilled and discretionary decision making (levels 3-5)	0	0	0	0	3	0	0	0	3
Unskilled and defined decision making (levels 1-2)	0	0	0	0	0	0	0	0	0
Total	50	2	3	5	59	5	1	9	134

Table 12.6.3 Recruitment for the period 1 April 2025 to 31 March 2026

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	1	0	2	1	1	0	1	7
Professionally qualified and experienced specialists and mid-management (levels 9-12)	5	0	0	0	2	0	0	0	7
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	6	1	0	2	5	1	0	1	16
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.4 Promotions for the period 1 April 2025 to 31 March 2026

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	1	1	1	0	0	4
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	0	0	0	0	0
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	4	0	0	1	2	1	0	0	8
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.5 Terminations for the period 1 April 2025 to 31 March 2026

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)	2	0	0	0	0	0	0	1	3
Professionally qualified and experienced specialists and mid management (levels 9 – 12)	1	1	0	0	3	0	0	1	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents (levels 6 – 8)	0	0	0	0	1	1	0	1	3
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	1	0	0	4	1	0	3	12
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 12.6.6 Disciplinary action for the period 1 April 2025 to 31 March 2026

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

Table 12.6.7 Skills development for the period 1 April 2025 to 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	12	1	0	4	0	3	2	7	29
Professionals	16	0	2	1	25	0	0	4	48
Technicians and associate professionals	8	0	0	0	14	0	0	0	22
Clerks	5	0	0	0	29	6	0	0	40
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	41	1	2	5	68	9	2	11	139
Employees with disabilities	0	0	0	0	0	0	0	0	0

12.7 SIGNING OF PERFORMANCE AGREEMENTS BY SENIOR MANAGEMENT SERVICE (SMS) MEMBERS

Table 12.7.1 Signing of performance agreements by SMS members as at 31 May 2025

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	N/A	N/A	N/A	N/A
Salary Level 16	1	0	0	0
Salary Level 15	2	2	1	50%
Salary Level 14	14	12	12	100%
Salary Level 13	40	21	21	100%
Total	57	35	34	97%

Table 12.7.2 Reasons for not having concluded performance agreements for all SMS members as at 31 March 2026

Reasons
1 performance agreement for the Acting Head has been submitted to the Office of the Minister for sign-off. Feedback from the Minister's Office is awaited.

Table 12.7.3 Disciplinary steps taken against SMS members for not having concluded performance agreements as at 31 March 2026

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 2025 to 31 March 2026

Race and gender	Beneficiary profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R)	Average cost per employee (R)
African	0	0	0	0	0
Male	33	49	67%	503 478,00	15 256,90
Female	33	60	55%	354 000,00	10 727,27
Asian	0	0	0	0	0
Male	2	3	67%	36 663,00	18 331,50
Female	0	1	0%	R0	R0
Coloured	0	0	0	0	0
Male	1	2	50%	22 761,00	22 761,00
Female	3	5	60%	31 824,00	10 608,00
White	0	0	0	0	0
Male	3	5	60%	59 349,00	19 783,00
Female	7	9	78%	136 731,00	19 533,00
Total	82	134	61%	1 144 806,00	117 000,67

Table 12.8.2 Performance rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026

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)	Average cost per employee (R)	
Lower skilled (levels 1-2)	0	0	0	0	0	0
Skilled (levels 3-5)	0	3	0%	0	0	0
Highly skilled production (level 6-8)	17	28	61%	97 917,00	5 759,82	6%
Highly skilled supervision (levels 9-12)	46	65	71%	636 006,00	13 826,21	2%
Total	63	96	66%	733 923,00	19 586,03	2,6%

Table 12.8.3 Performance rewards by critical occupation for the period 1 April 2025 to 31 March 2026

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R)	Average cost per employee (R)
Financial Analyst	1	6	17%	15 885,00	15 885,00
Learning & Evaluation	0	0	0%	0	0
Research Quantitative Analysis	2	3	67%	43 158,00	21 579,00
Evaluation & Learning Specialist	0	0	0%	0	0
Research Evaluation & Learning	0	1	0%	0	0
Total	3	10	30%	59 043,00	37 464,00

Table 12.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026

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)	Average cost per employee (R)	
Band A (13)	0	0	0	0	0	0
Band B (14)	0	0	0	0	0	0
Band C (15)	0	0	0	0	0	0
Band D (16)	0	0	0	0	0	0
Total	0	0	0	0	0	0

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 2025 to 31 March 2026

Salary band	1 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	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	33,33%	3	37%	0	0%
Contract (levels 9-12)	1	11,11%	1	13%	0	0%
Contract (levels 13-16)	3	33,33%	2	25%	1	100%
Top and Senior Management (levels 13 – 16)	2	22,22%	2	25%	0	0%
Total	9	100%	8	100%	1	100%

Table 12.9.2 Foreign workers by major occupation for the period 1 April 2025 to 31 March 2026

Major occupation	1 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
Research Analyst	1	33,33%	1	50%	0	0
Financial Analyst	1	33,33%	0	0	1	100%
Technical Financial Specialist	1	33,33%	1	50%	0	0
Total	3	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 2025 to 31 December 2025

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)
Lower skilled (levels 1-2)	0	0	0	0	0	0
Skilled (levels 3-5)	14	85,71%	2	2,48%	7	16 796,94
Highly skilled production (levels 6-8)	200	91%	18	22,22%	11,11	392 824,59
Highly skilled supervision (levels 9 -12)	208	79,32%	43	53,08%	4,83	748 868,81
Top and senior management (levels 13-16)	64	71,87%	18	22,22%	3,55	378 997,02
Total	486	80,89%	81	100%	6	1 537 487,36

Table 12.10.2 Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025

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)	0	0	0	0	0	0
Highly skilled supervision (levels 9-12)	0	0	0	0	0	0
Senior management (levels 13-16)	0	0	0	0	0	0
Total	0	0	0	0	0	0

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 2025 to 31 December 2025

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Skilled (levels 3-5)	71	4	18
Highly skilled production (levels 6-8)	591	29	20
Highly skilled supervision (levels 9-12)	1 417	71	20
Senior management (levels 13-16)	760	39	19
Total	2 839	143	20

Table 12.10.4 Capped leave for the period 1 January 2025 to 31 December 2025

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 at 31 March 2026
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 2025 to 31 March 2026

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2025/26 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2025/26	0	0	0
Current leave payout on termination of service for 2025/26	654	11	59,45
Total	654	11	59,45

12.11 HIV/AIDS AND 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 and related diseases (if any)	Key steps taken to reduce the risk
None	N/A

Table 12.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
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	None
Does the department have a dedicated unit, or has it designated specific staff members to promote the health and wellbeing 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		DD: HCM is responsible for wellness, supported by 5 employees from other Service Hubs.
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		GTAC has provided wellness information sessions covering various health and wellness topics, as well as quarterly screenings at the NT clinic.
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 Anna Maleka Helena Roodt Matthew Mokoena Babalwa Madikana Kenny Machaka
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 so reviewed.	X		Wellness policy
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 Educational talks on health and wellness are conducted.
Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		Health screenings are conducted regularly, and employees are continuously encouraged to attend the clinic and health education sessions.
Has the department developed measures/indicators to monitor and evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		Health screenings are conducted, and the reports are shared with HR to identify potential risks and, where possible, to inform appropriate management interventions.

12.12 LABOUR RELATIONS

Table 12.12.1 Collective agreements for the period 1 April 2025 to 31 March 2026

Total number of collective agreements	None
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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 2025 to 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0%
Verbal warning	1 (Which was withdrawn and mediation process took place)	100%
Written warning	1	100%
Final written warning	0	0%
Suspended without pay	0	0%
Fine	0	0%
Demotion	0	0%
Dismissal	0	0%
Not guilty	0	0%
Case withdrawn	0	0%
Total	1	100%

Table 12.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 to 31 March 2026

	Number	% of total
Misconduct for poor performance	1	100%
Total	1	100%

Table 12.12.4 Grievances logged for the period 1 April 2025 to 31 March 2026

Grievances	Number	% of Total
Number of grievances resolved	0	0
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 2025 to 31 March 2026

Disputes	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	0	0
Total number of disputes lodged	0	0

Table 12.12.6 Strike actions for the period 1 April 2025 to 31 March 2026

Total number of persons working days lost	% of Total
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 2025 to 31 March 2026

Total number of precautionary suspensions	% of Total
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 2025 to 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	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	15	0	7	0	7
	Male	23	0	6	0	6
Professionals	Female	24	0	39	0	39
	Male	24	0	17	0	17
Technicians and associate professionals	Female	10	0	24	0	24
	Male	7	0	6	0	6
Clerks	Female	26	0	37	0	37
	Male	5	0	9	0	9
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	75	0	107	0	107
	Male	59	0	38	0	38
Total		134	0	145	0	145

Table 12.13.2 Training provided for the period 1 April 2025 to 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	15	0	12	0	12
	Male	23	0	17	0	17
Professionals	Female	24	0	29	0	29
	Male	24	0	19	0	19
Technicians and associate professionals	Female	10	0	14	0	14
	Male	7	0	8	0	8
Clerks	Female	26	0	35	0	35
	Male	5	0	5	0	5
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	75	0	90	0	90
	Male	59	0	49	0	49
Total		134	0	139	0	139

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 2025 to 31 March 2026

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

The following tables relates information on the utilisation of consultants in the department.

In terms of the Public Service Regulations 'consultant' means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice
- (b) The drafting of proposals for the execution of specific tasks and
- (c) The execution of a specific task which is of a technical or intellectual nature but excludes an employee of a department.

Table 12.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2025 to 31 March 2026

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
SMC-25: Development of GTAC's Business Case	2	50	R338 595
SMC-25: Communications	1	98	R967 402
IDS-25: Various assignments (mainly relating to Business development and Client Relationship Management)	13	74	R682 265
HOD-25: Various assignments (mainly Quality Assurance Framework)	12	27	R302 047
PEP004: Ndzhaka Project Coordinator	1	19	R155 250
PSP-25: Draft a standardised agreement	1	3	R26 227
HCMCS: HR Policy Analysis	1	10	R61 218
HCMCS: Re-engineer business processes, prepare process maps and SLAs	1	4	R43 307
PEP-25: Various assignments	4	58	R672 031

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
9	13	343	R3 248 342

Table 12.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 to 31 March 2026

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 2025 to 31 March 2026

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 2025 to 31 March 2026

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 2025 to 31 March 2026

Salary band	Number of applications received	Number of applications referred to the 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





PFMA COMPLIANCE

13 IRREGULAR, FRUITLESS & WASTEFUL UNAUTHORISED EXPENDITURE & MATERIAL LOSSES

During the 2025/26 financial year, GTAC continued to implement sound financial management practices in line with the requirements of the Public Finance Management Act (PFMA) and the National Treasury Framework for Managing Programme Performance Information.

13.1 Irregular expenditure

a) Reconciliation of irregular expenditure		
Description	2025/2026	2024/2025
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	424	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	424	-
Irregular Expenditure (IE) was incurred in 2025/26 FY amounting to R423,900.72. No IE was condoned during the 2024/25.		

Reconciling notes		
Description	2025/2026	2024/2025
	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	424	-
Total	424	-

b) Details of irregular expenditure (under assessment, determination and investigation)		
Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-
No IE under assessment, determination or investigation during the 2024/25 and 2025/26 FY.		

c) Details of irregular expenditure condoned		
Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-
No IE was condoned during the 2024/25 and 2025/26 FY.		

d) Details of irregular expenditure removed - (not condoned)		
Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
Total	-	-
No IE was incurred during the 2024/25 and 2025/26 FY.		

e) Details of irregular expenditure recoverable		
Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-
No IE was recoverable during the 2024/25 and 2025/26 FY.		

f) Details of irregular expenditure written off (irrecoverable)		
Description	2025/2026	2024/2025
	R'000	R'000
Irregular expenditure written off	-	-
Total	-	-
No IE was written off during the 2024/25 and 2025/26 FY.		

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) ¹		
Description	2025/2026	2024/2025
N/A	-	-
Total	-	-

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

¹ Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

13.2 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure		
Description	2025/2026	2024/2025
	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	-	-
No Fruitless and wasteful expenditure was incurred during the 2024/25 and 2025/26 FY.		

Reconciling notes		
Description	2025/2026	2024/2025
	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	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-
No fruitless and wasteful expenditure under assessment, determination or investigation during the 2024/25 and 2025/26 FY.		

c) Details of fruitless and wasteful expenditure recoverable		
Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-
No fruitless and wasteful expenditure recoverable during the 2024/25 and 2025/26 FY.		

d) Details of fruitless and wasteful expenditure not recoverable and written off		
Description	2025/2026	2024/2025
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-
No fruitless and wasteful expenditure during the 2024/25 and 2025/26 FY.		

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	2025/2026	2024/2025
	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	-	-
No unauthorised expenditure during the 2024/25 and 2025/26 FY.		

Reconciling notes		
Description	2025/2026	2024/2025
	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	2025/2026	2024/2025
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-
No unauthorised expenditure under assessment, determination or investigation during the 2024/25 and 2025/26 FY.		

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	2025/2026	2024/2025
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: recoverable	-	-
Less: not recoverable and written off	-	-
Total	-	-
No material losses		

b) Details of other material losses		
Nature of other material losses	2025/2026	2024/2025
	R'000	R'000
Total	-	-
No material losses		

c) Other material losses recoverable		
Nature of losses	2025/2026	2024/2025
	R'000	R'000
Total	-	-
No material losses		

d) Other material losses not recoverable and written off		
Nature of losses	2025/2026	2024/2025
	R'000	R'000
Total	-	-
No material losses		

13.5 LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidate value
Valid invoices received	2 242	R714 766 954,61
Invoices paid within 30 days or agreed period	2 242	R714 766 954,61
Invoices paid after 30 days or agreed period	N/A	
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	N/A	
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	N/A	

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
The renewal of the CaseWare system for AFS reporting	Adapt IT (Pty) Ltd	Sole provider/single sourcing	RFQ 2025-521	R101 844,34
Total				R101 844,34

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
Procurement of Enterprise Resource Planning (ERP) system to automate the procurement function in GTAC for a period of twelve months (renewable annually for up to 36 months).	Finware Enterprise Systems	Expansion	853 GTAC	R998 286,99	N/A	N/A
Provision of evaluation services for the review of Sector-Based Support for Work-Seekers Interventions and the creation of policy recommendations to GTAC	Development Policy Research Unit (DPRU) UCT	Expansion	884 GTAC	R3 452 715,52	N/A	N/A
The provision of evaluative services for the Review of Sector-Based Enterprise Development Interventions and the creation of policy recommendations to GTAC	Development Policy Research Unit (DPRU) UCT	Expansion	885 GTAC	R3 452 715,52	N/A	N/A
Provision of long-term technical advisory to GTAC's Organisational Development Design Expert	CTA Profiler: Heidi Deidre Kirchner	Expansion	805 GTAC	R3 229 200,00	N/A	N/A
The provision of technical services to the Jobs Fund by serving on the Technical Evaluation Committee (TEC)	Mohla Matshaba	Variation	920 GTAC	R555 360,00	N/A	R555 360,00
For the provision of long-term technical advisory and project management services to GTAC's Public Sector Economic Expert	Rebel Group Consulting South Africa (Pty) Ltd: Kathy Nicolaou-Manias	Expansion	724 GTAC	R5 184 000,00	N/A	N/A
For the Provision of long-term technical advisory and project management services to GTAC's Public Sector Economic Expert	Dr Marie Kirsten	Expansion	727 GTAC	R4 719 600,00	R809 200,00	N/A
Provision long-term technical advisory and project management services to GTAC's Governance and Policy Expert	Chaskalson & de Jong Consulting CC: Jerome Chaskalson	Expansion	800 GTAC	R5 181 624,00	R429 895,20	N/A
Provision long-term technical advisory and project management services to GTAC's Governance and Policy Expert	Chaskalson & de Jong Consulting CC: Ynze de Jong	Expansion	804 GTAC	R5 181 624,00	R307 068,00	N/A
For the provision of technical advisory services to the Jobs Fund: The provision of writing and editorial services	Clarity Global Strategic Communications	Expansion	809 GTAC	R901 880,00	N/A	N/A
Procurement of Enterprise Resource Planning (ERP) system to automate the procurement function in GTAC, for a period of twelve months renewable annually for up to 36 months	Finware Enterprise Systems	Variation	853 GTAC	R998 286,99	N/A	R216 890,00
For the provision of long-term technical advisory and project management services to GTAC's Public Sector Organisational Development Expert	Blazing Solutions CC: Sally Blaine	Expansion	662 GTAC	R5 184 000,00	R456 720,00	N/A

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
For the provision of long-term technical advisory and project Management Services to GTAC's Public Sector Organisational Development Expert	You Turn Management Consulting CC: Cornelius Smit	Expansion	663 GTAC	R5 184 000,00	R2 267 030,00	N/A
For the provision of long-term technical advisory and project management services to GTAC's Public Sector Organisational Development Expert	Communication Works CC: Angela Bester	Expansion	664 GTAC	R5 184 000,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Infinknight (Pty) Ltd: Amanda Jitsing	Expansion	666 GTAC	R5 659 200,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Ducharme Asset Management and Accounting (Pty) Ltd: Sean Collins	Expansion	667 GTAC	R4 860 000,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Rebel Group Advisory Southern Africa (Pty) Ltd: Andreas Bertoldi	Expansion	668 GTAC	R5 659 200,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Rebel Group Advisory Southern Africa (Pty) Ltd: Rodney Kukubo	Expansion	669 GTAC	R3 542 400,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	wCyber Solutions (Pty) Ltd: Daniel Makoni	Expansion	670 GTAC	R5 387 040,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Karen Hague	Expansion	671 GTAC	R5 181 624,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Cornerstone Economic Research CC: Conrad Barberton	Expansion	672 GTAC	R5 616 000,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Cornerstone Economic Research CC: Jonathan Carter	Expansion	673 GTAC	R4 276 800,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	ID1 Consulting Projects: James Sydney de Jager	Expansion	674 GTAC	R4 276 800,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Turner & Townsend (Pty) Ltd: Vivien Naidoo	Expansion	675 GTAC	R4 860 000,00	N/A	N/A

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
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	Mehleli Rikupang Mpofu	Expansion	676 GTAC	R5 184 000,00	N/A	N/A
For the provision of long-term technical advisory services to GTAC to provide technical support and training to national and/ or provincial treasuries and departments with implementing the spending review methodology	WomaNiko Transforming Spaces (Pty) Ltd: Silindile David Shezi (replaced by Samuel Njenga)	Expansion	688 GTAC	R5 489 640,00	N/A	N/A
Provision of long-term technical advisory services to GTAC to provide specialised spending reviews facilitation and public sector process facilitation services	Strategic Alternatives CC (Jitendrakumar Hargovan)	Expansion	690 GTAC	R5 184 000,00	R809 640,00	N/A
For the provision of long-term technical advisory and project management services to GTAC: Public Sector Business Development and Management Expert	Sury Kumarie Pillay	Expansion	713 GTAC	R5 184 000,00	N/A	N/A
For the provision of long-term technical advisory and project management services to GTAC: Public Sector Business Development and Management Expert	Strategic Alternatives Management Consultant: Siphon Dayel	Expansion	715 GTAC	R5 184 000,00	R1 424 970,00	N/A
For the provision of long-term technical advisory and project management services to GTAC: Public Sector Business Development and Management Expert	Blue Planet Consulting CC: Dhiresh Ramklass	Expansion and variation	716 GTAC	R5 184 000,00	R3 051 000,00	R810 000,00
For the provision of long-term technical advisory and project management services to GTAC: Public Sector Business Development and Management Expert	MJ Acres Computer Consultants: Michael Acres	Expansion	721 GTAC	R4 708 800,00	R978 500,00	N/A
Appointment of a long-term technical advisor to GTAC in Public Policy: Personnel, Remuneration and Fiscal Policy and Expenditure Advice	Anthony Paul Altbeker	Expansion	722 GTAC	R5 184 000,00	N/A	N/A
The provision of evaluative services: Review Of Sector-Based Support For Work Seekers Interventions and the creation of policy recommendations to GTAC	Development Policy Research Unit (DPRU) UCT	Expansion	884 GTAC	R3 452 715,52	N/A	N/A
The provision of evaluative services: Review Of Sector-Based Enterprise Development Interventions and the creation of policy recommendations to GTAC	Development Policy Research Unit (DPRU) UCT	Expansion	885 GTAC	R3 452 715,52	N/A	N/A
Provision of transaction advisor services for a comprehensive feasibility study for a City of Cape Town (CCT) permanent desalination plant project	Mvuno Advisory (Pty) Ltd	Expansion and variation	814 GTAC	R6 726 838,00	N/A	R942 367,00
Appointment of expert services for support to GTAC in implementing projects related to the Gautrain Rapid Rail Link	Jendza Capital	Expansion	837 GTAC	R10 826 959,43	N/A	N/A
Jobs Fund impact evaluation	Oxford Policy Management (OPM)	Expansion	903 GTAC	R12 798 060,00	N/A	N/A
Transaction advisory services for the implementation of non- revenue water performance based contract	Siris Engineering (Pty) Ltd	Variation	910 GTAC	R15 928 650,00	N/A	R1 536 587,33
Provision of summative evaluation services on a Jobs Fund project, to the GTAC/ Jobs Fund	Urban-Econ Development Economists	Expansion	914 GTAC	R695 670,56	N/A	N/A

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Financial Management Advisor	Eduard Le Roux	Expansion and variation	732 GTAC	R3 129 582,40	R2 347 186,80	R1 564 791,20
For the provision of technical advisory services to GTAC for The Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Roving Advisor	Brian William Shepherd	Expansion and variation	733 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) phase IIIx: Revenue Management Policy Coordination Advisor	Ayema Xpertrix Consulting CC	Expansion and variation	734 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of The Municipal Finance Improvement Programme (MFIP) PHASE IIIx: mSCOA Roving Advisor	Jan Johannes Marthinus Hanse	Expansion and variation	735 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Ayema Xpertrix Consulting CC	Expansion and variation	736 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Roving Advisor	Salome Squared (Pty) Ltd	Expansion and variation	737 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) PHASE IIIx: Budget and Revenue Management Advisor	Ayema Xpertrix Consulting CC	Expansion and variation	738 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Mohamed Sayed Kader	Expansion and variation	740 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Training Coordinator	Tincol Group (Pty) Ltd	Expansion and variation	741 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Welcony Investments (Pty) Ltd	Expansion and variation	742 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Qhubeka Business Solutions	Expansion and variation	744 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Marupaati Holdings (Pty) Ltd	Expansion and variation	745 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget And Revenue Management Advisor	Cherubim Events (Pty) Ltd	Expansion and variation	746 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Marupaati Holdings (Pty) Ltd	Expansion and variation	747 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Marupaati Holdings (Pty) Ltd	Expansion and variation	749 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Viable Option (Pty) Ltd	Expansion and variation	751 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Aserhlahu Accountants and Advisory Services	Expansion and variation	752 GTAC	R3 174 000,00	R2 278 380,00	R1 518 920,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Viable Option (Pty) Ltd	Expansion and variation	753 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Viable Option (Pty) Ltd	Expansion and variation	754 GTAC	R3 174 000,00	R2 285 280,00	R1 523 520,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Turner Legal Regulatory Compliance and Consulting (Pty) Ltd	Expansion and variation	755 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	REDASA (Pty) Ltd	Expansion and variation	756 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Isibuko Financial Services (Pty) Ltd	Expansion and variation	757 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Louis Jacobus Burger	Expansion and variation	759 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Philipene Elizabeth Nel Potgieter	Expansion and variation	760 GTAC	R 3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Linda Philemon Ivan Mashigo	Expansion and variation	761 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Builders of Home Investment cc	Expansion and variation	762 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Dirk Jacobus Spangenberg	Expansion and variation	763 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	KB & JNR Trading & Projects (Pty) Ltd	Expansion and variation	764 GTAC	R3 102 056,00	R2 326 542,00	R1 551 028,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Cathu Consulting Inc	Expansion and variation	765 GTAC	R3 127 448,00	R2 345 586,00	R1 563 724,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Luta Management Services (Pty) Ltd	Expansion and variation	766 GTAC	R3 131 680,00	R2 348 760,00	R1 565 840,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	Kakapa Distribution and Projects cc	Expansion and variation	768 GTAC	R3 152 840,00	R2 364 630,00	R1 576 420,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Cathu Consulting Inc	Expansion and variation	769 GTAC	R3 127 448,00	R2 345 586,00	R1 563 724,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Pandell Consulting (Pty) Ltd	Expansion and variation	770 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	ENNT Financial Consultants (Pty) Ltd	Expansion and variation	771 GTAC	R3 110 520,00	R2 332 890,00	R1 555 260,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Stangra Investments (Pty) Ltd	Expansion and variation	772 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	KB and JNR Trading and Projects (Pty) Ltd	Expansion and variation	773 GTAC	R3 110 520,00	R2 332 890,00	R1 555 260,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Stangra Investments (Pty) Ltd	Expansion and variation	774 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	KB and JNR Trading and Projects (Pty) Ltd	Expansion and variation	775 GTAC	R3 102 056,00	R2 326 542,00	R1 551 028,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Fincitadel (Pty) Ltd	Expansion and variation	776 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Dibere Stationaries, Computers & Cleaning Material (Pty) Ltd	Expansion and variation	777 GTAC	R3 091 200,00	R2 318 384,82	R1 545 600,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Thuso Financial Consultants	Expansion and variation	778 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Barend Jacobus Strydom	Expansion and variation	779 GTAC	R3 004 720,00	R2 253 540,00	R1 502 360,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: LGBA Coordinator	FreshMinds Resourcing Solutions (Pty) Ltd	Expansion and variation	781 GTAC	R1 481 200,00	R1 110 900,00	R740 600,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Eadie Makamu	Expansion and variation	782 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Molkha Investment (Pty) Ltd	Expansion and variation	783 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Tincol Group (Pty) Ltd	Expansion and variation	785 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Bonesan Lehlabi Trading Projects (Pty) Ltd	Expansion and variation	787 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Mbonani Resources (Pty) Ltd	Expansion and variation	791 GTAC	R3 152 840,00	R2 364 630,00	R1 576 420,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Accounting and Audit Advisor	Organ of State Advisory and Research (Pty) Ltd	Expansion and variation	792 GTAC	R3 025 880,00	R2 268 410,00	R1 512 940,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Duramics Trading and Projects (Pty) Ltd	Expansion and variation	793 GTAC	R3 164 800,00	R2 373 612,42	R1 582 400,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Accounting and Audit Advisor	KB & JNR Trading & Projects (Pty) Ltd	Expansion and variation	794 GTAC	R3 110 520,00	R2 332 890,00	R1 555 260,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Pieter Jacobus Venter	Expansion and variation	795 GTAC	R2 937 008,00	R2 202 756,00	R1 468 504,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Accounting and Audit Advisor	Nosech Financial Advisory (Pty) Ltd	Expansion and variation	796 GTAC	R3 128 000,00	R2 346 030,36	R1 564 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Accounting and Audit Advisor	Marupaati Holdings (Pty) Ltd	Expansion and variation	798 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisor	Eecsa Consulting (Pty) Ltd	Expansion and variation	799 GTAC	R3 131 680,00	R2 348 500,00	R1 565 840,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Advisor	Al Village (Pty) Ltd	Expansion and variation	801 GTAC	R3 174 000,00	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Glorius Theme Trading & Projects CC	Expansion and variation	820 GTAC	R1 815 562,50	R2 380 500,00	R1 587 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Legislative and Policy Reforms	Alethia Chartered Certified Accountants (Pty) Ltd	Expansion and variation	821 GTAC	R1 718 962,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Nxasana & Devine Wisdom JV: Nosipho Mba	Expansion and variation	822 GTAC	R1 815 562,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Legislative and Policy Reforms	Kamalan Moonsamy: Kamalan Moonsamy Pillay	Expansion and variation	823 GTAC	R1 696 043,00	R2 348 760,00	R1 565 840,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Standard Chart Of Accounts (mSCOA) Accounting and Systems Expert	Mfuyi Investment Holdings Pty Ltd	Expansion and variation	824 GTAC	R1 815 562,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: IT Specialist	Force 4 Technology cc	Expansion and variation	827 GTAC	R1 696 043,00	R2 348 760,00	R1 565 840,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Standard Chart Of Accounts (mSCOA) Accounting and Systems Expert	Salome Squared (Pty) Ltd	Expansion and variation	828 GTAC	R1 815 562,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Advisor	Kaizen - I (Pty) Ltd	Expansion and variation	829 GTAC	R1 815 562,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisors	Cathu Consulting Inc	Expansion and variation	831 GTAC	R1 788 934,25	R2 345 586,00	R1 563 724,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MFRS Rapid Response: Engineering/Legal Services	Luta Management Services (Pty) Ltd	Expansion and variation	832 GTAC	R1 791 355,00	R 2348 760,00	R1 565 840,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisors	Cathu Consulting Inc	Expansion and variation	833 GTAC	R1 788 934,25	R2 345 586,00	R1 563 724,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Supply Chain Management Advisor	CENS Investment Holdings	Expansion and variation	834 GTAC	R1 573 487,50	R2 063 100,00	R1 375 400,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisors	Cathu Consulting Inc	Expansion and variation	835 GTAC	R1 788 934,25	R2 345 586,00	R1 563 724,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Support Advisors	Fresh Minds Resourcing Solutions (Pty) Ltd	Expansion and variation	836 GTAC	R1 815 562,50	R 2 380 500,00	R 1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Standard Chart Of Accounts (mSCOA) Accounting and Systems Expert	Munex Consulting cc	Expansion and variation	839 GTAC	R1 718 962,50	R2 380 500,00	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Advisor	Buzano Projects (Pty) Ltd: Knowledge Nkala	Expansion and variation	858 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Advisor	Iron Vase (Pty) Ltd: Zaheer Khan	Expansion and variation	860 GTAC	R 3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Advisor	Stangra Investment (Pty) Ltd: Godfrey Professor Simelane	Expansion and variation	861 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Advisor	Morar Incorporated: Rohaan Singh	Expansion and variation	862 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Advisor	EKSS Consulting and Projects (Pty) Ltd: Andile Phillip Dyakala	Expansion and variation	864 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisors	Eecsa Consulting (Pty) Ltd: Tshuma Siniko	Expansion and variation	865 GTAC	R2 960 077,00	N/A	R1 544 680,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Advisor	Marupaati Holdings (Pty) Ltd: Paul Malatsi	Expansion and variation	866 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Eecsa Consulting (Pty) Ltd: Bopape Ntlhane	Expansion and variation	867 GTAC	R2 960 077,00	N/A	R1 544 680,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	ENNT Financial: Dorothy Ramaru	Expansion and variation	869 GTAC	R2 960 077,00	N/A	R1 544 680,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	NYKSET31 (Pty) Ltd t/a SBN Advisory Services: Sethembiso Nyoka	Expansion and variation	870 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Red Pave (Pty) Ltd: Itumeleng Edward Poee	Expansion and variation	872 GTAC	R2 899 253,50	N/A	R1 512 940,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	ENNT Financial Consulting (Pty) Ltd: Albert Mphuthi	Expansion and variation	873 GTAC	R2 960 077,00	N/A	R1 544 680,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	KGMF Trading (Pty) Ltd: Maseje Felicia	Expansion and variation	875 GTAC	R3 020 900,50	N/A	R1 576 420,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Municipal Turnaround Support Services (Pty) Ltd: Dawie Mocke	Expansion and variation	878 GTAC	R2 737 057,50	N/A	R1 428 300,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Builders of Home Investments: Andile	Expansion and variation	879 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Sebolelo Financial Consulting (Pty) Ltd: Maria S Tshabangu	Expansion and variation	880 GTAC	R3 041 175,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Dibere Stationeries Computers: Given Mathebula	Expansion and variation	881 GTAC	R2 891 320,00	N/A	R1 508 800,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	Dibere Stationeries Computers: Phindile	Expansion and variation	883 GTAC	R2 926 580,00	N/A	R1 527 200,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisor	ENNT Financial: Lesetja Malesela Legodi	Expansion and variation	888 GTAC	R2 736 770,00	N/A	R1 544 680,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Municipal Advisors	Red Pave (Pty) Ltd: Molahlehi Jan Mekhoe	Expansion and variation	889 GTAC	R2 574 746,50	N/A	R1 544 680,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: MRFS Advisor	Municipal Turnaround Support Services (MTSS): William Figgins Tommy	Expansion and variation	891 GTAC	R1 993 600,00	N/A	R1 288 000,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: mSCOA Advisor	Chloe Getrude Gradwell	Expansion and variation	892 GTAC	R2 380 500,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Asset Management Advisor	Red Pave (Pty) Ltd: Samuel Mmatli Ramotala	Expansion and variation	893 GTAC	R2 341 768,00	N/A	R1 512 940,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Viable Option (Pty) Ltd: George Masengu	Expansion and variation	894 GTAC	R2 456 400,00	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Accounting and Audit Support	Lioli Strategy & Risk Advisory (Pty) Ltd	Expansion and variation	901 GTAC	R1 877 040,00	N/A	R1 324 800,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget And Revenue Management Advisor	Sematla Consultancy (Pty) Ltd: Thabo Sematla	Expansion and variation	906 GTAC	R1 555 260,00	N/A	R1 460 040,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Budget and Revenue Management Advisor	Cathu Consulting Inc: Mankgabe Florah Motjatji (replaced by Lubabalo Ngculu)	Expansion and variation	907 GTAC	R1 573 292,00	N/A	R1 476 968,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: Knowledge and Information Management Advisor	Onyx Advisory (Pty)Ltd: Nobubele Tyokoza, replaced by Rose Radebe	Expansion and variation	908 GTAC	R1 323 000,00	N/A	R1 242 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: 17 X Municipal Advisors	Dibere Stationeries Computers: Andile Makhova	Expansion and variation	909 GTAC	R1 545 600,00	N/A	R1 545 600,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: 4 x Accounting and Audit Support Advisors	RS Stanron Chartered Accountants Inc: Andile Steve Mthethwa	Expansion and variation	916 GTAC	R1 058 287,50	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: 1 x Asset Management Advisor - Research	Stangra Investments (Pty) Ltd: Joshua Mthokozisi Bhuda	Expansion and variation	917 GTAC	R1 058 287,50	N/A	R1 587 000,00
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: 17 x Technical Advisors for municipal support.	Mr Sevens Stars (Pty) Ltd: Lemphane Mokalake	Expansion and Variation	928 GTAC	R780 068,00	N/A	R1 560 136,00

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
For the provision of technical advisory services to GTAC for the Intergovernmental Relations (IGR) division to support in the implementation of the Municipal Finance Improvement Programme (MFIP) Phase IIIx: 17 x Technical Advisors for municipal support	Cathu Consulting INC	Expansion and variation	929 GTAC	R780 804,00	N/A	R1 561 608,00
Jobs Fund Impact Evaluation	Oxford Policy Management (OPM)	Expansion	903 GTAC	R12 798 060,00	N/A	N/A
Provision of summative evaluation services on a Jobs Fund project	Urban-Econ Development Economists	Expansion	914 GTAC	R695 670,56	N/A	N/A
Total				R488 340 584,26	R176 595 587,60	R165 194 567,53



PART **F**

FINANCIAL INFORMATION





14



REPORT OF THE AUDITOR GENERAL



REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON GOVERNMENT TECHNICAL ADVISORY CENTRE

Opinion

1. I have audited the financial statements of Government Technical Advisory Centre (the government component) as set out on pages 98 to 141, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information 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 Government Technical Advisory Centre as at 31 March 2026 and its financial performance and cash flows for the year then ended in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) as issued by the Accounting Standards Board of South Africa 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 Standards of Generally Recognised Accounting Practice (Standards of GRAP) as issued by the Accounting Standards Board of South Africa and the requirements of the Public Finance Management Act 1 of 1999 (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 government component or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the Accounting Officer for 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 102, 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 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 advisory services presented in the annual performance report for the year ended 31 March 2026. 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.

- 2.1.1. Percentage of capital appraisal reports completed
- 2.2.1. Number of memos submitted for consideration and approval by NT
- 2.4.1. Percentage of approved projects completed within the agreed timeframes
- 2.4.2. Percentage of approved projects completed within the agreed budget

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 and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes 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 what was 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 matters

16. I draw attention to the matter below.

ACHIEVEMENT OF PLANNED TARGETS

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for over or underachievement.
18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 30 to 37.

PROGRAMME 2: TECHNICAL ADVISORY SERVICES

Targets achieved: 83%		Budget spent: 59%
Key indicator not achieved	Planned target	Reported achievement
2.1.1. Percentage of capital appraisal reports completed.	100%	88.89%

REPORT ON COMPLIANCE WITH LEGISLATION

19. 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.
20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the AGSA. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
21. 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.
22. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the Annual Report

23. The Accounting Officer is responsible for the other information included in the Annual Report. The other information does not include the financial statements, the auditor's report and the selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.
24. 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.
25. 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.
26. 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

27. 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.
28. I did not identify any significant deficiencies in internal control.

Auditor General

AUDITOR-GENERAL

Pretoria

Date: 30 July 2026



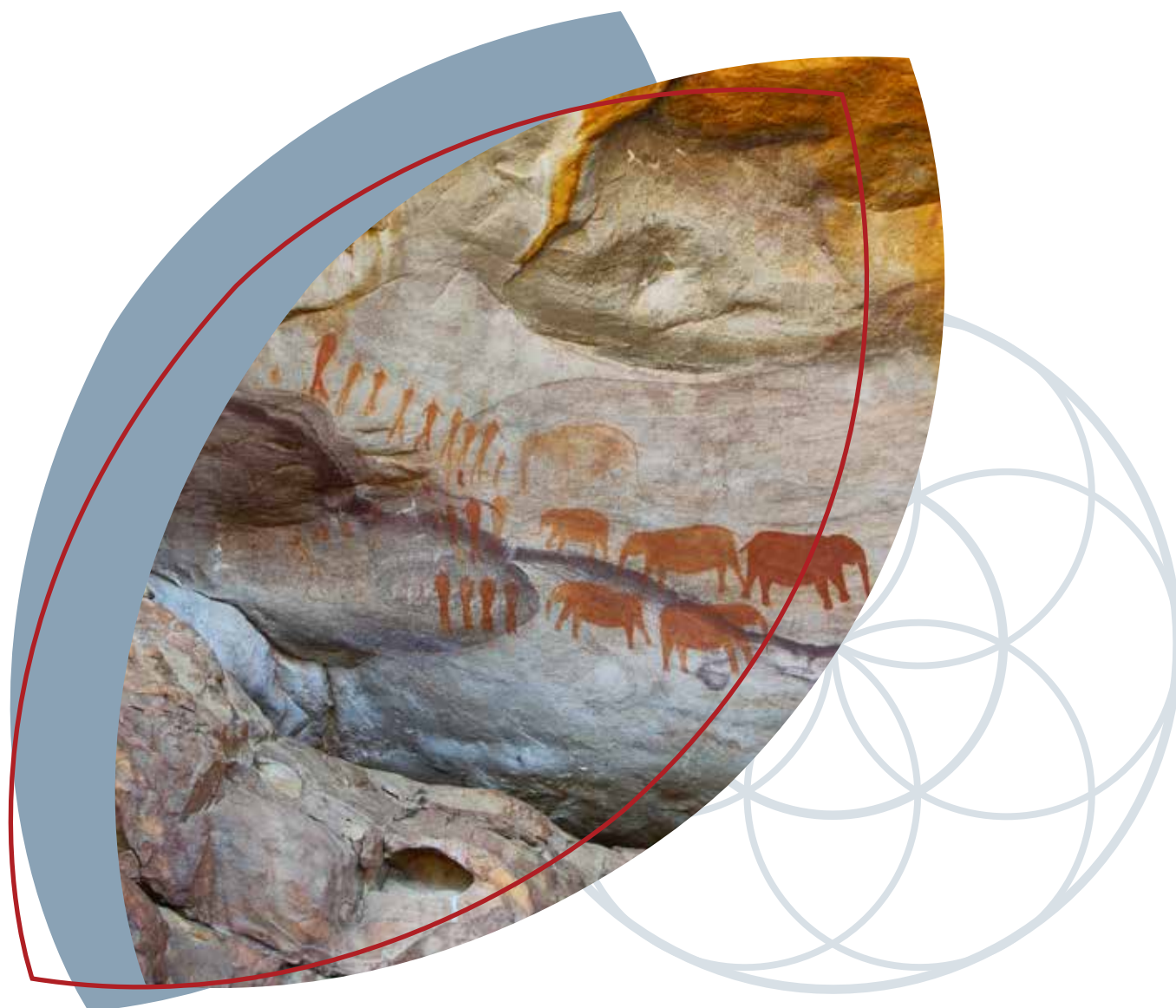
ANNEXURE TO THE AUDITOR'S REPORT



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)(iii); 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 Regulations, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
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. 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)(b); 2(1)(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
Public Service Regulations, 2016	Regulation 18 (1); 18 (2); 25(1)(e)(i); 25(1)(e)(iii)





15

FINANCIAL STATEMENTS

ANNUAL FINANCIAL STATEMENTS

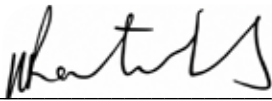
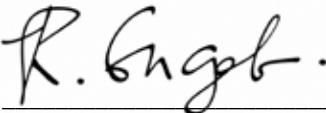
INDEX

Annual Financial Statements for the year ended 31 March 2026

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:

Index	Page
Statement of Financial Position	106
Statement of Financial Performance	106
Statement of Changes in Net Assets	107
Cash Flow Statement	107
Statement of Comparison of Budget and Actual Amounts	108
Significant Accounting Policies	109 - 119
Notes to the Annual Financial Statements	120 - 141

The audited financial statements set out on page 103 to 141, which have been prepared on the going concern basis, were approved and signed on 23 July 2026.


Markus Rautenbach
Chief Director: Financial Management
Ronette Engela
Accounting Officer

Statement of Financial Position

Figures in Rand	Note(s)	2026	2025
Assets			
Non-Current Assets			
Property, plant and equipment	4	2 349 189	2 345 063
Intangible assets	5	-	3
		2 349 189	2 345 066
Current Assets			
Receivables from exchange transactions	6	82 082 697	41 536 544
Receivables from non-exchange transactions	7	80 461 423	19 857 807
Cash and cash equivalents	8	3 538 034 354	3 188 481 512
		3 700 578 474	3 249 875 863
Total Assets		3 702 927 663	3 252 220 929
Liabilities			
Current Liabilities			
Payables from exchange transactions	9	211 939 046	104 983 412
Payables from non-exchange transactions	10	3 212 820 989	2 875 331 317
Provisions	11	1 621 852	1 568 047
		3 426 381 887	2 981 882 776
Total Liabilities		3 426 381 887	2 981 882 776
Net Assets		276 545 776	270 338 153
Accumulated surplus		276 545 776	270 338 153
Total Net Assets		276 545 776	270 338 153

Statement of Financial Performance

Figures in Rand	Note(s)	2026	2025
Revenue			
Revenue from exchange transactions			
Administration fees received	12	2 842 096	1 997 985
Cost recovery revenue	13	116 274 569	92 891 260
Interest revenue	14	39 235 273	44 938 255
Royalties and sundry income		834 983	1 080 006
Total revenue from exchange transactions		159 186 921	140 907 506
Revenue from non-exchange transactions			
Transfer revenue			
Appropriated funding	15	53 459 000	56 666 744
Donor funding	16	-	6 036 138
Total revenue from non-exchange transactions		53 459 000	62 702 882
Total revenue		212 645 921	203 610 388
Expenditure			
Goods and services	17	70 191 255	65 591 534
Compensation of employees	18	134 884 158	130 227 688
Depreciation and amortisation	19	1 362 885	2 078 428
Total expenditure		206 438 298	197 897 650
Surplus for the year		6 207 623	5 712 738

Statement of Changes in Net Assets

Figures in Rand

Reserves

Balance at 01 April 2024	264 625 415
Net surplus for the period ended 31 March 2025	5 712 738
Balance at 01 April 2025	270 338 153
Net surplus for the period ended 31 March 2026	6 207 623
Balance at 31 March 2026	276 545 776

Cash Flow Statement

Figures in Rand

Note(s)

2026

2025

Cash flows from operating activities

Receipts

Government funding and other sources		1 540 890 019	1 648 740 478
Interest income	20	39 497 154	45 715 304
		1 580 387 173	1 694 455 782

Payments

Grants and project payments		(1 094 711 876)	(1 369 983 863)
Compensation of employees		(134 738 797)	(129 128 846)
		(1 229 450 673)	(1 499 112 709)

Net cash flows from operating activities	21	350 936 500	195 343 073
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Cash flows from investing activities

Purchase of property, plant and equipment	4	(1 383 658)	(586 513)
Proceeds from property, plant and equipment	4	-	27 715
Net cash flows from investing activities		(1 383 658)	(558 798)

Net increase/(decrease) in cash and cash equivalents

		349 552 842	194 784 275
Cash and cash equivalents at the beginning of the year		3 188 481 512	2 993 697 237
Cash and cash equivalents at the end of the year	8	3 538 034 354	3 188 481 512

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Annual budget	Adjustments	Adjusted budget	Actual amounts	Variance over / (under)	Notes
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Statement of Financial Performance

Figures in Rand

Revenue

Revenue from exchange transactions

Cost recovery revenue	127 671 014	4 801 407	132 472 421	116 274 569	16 197 852	24.1.1; 24.2.1
Interest revenue	49 876 000	2 687 936	52 563 936	39 235 273	13 328 663	24.1.2; 24.2.2
Administration fees, royalties and sundry income	2 825 000	-	2 825 000	3 677 079	(852 079)	
Total revenue from exchange transactions	180 372 014	7 489 343	187 861 357	159 186 921	28 674 436	

Revenue from non-exchange transactions

Transfer revenue

Appropriated funding	77 555 177	-	77 555 177	53 459 000	24 096 177	24.1.3
Total revenue	257 927 191	7 489 343	265 416 534	212 645 921	52 770 613	

Expenditure

Goods and services	107 961 891	5 379 343	113 341 234	70 191 255	43 149 979	24.1.4; 24.2.3
Compensation of employees	148 062 215	2 110 000	150 172 215	134 884 158	15 288 057	24.1.5; 24.2.4
Depreciation and amortisation	1 903 085	-	1 903 085	1 362 885	540 200	
Total expenditure	257 927 191	7 489 343	265 416 534	206 438 298	58 978 236	

Surplus for the year	-	-	-	6 207 623	(6 207 623)	
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ACCOUNTING POLICIES

1. Presentation of financial Statements

GTAC as a Government Component is required to prepare interim 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.

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.

Management model

1. The financial assets are held in order to collect contractual cashflows
2. The contractual terms of the financial assets give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amounts (SPPI).

Financial assets and liabilities are measured at amortised cost.

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 of financial assets

Impairment recognition is based on the forward-looking Expected Credit Loss (ECL) model. Impairments are recognised on lifetime ECL basis with the adoption of simplified approach in determining the ECL.

At each reporting date GTAC shall assess whether the credit risk to the financial asset has significantly increased since initial recognition.

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.

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 and the significant changes in risks associated with the debtor or group of debtors.

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.

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.

Reclassification

Financial assets shall be reclassified when there are changes in the management model. Reclassification shall be accounted prospectively from the reclassification date.

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 these bonuses 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 six 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 relationship 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.

The interest revenue/interest accrued derived from the principal's funds under principal-agent arrangement is capitalised to the earmarked funds of such principals.

The interest revenue recognised on the Cash Flow Statement and Statement of Financial Performance is only what is due to GTAC and excludes interest due to the Principals under principal-agent arrangement.

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 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 an entity 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 the 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 assets and does not satisfy the criteria for recognition as assets.

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 received during the period.

Services provided in kind

GTAC provides services in kind to National Treasury that are significant to its operations and/or service delivery objectives. Those services are provided at no cost.

The services provided in kind includes but is not limited to the following:

- (i) Consultancy services
- (ii) Secondment of officials

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

Impairment recognition is based on forward-looking Expected Credit Loss (ECL) model.

Impairments are recognised on a lifetime ECL basis with the adoption of a simplified approach in determining the ECL.

The simplified approach allows GTAC to skip tracking changes in credit risk and directly calculate a ECL for eligible short-term receivables.

The following factors (micro and macro risk factors) are considered in determining the adjustments of the credit losses expected under the individual assessment and on a portfolio/pooled basis.

- (i) The past experience, ability and depth of the institution's lending, investments, collections and other relevant information is assessed to determine the credit risk of each institution/individual debtor.
- (ii) All qualitative factors that are relevant to the institution as of the reporting date (external factors) such as the regulatory, legal, technological environments, competition, unemployment and events such as natural disasters are also considered in the risk assessment.
- (iii) The actual and expected changes in international, national, regional and local economic and business conditions and developments in which the institution operates that affect the collectability of financial assets are also considered.

The ECL model does not apply to employee benefits and leases (except for lease receivables).

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/expected credit 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 PFMA reporting requirements

In keeping with Section 55(2)(b) of the PFMA, 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 financial statements.

17. Budgets

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.

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

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.



NOTES TO THE ANNUAL 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 and interpretations 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	Expected impact
GRAP 1 (as revised): Presentation on Financial Statements (Going Concern) (Amended)	TBA	Impact is currently being assessed
GRAP 103 (as revised): Heritage Assets	TBA	No expected impact
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
Amendments Improvement to the standards of GRAP	TBA	Impact is currently being assessed

3.2 First time adoption of GRAP 104 (as revised): Financial Instruments

GRAP 104 (as revised): Financial Instruments was initially adopted from 01 April 2025 and has an effect on the current period and future periods.

The revised standard has an impact on the accounting policy for financial instruments and impairments (expected credit losses).

The classification of financial instruments is based on (a) management model, and (b) characteristics of the contractual cash flows for financial assets.

Classification of financial assets

Financial assets are measured at amortised cost due to the following factors:

- (i) The financial assets are held in order to collect contractual cashflows and;
- (ii) The contractual terms of the financial assets give rise on the specified dates to cash flows that are solely payments of principal and interest on the principal amounts (SPPI).

Classification of financial liabilities

The financial liabilities are measured at amortised cost.

Reclassification

GTAC shall reclassify the financial assets when it changes its management model for managing financial assets. GTAC shall not reclassify any financial liabilities.

Impairments/expected credit losses

Impairment recognition is based on an expected credit loss (ECL) model. The approach to impairment recognition is through a simplified approach.

The simplified approach to impairment recognition requires entities to measure all receivables and lease receivables on a lifetime ECL basis regardless of the receivable's credit risk.

A provision matrix is used to determine the expected credit losses under the simplified approach.

The provision matrix assigns expected credit loss percentages to the ageing bands of trade receivables to estimate ECL.

The following factors (micro and macro risk factors) are considered in determining the adjustments of the credit losses expected under the individual assessment and on a portfolio/pooled basis.

- (i) The past experience, ability, and depth of the institution's lending, investments, collections and other relevant information is assessed to determine the credit risk of each institution/individual debtor.
- (ii) All qualitative factors that are relevant to the institution as of the reporting date (external factors) such as the regulatory; legal; technological environments; competition; unemployment; and events such as natural disasters are also considered in the risk assessment.
- (iii) The actual and expected changes in international, national, regional, and local economic and business conditions and developments in which the institution operates that affect the collectability of financial assets are also considered.

Impact of adoption of GRAP 104 (as revised): Financial Instruments

In 2024/25 financial year the impairments were based on the occurrence and amounted to R265 631*.

With the adoption of the new revised standard the expected credit loss (ECL) (forward-looking expected loss) amounts to R31 236 as at 31 March 2026.

*The R265 631 has been written off, hence a drastic drop in the impairments/expected credit loss.

4. Property, plant and equipment

	2026			2025		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Office equipment	2 078 298	(1 391 327)	686 971	1 912 697	(1 168 544)	744 153
Computer equipment	8 428 265	(6 906 035)	1 522 230	7 474 828	(6 049 830)	1 424 998
Furniture and fittings	521 189	(381 201)	139 988	505 742	(329 830)	175 912
Total	11 027 752	(8 678 563)	2 349 189	9 893 267	(7 548 204)	2 345 063

Reconciliation of property, plant and equipment – 2026

	Opening balance (carrying value)	Additions	Disposals	Depreciation	Closing balance (carrying value)
Office equipment	744 153	233 664	(16 650)	(274 196)	686 971
Computer equipment	1 424 998	1 134 547	-	(1 037 315)	1 522 230
Furniture and fittings	175 912	15 447	-	(51 371)	139 988
	2 345 063	1 383 658	(16 650)	(1 362 882)	2 349 189

Reconciliation of property, plant and equipment – 2025

	Opening balance	Additions	Disposals	Depreciation	Closing balance (carrying value)
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

Net carrying value

Office equipment	686 971	744 153
Computer equipment	1 522 230	1 424 998
Furniture and fittings	139 988	175 912
	2 349 189	2 345 063

5. Intangible assets

	2026			2025		
	Cost	Accumulated amortisation	Carrying value	Cost/valuation	Accumulated amortisation	Carrying value
Computer software	-	-	-	88 295	(88 292)	3

Reconciliation of intangible assets - 2026

	Opening balance	Amortisation	Closing balance (carrying value)
Computer software	3	(3)	-

Reconciliation of intangible assets - 2025

	Opening balance	Total
Computer software	3	3

Net carrying value

	2026	2025
Computer software	-	3

6. Receivables from exchange transaction

	2026	2025
Trade receivables (including sundry debtors)	8 322 963	8 887 170
Interest accrued	73 790 970	32 915 005
Credit loss allowance*/impairment loss on sundry debtors	(31 236)	(265 631)
	82 082 697	41 536 544

* Refer to note 25 - Financial instruments (Credit Loss Allowance).

7. Receivables from non-exchange transactions

	2026	2025
Department of Public Works - Salvokop*	79 416 628	19 638 400
Department of International Relations and Cooperation*	49 128	15 837
City of Johannesburg*	792 097	-
German department Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ donor fund) *	203 570	203 570
	80 461 423	19 857 807

*This relates to Department of Public Works - Salvokop project, Department of International Relations and Cooperation, and City of Johannesburg the principal entities in the principal-agent arrangement with GTAC and GIZ donor funding. Where funds transferred were inadequate to cover project costs the shortfalls are expected to be received from the principals during 2026/27 financial year.

8. Cash and cash equivalents

		2026	2025
Bank accounts:			
	Government Technical Advisory Centre (GTAC)	378 142	10 000
	Project Development Facility (PDF)	500	500
	Neighbourhood Development Programme (NDP)	500	500
	Independent Power Procurement Programme (IPPP)	455 394	500
	Jobs Fund Partner Funds (JF)	500	419 273
	Presidential Youth Employment Funds (PYE)	-	500
	National Pathway Management (NPM)	500	500
	Paymaster-General Account (PMG)	245 672	266 605
		1 081 208	698 378
Call accounts:			
	Government Technical Advisory Centre (GTAC)	38 048	56 647
	Project Development Facility (PDF)	3 269 145	3 477 855
	Neighbourhood Development Programme (NDP)	60 597 790	21 711 072
	Independent Power Procurement Programme (IPPP)	2 518 503 538	2 242 689 035
	Jobs Fund Partner Funds (JF)	407 958 979	324 461 511
	Presidential Youth Employment Funds (PYE)	-	14 767
	National Pathway Management (NPM)	22 532 785	103 474 407
	Corporation for Public Deposits	291 047 261	271 333 601
	Nedbank Deposit Notes	233 005 600	220 564 239
		3 536 953 146	3 187 783 134
Total cash and cash equivalents		3 538 034 354	3 188 481 512

Cash and cash equivalents comprise cash held by GTAC and short-term bank deposits on call.

During 2025/2026 funds were invested in call accounts with Nedbank to maximise the interest earned (between **6.9% to 8.55%** p.a).

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.

3 205 938 342 **2 669 563 349**

9. Payables from exchange transactions

		2026	2025
Accruals		91 019 465	5 951 764
Other payables		602 486	527 109
Leave accrual		8 373 166	8 281 610
Income received in advance	- Cost recovery Infrastructure Improvement programme	4 452 155	4 452 155
	- Project preparation Infrastructure (CPAU)	107 491 774	85 770 774
		211 939 046	104 983 412

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:

	2026	2025
Income received in advance		
Employment creation facilitation fund	6 882 647	6 882 647
Flanders	-	30
Unspent government funding		
Job Fund partner funds **	414 587 166	326 963 775
National Youth Development Agency **	6	15 366
Department of Labour and Employment (National Pathway Management)**	23 161 584	104 332 059
Neighbourhood Development Programme **	60 986 781	21 978 301
Development Bank of Southern Africa (Independent Power Producer Procurement Programme)**	2 587 967 694	2 270 734 655
Municipal Finance Improvement Programme III**	60 235 623	94 414 975
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**	8 299 496	8 909 933
Department of Transport**	1 607 248	4 255 085
Department of Water and sanitation**	6 922 194	1 953 816
Department of Justice**	1 284 616	5 506 498
Department of Health	6 952 021	-
National Housing Finance Corporation**	-	694 177
Buffalo City**	18 041 560	12 800 000
Gautrain Management Agency**	2 353	-
	3 212 820 989	2 875 331 317

** GTAC acts as the agent for the above listed departments in an principal-agent relationship (Refer Note 28).

11. Provisions

	2026	2025
Provisions for service bonuses	1 621 852	1 568 047

Reconciliation of provisions - 2026

	Opening balance	Adjustments	Utilised	Closing balance
Provisions for service bonuses	1 568 047	3 525 539	(3 471 735)	1 621 852

Reconciliation of provisions - 2025

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

The provisions represent managements 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 (12) months.

12. Administration fees

	2026	2025
Employment Facilitation (Jobs Fund Project Management Unit)	1 997 602	1 405 505
Neighbourhood Development Programme	459 461	437 582
National Pathway Management Network	3 600	1 780
Gautrain Management Agency	111 528	153 118
Department of Rural Development and Land Reform	94 777	-
City of Cape Town (CoC)	108 107	-
City of Johannesburg	67 021	-
	2 842 096	1 997 985

13. Cost recovery revenue

	2026	2025
Technical Advisory Services	26 221 690	24 115 059
Cost Recovery-Infrastructure Delivery Improvement Programme (IDIP)	-	228 032
Employment Creation Facilitation Programme	66 586 744	46 850 184
Municipal Finance Improvement Programme III (MFIP)	23 346 136	21 619 680
National Pathway Management Network	119 999	59 321
Cost Recovery - Public-Private Partnerships (PPP)	-	18 984
	116 274 569	92 891 260

14. Interest revenue

	2026	2025
Interest revenue		
Interest	39 235 273	44 938 255

The interest is derived from the funds in the GTAC and PDF call accounts (refer to note 8). The other call accounts interest 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)

	2026	2025
Government Technical Advisory Centre (GTAC) - contribution to operations	53 459 000	50 952 000
Project allocations:		
Project Preparation Facility (PPF)	-	3 778 226
Employment Creation Facilitation Fund (ECFF) - projects	-	1 936 518
	53 459 000	56 666 744

16. Donor funding

	2026	2025
Integrated School Health Programme (ISHP)	-	6 036 138
Funding from the German department Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)		

17. Goods and services

		2026	2025
Administration fees		1 223 603	1 413 540
Advertising		76 314	57 830
Assets less than capitalisation threshold and maintenance		9 470	20 625
Audit committee fees		209 460	241 065
Audit fees		3 564 626	4 100 597
Bank charges		10 522	40 541
Bursaries		512 484	82 448
Catering		51 392	71 262
Communications		1 132 046	1 126 293
Computer services - internet charges and website		66 132	51 846
Consumables and maintenance		93 558	29 249
Contractors general management		46 647	44 016
Entertainment		530	2 224
Gifts and promotions		13 794	43 240
Credit loss allowance		31 236	-
Legal services		-	430 597
License fees		3 210 695	3 233 262
Losses and damages		16 650	26 152
Operating leases		657 770	258 847
Project expenditure:	Technical Advisory Services	28 066 514	31 768 627
	Employment Facilitation - Jobs Fund Operations	25 787 705	7 284 833
	Employment Facilitation - Jobs Fund Projects	-	4 706
	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
	Consult Serv-Comms	2 405 035	2 590 004
	National Pathway Management Network	120 583	59 321
Resettlement costs		78 027	-
Stationery and printing		116 540	270 076
Subscriptions		80 150	87 724
Training		516 124	111 116
Travel and subsistence		1 959 668	6 345 687
Venues and facilities		133 980	349 815
		70 191 255	65 591 534

18. Compensation of employees

	2026	2025
Salaries and wages	88 490 602	83 910 532
Pensions and medical aid	10 877 883	9 837 014
Service bonuses	3 842 478	3 601 806
Overtime	60 380	189 483
Other employee related costs*	1 108 937	2 088 322
Housing allowances	1 033 284	919 278
Non pensionable	29 470 594	29 681 253
	134 884 158	130 227 688

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

19. Depreciation and amortisation

	2026	2025
Office equipment	274 196	256 691
Computer equipment	1 037 315	1 770 854
Furniture and fittings	51 371	50 883
Computer software	3	-
	1 362 885	2 078 428

20. Interest income (relating to cash flow statement)

	2026	2025
Interest income at the beginning of the year	1 662 591	2 439 640
Interest income received per the Statement of Financial Performance	39 235 273	44 938 255
Accrued net interest income at the end of the year	(1 400 710)	(1 662 591)
	39 497 154	45 715 304

The interest accrued is derived from the funds in the GTAC and PDF call accounts (refer to note 8). The other call accounts interest do not accrue to GTAC and is as such capitalised to unspent government funding from principal and agent arrangements.

21. Cash generated from operations

	2026	2025
Surplus for the year	6 207 623	5 712 738
Adjustments for:		
Depreciation and amortisation	1 362 885	2 078 428
Loss on disposal of assets	16 650	26 152
Increase in salary provisions and accruals	145 361	1 098 842
Increase in unspent government funding under non-exchange transactions	337 489 670	198 885 296
Increase/(decrease) in income received in advance	-	-
- From exchange transactions	21 721 000	(24 306 744)
- From non-exchange transactions	-	(4 353 029)
Changes in working capital:		
(Increase)/decrease receivables from exchange transactions	(40 546 153)	16 017 458
Increase in receivables from non-exchange transactions	(60 603 615)	(16 470 810)
Increase in payables under exchange transactions	85 143 079	16 654 742
	350 936 500	195 343 073

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		2026	2025
Receivables			
Department of Employment and Labour		7 296	746 085
Department of Trade, Industry and Competition		-	2 227 011
Department of Co-operative Governance & Traditional Affairs		658 126	449 780
National Department of Transport		-	727 890
National Student Financial Aid Scheme		934 609	-
National Treasury		5 635 319	3 599 462
Department of Public Works and Infrastructure		79 416 628	19 638 400
Department of International Relations and Cooperation		49 128	15 837
		86 701 106	27 404 465
Trade and other payables			
National Treasury	Infrastructure Delivery Improvement Programme*	4 452 155	4 452 156
	Employment Creation Facilitation Programme*	6 882 647	6 882 647
	Municipal Finance Improvement Programme III	60 235 623	94 414 975
	Neighbourhood Development Programme	60 986 781	21 978 301
	Jobs Fund	414 587 166	326 963 775
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)		2 587 967 694	2 270 734 655
Department of Social Development		8 299 496	8 909 933
Department of Transport		1 607 248	4 255 085
National Youth Development Agency		6	15 366
Department of Employment and Labour		23 161 584	104 332 059
Department Water and Sanitation		6 922 194	1 953 816
Department of Justice		1 284 616	5 506 499
National Housing Finance Corporation		-	694 177
Department of Health		6 952 021	-
		3 199 229 231	2 866 983 444

These funds have been committed against projects

* There were no movements on this payable due to the nature of the projects

Related party transactions**Funding provided by relating parties**

		2026	2025
National Treasury	- GTAC	53 459 000	54 730 226
	- Municipal Finance Improvement Programme III	145 672 116	101 380 000
	- Neighbourhood Development Programme	99 140 000	93 924 507

298 271 116	250 034 733
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Services provided to related parties

Department of Co-operative Governance & Traditional Affairs	855 763	1 706 569
Department of Employment and Labour	9 283 900	742 154
Department of Employment and Labour - National Pathway Management Network	123 599	61 100
Department of Performance Monitoring and Evaluations	155 409	-
Department of Public Enterprises	-	1 220 318
Department of Small Business Development	-	1 133 389
Department of Trade and Industry (dti)	-	2 999 923
Department of Transport	-	2 716 352
Films and Publication Board	486 191	-
Government Communications and Information System	1 096 517	-
National Planning Commission	172 390	-
National Treasury	100 950 968	78 339 273
National Student Financial Aid Scheme	2 622 816	-
Ombuds Council	-	440 973
State Information Technology Agency	-	400 276
	115 747 553	89 760 327

Services received at no cost

National Treasury	13 578 885	38 729 263
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These costs at fair value relate to the services provided by National Treasury to GTAC which amongst others are office space occupied by GTAC*, associated municipal services*, security & cleaning*, ICT, Internal Audit and Risk Management.

*For the 2025/26 Financial Year, the services of office space occupied by GTAC, associated municipal services, security & cleaning could not be readily estimated and reliable measured by the Facilities Management (NT) due to moving out of the old building (240 Madiba street building) and most of GTAC officials working from home - with no designated office space utilised by GTAC in the current building (40 Church square building) during 2025/26 financial year.

Services rendered at no cost

Official secondment to National Treasury	573 768	-
	573 768	-

A GTAC official was seconded to National Treasury to perform duties in support to G20 activities from 01 July 2025 to 12 November 2025. The two parties (GTAC and NT) have agreed to consider the financial implications relating to that secondment as services provided in kind (donation).

Key management personnel

2026		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	1 890 503	119 148	185 871	353 862	2 549 384
SPM Rautenbach	Chief Director: Financial Management	1 829 228	-	183 124	144	2 012 496
B Mashilo	Chief Director: Capital Projects Appraisal	1 369 939	93 942	146 549	144	1 610 574
E Venter	Chief Director: Strategy Management and Communications	1 379 246	-	138 076	144	1 517 466
TP Moleke	Chief Director: Transaction Advisory Services and PPP	1 714 243	-	145 703	19 083	1 879 029
N Allie -Edries	Deputy Director-General: Employment Facilitation	1 737 516	119 148	185 871	144	2 042 679
EC Gille	Chief Director: Institutional Development Services/ Acting DDG: Public Expenditure and Policy Analysis: (from 02 January 2026)	1 529 695	-	129 410	144	1 659 249
NT Gobozi	Chief Director: Professional Services Procurement Chief	1 332 255	-	140 147	67 824	1 540 226
MJ Matshivha	Director: Municipal Finance Improvement Programme	1 399 935	-	140 147	144	1 540 226
H Boraine	Acting DDG: Public Expenditure and Policy Analysis (01 August 2024 to 31 December 2025)	1 238 817	-	123 982	69 074	1 431 873
T Naicker	Director: Human Capital Management	1 356 339	-	135 783	144	1 492 266
		16 777 716	332 238	1 654 663	510 851	19 275 468

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	2 452 714
SPM Rautenbach	Chief Director: Financial Management	1 757 183	-	175 911	126	1 933 220
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	1 305 344	-	130 678	126	1 436 148
TP Moleke	Chief Director: Transaction Advisory Services and PPP	1 646 410	-	139 964	8 166	1 794 540
N Allie -Edries	Deputy Director-General: Employment Facilitation	1 669 085	114 455	178 550	126	1 962 216
E C Gille	Chief Director: Institutional Development Services	1 447 733	-	122 476	126	1 570 335
NT Gobozi	Chief Director: Professional Services Procurement (from 01 April 2023)	1 257 244	-	132 638	67 806	1 457 688
MJ Matshivha	Chief Director: Municipal Finance Improvement Programme	1 324 924	-	132 638	126	1 457 688
MT Buthelezi	Acting DDG: Public Expenditure and Policy Analysis (from 01 April 2022 to 30 July 2024)	262 659	-	28 098	31	290 788
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	17 866 678

* 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

GTAC exposure to credit risk is low, as it is dealing with the government departments /institutions as its clients (trade receivables) under clear and bidding contracts and arrangements which the risk is very low that they will default on their financial obligations (monies due to GTAC), if applicable.

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

2026	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade receivables	8 113 948	7 179 338	934 609	-	-	-

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

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	-	-	-

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.

2026	Carrying amount	Current	30 Days	60 Days	90 Days	120 Days and more
	R	R	R	R	R	R
Trade payables	91 019 466	71 575 886	(4)	(1)	19	19 443 566

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

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. 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.

24.1.1 Cost recovery revenue

Under budget

The variance was mainly due to less under-recovery from the Technical Advisory and Spending Review projects, with some projects still in the pipeline.

24.1.2 Interest revenue

Under budget

All surplus funds were transferred to a call account and fixed deposits that earn interest of between 6.90% to 8.55%. The negative variance was mainly due to less income received than anticipated.

24.1.3 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.

24.1.4 Goods and services

Under budget

The underspending was due to delays in the operationalisation of the PPF unit, the unit is finalising the procurement process for the resource to manage the Sustainable Infrastructure Programme and Project Preparation Facility (SIP & PPF). There are delays experienced in appointing the new panel in terms of TA projects. There are projects awaiting signed governance. The comprehensive budget review project and the PMUs underspent. Lastly, other operating costs like travel, bursaries, training etc were underspent.

24.1.5 Compensation of employees

Under budget

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

24.2 Budget adjustments

Explanatory of the budget adjustments.

24.2.1 Cost recovery revenue

Increase on the budget was mainly due to the additional funding for Jobs Fund. The programme's budget was not sufficient to cover the full financial year due to previous budget cuts.

24.2.2 Interest revenue

An increase on interest was due to an expected increase on the principal agent funds.

24.2.3 Goods and services

An increase on the budget was mainly due to the additional funding for Jobs Fund. The programme's budget was not sufficient to cover the full financial year due to previous budget cuts.

24.2.4 Compensation of employees

Increase on the budget was mainly due to the additional funding for Jobs Fund. The programme's budget was not sufficient to cover the full financial year due to previous budget cuts.

25. Financial instruments

Categories of financial instruments

2026

Financial assets	At amortised cost	Total
Receivables from exchange transactions	82 082 697	82 082 697
Receivables from non-exchange transactions	80 461 423	80 461 423
Cash and cash equivalents	3 538 034 354	3 538 034 354
	3 700 578 474	3 700 578 474

Financial liabilities	At amortised cost	Total
Trade and other payables from exchange transactions	203 565 880	203 565 880
Payables from non-exchange transactions	3 208 558 281	3 208 558 281
	3 412 124 161	3 412 124 161

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	96 701 805	96 701 805
Payables from non-exchange transactions	2 875 331 317	2 875 331 317
	2 972 033 122	2 972 033 122

GTAC identifies, assesses, manage and monitor risks across all financial instruments.

Management endeavours to minimise risk by ensuring that the appropriate controls, systems and ethical standards are applied in all the financial instruments and managed within predetermined procedures and constraints.

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.

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.

Credit risk

GTAC's exposure to credit risk is low, as it deals with the government departments /institutions as its clients (trade receivables under principal and agent relationship arrangement and technical services clients) under clear and binding contracts and arrangements, which are unlikely to default on their financial obligations, if applicable.

The other portfolio segments of debtors is donor funders and external bursary holders, which based on the past experience the donor funders has much lower credit risk while the external bursary holders debtors are having moderate credit risk based on the prior defaults and difficulties in accepting responsibilities to pay back the bursary monies.

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

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.

Impairment/Credit Loss allowances

Impairment recognition is based on an Expected Credit Loss (ECL) model.

Impairments are recognised on a lifetime ECL basis since there is no significant increase in credit risk since initial recognition.

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

Reconciliation of changes in trade receivables

2026

Reconciliation of changes in trade receivables	Total
Financial assets balance before ECL	162 575 356
Lifetime ECL (assessed individually)	(29 737)
Lifetime ECL (assessed collectively)	(1 499)
Credit impaired ECL	-
Financial assets balance after ECL	162 544 120

2025

Reconciliation of changes in trade receivables	Total
Financial assets balance before ECL	61 659 982
Lifetime ECL (assessed individually)	-
Lifetime ECL (assessed collectively)	-
Credit impaired ECL	-
Financial assets balance after ECL	61 659 982

2026

Reconciliation of changes in credit loss allowance	Total
Lifetime ECL (assessed individually)	29 737
Lifetime ECL (assessed collectively)	1 499
Closing balance	31 236

The allowances for Credit Losses (ACL) rate is **0.04%**.

The expected credit loss allowance on receivables is due to the portfolio segment of external bursaries holders debt, the students that were awarded the bursaries through the Public Economics Capacity Building Programme and have defaulted on repaying GTAC since 2022/23 financial year since they have defaulted on one of the contract clauses, regarding the workback period upon completion of their studies.

No credit loss expected from the portfolio segments, principal clients on a principal and agent relationship arrangement, technical services clients and donor funded debts. This is due to the low credit risks in the arrangements with the clients and the clients to GTAC are government institutions with low credit risks.

GTAC has written off the amount receivable of R265,630.93 which was owed to GTAC by one of the external bursary holders, a series of engagements between legal representatives of the bursary holder and GTAC took place. These engagements primarily concerned disputes relating to the internship offer and the applicable prescription period. The resolution of these matters resulted in additional costs being incurred by GTAC. In respect of the prescription issue, an initial legal opinion was obtained, which advised that the debt had not prescribed. Thereafter, a second legal opinion was sought through the Department of Justice, however, this avenue did not yield a favorable outcome.

26. Irregular expenditure and fruitless & wasteful expenditure

	2026	2025
Irregular expenditure	423 901	-

To the best of our knowledge no fruitless and wasteful expenditure have been incurred during the 2025/26 Financial Year.

27. Accounting by principals and agents

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 are undertaken by GTAC, as agent, on behalf of National Treasury, as principal.

		2026	2025
Bank balance		407 959 479	324 880 784
Assets - interest receivable		2 364 709	2 083 322
Liability		(414 587 166)	(326 963 775)
		(4 262 978)	331
Revenue	- Appropriated funds (Including interest received)	325 100 481	329 211 438
	- Interest accrued	(281 387)	1 153 245
Expenditure	- Jobs Fund net partner payments	237 758 478	377 738 018
	- Bank charges	-	1 083

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

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.

Bank balance (Including operational funds)		-	15 267
Assets – interest receivable		-	93
Liability		(6)	(15 366)
		(6)	(6)
Revenue	- Appropriated funds (Including interest received)	479	1 180
	- Funds returned	(15 747)	-
	- Interest accrued	93	10
Expenditure	- Bank charges	-	1 137

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

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.

Bank balance		22 533 285	103 474 907
Assets – Interest receivable		628 299	857 152
Liability		(23 161 584)	(104 332 059)
		-	-
Revenue	- Appropriated funds (including interest received)	129 178 613	174 882 801
	- Interest accrued	228 853	(151 163)
Expenditure	- Payments to service providers	210 120 236	139 731 690
	- Bank charges	-	1 137

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 of the National Treasury's roles and responsibilities in terms of the Memorandum of Agreement between DoE, NT and DBSA.

		2026	2025
Bank balance		2 518 958 932	2 242 689 535
Assets - interest receivable		69 008 762	28 045 120
Liability		(2 587 967 694)	(2 270 734 655)
		-	-
Revenue	- Development and request for proposal fees (Including interest received)	436 270 016	538 114 650
	- Interest accrued	(40 963 643)	19 250 672
Expenditure	- Salaries and overheads	160 000 000	250 000 000
	- Bank charges	620	1 133

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.

Bank balance		60 598 290	21 711 572
Assets - interest receivable		388 490	266 727
Liability*		(60 986 781)	(21 978 301)
		(1)	(2)
Revenue	- Appropriated funds (Including interest received) *	103 877 074	97 639 356
	- Interest accrued	121 763	135 080
Expenditure	- Payments to service providers	64 530 895	93 924 507
	- Administration fees	459 461	437 582
	- Bank charges	-	1 083

* 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 Improvement Programme III.

Funds available		60 235 623	94 414 975
Liability		(60 235 623)	(94 414 975)
		-	-
Revenue	- Appropriated funds	145 672 116	101 380 000
Expenditure	- Payments to service providers	179 851 467	172 236 351

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.

Funds available		1 607 248	4 255 085
Liability		(1 607 248)	(4 255 085)
		-	-
Funds received		-	4 814 250
Expenditure - payments to service providers		2 647 838	1 203 563

Department of Public Works (DPW) - 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.

	2026	2025
Asset (receivable by GTAC)	79 416 627	19 638 400
Funds received	138 025 334	168 744 786
Expenditure - Payments to service providers	197 803 561	196 135 586

Department of Public Works (DPW) - Energy

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

Funds available	890 000	890 000
Liability	(890 000)	(890 000)
	-	-
Funds received	37 653 042	33 401 921
Expenditure – Payments to service providers	37 653 042	33 401 921

Department of Public Works (DPW) - 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	1 284 616	5 506 499
Liability	(1 284 616)	(5 506 499)
	-	-
Funds received	1 993 133	7 836 711
Expenditure - payments to service providers	6 215 016	2 180 613

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	8 299 496	8 909 933
Liability	(8 299 496)	(8 909 933)
	-	-
Expenditure - Payments to service providers	610 437	872 053

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.

Funds received	2 911 305	3 339 328
Expenditure - Payments to service providers	2 911 305	2 458 433

eThekwini Municipality

GTAC, on behalf of the eThekwini Municipality, will provide project management support and procurement services to assist with the appointment of transactions advisor on the projects.

	2026	2025
Funds received	-	2 356 503

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 Waste Water Treatment Works.

Funds received	-	1 000 464
Expenditure - payments to service providers	-	1 000 464
	-	-

eThekwini Municipality

GTAC, on behalf of the eThekwini Municipality, will appoint a transaction advisory firm for the purpose of procuring new generation capacity for independent power producers.

Funds received	1 326 706	-
Expenditure - payments to service providers	1 326 706	-
	-	-

Department Water and Sanitation

GTAC, on behalf of DWS, will procure transaction advisors and a project officer for the construction of head office building.

Funds available	6 922 194	1 953 816
Liability	(6 922 194)	(1 953 816)
	-	-

Funds received	7 387 515	-
Expenditure - payments to service providers	2 419 138	2 139 635

National Housing Finance Corporation

GTAC, on behalf of the National Housing Finance Corporation, will assist with project management for the establishment of Human Settlements Development Bank project.

Funds available	-	694 177
Liability	-	(694 177)
	-	-

Funds received	-	6 576 750
Funds returned	694 177	-
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)	49 128	15 837
Funds received	8 886 766	2 924 636
Expenditure - Payments to service providers	8 920 056	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 available	2 353	-
Liability	(2 353)	-
Funds received	3 831 484	5 257 036
Expenditure - Payments to service providers	3 717 602	5 103 918
- Administration fees	111 528	153 118

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 a Battery Energy Storage System.

Funds available	18 041 560	12 800 000
Liability	(18 041 560)	(12 800 000)
	-	-
Funds received	5 956 077	12 800 000
Expenditure - payments to service providers	714 517	-

Department of Health

GTAC, on behalf of the Department of Health, will assist with the appointment of Transaction Advisory Services for the revitalisation of Chris Hani Baragwanath Hospital.

Funds available	6 952 021	-
Liability	(6 952 021)	-
	-	-
Funds received	10 000 000	-
Expenditure - payments to service providers	3 047 979	-

Department of Agriculture, Land Reform and Rural Development- (DALRRD)

GTAC, on behalf of the DALRRD, will assist with the appointment of Transaction Advisory Services for the implementation of an integrated sugarcane mill at Makhathini Flats, KwaZulu Natal.

Funds received	4 024 458	-
Expenditure - payments to service providers	3 907 249	-
- administration	117 209	-

City of Johannesburg

GTAC, on behalf of the City of Johannesburg , will assist with the appointment of Transaction Advisory Services to conduct a feasibility study and potential procurement of office space optimisation programme.

Asset (receivable by GTAC)	792 097	-
Funds received	3 738 938	-
Expenditure - payments to service providers	4 464 016	-
- administration	67 020	-

28. Contingent Liability

	2026	2025
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

GTAC terminated contracts (2020/06/1027/571/GTAC) on 2 July 2021 due to poor performance by the allocated resource. The terminated service provider initiated a legal process against the Minister of Finance and the NT: DG. GTAC has since been joined as a party in the matter. The matter is referred to arbitration, with both NT and GTAC receiving legal representation to date there is still uncertainty on a possible obligation by GTAC as a result of the past event of terminating a contract. Counsel is exchanging pleadings with the other party's attorneys, and no date of hearing has been confirmed.

Accumulated surplus (unspent government funds)	275 818 439	267 993 087
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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 Officer must submit a 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 2026 and prior years will be made to the National Treasury and there is uncertainty around the probable outflow/retention of these funds.

The retention of funds is expected to be granted at the end of September 2026.

29. 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 2026, the entity had an accumulated surplus of R276,545,766.

The total expected revenue for 2026/27 financial year amounts to R180,904,000.00 from various sources, this expected income covers the compensation of employees and operational costs.

Expected income/revenue

Appropriated funding	R 57,996,000
Cost recovery	R 57,868,000
Administration fees	R 2,138,000
Royalties	R 1,200,000
Interest Income	R 61,702,000
Total expected income/revenue	R180,904,000

Ratio indicators

Current ratio (current assets/current liabilities)	R3 700 578 474/R3 426 382 887 = 1.08
--	---

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 538 034 354/R3 426 382 887 = 1.03
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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 96% of total current assets.

30. Prior period errors

Error in investment/interest income and Cash Flow Statement

In the year prior the interest accrued for the earmarked funds (principal and agent arrangement funds) was recognised in the cash flow as part of the interest accrued/investment income to GTAC. The interest accrued for the earmarked funds (principal and agent arrangement funds) should have been added to the liability accounts for each arrangement.

Impact of the prior year error

Cash flow statement

Increase in government funding and other sources	-	20 117 684
Decrease in investment income	-	20 117 684
	-	-

Investment/interest income (Note 20)

Decrease in investment interest accrued at the beginning of year	-	51 370 098
Increase in accrued net interest income at the end of year	-	31 252 414
	-	-

NOTES

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GOVERNMENT TECHNICAL ADVISORY CENTRE

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