Commission for Gender Equality

# ANNUAL REPORT 2023/2024

# CONTENTS

# PART: A

# GENERAL INFORMATION

# 1. About the Commission for Gender Equality

The Commission for Gender Equality (CGE) is one of the institutions established in terms of Chapter 9 of the Constitution of the Republic of South Africa (1996). In terms of section 187 of the Constitution, the mandate of the CGE is to contribute to strengthening and deepening constitutional democracy in South Africa through the promotion, protection, development, and attainment of gender equality.

The powers and functions of the CGE are further outlined in the CGE Act 39 of 1996 as amended ("CGE Act"), which include monitoring and evaluating the policies and practices of government, the private sector and other organisations to ensure that they promote and protect gender equality; conducting public education and information programmes; reviewing legislation from a gender perspective; investigating inequality; commissioning research and making recommendations to Parliament or other authorities; investigating complaints on any gender-related issue and monitoring and reporting on South Africa's compliance with international conventions.

Section 187(2) grants the CGE "the power as regulated by national legislation, necessary to perform its functions, including the power to monitor, investigate, research, educate, lobby, advise and report on issues concerning gender equality". In addition, the CGE has powers to review policies of public and private entities from a gender perspective and to ensure gender-aware and responsive policy making and practices.

As part of its work, the CGE evaluates legislation, policies, practices, and mechanisms and makes recommendations to bring about continuous improvements to advance gender equality. This enables the CGE to influence legislative and policy changes which advance gender equality, whilst monitoring state compliance with national, international, and regional instruments promoting gender equality. The CGE is mandated to promote and protect gender equality through public awareness, education, and investigation, which is intended to contribute to change of behaviour and promote practices that promote social justice for victims of gender violations. When executing its mandate, the CGE identifies and monitors key issues that impact on gender equality and further investigates and evaluates issues that undermine the attainment of gender equality.

## 2. List of Abbreviations / Acronyms

| | |
|---|---|
| AGSA | Auditor General of South Africa |
| APP | Annual Performance Plan |
| CEDAW | Convention on the Elimination of Discrimination against Women |
| CGE | Commission for Gender Equality |
| DOH | Department of Health |
| GAD | Gender and Development |
| GBVF | Gender Based Violence and Femicide |
| GBV | Gender Based Violence |
| GM | Gender Mainstreaming |
| IAS | International Accounting Standards |
| IGM | Intersex Genital Mutilation |
| NSP | National Strategic Plan |
| PFMA | Public Finance Management Act 1 of 1999 |
| PEPUDA | Promotion of Equality and Prevention of Unfair Discrimination Act 4 of 2000 |
| SAHRC | South African Human Rights Commission |
| SAPS | South African Police Service |
| SCA | Supreme Court of Appeal |

## 3. Chairperson's Foreword

*It gives us pleasure to note that the overall performance of the organisation during the financial year reflects great improvement from the previous year.*

It is my pleasure to present the 2023/2024 Annual Report of the Commission for Gender Equality to Parliament and members of the public. It gives us great pleasure to report that the overall performance of the organisation during this period reflects great improvement from the previous year. This is in line with the undertaking I made at the start of the year that we will ensure improvements in our programmes, governance and leadership systems and overall administration in pursuit of our vision and mission.

This is the financial year in which the organisation welcomed five new Commissioners, following their appointment by President Cyril Ramaphosa in March 2023. The role of Commissioners Prabashni Subrayan-Naidoo, Leigh-Ann van der Merwe, Thando Gumede, and Bongani Ngomane has been crucial in guiding the Commission through a year that had its fair share of administrative challenges. Leading the organisation during this period was made more fulfilling by being part of this team.

In the year under review, we also parted ways with several Commissioners who had been with the Commission for several years and made crucial contributions towards the CGE's impact and sustainability. Commissioner Busisiwe Deyi resigned in March 2024, while Commissioner Ohara Ngoma-Diseko's term came to an end in March 2024. On a sad note, Commissioner Lindiwe Ntuli-Tloubatla passed away in November 2023 following a long illness. We will forever remain indebted to them for the sterling work they have done towards the realisation that South Africa is free from gender inequality and discrimination. I acknowledge and commend these Commissioners for the continuity and leadership they provided during the transition period before we joined in March 2023.

The improved performance of the organisation was partly achieved through effective oversight provided by committees that are led by Commissioners, and efficient governance by Plenary throughout the year.

One of the main duties of Commissioners is to ensure strict monitoring of public and private sectors in their responsibilities to promote gender equality. This was done through a series of public hearings wherein leaders from mining companies, municipalities, higher education institutions, the Eastern Cape provincial health department and Correctional Services department appeared before the Commission to account for the state of gender transformation in their sectors. We undertook strategic unannounced visits to various public institutions to assess whether their operations are gender-safe spaces.

On the leadership and governance front, we reviewed and adopted relevant policies to enhance our supportive work environment and ensure stability and uniformity in all departments and provinces. We also completed and adopted the Commissioners' Handbook and the Protocol & Etiquette Handbook to enhance the leadership role of commissioners and guide the interaction of commissioners and staff.

The biggest impact we had during this period was the appeal we led in the matter of Switzerland v Caster Mokgadi Semenya in the European Court of Human Rights (ECHR), based in Strousburg, France. The CGE managed to secure the financial resources through the Department of Sports, Arts and Culture to ensure that the challenge waged by Switzerland to bar Caster Semenya from fulfilling her dream as an international athlete is challenged. We will continue to work with our partners, Norton Rose Fullbright, to ensure that no citizen of our country is violated and deprived of their constitutional rights. We can never rest so long as some of us are unable to enjoy the rights and related benefits conferred by our Constitution.

The next period will be spent implementing the growth trajectory spelt out in our Business Model. There is no doubt that this will ensure that CGE interventions result in a bigger impact and ultimately a transformed and more equitable society free from all forms of inequalities, particularly gender inequality.

**Adv Nthabiseng Sepanya-Mogale**

**Chairperson**

## 4. Chief Executive Officer's Overview

*We have capacitated our administration in areas where we lacked human capital.*

I am honoured to have led the Commission's Secretariat as Acting CEO for three quarters in the year under review, during which we implemented a lot of programmes to meet our operational targets by monthly and quarterly deadlines. I am equally delighted about the audit outcome we received from the Auditor General of South Africa. The 2023/2024 year was a difficult period for us as we went through various changes and adjustments in our administration.

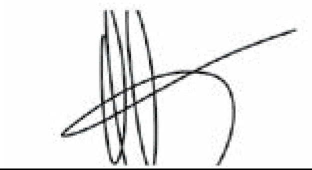
I am grateful for the sterling work done by our employees to navigate all the challenges and achieve the performance that we achieved, as displayed in this report. It took a lot of effort and resilience to overturn the 48% performance outcome we received in the 2022/2023 financial year. This is a more than 90% improvement in just one performance cycle.

Our work was planned a year in advance and signed off as our official Annual Performance Plan (APP), but we always ensure that we are flexible and ready to implement actions that were not necessarily part of the plan. This is important and enables us to be responsive to prevailing developments that take place in the human rights and gender sector.

Through our Public Education and Information (PEI) department, we conducted outreach activities in rural communities and engaged municipal and provincial stakeholders as part of our mandate to increase the public's understanding of gender equality.

We have capacitated our administration in areas where we lacked human capital to enable departments to implement their programmes and achieve their targets.

Effectively implementing programmes in nine provinces takes a lot of hard work and commitment, and that is what our employees showed. I am pleased to present this annual report to Parliament and to the general public.



**Dr Dennis Matotoka**
**CEO**

## 5. Statement of responsibility and confirmation of accuracy of the annual report

To the best of my knowledge and belief, I confirm the following:

All information and amounts disclosed in the annual report is consistent with the annual financial statements audited by the Auditor General.

The annual report is complete, accurate and is free from any omissions. The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the standards applicable to the public entity.

The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing, and implementing a system of internal control that has been designed to provide reasonable assurance as to 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 our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year that ended 31 March 2024.

Yours faithfully

**Chief Executive Officer**
**Dr Dennis Matotoka**
**Date: 26 September 2024**

**Chairperson**
**Adv Nthabiseng Sepanya-Mogale**
**Date: 26 September 2024**

## 6. Strategic Overview

The CGE continues to advance policies and initiatives that contribute to the eradication of gender inequality. This was achieved by influencing laws and government policies through written submissions to Parliament, litigation, resolving disputes or finding suitable courses of redress in gender-related complaints, and monitoring compliance with domestic and international conventions.

The CGE made legislative submissions to Parliament over the medium term and report on an annual basis. In its revised five-year strategic plan, the CGE seeks to address some of the above issues by making a financial commitment towards advancing an enabling legislative environment.

Provisions of the CGE Act empower the CGE to address gender related disputes through mediation, conciliation or negotiation. The CGE delivered impactful research and monitoring as well as public education and information programs aimed at increasing awareness and accountability. The CGE continued to investigate complaints received and it conducted systemic investigations into the violation of gender rights.

Furthermore, the CGE monitored progress of implementing its recommendations.This shall be reinforced by a review, monitoring and evaluation on the implementation of recommendations which arose from previous investigations of private and public sector institutions over the years.

The CGE has translated its constitutional mandate and obligation into four strategic outcomes. These form the organisational framework for compliance, governance, and effective functioning. The following outcomes are strategic pillars for achievement of the CGE's mandate.

| # | OUTCOMES | PURPOSE |
|---|---|---|
| 1 | An enabling legislative environment for gender equality through submissions, recommendations, investigations, and litigation. | To evaluate legislation, policies, practices and mechanisms within public and private institutions and make recommendations and undertake litigation to advance the gender transformation agenda. |
| 2 | Develop and manage information and education programmes to foster public understanding of gender equality and the role of the CGE. | To conduct advocacy initiatives and develop and manage public education interventions with sector partners in the promotion of public understanding of gender equality and access to gender justice. |
| 3 | Monitoring compliance and research on issues that undermine the attainment of gender equality. | To identify and monitor key issues that impact on gender equality, evaluate contributions by role-players to gender equality and make recommendations to promote and attain gender equality. |
| 4 | A renewed, efficient, and effective organisation that is sustainable. | To build and sustain efficient and effective organisational culture, organisational systems, operations, and governance processes, for the optimal performance of the institution in executing its mandate. |

## Impact

A society and government that is knowledgeable, accountable and responsive about all dimensions of gender equality.

## Vision

An independent, constitutionally mandated organisation that leads, pioneers and catalyses gender development and transformation.

## Mission

To lead, promote, protect, monitor and evaluate gender equality through research, managing public education, policy development, legislative initiatives, and litigation.

## Values

Our values are anchored in the supremacy of the Constitution and the rule of law, and we perform all our functions with an ethos grounded in the following values:

- **Independence –** we impartially perform our duties without fear or favour, mindful of the independence of our office.
- **Professionalism –** we timeously execute our responsibilities with the utmost care and diligent.
- **Teamwork –** we support and work in collaboration with our colleagues, state organs and civil society to maximise the attainment of our objectives.
- **Accountability –** we always give an account of our actions and decisions.
- **Ethical behaviour –** we maintain high standards of:
  - **Trustworthiness and honesty**
  - **Respect and empathy**
  - **Integrity**

# 7. Constitutional and Legislative Mandates

## 7.1. Constitutional Mandate

The Constitution expressly articulates that the Bill of Rights is the foundation of our democracy which preserves the rights of the citizens of the Republic by entrenching the democratic values of human dignity, equality and freedom and that these rights amongst others must be respected, protected and fulfilled.

Section 187(1) of the Constitution of the Republic of South Africa reads: "Commission for Gender Equality must promote respect for gender equality and the protection, development and attainment of gender equality".

The CGE is a catalyst organisation for the development and attainment of gender equality. Section 187(2) grants the CGE "the power as regulated by national legislation, necessary to perform its functions, including the power to monitor, investigate, research, educate, lobby and advise and report on issues concerning gender equality".

## 7.2. Legislative Mandate

The CGE Act, has been promulgated to give effect to Section 187 (3) of the Constitution. The CGE Act provides for the composition, powers and functions of the Commission. Section 11 outlines the powers and functions as follows:

The Commission:

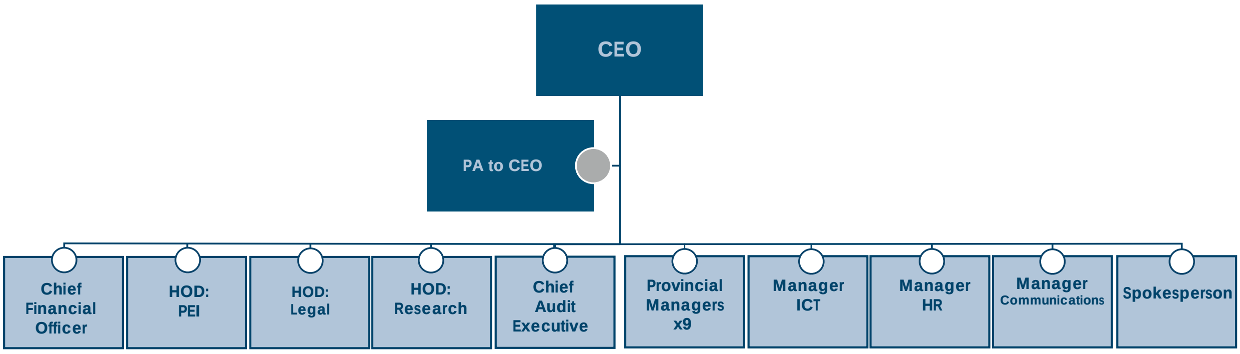
| | |
|---|---|
| (a) | shall monitor and evaluate policies and practices of |
| (i) | organs of state at any level; |
| (ii) | statutory bodies or functionaries; |
| (iii) | public bodies and authorities; and |
| (iv) | private businesses, enterprises and institutions, to promote gender equality and may make any recommendations that the Commission deems necessary. |
| (b) | shall develop, conduct or manage |
| (i) | information programmes; and |
| (ii) | education programmes, to foster public understanding of matters pertaining to the promotion of gender equality and the role and activities of the Commission. |
| (c) | shall evaluate |
| (i) | any Act of Parliament; |
| (ii) | any system of personal and family law or custom; |
| (iii) | any system of indigenous law, customs or practices; or |
| (i) | any other law, in force at the commencement of this Act or any law proposed by Parliament or any other legislature after the commencement of this Act, affecting or likely to affect gender equality or the status of women and make recommendations to Parliament or such other legislature with regard thereto. |
| (d) | may recommend to Parliament or any other legislature the adoption of new legislation which would promote gender equality and the status of women; |

| | |
|---|---|
| (e) | shall investigate any gender-related issues of its own accord or on receipt of a complaint, and shall endeavour to |
| | (i) resolve any dispute; or<br>(ii) rectify any act or omission, by mediation, conciliation or negotiation: Provided that the Commission may at any stage refer any matter to<br>(aa) the Human Rights Commission to deal with it in accordance with the provisions of the Constitution and the law;<br>(bb) the Public Protector to deal with it in accordance with the provisions of the Constitution and the law; or<br>(cc) any other authority, whichever is appropriate. |
| (f) | shall as far as is practicable maintain close liaison with institutions, bodies or authorities with similar objectives to the Commission, to foster common policies and practices and to promote co-operation in relation to the handling of complaints in cases of overlapping jurisdiction or other appropriate instances; |
| (g) | shall liaise and interact with any organisation which actively promotes gender equality and other sectors of civil society to further the object of the Commission; |
| (h) | shall monitor the compliance with international conventions, international covenants and international charters, acceded to or ratified by the Republic, relating to the object of the Commission; |
| (i) | shall prepare and submit reports to Parliament pertaining to any such convention, covenant or charter relating to the object of the Commission; |
| (j) | may conduct research or cause research to be conducted to further the object of the Commission; |
| (k) | may consider such recommendations, suggestions and requests concerning the promotion of gender equality as it may receive from any source. |

# 8. Organisational Structure

## 8.1. Governance Structure


## 8.2. Organisational Structure



## PART: B

# PERFORMANCE INFORMATION

# 1. Auditor General's Report: Predetermined Objectives

**SUMMARY OF ANNUAL PERFORMANCE: 2023/2024**

| OUTCOME | Planned Annual Targets | Achieved Targets | Unachieved/ Partially Achieved Targets | Percentage Achieved Targets |
|---|---|---|---|---|
| An enabling legislative environment for gender equality. | 06 | 06 | 0 | 100% |
| Gender equality promoted through information & education to foster public understanding. | 06 | 06 | 0 | 100% |
| Monitoring and research investigations on issues that undermine the attainment of gender equality and women's empowerment. | 05 | 05 | 0 | 100% |
| A renewed, efficient and effective organisation that is sustainable. | 12 | 09 | 03 | 75% |
| **Total Targets Achieved:** | **29** | **26** | **03** | **90%** |

Narrative:

Using the calculation of actual performance achieved (26 achieved targets vs the 29 planned targets), the actual achievement is 90% . However, using the calculation of average achievements, the CGE has achieved 94% for the 2023/2024.

The 90% achievement is attributed to the concerted commitment the institution took in managing performance, whilst ensuring that it discharges its mandate within the principles of good governance.

# Performance Highlights: Legal Services

**6** transformation hearings conducted

**21** legislative submissions made

**2** systemic investigations conducted

**30** courts monitored

**80%** Compliance with Complaints Handling Manual

# 2. Programme Performance Information

## 2.1 Strategic Outcome 1: An enabling legislative environment for gender equality.

### Legislative Submissions

Through our legislative submission, the CGE aims to amplify the voices of the communities and drive transformation change in the proposed legislation, policies, and regulations. We made a total of 21 legislative submissions covering several aspects of gender transformation.

### National Identification and Registration Bill

The CGE expressed reservations regarding the Bill, in particular the lack of clarity on what is meant by 'gender' for the purposes of recording such particulars in the population register and database.

### Basic Education Laws Amendment Bill

The CGE made input to the effect that the Bill should include provisions relating to transgendered learners.

### Marriage Bill

The CGE welcomed the Bill's consolidation of South Africa's marriage laws into one statute but expressed some reservations about the Bill's lack of gender-neutral terminology, as well as some of the provisions that carry financial implications hindering many South Africans from being able to fully enjoy their rights guaranteed in the Constitution. Finally, the Bill did not address what the consequences were should its provisions not be complied with.

### Divorce Amendment Bill

The CGE submitted that the Bill not only sought to bring the law regulating divorces in line with the Constitution, but also further enriched our democracy and enhanced the equality sought by a democratic society for years to come.

The protection that it aims to bring to women married in terms of sharia law, and the children born from these marriages, would create a space for a more equitable division of assets and would afford equal parental rights to parties in these marriages.

### South African Law Reform Commission Discussion Paper 160: Review of Aspects of Matrimonial Property.

In its submissions, the CGE noted that South Africa's current matrimonial property system is based on agreement, in which the parties' own 'choices' play a central role. The scope for judicial interference is thus limited to redistribution orders and forfeiture orders in terms of section 7(3) and 9 of the Divorce Act 70 of 1979 respectively. Furthermore, section 7(3) itself has limited application, and can only be resorted to where a marriage entered into out of community of property, and prior to the enactment of the Matrimonial Property Act 88 of 1984, terminates by way of the divorce decree.

### Systemic Investigations

The Legal Department held two hearings related to systemic investigations on forced sterilizations and intersex genital mutilation (IGM) whereby the National Department of Health was the respondent.

The hearings on Forced Sterilization stemmed from a complaint lodge with the CGE by the Women's League Centre in March 2015 on behalf of Her Rights Initiative (HRI) and International Community of Women Living with HIV (ICW). The complaint alleged that 48 women were coerced into getting sterilised in various public hospitals upon giving birth. The complaints lodged were mainly based on the gross violations of human rights, particularly the rights of those women who are living with HIV in South Africa.

There were two remaining recommendations currently. The first requires the establishment of electronic systems which depends on the implementation of National Health Insurance to be fully complied with. In respect of the second recommendation, the DOH has not yet engaged the listed women on the planned process of redress pending the report of the established Committee which seeks to confirm missing information of relevance to the process of determining redress. Furthermore, the DOH referred cases to the relevant HODs to ensure that each verified/verifiable and confirmed claimant is supported with appropriate clinical and psychological care and is expecting to receive the final reports from the HODs.

The hearings on IGM stemmed from complaints the CGE received regarding a number of violations that intersex persons had been subjected to in the health-care system. The basis of the violations included flawed consultation processes, misinformation regarding intersex medical implications, stigmatization of intersex persons, non-sensitization of hospital staff and access to healthcare.

The DOH provided the action plan to deal with the allegations of Intersex Gender Mutilation as part of investigating and redressing the victims. The implementation of the action plan will be monitored, thereafter a comprehensive report will be issued.

## Court Monitoring

The CGE conducted inspections and monitoring of 30 Sexual Offences courts in South Africa to ensure the effective implementation of laws and policies aimed at combating sexual violence. This exercise is crucial in promoting gender equality, protecting the rights of survivors, and holding perpetrators accountable.

It is fundamental to conduct inspections and monitoring of the courts in order to; assess court infrastructure and resources, evaluate the handling of sexual offences cases, monitor compliance with legal frameworks, identify challenges and make recommendations for improvement and enhancement of access to justice for survivors.

The exercise demonstrated the CGE's commitment to gender equality and access to justice. It also led to the identification of areas for improvement, including inadequate infrastructure and insufficient training for court officials. It further highlighted the need for sustained monitoring and evaluation to ensure the effective implementation of laws and policies. Lastly, it emphasized the importance of collaborative efforts among stakeholders to combat sexual violence.

## CGE Act Review Report

Although section 11 of the CGE Act confers on the CGE various powers and functions, including the power to monitor and evaluate policies and practices, evaluate laws, and make recommendations. The powers and recommendations of the Chapter 9 institutions have been challenged through various court cases, this necessitated the CGE to assess its empowering legislation and address several aspects that may hamper the effective, impartial, and independent delivery of its mandate through constitutional or legislative amendment.

Therefore, during the financial year, the CGE embarked on a consultative process to review the CGE Act. The CGE anticipates the delivery of the judgment of the Supreme Court of Appeal in South African Human Rights Commission v Agro Data CC referred to in detail below, which may affect the process of reviewing the CGE Act.

During the 2023/2024 financial year, a total of 175 new complaint files were opened, and 246 files were closed. As table 1 below shows, this compares with 204 files being opened and 191 closed during the previous financial year. This equates to a 16.57 per cent decrease in the number of files opened, and a 28.8 per cent increase in the number of files closed.

## Complaints Handling

**Table 1: Total files opened and closed.**

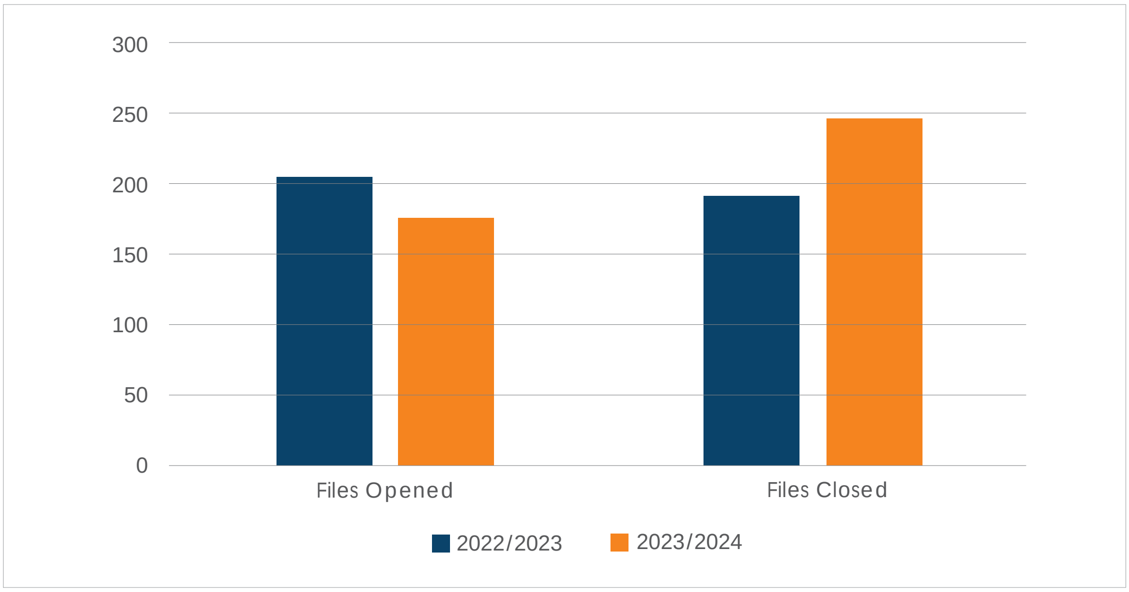
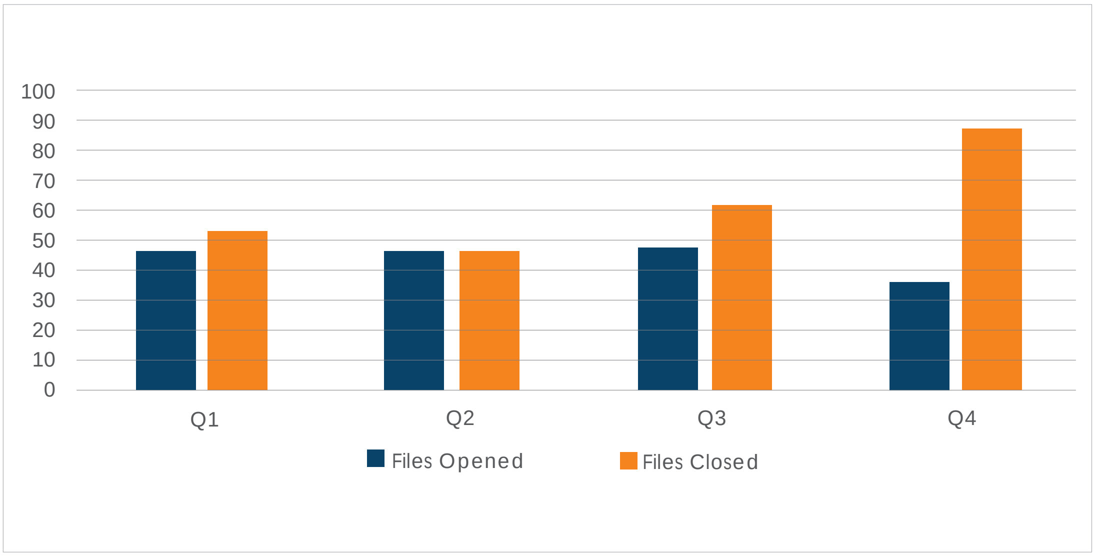
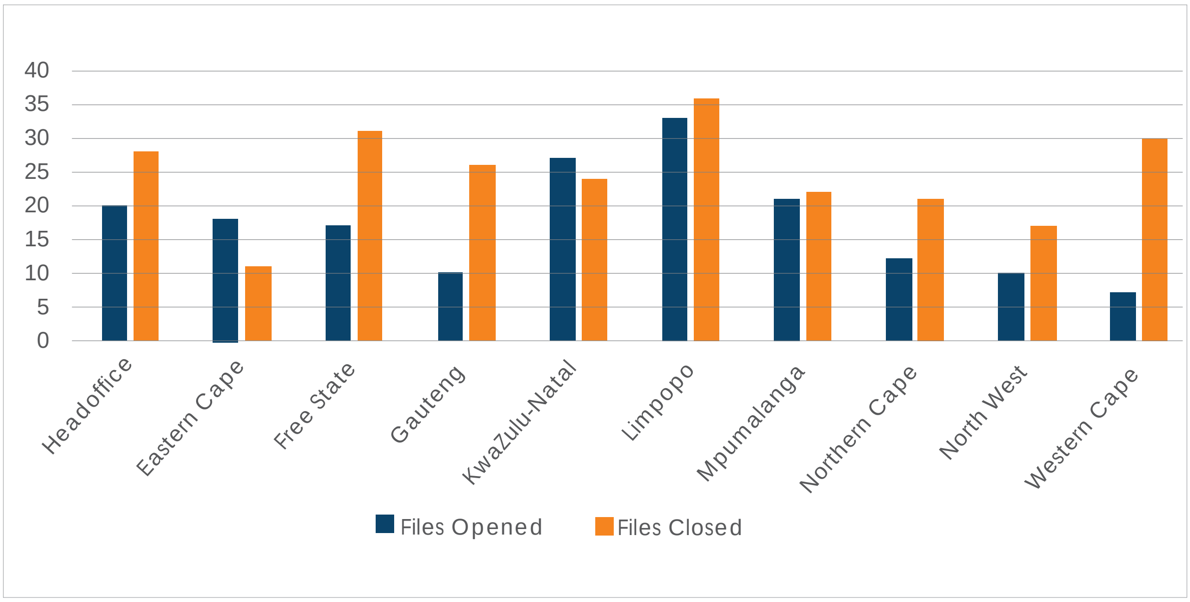



**Table 2: Number of files opened and closed per quarter**



As table 2 indicates above, the number of files opened remained consistent across the first three quarters of the financial year but tapered off during the fourth quarter. Conversely, the number of files closed increased significantly during the third and fourth quarters.

**Table 3: Files opened and closed per province.**




## Litigation

***Coko v S* (CA&R 219/2020) [2021] ZAECGHC 91 (8 October 2021).**

The CGE joined the appeal case as amicus curiae. Mr. Coko was accused of raping a 21-year-old woman, TS, who had repeatedly expressed her desire to preserve her virginity and not engage in penetrative intercourse. Despite assurances from Mr. Coko that he respected her wishes, he proceeded to sexually penetrate her without her consent, causing her distress and pain. The Regional Court found the State's evidence compelling and convicted Mr. Coko of rape. He appealed his conviction to the High Court and the High Court ruled that his conviction was unsustainable based on the evidence presented.

The High Court said the complainant was an active participant due to her lack of objection to various actions before the sexual penetration, such as kissing, undressing, and oral sex, and concluded that force or coercion was not used by the accused. The State appealed to the SCA, and the SCA ruled that consent must be given consciously and voluntarily, either explicitly or implicitly by individuals with the mental capacity to understand the nature of the act. The SCA highlighted that consent to specific acts of sexual penetration is necessary, and withdrawal of consent during the act is valid.

In its submission, the CGE referred the Court to foreign judicial precedent in interpreting sexual assault and in finding that "an act' referred to in section 3 of the Criminal Law (Sexual Offences and Related Matters Act) Amendment Act 32 of 2007 does not mean more than one act. Furthermore, the Court indicated that such interpretation would undermine the purpose of the legislation. "The Supreme Court of Appeal's decision to set aside Mr. Coko's acquittal and uphold his conviction is a monumental step in the nation's fight against the scourge of rape.

***Van Wyk and others v Minister of Employment and Labour*** **ZAGPJHC 1213 (25 October 2023).**

In this matter, the applicants sought an order from the Johannesburg High Court declaring sections 25 of the Basic Condition of Employment Act 75 of 1997, and the associated provisions in the Unemployment Fund Act 63 of 2001, to be unconstitutional in that they discriminate on the basis of gender. Section 25 provides for the various leave periods an employee was entitled to when they became a parent. In terms of the section, birth mothers are entitled to four months' maternity leave, fathers to 10 days' parental leave, and adoptive parents, regardless of their sex or gender, are entitled to ten weeks' adoptive leave. Employees who become parents by way of surrogacy are entitled to ten weeks' 'commissioning parental leave'.

The CGE joined the proceedings as the fourth applicant. The Johannesburg High Court handed down judgment on 25 October 2023 granting the order. In its judgment, the court noted that the provisions were intended to address facilitation of child nurturing, which was undertaken by all parents regardless of gender and whether they were a birth mother or not. However, the sections treated birth mother as 'par excellence' vis-à-vis other parents and therefore stemmed from a particular policy choice that viewed parents' role asymmetrically. This did not accommodate other kinds of family relationships and dynamics. It also spoke to a mindset that regarded fathers' role in early parenting as marginal and at the same time unfairly burdened mothers with the principal care-giver role. This was therefore unfair discrimination (based on gender) and an infringement of section 9(3).

***South African Human Rights Commission v Agro Data CC and Another*** **(1448/2021) [2022] ZAMPMBHC 58 (2 March 2022).**

In the case above, the South African Human Rights (SAHRC) is appealing the decision of the Mbombela High Court in which it found that, as Chapter 9 institution, its findings and recommendations are not binding on the respondent. The SAHRC is appealing the judgment at the Supreme Court of Appeal.

The CGE brought an application to join the appeal, due to the relevance of the court's finding on its own powers as another Chapter 9 Institution. The CGE's arguments focused on the High Court judgment's proposition that a hierarchy exists among the institutions established in terms of Chapter 9 of the Constitution. The CGE is currently awaiting judgment in the matter.

### Transformation Hearings

The Legal Department held six transformation hearings during the financial year as follows:

(a) Follow up with old entities: Department of Small Business Enterprises, Department of Water & Sanitation, and Clover (Pty) Ltd – held 14 September 2023.

(b) Institutes of Higher Learning – held 19 to 20 September 2023.

(c) Local Governments – held 27 to 28 September 2024.

(d) South African mining sector – held 1 November 2023 and 1 December 2023.

(e) Public Health in the Eastern Cape – held 12 to 14 December 2023.

(f) Department of Correctional Services – held 22 February 2024.

The CGE made findings relating to the slow or lack of transformation of entities that appeared before it. It also made recommendations aimed at promoting gender transformation and inclusivity. Overall, the hearings revealed that women remain underrepresented within the workplace in both public and private sectors, especially at senior management and top management levels.

Furthermore, recruitment of persons with disabilities was very low. Workplace policies dealing with gender-related issues were largely outdated and in urgent need of review to align with recent legislative developments.

## ANNUAL PERFORMANCE PLAN ACHIEVEMENTS: OUTCOME 1

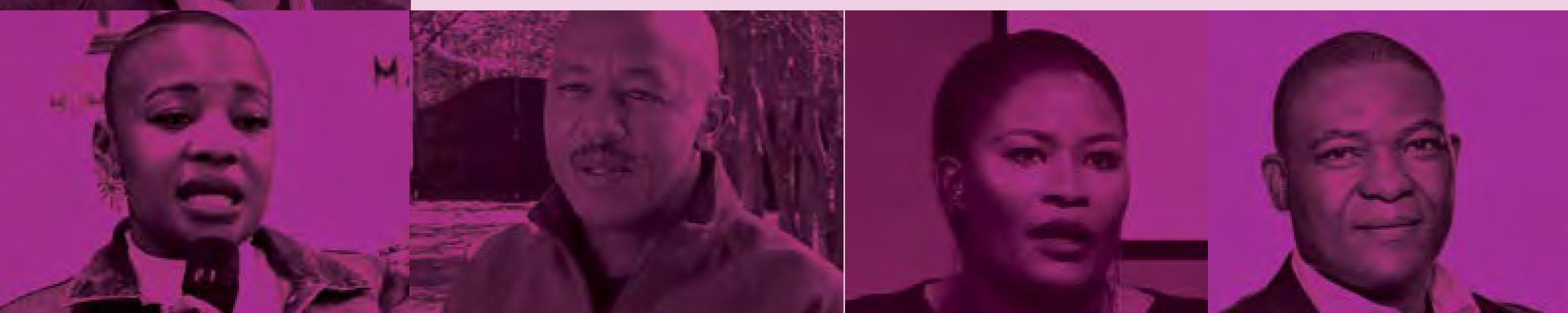
| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Planned Annual Target 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| **1. An enabling legislative environment for gender equality.** | 1.1 Legislative submissions. | **Number of legislative submissions.** | 16 submissions on new and proposed legislation that substantively promotes and protects gender equality. | 16 Legislative submissions and a report thereof. | 20 Legislative Submissions **and a report thereof.** | 21 Legislative Submissions **and a report thereof.** | 1 positive variance. | There were more Bills opened for comment during Q4 that necessitated CGE to make submissions. |
| | 1.2 Systemic investigations. | Number of systemic investigations and a Report thereof | ---------- | 2 systemic investigations were conducted and a report thereof. | 2 Systemic Investigations Conducted and a Report thereof. | 2 systemic investigations conducted and a report thereof. | No variance. | N/A |
| | 1.3 Court Monitoring | Number of courts monitored and a Report thereof | ---------- | 30 Courts Monitored and a report thereof.<br><br>New Indicator. | Monitoring of 30 Courts. | 30 Courts Monitored and a Report thereof. | No variance. | N/A |
| | 1.4 CGE Act Review report. | Number of CGE Act Review Report. | ---------- | 1 CGE Act Review Report<br><br>New Indicator. | One CGE Act Review Report. | One CGE Act Review and a report thereof. | No variance. | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Planned Annual Target 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 1.5 Complaints handling. | Percentage complaints received and attended to in accordance with the complains manual. | -------- | --------- | 80% Compliance with Complaints Handling Manual. | 80% Compliance with Complaints Handling Manual. | No variance. | N/A |
| | 1.6 Transformation hearings on thematic areas in the workplace. | **Number of transformation hearings on thematic areas in the workplace.** | ------------ | ------------- | 6 Transformation Hearings on thematic areas in the workplace. | 6 Transformation Hearings on thematic areas in the workplace conducted. | No variance. | N/A |

# Performance Highlights

## Public Education & Information:

| | |
|---|---|
| 72 | gender mainstreaming sessions conducted |
| 120 | outreach sessions conducted |
| 66 | stakeholder engagements conducted |
| 36 | gender and development workshops conducted |
| 97 | radio outreach sessions conducted |



## 2.2 Strategic Outcome 2: Gender Equality promoted and protected through information and education to foster public understanding.

This report demonstrates the qualitative aspects of the 06 Indicators which the department had to execute in the respective Provinces. It is imperative to note that during the reporting period, the department collaborated with various institutions and stakeholders on critical issues of gender equality.

The Public Education and Information department disseminated gender equality knowledge using various platforms, workshops, and communication technologies whilst engaging different segments of society and institutions for sensitisation, transformation knowledge and capacity building.

### Additional Funds Received & Allocated to PEI for GBVF Initiatives at TVET Colleges

During this reporting period, the Public Education & Information Department, Communication Unit, alongside the North West Provincial Office, embarked on conducting public education and information advocacy initiatives for the North West Province Technical and Vocational Education and Training (TVET) Colleges.

The initiative which was funded by the Forum of Institutions Supporting Democracy (FISD) aimed at promoting campus safety for students as a way of fighting gender-based violence (GBV) in institutions of higher learning. The emphasis was put on (TVET) colleges, which are Taletso, Orbit, and Vuselela colleges. These engagements focused on capacitating students, management, and Gender Focal Persons with gender-based violence prevention awareness, paying special attention to safety on and off campuses.

Moreover, the initiative focused on capacitating the campuses with gender and development policy frameworks, and generally how to handle incidents of sexual violations on campuses. Fruitful dialogues with college students and various management structures were conducted, and the initiative was done in collaboration with various stakeholders in the Education, Social Development, Safety, and Security Sectors.

### 2.2.2 Summary of targets achieved as per 2023 – 2024 Annual Performance Plan

| | Output | Output Indicator | Annual target | Actual Performance | Variance | Corrective Measure |
|---|---|---|---|---|---|---|
| **2.1** | Mainstreaming Gender equality in development and workplaces in municipalities and other institutions. | Number of Gender Mainstreaming sessions conducted with Municipalities and the other institutions. | 72 Gender Mainstreaming sessions conducted with Municipalities and the other institutions/private sector. | 72 Gender Mainstreaming sessions conducted with Municipalities and the other institutions/private sector. | No variance. | N/A. |
| **2.2** | Public Education Outreach session for communities. | Number of Public Education and Outreach sessions conducted in communities. | 108 Public Education and Outreach sessions in communities. | 120 Public Education and Outreach sessions conducted in communities. | 12 positive variance. | These engagements were collaborations with external stakeholders and were done at no additional cost to CGE. The CGE could not turn down the invitations due to their positive contributions to society. |
| **2.3** | Radio Education Outreach sessions for communities. | Number of Radio Outreach sessions for communities. | 72 Outreach sessions using Radio. | 97 Radio Outreach sessions conducted for communities. | 8 positive variance. | These engagements were collaborations with external stakeholders and were done at no additional cost to CGE. The CGE could not turn down the free airtime due to the interview's positive contribution to societal issues. |

| | Output | Output Indicator | Annual target | Actual Performance | Variance | Corrective Measure |
|---|---|---|---|---|---|---|
| **2.4** | Gender and Development (GAD) Workshops for community development workers, media, CBOs/NGOs and community leaders. | Number of GAD Training workshops. | 36 training workshops on gender and development. | 36 Gender and Development (GAD) Workshops conducted for community development workers, media, CBOs/ NGOs and community leaders. | No variance | N/A |
| **2.5** | Information & Communication Initiatives | Number of information and communication initiatives executed to amplify the CGE mandate. | 88 Information and communication initiatives executed to amplify the mandate of the CGE. | 175 Information and communication initiatives executed to amplify the CGE mandate. | 87 positive variance. | CGE could not turn down these initiatives due to their positive contribution to the South African and global community in amplifying the CGE mandate. |
| **2.6** | Stakeholder engagements & report thereof. (New indicator) | Number of Stakeholders engagements & report thereof. | 36 Stakeholder engagements. | 66 Stakeholder engagements were conducted and a consolidated report thereof. | 30 positive variance. | These engagements were a collaboration with external stakeholders and was done at no additional cost to CGE. The CGE could not turn down the invitation due to its positive contribution to society. |

**Nationwide, Gender Mainstreaming Sessions Were Conducted With The Following Institutions.**

| Province | Institution |
|---|---|
| Free State | • Maluti-a-Phofung Local Municipality.<br>• Department of Community Safety Roads And Transport.<br>• Department of Cooperative Governance and Traditional Affairs. |
| Gauteng | • City of Johannesburg Metropolitan Municipality.<br>• SANParks.<br>• Tshwane University of Technology.<br>• Department of Trade Industry and Competition.<br>• Government Printing Works.<br>• African Rainbow Minerals National Office. |
| Western Cape | • Theewaterskloof Local Municipality.<br>• Kannaland Local Municipality on the 27 October 2023.<br>• Garden Route District Municipality.<br>• Garden Route Municipality.<br>• Beaufort West Local Municipality.<br>• Prince Abert Local Municipality. |
| North West | • Kalgold Mine.<br>• Ramotshere Moiloa Local Municipality.<br>• Nolingwa Gold Mine.<br>• Afrisam, Dudfield Mine. |
| Northern Cape | • Black Rock Mines. |
| Mpumalanga | • Chief Albert Luthuli Local Municipality.<br>• Emakhazeni Local Municipality.<br>• Msukaligwa Local Municipality.<br>• Nkomazi Local Municipality. |
| Limpopo | • Collins Chabane Local Municipality.<br>• Two Rivers Mine.<br>• Maruleng Local Municipality.<br>• Makhado Local Municipality.<br>• Modikwa Mine. |
| Kwa-Zulu Natal | • Kokstad Local Municipality.<br>• KZN Department of Social Development.<br>• Umlalazi Local Municipality.<br>• UKhahlamba Local Municipality.<br>• Zisize Disability Care Centre.<br>• Dr. Nkosazana Dlamini-Zuma Local Municipality. |
| Eastern Cape | • Ntinga O.R. Tambo Development Agency<br>• Emalahleni Local Municipality. |

## Radio Education Outreach sessions for communities.

(Paid & sponsored airtime through commercial and community radio station slots, and jingles).

The use of Radio, as demonstrated in Part C of this report, has been one of the best approaches and far-reaching methodologies the CGE has invested in. Just like the public education outreach, using radio boosts the CGE's profile and reach. Collaboratively, radio education outreach was done through paid and sponsored airtime resulting in a series of impactful programs that effectively disseminated crucial information to wider segments of society. This civic education program empowers communities, as themes covered foster a culture of inclusivity and awareness on a range of topics of interest. The department procured radio civic education based on amplifying nation-wide the position of the CGE, as it pertains to the following themes:

| Province | Radio Station | Theme |
|---|---|---|
| North West | Mmabatho FM. | Unfair discrimination. |
| | Mmabatho FM. | Sexual and reproductive health rights. |
| | Mmabatho FM. | Diversity vs Inclusion. |
| | Bojanala FM. | Learner/ teenage pregnancy. |
| | Aganang FM. | Anti-GBVF Interventions in TVET Colleges. |
| Limpopo | Makhado FM. | Teenage/Learner pregnancy. |
| | Moletsi FM. | Teenage/Learner Pregnancy. |
| | Waterberg Stereo. | Teenage/Learner Pregnancy. |
| | Munghana Lonene FM. | The mandate of the CGE in line with Human Rights |
| | Phalaphala FM | Month commemorations. |
| | Capricorn FM | Anti-GBVF message. |
| | | Significance of celebrating Women's month and the state of women's month and the progress on |
| | Munghana Lonene FM, | women's economic empowerment. |
| | YouTube Channel. | Documentary on 30 Years of Democracy, CGE segment: The status of women now as compared to prior 1994. |
| | | Anti-GBVF message. |
| Mpumalanga | Emalahleni FM. | Teenage Pregnancy. |
| | Ligwalagwala FM. | Gender-based Violence. Parental Leave rights. |
| | Eyethu FM. | Learner/teenage pregnancy. |
| | Ligwa FM. | Learner/teenage pregnancy. |
| | BCR FM. | Learner/teenage pregnancy. |
| | BCR FM. | The right of men to access their children. |
| | Ikwekwezi FM. | The right of men to access their children. |
| | | Anti-GBVF message. |
| | Ligwa FM | Customary Marriages |
| | SAfm | Funela Nganeno Campaign |

| Province | Radio Station | Theme |
|---|---|---|
| Free State | Mosupatsela FM.<br>QwaQwa FM.<br>CUT FM. | Teenage/ Learner Pregnancy.<br>Teenage/ Learner Pregnancy.<br>Teenage/ Learner Pregnancy. |
| Northern Cape | Radio Taemaneng.<br>Radio Riverside.<br>Namaqua FM.<br>Radio XK FM. | Learner/teenage pregnancy.<br>Learner/teenage pregnancy.<br>Learner/teenage pregnancy.<br>Anti-GBVF message.<br>Legislation on Paternity Leave-contraventions. |
| Gauteng | Pheli FM<br>Impact Radio (through live streaming)<br>Commuter FM.<br>Rainbow FM.<br>Westside FM.<br>Kasie FM.<br>Cosmo FM.<br>Lekoa FM.<br>Tshwane FM.<br>BUA at Tshwane FM<br>You FM | Gender-Based Violence and Femicide in GP, the role of CGE thereof.<br>Spousal and spiritual violence as mentioned in the reviewed Domestic Violence Act.<br>CGE's monitoring role in relation to handling various forms of domestic violence.<br>CGEs role in relation to same-sex domestic violence.<br>Learner/teenage Pregnancy, CGE role thereof.<br>Learner/teenage Pregnancy, CGE role thereof.<br>Learner/teenage Pregnancy, CGE role thereof.<br>Learner/teenage pregnancy.<br>Addressing Gender-based violence & femicide, the meaning of consent amongst partners.<br>Sexual Reproductive Health and Rights in a campus setting.<br>Barriers women experience in South Africa, message of support for Women's Month.<br>Objectives of interventions, challenges faced by the TVET students and staff, the role of the CGE, and the work done in the identified Colleges in addressing gender transformation. |
| Western Cape | Zibonele FM.<br>Bush FM.<br>Radio 786 FM.<br>Weskus FM. | Learner/teenage Pregnancy.<br>Learner/teenage Pregnancy.<br>Learner/teenage Pregnancy.<br>Anti-GBVF message. |
| Eastern Cape | Vukani FM.<br>UCR FM.<br>Alfred Nzo FM.<br>Mdantsane FM.<br>Kumnkani FM. | Learner/ teenage pregnancy.<br>Learner/ teenage pregnancy.<br>Learner/ teenage pregnancy.<br>CGE Mandate.<br>Anti-GBVF message. |

| Province | Radio Station | Theme |
|---|---|---|
| Kwa-Zulu Natal | iTheku FM.<br>Ugu Youth FM.<br>uMgungundlovu FM.<br>Intokozo FM<br>Majuba FM | Learner/ teenage pregnancy.<br>Learner/ teenage pregnancy.<br>Learner/ teenage pregnancy.<br>Anti-GBVF message.<br>Mandate and Services of the CGE.<br>Mandate and Services of the CGE. |

### Gender & Development Workshops

The Gender and Development (GAD) program focused on educating and capacitating various organizations on human rights aspects, and gender norms. These capacity-building workshops sought to rebuild and strengthen the capacity of gender and development practitioners, and gender and development trainers across provinces who are expected to educate other trainers, both at the workplace and in communities at large. The workshops integrated a participatory approach to gender education through modules that are designed to offer practical gender and development training skills. The workshops included;

- CGE Mandate as a Chapter 9 Institution.
- Gender Concepts, Gender Roles.
- Various gender and human rights development approaches.
- Some international instruments and national legislation.

The focus of gender and development was on equipping the Development Practitioners on the importance of understanding gender equality in the day-to-day implementation of their work. The aim is to dismantle the gender stereotypes mentality whilst promoting gender mainstreaming as a strategy to accelerate gender equality in all sectors of life and the economy. The workshops were conducted over two days (depending on the scope and levels of understanding for that particular identified stakeholder), and these were conducted across provinces. GAD Workshop presentations were conducted in conjunction with various stakeholders who were the first respondents to social challenges.

### Information & Communication Initiatives

Through the Communications Unit, the CGE implemented more than 150 media and communication initiatives during the year, to increase its visibility and broaden platforms on which it educated the public about its mandate. These initiatives include:

- Production and broadcasting of 12 Television episodes of the CGE's own talk show on DSTV channel 340 (Dumisa TV).
- Media statements to communicate public messages.
- Newsletters to showcase the Annual Performance Plan-related programs.
- Social media message activations throughout the financial year.

The Communications Strategy emphasised the use and application of digital platforms to amplify the message but more importantly, to achieve a wider reach.

To assist and support community outreach programs, the Communications Unit produced printed brochures on six different messages and topics, which were distributed to all provincial offices. The demand is from various sectors, including municipalities, civil society organisations, higher learning institutions, and faith-based organisations.

## Stakeholder Engagements

This Indicator focused on advocacy and engagements to foster accountability with various stakeholders of interest, across the country. Issues in the main were issues that are meant to promote gender equality, from a policy-gap, and intervention perspective on various intersectional themes. CGE uses this information to assess:

- Progress towards gender equality.
- Persistent gender-based discrimination, and advocate for policy changes to address these issues.
- Accountability and oversight: By unearthing and holding stakeholders accountable for their roles and responsibilities.
- Lastly, to promote and protect human rights for all individuals, especially those from marginalised communities.

The engagements are crucial in informing the work of CGE and other Chapter 9 institutions, guiding their efforts to address social justice, equality, and human rights concerns in South Africa. It has been identified that incorporating regular monitoring and evaluation mechanisms into stakeholder engagement accountability programs can help track progress, whilst ensuring ongoing responsiveness to gender equality concerns.

## ANNUAL PERFORMANCE PLAN ACHIEVEMENTS: OUTCOME 2

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| **2. Gender equality promoted through information & education to foster public understanding.** | 2.1 Mainstreaming Gender equality in development and workplaces in municipalities and other institutions. | Number of Gender Mainstreaming sessions conducted with Municipalities and the other institutions/private sector. | A report on the development of education and information programmes for the year. | 18 Municipalities in which SDGs were localized through GM sessions and a report thereof. | 72 Gender Mainstreaming sessions conducted with Municipalities and the other institutions/private sector. | 72 Gender Mainstreaming sessions conducted with Municipalities and the other institutions/ private sector. | No variance. | N/A. |
| | 2.2 Public Education Outreach session for communities. | Number of Public Education and Outreach Sessions conducted in communities. | One consolidated report on gender mainstreaming. | 4320 people reached through public education outreach. | 108 Public Education and Outreach sessions in communities. | 120 Public Education and Outreach sessions conducted in communities. | 12 positive variance. | These engagements were collaborations with external stakeholders and were done at no additional cost to CGE. The CGE could not turn down the invitations due to their positive contributions to society. |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 2.3 Community Radio Education Outreach. | Number of Radio Outreach sessions for communities. | 72 community radio slots. | 165 000 people reached through community radio education outreach. | 72 Outreach sessions using Radio. | 80 Radio Outreach sessions conducted for communities. | 08 positive variance. | These engagements were collaborations with external stakeholders and were done at no additional cost to CGE. The CGE could not turn down free airtime due to the interview's positive contribution to societal issues. |
| | 2.4 Gender and Development (GAD) Workshops for community development workers, media, CBOs/NGOs and community leaders. | **Number of gender and training workshops.** | ------- | 1162 stakeholders reached through GAD.<br><br>New Indicator | 36 training workshops on gender and development | 36 Gender and Development (GAD) Workshops conducted for community development workers, media, CBOs/NGOs and community leaders. | No variance | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 2.5 Information & Communication Initiatives. | Number of media and communication initiatives executed to amplify CGE mandate. | 2 social media campaign. | 48 000 000 people reached through communication initiatives and a report thereof. | 88 media and communication initiatives to be executed. | 175 media and communication initiatives were executed. | 87 positive variance. | CGE could not turn down these initiatives due to their positive contribution to the South African and global community in amplifying the CGE mandate. |
| | 2.6 Stakeholder Engagements & report thereof (new Indicator). | Number of Stakeholder Engagements & report thereof. | ---------- | 10 Strategic partners engaged and a report thereof. | 36 Stakeholder engagements. | 66 Stakeholder engagements were conducted and a consolidated report thereof. | 30 positive variance. | These engagements were a collaboration with external stakeholders and was done at no additional cost to CGE. The CGE could not turn down the invitation due to its positive contribution to society. |





# Performance Highlights:

## Research & Policy

| | |
|---|---|
| 6 | research projects completed |
| 3 | policy dialogues conducted |
| 39 | police stations monitored |
| 32 | thuthuzela care centres monitored |
| 1 | report on country's compliance with international instruments |

## 2.3 Strategic Outcome 3: Monitoring and Research Investigations on Issues That Undermine the Attainment of Gender Equality.

The following research and monitoring initiatives were undertaken during the 2023/2024 period:

### *1. Gender inequality in sport*

Gender inequality has been a persistent issue in South African sports, especially with the recent attention on the challenges faced by the national women's soccer team, Banyana Banyana. Female athletes in the national team have to juggle sports with other income-generating activities, a challenge that male athletes do not encounter. This situation impedes the country's efforts to promote women's economic empowerment. The absence of a professional women's league in the country further limits opportunities for women. If gender inequality continues to prevail in soccer, it could deter women and girls from pursuing sports careers.

The CGE identified six key themes to assess, which include funding and sponsorship, leadership positions, gender-based violence (GBV), women's desk and government structures, sports facilities and equipment, and mental health support. These themes were determined from the draft Women in Sports Policy. Due to limited capacity and time constraints, the CGE had to focus on only six themes, conducting the study within a 12-month timeframe. It is anticipated that the remaining themes will be addressed in the future.

The report highlights various challenges that are impeding gender equality in soccer. These include lack of funding, inadequate media coverage, insensitivity to the health and well-being of female players, insufficient representation of women in important leadership roles, gender-based violence, and mental health issues. The CGE has determined that societal, political, and economic factors stemming from a patriarchal society have led to gender inequality in soccer.

### *2. Gender-Based Violence and Femicide Index*

The report highlights the issue of gender-based violence and femicide (GBVF) in South Africa as one of the worst scourges facing our democracy. According to the National Strategic Plan on Gender-Based Violence and Femicide (NSP on GBVF), most incidents of GBVF remain undocumented, underreported, and unaccounted for within national statistics. This is despite reliable and credible data being the bedrock for policy formulation, planning, costing, implementation, evaluation, and reviewing of programmes and policies. Reliable data is also central to ensuring that resources are allocated accurately as budgets follow reliable data sets. Furthermore, sound information leads to clear roles and responsibilities for key role players and can contribute towards addressing challenges and gaps in service delivery.

Currently, the country relies on two types of data sources to understand the extent of GBVF: administrative data and household survey data. The South African Police Service (SAPS) is a critical stakeholder in sourcing administrative data, but the data collected, reported, and publicized make it difficult to extract GBVF indicators as SAPS does not reflect information on gender. Furthermore, SAPS does not have GBVF as a category of crime. It is also worth noting that underreporting of cases of sexual offenses like rape continues to go undetected due to various factors, including lack of trust in the criminal justice system, fear of intimidation by the abuser, fear of not being believed, a desire to avoid the stigma associated with rape, issues of access to resources with distant police stations, a lack of information or knowledge, and other challenges.

The CGE in partnership with the United Nations Population Fund (UNFPA) has thus embarked on a project to develop the GBV Index of South Africa. The GBV Index will be a broad measure of GBVF that provides detail on the extent and nature of GBVF at all levels of society. The GBV Index will be an easy-to-calculate index that adds value by providing valuable insights into the extent and nature of GBVF in South Africa. The CGE issued the first report as the first in a series that will be published to reflect the different phases of the development of the Index.

### *3. Experiences of female farm workers*

The South African government has demonstrated its commitment to achieving gender equality by adopting and being a signatory to frameworks such as the United Nation's framework for Sustainable Development Goals (SDGs), Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), Maputo Protocol, and the African Union's Agenda 2063. Despite these commitments, women's work continues to be considered invisible, exploited, devalued, and undermined. This is more so for women involved in agricultural activities and domestic work.

Women continue to face cultural and institutional barriers that limit their access to land despite legal provisions and institutional policies promoting gender parity. There is also a disparity between legislative provisions and their enforcement, especially in rural areas. In agriculture, women are farmers, workers, and entrepreneurs, and form the backbone of agriculture in many developing countries. In South Africa, this is not an exception. However, women in South Africa continue to be marginalised in policy formulation, implementation, and other land-related processes.

Farm workers in South Africa suffered many years of exploitation and abuse until the 1990s when progressive legislation was promulgated. Legislation was introduced to confer rights on workers that would improve their living and working conditions. Changes included introducing a sector-specific statutory minimum wage. However, violations of labour rights are widespread in the agriculture sector, and farm workers are arguably more vulnerable than before as they face ongoing evictions, casualisation, and exploitation.

Women encounter more challenges than men in accessing productive resources, markets, and services. This "gender gap" hinders their productivity and reduces their contributions to the agriculture sector and to the achievement of broader economic and social development goals. Empowering women to play a more meaningful role in agriculture is therefore beneficial to the country's economy.

The report concludes that there is a need for a concerted effort to address gender disparities in land ownership, tenure security, and access to agricultural resources to promote gender equality and empower women in the agricultural sector. Further, advocacy for better conditions, policies, and programmes is crucial to closing the existing gender gap and improving the lives of farm workers. There is no doubt that such positive steps will lead to other benefits, as women's access and ownership of land reduces gender-based structural violence, exploitation, land under-utilisation, and poverty.

### *4. Gangs study*

The history of gangs in South Africa dates back to before democracy, with the Group Areas Act 41 of 1950 of the apartheid regime playing a significant role in their prominence. This Act forced non-white South Africans to leave their homes and relocate to underdeveloped townships and rural areas, leading to a great deal of distress and disruption in family and community life. As a result, gangs became a coping mechanism for many young men and boys trying to adapt to their new realities.

Thirty years into democracy, gangs still have a stronghold and continue to be on the rise, mainly in the townships and in correctional facilities/prisons. There is also evidence that suggests that gangs have permeated school environments and that schools may serve as breeding grounds for the recruitment of young men and boys into street gangs. Our study confirms findings from past research that show that poverty, poor service delivery, prevalence of drug use, lack of adequate housing, limited opportunities for employment, and inadequate schooling and recreational facilities entrench the emergence of new gangs and the sustenance of the challenge in communities.

This study further elucidates that attributes associated with manhood or the masculine identity fuel this plight through men's needs for recognition, power, status, and money as tools to express their manhood. The pressure for men to provide financially for themselves, the family, and significant others in contexts of high unemployment and economic marginalisation also plays an important role in leading men and boys into gangs. Father absence, disruptions in the family system, and the need to belong were additional factors that prompted men and boys to join gangs. Finally, in the correctional centres, gang involvement was mainly for survival and protection.

It was important for the CGE to undertake this study, given the impact of gangs in exacerbating the scourge of violence against women and girls in the country, as well as on the man-on-man violence that is hardly thrust under the spotlight. The CGE hopes to make meaningful contributions towards policy and programming initiatives through the recommendations made through this report.

### *5. Women's Access To Communal Land*

Discussions on race often overshadow the issue of women's access to land in South Africa. However, discriminatory rules and patriarchal norms pose significant barriers for women in rural communities. Traditional authorities often restrict women from independently accessing land, with conflicts arising between the application of constitutional democracy and customary laws. Despite comprising more than 51% of the population, The Department of Agriculture, Land Reform, and Rural Development reported in 2017 that women owned only 13% of farms and agricultural land. It was against this background that the CGE placed this study on its research agenda to investigate barriers that women face when accessing communal land.

The findings of the study indicate that various factors hinder women's access to communal land. These include procedural disparities, cultural norms, marital status, family dynamics, sexual orientation, gender identity and expression, as well as socio-economic factors which impact women's access to communal land in a complex manner. Traditional Leaders have a significant role in land allocation, but the lack of clear laws and national regulations has led to corruption, gender discrimination, and inequitable land allocations. Moreover, disparities in application procedures and costs, cultural expectations, and unfair land pricing have further restricted women's access to communal land.

The report concludes that women in rural communities face economic challenges that are worsened by the unnecessary costs of accessing communal land. The financial challenges leave women unable to support themselves, their children, and their families, resulting in ongoing disempowerment. The report also concludes that a call for interventions is necessary to align policy and practice for consistency and coordination in the land allocation processes due to significant procedural disparities in the allocation of communal land, affected by corruption, gender bias, and inequity.

### *6. Sexual Harassment in Higher Education Institutions*

Gender-based violence (GBV) is a significant challenge in South Africa due to entrenched patriarchal and sexist attitudes. University communities are increasingly at risk of GBV and sexual harassment (SH), with students being the primary victims. Various risk factors contribute to this, including individual and institutional elements. Research indicates that both staff and students experience SH, with cisheterosexual women being the primary victims.

The experiences of the queer community are often overlooked, highlighting the need for greater awareness and inclusivity. Although policies exist to address SH on campuses, some institutions lack clear guidelines and effective grievance procedures. However, there is evidence that universities are beginning to take action against SH. Accountability is emphasised as a critical aspect of addressing GBV and femicide in South Africa, with the CGE playing a key role in promoting accountability.

The study sought to explore students' perspectives on the factors contributing to the persistence of SH in HEIs. The study also sought to evaluate the existing measures within these institutions to address SH and to assess their effectiveness. The research focused on three specific institutions: Nelson Mandela University, North-West University, and Sol Plaatje University.

The findings of the study have led to the CGE concluding that universities have a responsibility to ensure they provide a safe environment for all individuals, especially students. University management is tasked with creating a supportive culture and ensuring a campus free from violence. Furthermore, managers must hold themselves accountable for fostering a secure environment. The report highlights the need to address inconsistencies across institutions and to establish uniform policies and practices to better protect students. Finally, there is a call for increased education within the university community on SH to facilitate informed participation in prevention measures.

### *7. Follow-up study on the CGE 2014/15 report titled "Promoting Gender Equality Underground? Women, Mining and Gender Mainstreaming in South Africa".*

In 2014/2015, the CGE launched a monitoring programme to assess gender mainstreaming in the mining sector. The programme focused on two mining houses, African Rainbow Minerals (ARM) and Anglo-American South Africa (AASA), and their subsidiaries. The findings showed limited progress in gender mainstreaming and transformation within the mining companies. The CGE, as such, crafted a list of recommendations to address the issues and challenges uncovered by the study. In the 2023/24 financial year, the CGE assessed the mining houses' progress in addressing the policy recommendations of the 2014/2015 CGE report. It must be noted, however, that AASA failed to comply with the timelines of the CGE regarding data collection processes and could thus not be covered by the review.

The assessment shows that ARM has responded positively to some of the CGE recommendations, in that the company utilised the services of independent gender transformation experts and introduced new policies for gender mainstreaming as per CGE's recommendations. The findings, however, also show that training initiatives were limited, and that only two gender units were developed at the corporate level and at Khumani mine. Concerns were also raised about persistent challenges that hinder the effective implementation of gender mainstreaming processes within the subsidiaries. The CGE crafted a list of recommendations for further consideration by the mining company.

### *8. Follow-up study on the 2016/2017 CGE report titled "Royalty and Women's Empowerment: Assessing Gender Mainstreaming through Houses of Traditional Leaders"*

The report discusses the progress and obstacles to mainstreaming gender through Houses of Traditional Leaders in South Africa. The report is a follow-up assessment of the responses to CGE recommendations from its 2016/2017 research report. The study found that Provincial Houses of Traditional Leaders have failed to make progress in promoting gender equality and empowering women in line with relevant national and provincial legislation. The report covers the five years since the release of the 2016/2017 report.

The report uncovered that none of the entities implicated in the recommendations of the CGE 2016/2017 report had made strides to address findings and to implement the recommendations of the report. The findings point to a general lack of understanding of important provincial and national legislations, as well as the roles of key institutions such as the National House of Traditional and Khoi-San Leaders (NHTKL) and the Department of Cooperative Governance and Traditional Affairs (CoGTA) to transform Provincial Houses from a gender perspective, as well as to promote gender mainstreaming.

The review assessment focused on four provinces that were covered in the 2016/2017 report, they are Mpumalanga, Eastern Cape, North West, and KwaZulu-Natal. The report concludes that the recommendations of the 2016/2017 report remain relevant for implementation.

### *9. Follow-up study on the 2016/2017 CGE report titled "Inmates in Sickness and in Health: Assessing Correctional Services on the Health and Wellness of Women in Correctional Facilities".*

The report forms part of the CGE's programme of reviews of the implementation of the CGE research recommendations by entities covered in past CGE research reports. This particular report stems from the recommendations of the 2017 research report that investigated correctional services for the health and wellness of women in correctional facilities.

Correctional facilities are largely considered to be masculine terrains with a predominantly male population in comparison to women. In South Africa, of the 149 337 convicted inmates, only 4089 were women by October 2023. The comparatively low number of women in correctional facilities mirrors the broader societal patriarchal norms that associate criminality with maleness, with women expected to be soft, nurturing, and homemakers. Despite these gender stereotypes, however, women do get incarcerated, and correctional facilities must be geared up to respond to their specific health needs and basic human rights.

The 2017 CGE report uncovered that even though South Africa is a signatory to a number of international instruments and has adopted numerous domestic legislative frameworks that afford female inmates a set of basic human rights, the Department of Correctional Services (DCS) lacked the adequate capacity to meet the health and wellness needs of female inmates. The report covered some of the DCS shortcomings and came up with a set of recommendations for consideration by the department. The current assessment focused on evaluating efforts undertaken by the department between 2018 and 2023 to address recommendations by the CGE.

The broad conclusion reached for this study is that the DCS failed, by and large, to implement or address all six recommendations emanating from the 2017 CGE report. The report shows that the DCS continued to grapple with the challenges of insufficient skills training and capacity-building programmes, unclear regulations for the distribution of toiletries and sanitary towels, overcrowding, limited staff capacity, and poor funding and resource allocation.

## *10. CGE's monitoring of the Beijing Platform for Action Declaration.*

Section 11(h) and (i) of the CGE Act No. 39 of 1996 empowers the CGE to monitor the country's compliance with international instruments that South Africa is a state party to.

The section states that the CGE must monitor compliance with international conventions, covenants, and charters acceded to or ratified by the Republic, relating to the object of the CGE, and prepare and submit reports to Parliament pertaining to any such convention, covenant, or charter relating to the object of the CGE. This mandate empowers the CGE to assess state compliance with regard to the domestication of international treaties through various mechanisms, including policy and legislative frameworks, as well as programming to obtain gender equality in the country. It is for this reason that the CGE assessed South Africa's compliance with the Beijing Platform for Action (BPA) in the 2023/24 financial year.

The CGE last prepared its monitoring report on the BPA in 2015 parallel to the Beijing+20 state periodic reporting. Since then, significant developments have been made in the strengthening the advancement of the BPA. In 2020, the BPA reached 25 years since its adoption. During the celebration of this significant milestone, the UN Women, as the body responsible for overseeing the instrument brought together different stakeholders to reengineer and reimagine the economies, societies, and political systems so that they uphold human rights and achieve gender equality, leaving no one behind in the Sustainable Development Goals era.

Generation Equality as an initiative to augment effective implementation towards achieving the objectives of the BPA formed Action Coalitions. These coalitions are global, innovative, multi-stakeholder partnerships that are mobilizing governments, civil society, international organizations, and the private sector to:

- Catalyse collective action
- Spark global and local conversations among generations
- Drive increased public & private investment
- Deliver concrete, game-changing results for girls and women

The CGE compiled this report parallel to the Beijing +30 periodic reporting to assess South Africa's progress in implementing BPA and the resolutions adopted during Generation Equality: Realising women's rights for an equal future as reengineered in 2020. The report illustrates areas where the state has done well and challenges that persist and must be addressed.

### *11. Policy Dialogues.*

The CGE hosted policy dialogues in the three provinces where its 2022/2023 study related to the school drop-out of adolescent girls during pregnancy and in the post-partum period was undertaken: Limpopo, KwaZulu-Natal and Eastern Cape. The purpose of the policy dialogues was to lead discussions among key stakeholders to raise issues, share perspectives, and reach consensus on policy solutions regarding the school drop-out of adolescent girls as a result of pregnancy.

The CGE report found that relevant policy and legislation, such as the National Policy on the Prevention and Management of Learner Pregnancy, had not been systematically rolled out to ensure that all school officials, parents, and learners are sensitised about it. Other noteworthy findings of the study were that adolescent mothers had to withdraw from school due to childcare responsibilities; secondly, some schools were forcing pregnant learners to bring parents or caretakers to school from the 7th month of pregnancy until delivery as a result of school officials' fear of the possibility of pregnancy complications or childbirth taking place on school premises. For those learners who could not bring a caretaker to school, they would be forced to remain at home; the report highlighted issues of stigma by peers and educators towards pregnant learners as another barrier to school attendance; and insufficient psycho-social and academic support were other key factors identified.

The CGE utilised the policy dialogues to task the Department of Basic Education to systematically roll out the National Policy on the Prevention and Management of Learner Pregnancy across all schools in South Africa to ensure that school officials, parents and learners are aware of its existence, its contents, and the importance of its application. The CGE also utilised the policy dialogues to persuade the Departments of Basic Education, Health, and Social Development, to lead school and community programmes that raise awareness, eliminate the stigma attached to school attendance during adolescent pregnancy, as well as to curb school dropouts.

## ANNUAL PERFORMANCE PLAN ACHIEVEMENTS: OUTCOME 3

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| **3. Monitoring and Research investigations on issues that undermine the attainment of gender equality.** | 3.1 Research Projects completed. | 6 Research projects completed. | ----------- | 100% Annual Research Agenda initiatives implemented.<br><br>New Indicator | 6 Research Projects completed. | 6 Research Projects completed. | No variance | N/A |
| | 3.2 Research Report recommendations from previous financial years followed up and a report thereof. | 3 Research report recommendations from previous financial years followed up and a report thereof. | ---------- | 100% research recommendations from previous financial years followed up and a report thereof.<br><br>New Indicator | 3 Research report recommendations from previous financial years followed up and a report thereof. | 3 Research report recommendations from previous financial years followed up and 3 reports thereof. | No variance. | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 3.3 Policy Dialogues. | Number of Policy Dialogues | --------- | 2 Policy Dialogue convened. | 2 Policy Dialogues convened | 3 policy dialogues convened. | 1 positive variance. | The Institution took a decision to undertake policy dialogues in all 3 provinces where the Learner Pregnancy study project was conducted. These dialogues were done in Limpopo, Eastern Cape, and KwaZulu-Natal, thus increasing the actual performance for the year. |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 3.4 Report on the monitoring of the country's compliance or CGE's influence on compliance with regional/ international instruments regional/ international instruments. | Number of reports on the country's compliance or CGE's influence on compliance with regional/ international instruments. | ----------- | 1 report on the country's compliance or CGE's influence on compliance with regional/ international instruments. | 1 report on the country's compliance or CGE's influence on compliance with regional/ international instruments. | A report on country's compliance with regional/ international instruments. | No variance. | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 3.5 SAPS & TCCs Monitoring. | Number of SAPS & TCCs Monitored. | --------- | ----------- | 30 SAPS & 20 TCCs Monitored. | 39 SAPS and 32 TCCs monitored. | A positive variance of 09 additional SAPS and 12 additional TCC monitored. | The CGE monitored SAPS and TCCs and identified critical issues that warranted the CGE to expand its scope by monitoring additional SAPS and TCCs. This issue centers around the lack of police personnel, DNA test kits, and infrastructure. Therefore, more variables were needed to demonstrate trends within provinces. |

## ANNUAL PERFORMANCE PLAN ACHIEVEMENTS: OUTCOME 4

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| **4. A renewed, efficient and effective organisation that is sustainable.** | 4.1 Organisational Effectiveness systems implemented. | % Implementation of defined organisational effectiveness systems. | Commissioner's handbook updated to reflect King IV and to clarify roles and responsibilities. | Not achieved. | 80% implementation of defined organisational effective systems. | 80% of defined organisational effective systems such as all sub-committees sittings were implemented. | No variance. | N/A |
| | 4.2 Costed Business Plan submitted to Treasury for funding. | Number of costed business plans submitted to Treasury for funding. | Commissioners' handbook updated to reflect King IV and to clarify roles and responsibilities. | 1 costed Business Plan submitted to Treasury for funding. | One business plan costed and submitted to Treasury. | One business plan costed and submitted to Treasury. | No variance | N/A |
| | 4.3 Business model implementation plan. | % of milestones reached in implementing the business model. | 1 costed Business Plan submitted to Treasury for funding. | 75% Implementation of the business model as per defined criteria. | 80% of milestones reached in implementation of the business model. | 80% of milestones have been reached in implementation of the business model. | No variance. | N/A |
| | 4.4 Implementation of the Legal and Research Tracking Tool. | Number of updates reports on the implementation of the tracking tool. | ------------- | 4 update reports on the implementation of the tracking tool. | 4 Reports on the implementation of the Tracking Tool. | 4 Reports on the implementation of the Tracking Tool Consolidated. | No variance | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 4.5 Expenditure improvement plan. | Level of expenditure on planned improvement initiatives | ------------ | 100% Expenditure on planned improvement initiatives. | 100 % expenditure on planned improvement initiatives. | 100 % expenditure on planned improvement initiatives has been over-achieved with 3%. | 3 % positive variance | The institution has spent R99mil versus income of R97mil allocation. |
| | 4.6 Audit Action Plan of the previous FY implemented. | % Audit Action Plan of the previous financial year implemented | ------------- | 100% Audit Action Plan of the previous financial year implemented. | 100% audit action plan of the previous financial year implemented. | 76% of the 100% audit action plan of the previous financial year resolved. | 24% negative variance. | The variance is caused by outstanding investigations on Irregular and Fruitless & wasteful expenditure. |
| | 4.4 Internal Audit Reports Issued. | Number of internal Audit reports issued. | --------- | -------------- | 13 Internal Audit reports issued. | 13 Internal Audit reports issued. | No Variance | N/A |
| | 4.8 Risk mitigation plans implemented. | % Risk mitigation plan implemented. | ----------- | Not achieved. | 100% mitigation plan implemented. | 100% mitigation plan implemented. i.e. 4 Risk Registers reviewed. | No Variance | N/A |

| Outcome | Output | Output Indicator | Audited Actual Performance 2021/2022 | Audited Actual Performance 2022/2023 | Planned Annual Target 2023/2024 | Actual Achievement 2023/2024 until date of tabling | Deviation from planned target to Actual Achievement 2023/2024 | Reasons for deviations |
|---|---|---|---|---|---|---|---|---|
| | 4.9 Compliance with legislative requirements identified in the compliance universe. | % Compliance with legislative requirements identified in the compliance universe. | ------------ | Not achieved. | 100% compliance with legislative requirements identified in the compliance universe. | 100% compliance with legislative requirements identified in the compliance universe. | No Variance | N/A |
| | 4.10 Maintained acceptable standard of vacancy rate. | % Vacancy rate. | ------------- | Achieved | 5% Vacancy Rate | Not achieved.<br><br>Vacancy rate at end March 2024 was 16 %. | 11% negative variance. | Filling of vacancies were delayed pending the finalisation of the business model. |
| | 4.11 CGE Policies reviews. | CGE Policies Reviewed | ----------- | --------------- | 14 CGE Policies Reviewed<br><br>New Indicator. | Staff consultation and letter submitted to the Chairperson for approval of the review of14 Policies | Negative variance. | Staff consultations resumed in quarter 4 to address emerging issues as per the Plenary directive. |
| | 4.12 Training and Development. | Number of training and development initiatives conducted. | -------------- | 4 training and development initiatives conducted. | 4 training and development initiatives conducted. | 4 training and development initiatives conducted. | No variance. | N/A |

## PART: C

# GOVERNANCE

## 1. Introduction

The role of the Governing Body, in this case the Commissioners (collectively constituted as Plenary and/ or its related structures/ committees), is to lead the CGE by discharging its responsibilities in relation to strategic direction, policy approval, oversight and accountability to achieve, good performance, effective control, legitimacy with stakeholders and sustain an ethical corporate culture. In terms of current legislative and other frameworks governing the roles and responsibilities of the Plenary as the Governing Body of the CGE, for the purposes of this document reference will be made to the CGE Act, the PFMA, Treasury Regulations as well as King III™ & King IV™ Principles.

Whereas the CGE Act, Section 5 (1-5) outlines and defines the decision-making powers of the members of the Commission in Plenary, in terms of the PFMA, the role and decision-making powers of the Plenary are not provided for. In other words, in terms of the PFMA, members of the Commission (constituted as Plenary or otherwise) do not have any decision-making powers over matters allocated as the responsibilities of the executive authority or the Accounting Officer.

However, according to the King IV™ Principles and codes of good corporate governance, the members of the Commission would, collectively, constitute a Governing Body. In other words, collectively, the members of the Commission, for the purposes of King IV™ Principles and codes of good practice, are a Governing Body of the CGE whose responsibilities should be consistent with good corporate governance principles as outlined and explained in the King IV™ Report on Corporate Governance for South Africa, 2016.

Furthermore, it is important to take note of the fact that the King IV™ Principles, (particularly under Principle 7) place a great deal of emphasis on the non-executive nature of the responsibilities of the members of the Governing Body. In terms of King IV™ Part 5.3, Recommended Practice 8, the Governing Body should comprise a majority of non-executive members, most of whom should be independent. The King IV™ report further recommends an appropriate mix of executive, non-executive and independent non-executive members. In the case of the CGE, all the members of the Commission (i.e. Commissioners) are non-executive.

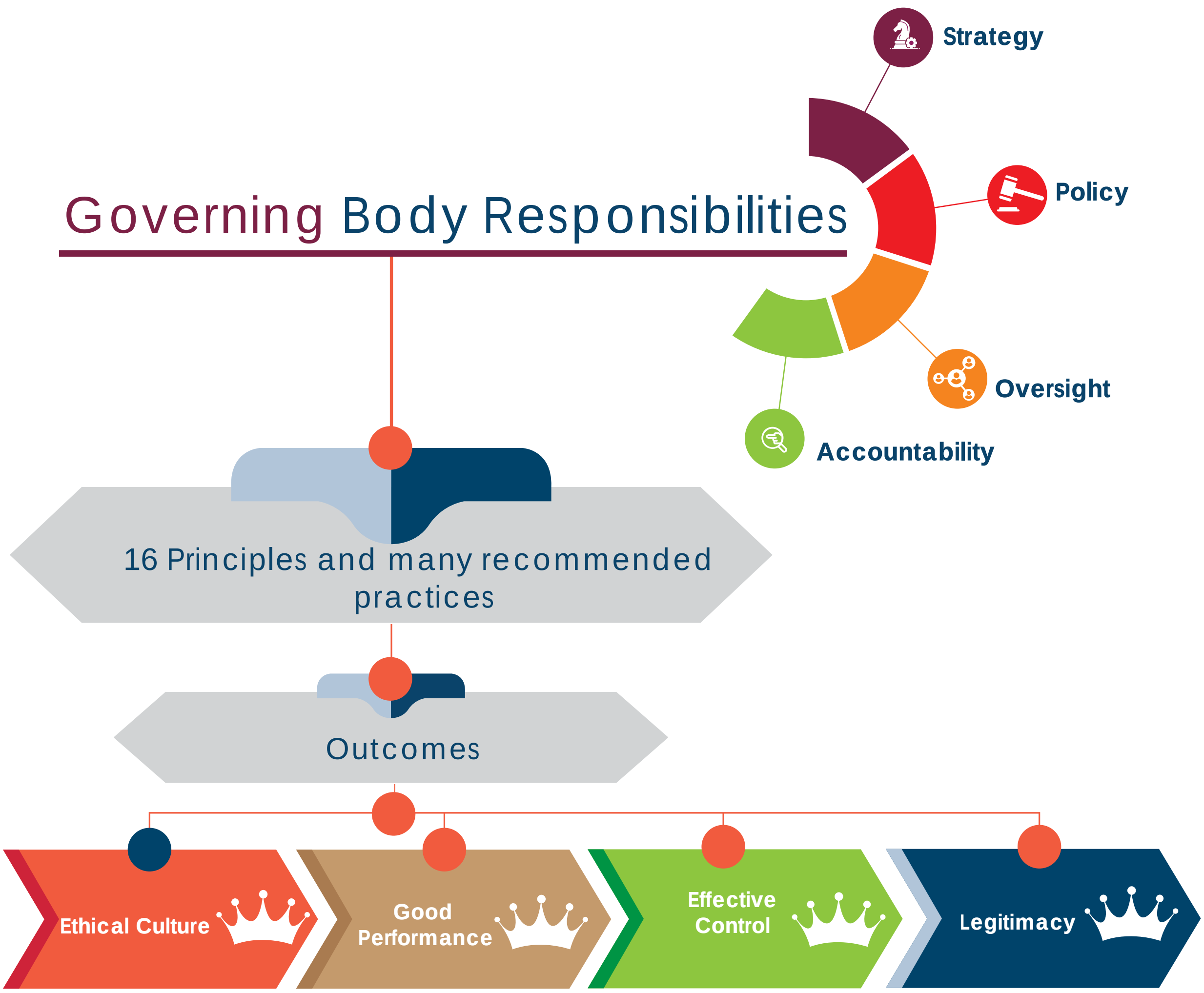
In terms of section 49 of the PFMA, the Chairperson of the CGE is defined as the Executive Authority. However, this does not equate with Executive Officer nor does it confer executive management responsibility on the position of Executive Authority.

While King IV™ does not offer a definition of a non-executive member of the Governing Body, King III™ defines non-executive as "not being involved in the management of the company' [and] being independent of the management on all issues, including strategy, performance, sustainability, resources, transformation, diversity, employment equity, standards of conduct and evaluation of performance. Therefore, in terms of the provisions of the CGE Act, the PFMA, the King III™ & King IV™ Principles and Codes of good corporate governance, the members of the Governing Body (in the case of the CGE, this refers to the Commissioners) should be independent of, and therefore have no decision-making powers and responsibilities over the management, administrative and operations of the organisation except for purposes of conducting periodic oversight and ensuring accountability of the CEO and administration on the implementation and execution of decisions taken by the Governing Body.

What the discussion above means is that other than the authority of a duly constituted Plenary and/or its related structures, through which Commissioners are empowered to exercise their oversight functions and accountability enforcement responsibilities (as outlined in terms of the CGE ACT and King IV™ Principles), the PFMA gives only the Chairperson of the CGE, as the Executive Authority, a set of clearly defined responsibilities that are consistent with the objectives of the PFMA.

## 2. Governing Body's Roles and Responsibilities

As indicated in Section 4.2 above, the King IV™ Code provides a set of Principles (17 of which are applicable to the CGE) accompanied by 208 recommended practices that should assist the Governing Body and the organisation in achieving the governance outcomes intended by these Codes and the accompanying recommended practices. The graphic below gives a summarised account/ illustration of the functions and responsibilities of the members of the Governing Body in line with the King IV™ Principles and code of practice for good governance:



In brief therefore, the overarching responsibilities of the Governing Body are as follows:

- Providing strategic direction.
- Approving policies to effectuate strategy.
- Providing informed oversight for strategy implementation and performance.
- Corporate disclosure.
  Intended Outcomes in line with King IV™ Principles and Practices the following are intended outcomes of the effective and sustained application of responsibilities of the Governing Body, in line with provisions of the PFMA, Treasury Regulations as well as the King IV™ Principles:
- Sustainable performance and value creation.
- Adequate and effective control; and
- Protecting and building trust in the organisation, for reputation and legitimacy.

The CGE has established committees to enable Commissioners to ensure effective achievement of objectives and lend support thereto as required. The committees' objectives are:

(a) Providing input, advice, and assistance in addressing strategic and policy issues and challenges.

(b) Identifying significant emerging issues affecting the implementation of programmes and providing solutions for approval by plenary.

(c) Making recommendations to further develop and improve the CGE's policy framework.

(d) Formulating the integration of committee issues into CGE strategic planning, to guide the implementation of designated projects, and monitor and evaluate CGE activities.

(e) Reporting to plenary, deliberating on issues referred to them by plenary, and providing recommendations to plenary.

(f) Supporting and assisting the CGE in decision-making processes; and

(g) Monitoring project implementations, budgeting, and expenditure.

## 3. Current Oversight Structures for the Commission's Plenary

In order to assist the Commissioners to collectively fulfil their responsibilities to conduct periodic oversight on the work of the CGE administration and ensure effective accountability, the following internal structural arrangements (i.e. sub-committees of Plenary) were established by Plenary [this is in line with King IV™ Principle 8, which contemplates the inherent prerogative of a Governing Body to make arrangements and organise its internal structures in order to effectively discharge its duties and responsibilities. The oversight subcommittees are as follows:

(a) HR Committee.

(b) Legal Committee.

(c) Research & PEI Committee.

(d) Strategic Planning Committee.

(e) Good Governance Committee.

(f) Information Communication and Technology Committee; and

(g) Finance Committee.

3.1 Some of the Roles of Commissioners in Oversight Sub-committees:

- Providing oversight on implementation of programmes.
- Providing oversight by actively participating in CGE Committee meetings.
- Providing a link between Committees and Plenary, taking forward any issues requiring decision or guidance from Plenary.

## 4. Commissioners

**Adv Nthabiseng Sepanya-Mogale**
Chairperson

**Nomasonto Mazibuko**
Deputy Chairperson

**Dibeela Mothupi**
Commissioner

**Mbuyiselo Botha**
Commissioner

**Ohara Ngoma-Diseko**
Commissioner

**Leonashia Leigh-Ann Van der Merwe**
Commissioner

**Bongani Ngomane**
Commissioner

**Adv Thando Gumede**
Commissioner

**Busisiwe Deyi**
Commissioner
*Resigned February 2024*

**Prabashni Subrayan-Naidoo**
Commissioner

**Lindiwe Ntuli-Tloubatla**
Commissioner
*Deceased November 2023*

## 5. Report of the Audit and Risk Committee 2023/24.

We are pleased to present our report for the financial year ended 31 March 2024.

### 5.1 Audit and Risk Committee members and meeting attendance

The Audit and Risk Committee (ARC) for the year under review was composed of the members listed in table below. The ARC is required to meet at least four times a year according to its approved charter, the PFMA and National Treasury Regulations. During the year ended 31 March 2024, the ARC held eight (8) meetings. The table reflects on the number of meetings held with member present.

| Name of Member | Designation | Number of meetings attended |
|---|---|---|
| Mr Nkosini Mashabane | Chairperson | 8 |
| Mr. Suren Maharaj | Member (External) | 8 |
| Ms Tamsin Gray | Member (External) | 8 |
| Ms Portia Chilwane | Member (External) | 8 |

The committee was duly constituted during the performance cycle and had complied with the legislative requirements of at-least three-member composition.

### 5.2 Audit and Risk Committee responsibility

We report that the ARC had fulfil its responsibilities ito. sections 38 (1) (a) and

77 of the Public Finance Management Act No. 1 of 1999 and Treasury Regulation 3.1. The ARC had adopted a formal committee charter that prescribes its terms of reference. The business affairs of the ARC were in accordance with the charter adopted by the ARC and approved by the accounting officer.

Key to our oversight responsibilities during the performance period was to oversee processes for collating and reporting on information pertaining to organisational performance management, financial management, audit and governance at the CGE. We note the progress achieved in these areas and highlight the aspects which requires further improvement.

### 5.3 Effectiveness of the internal control systems

The CGE has designed a system of internal control to provide assurance that it delivers on the mandate economically, effectively, and efficiently.

Internal audit provided the ARC and management with review reports on the effectiveness of the design and implementation of the internal control systems. The assurance provided by internal audit was consistent with the requirements of the PFMA, and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Some control deficiencies were reported by auditors. A number of matters reported in the previous period were addressed, however one instance of non-compliance linked to the awarding of a contract without complying with the required number of days on advert, which had caused the CGE to incur irregular expenditure in the past, remain unresolved. Commitment made in the prior year to address the non-compliance has remained stagnant. Added effort is required to obtain the necessary approval to address the non-compliance or implement alternatives to prevent future repeats of irregular expenditure.

The Committee is pleased with the high-performance achievement rate against targets set for strategic objectives during the year ending 31 March 2024. The intervention by the governing body to improve leadership in the institution had contributed effectively to the achievement.

We note the need for urgent intervention to enhance the effectiveness of performance reporting in the organisation. Errors were detected in the performance report for 2023/2024 during the audit by the AGSA and were corrected by management, which had these not been detected by the auditors, would have rendered the performance report unreliable. We urge the Accounting officer to attend to the implementation of verification procedures in the institution so as to ensure that all accountability documents are credible and pass the audit test.

The committee congratulates the institution for the unmodified opinion presented by the AGSA on the annual financial statements for the year ending 31 March 2024. The report of the AGSA is clearly described in the section contained in this annual report, and present fairly the state of matter at the CGE during the financial year ending 31 March 2024.

The CGE had experienced a reduction in the appropriation from the National revenue during the reporting period. The Annual appropriation remain the primary funding source for the CGE. Employee cost remains the highest and growing expenditure component of the CGE's budgets. The effects of the decline in revenue creates pressures on Goods and Services requirements for operations.

Revenue strategies are needed to sustain the service delivery mandate of the institution. The Accounting officer is undertaking a process to establish a funding model that will be compliment the appropriation income. We are of the position that this should be done while protecting the constitutional sovereignty of the CGE as a chapter 9 institution.

## 5.4 Internal audit activities

The ARC had reviewed the internal audit quarterly reports to ensure that internal audit activities were conducted in terms of the approved risk based annual plan. Internal audit has discharged its responsibilities in terms of the approved charter and executed the plan accordingly. The ARC applaud management for creating the human resource capacity needed for internal audit through the in-sourcing strategy. We are pleased to report that the implementation of this strategy caused the internal audit to realise its annual plan and conclude on all the planned audit tasks.

We note also the outsourcing strategy developed by the Accounting officer as it pertains to internal audit activities and are of the view that this will contribute to costs cutting measures while ensuring access to proficient services and skills overtime. The appointment of an internal audit firm is expected to afford the CGE access to needed capacity on a cost-effective basis. The committee shall oversee the implementation of the strategy and the effectiveness of internal audit during the next performing cycle.

## 5.5 Risk management activities

Management is responsible for proactively identifying, evaluating, managing, and monitoring all significant risks faced by the CGE. The CGE has put in place risk management controls with a view to safeguard its staff, assets, organisational credibility, and reputation. Furthermore, a risk management committee is established which is chaired by a member of the Audit & Risk Committee.

We report that progress has been made in establishing internal controls over risk management systems and processes. The progress achieved had attended to the development of risk mitigation strategies & plans, risk registers and assignment of resources to monitor and report on risk management activities. Monitoring on the implementation of these control measures need enhancement. The Accounting officer must improve accountability measures on risk mitigation plans, and ensure that performance achieved is continuously reported, to and by, the executive management on a monthly basis, and to the governing body and committees on a quarterly basis.

## 5.6 Auditor General's report

The ARC has considered the reports of the Auditor-General for the financial year ended 31 March 2024 and we agree with her conclusions.

The ARC has reviewed the CGE's audit outcome action plan to address audit findings raised in the year 2022/2023, and beyond. We note that findings raised by the Auditor General in the previous year were not all addressed. The committee will increase its emphasis on the monitoring of the audit outcome improvement plan to prevent the recurring audit findings and non- compliance matters.

We express our appreciation to the Commissioners, the Accounting Officer, Management, and Internal Audit for their commitment and support to the work of the audit and risk committee. We congratulate the CGE on the outcome of the annual external audit and the achievement of an unqualified audit opinion during the period under review.

**Mr. Nkosini Mashabane**
**Chairperson of the Audit and Risk Committee**

# 6. Internal Audit Report

## 6.1 Introduction

Section 38 of the PFMA requires the Accounting Officer to, amongst other things, ensure that the CGE has and maintains a system of internal audit under the control and direction of the audit & risk committee. The purpose, authority and responsibility of the internal audit function established per Treasury Regulation (TR) 3.2.4 of the PFMA is defined in internal audit charter approved by the Audit and Risk Committee (ARC), which is consistent with the requirements stipulated in TR 3 of the PFMA, requiring alignment with the International Standards for the Professional Practice of Internal Audit ("ISPPIA") set by the Institute of Internal Auditors (IIA) prescribed by TR3.2.5.

As required, the CAE reports functionally to the ARC and administratively to the Accounting Officer. The Internal Audit (IA) subscribes to and accepts the mandatory nature of the definition of internal audit as defined by the International Standard of the Professional Practice of Internal Auditing (ISPPIA) which defines an internal audit as "an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization achieve its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."

The key objectives of the Internal Audit Function are to assist the Audit & Risk Committee in the effective discharge of their responsibilities, provide strategic support to the Chief Executive Officer ("CEO") and management that contributes towards the establishment of adequate and effective systems of governance, risk management and internal control processes through providing value-adding recommendations to improve the effectiveness and efficiency of the operations of the CGE.

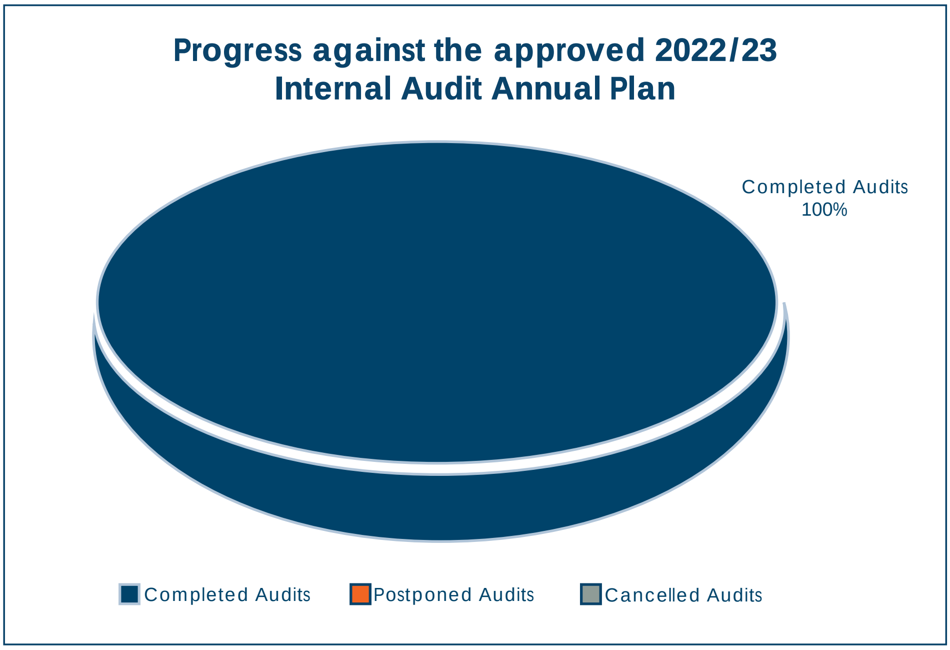
It is within this context that the IA strives to continuously strengthen and understand its stakeholders, their specific requirements and business drivers so that there is continuous strategic alignment and value add to long term and short-term goals of the CGE. The acting Chief Audit Executive (CAE) met the statutory reporting obligations to quarterly appraise the ARC of the progress in implementing the annual audit plan and where needed, issues requiring their intervention towards ensuring the effectiveness of the system of internal audit.

## 6.2 Progress made against the approved Annual Internal Audit Plan

The internal audit progress to which this section of the report relates to covers the period 1 April 2023 to 31 March 2024, the section of the report includes progress on the planned audit projects as well as special audit requests (if any) that were undertaken during the reporting period. In this reporting period, Internal Audit planned to conduct thirteen (13) audits and they were satisfactorily executed as planned. All the areas for improvement identified through the audit efforts were communicated to management through the internal audit reports. Management continues to ensure that internal audit findings are resolved, through the implementation of recommendations and/or through the agreed-upon action plans.

Internal Audit also conducts a follow-up on the implementation of internal and external audit recommendations/agreed action plans. These reports are presented to the Audit and Risk Committee, to monitor the progress made by management on the implementation of recommendations and action plans. The following are all planned audit projects that were successfully executed, and we would like to extend our appreciations to the accounting officer and the rest of the management for their cooperations.

| No | Planned audit – 2023/24 | Internal audit report issued (Yes/No) |
|---|---|---|
| 1 | Communications Audit | Yes |
| 2 | Review of Financial Statement | Yes |
| 3 | Provincial Offices Audit: LP, MP, NW, WC | Yes |
| 4 | Audit of Performance Information Q1 | Yes |
| 5 | Risk Management Audit | Yes |
| 6 | Public Education & Information Audit | Yes |
| 7 | Supply Chain Management & Expenditure Audit | Yes |
| 8 | Audit of Performance Information Q2 | Yes |
| 9 | Asset Management Audit - H/O | Yes |
| 10 | Information Technology Audit | Yes |
| 11 | Audit of Performance Information Q3 | Yes |
| 12 | AGSA and Internal Audit follow-up Audit | Yes |
| 13 | Provincial Offices Audit: GP, FS, KZN, EC, NC | Yes |




31 March 2024
Mufhatutshedzwa Lalamani
Acting Chief Audit Executive

Honeycomb BEE Ratings
086| HONEYCOMB

# BROAD–BASED BEE VERIFICATION CERTIFICATE

*We Certify that*

## *Commission for Gender Equality*

***Company Address:*** *2 Kotze Street, East Wing Women's Jail, Constitution Hill, Braamfontein*
***Registration Number****: N/A* ***VAT Number:*** *N/A*

*Has been verified for compliance with the B-BBEE Act No. 53 of 2013 and the Codes of Good Practice Gazette No. 38766 of May 2015 and has achieved the following:*

## BEE RATING

***Non-Compliant Contributor***

*(Generic – Specialised Scorecard)*

## BEE PROCUREMENT RECOGNITION LEVEL

***0%***

| Analysis | Score | Element | Results |
|---|---|---|---|
| Black Ownership | N/A | Ownership | N/A |
| Black Woman Ownership | N/A | Management Control | 12.00 |
| Black Designated Group | N/A | Skills Development | 0.00 |
| Black Youth | N/A | Enterprise & Supplier Development | 0.00 |
| Black Disabled | N/A | Socio-Economic Development | 0.00 |
| Black Unemployed | N/A | **Total** | **12.00** |
| Black People Living in Rural Areas | N/A | Y.E.S. Initiative Implemented | No |
| Black Military Veterans | N/A | Y.E.S. Target Achieved | N/A |
| Black New Entrants | N/A | Number of Levels Promoted | N/A |
| Exclusion Principle Applied | N/A | Certificate Number | HR_GEN_2977_22 |
| Modified Flow Through Principle | N/A | Version Number | 1.0 |
| Empowering Supplier | Yes | Issue Date | 22 May 2023 |
| Discounting Applied | Yes | Expiry Date | 21 May 2024 |
| Financial Period Reviewed | 01 April 2021 – 31 March 2022 | Revision Date | N/A |

Verification Manager
Zunaid Vallee
Honeycomb BEE Ratings

sanas

BEE RATING BY HONEYCOMB

# PART: D

# HUMAN RESOURCES

# 1. Human Resources Statistics

## 1.1 Introduction

The year under review (2023/2024) comprises the first full year under the leadership of new Commissioners and the Chief Executive Officer. The year encompasses the period Human Resources Unit supported the process to conclude internal consultations on the business model that the organisation will adopt to improve our efficiency and organisational design.

## 1.2 Human Capacity and Policy Reviews

The process included the review of the current operating model and the existing organisational structure of the CGE. Through the guidance and leadership of the Human Resource and Remuneration Committee and Plenary we have made progress in various areas such as the filling of vacancies. This is an important phase of our resolve to ensure that CGE has the human capacity required to deliver on its mandate. During this financial year, the HR Unit has also led important internal engagements to review various policies that have an impact on employees and the working environment. Reviewing policies and engaging employees in the process is an important part of the corporate culture that we aspire to cultivate and maintain.

This is the attitude we would like to forester in the organisation with the aim of maturing the relationships to the level where there is a deep understanding of organisational potential that can help all stakeholders. The policies project makes it necessary for us to manage the implementation approach from planning, consultations, research, drafting, final output and approval.

## 1.3 Employee Relations and Graduate Development

We are also working hard to strengthen relations with our employees and to ensure that their working conditions improve and their rights and needs are protected. Our relationship with recognised trade union has developed and we have seen the fruits of partnership to deal with issues such as improving the workplace and conditions of employees. As part of our responsibility to empower young graduates and impart workplace skills to them, we recruited three interns during the financial year and placed them in our IT and Communications unit.

## 1.4 Personnel Costs By Salary Band 2023/2024

| Row Labels | Sum of Number of employees | Sum of TOTAL | Percentage of total personnel | Average personnel cost per employee |
|---|---|---|---|---|
| 1.Skilled (Level 5) | 10 | 3 158 298 | 6% | 315 830 |
| 2.Highly Skilled (Level 6-8) | 25 | 8 543 438 | 15% | 341 738 |
| 3.Highly Skilled Supervision (Level 9-12) | 47 | 30 505 743 | 54% | 649 058 |
| 4.Senior Management (Level 13-15) | 5 | 6 113 782 | 11% | 1 222 756 |
| 5.Commissioners | 11 | 8 046 516 | 14% | 731 501 |
| 6.Temporary and Internships | 8 | 556 256 | 1% | 69 532 |
| **Grand Total** | **106** | **R56 924 033,33** | **100%** | **537 019** |

## 1.5 Salaries, Overtime, Home-Owners' Allowances and Medical Assistance by Programme 2022/2023

| Programme | Home Owners | Leave payout | Overtime | Salaries | Medical Assistance | Grand Total |
|---|---|---|---|---|---|---|
| Administration | 66 060,00 | 43 633,80 | - | 10 823 117 | 70 455,96 | **11 003 266,52** |
| CEO's office | | 58 550,18 | - | 927 379 | | **985 929,26** |
| Commissioners Office | 13 212,00 | 52 326,78 | - | 9 159 125 | 22 032,00 | **9 246 695,40** |
| Financial Management | 66 060,00 | 44 944,05 | 142 582,13 | 5 352 742 | 49 572,00 | **5 655 900,01** |
| Human Resources | 13 212,00 | | | 1 404 917 | 11 016,00 | **1 429 145,28** |
| Information & communication | 13 212,00 | 10 481,36 | 624,28 | 2 786 591 | | **2 810 908,98** |
| Internal Audit/ monitoring & evaluation | | 38 032,88 | - | 953 904 | | **991 937,02** |
| Legal services | 52 848,00 | 25 174,78 | - | 8 206 981 | 67 932,00 | **8 352 935,82** |
| Parliamentary liaison & legislation | | | - | - | - | **-** |
| Public education & information | 39 636,00 | - | - | 6 145 578 | 60 655,98 | **6 245 870,01** |
| Research & policy program | 5 505,00 | 130 516,44 | | 4 130 152 | 39 942,26 | **4 306 115,64** |
| **Grand Total** | **269 745,00** | **403 660,27** | **143 206,41** | **49 890 486,06** | **321 606,20** | **51 028 703,94** |

## 1.6 Foreign Workers Employed by the CGE in 2023/2024

| Country of origin | Number |
|---|---|
| Zimbabwe | 1 |
| **Total** | **1** |

## 1.7 Sick Leave over the Period

| Salary Band | Number of employees | Total days taken | % days with medical certification | Number of employees using sick leave | Average cost per employee per day | Average days per employee |
|---|---|---|---|---|---|---|
| Skilled (Level 3-5) | 5 | 7 | 1% | 2 | 1 327.27 | 4 |
| Highly Skilled (Level 6-8) | 14 | 99 | 96% | 14 | 1 934.15 | 7 |
| Highly Skilled Supervision (Level 9-12) | 24 | 190 | 97% | 24 | 3 314.67 | 8 |
| Senior Management (Level 13-15) | 2 | 9 | 100% | 2 | 6 915.74 | 5 |
| Commissioners | 0 | 0 | 0% | 0 | - | |
| Temporary and Internships | 0 | 0 | 0% | 0 | - | |
| **Grand Total** | **45** | **305** | | **42** | | **7** |

## 1.8 Annual Leave over the Period

| Salary Band | Number of employees who have taken leave | Total days taken | Average days taken per employee |
|---|---|---|---|
| Skilled (Level 3-5) | 11 | 348 | 31,6 |
| Highly Skilled (Level 6-8) | 22 | 664,666 | 30,2 |
| Highly Skilled Supervision (Level 9-12) | 47 | 9 075,284 | 193 |
| Senior Management (Level 13-15) | 5 | 37,666 | 8 |
| Commissioners | 4 | 93,495 | 23,4 |
| Temporary and Internships | 0 | 0 | 0,0 |
| **Grand Total** | **89** | **10 219,111** | **114,8** |

## 1.9 Leave Payouts for 2022/2023

| Reason | Number of employees paid out | Total amount paid out | Average pay-out over employee |
|---|---|---|---|
| Termination of services | 6 | 99 121 | 16 520 |
| End of contracts | 2 | 72 691 | 36 345 |
| Retirement | 0 | - | - |
| Death | 1 | 35 143 | 35 143 |
| **Grand Total** | **9** | **206 954** | **22 995** |

## 1.10 Employee Changes in the Year

| Termination type | Number | % Total |
|---|---|---|
| Death | 1 | 8% |
| Resignation | 6 | 50% |
| Expiry of contract | 2 | 17% |
| Dismissal - operational changes | 0 | - |
| Dismissal - misconduct | 0 | 0% |
| Dismissal - inefficiency | 0 | - |
| Discharge due to illness | 0 | - |
| Promotion | 3 | 25% |
| Retirement | 0 | 0% |
| | **12** | **100%** |

## 1.11 Employment Equity Per Race and Gender

| Programme | African | | Coloured | | Indian | | White | | Total per Gender | | Total per Race | | | | Grand Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Female | Male | Female | Male | Female | Male | Female | Male | Female | Male | African | Coloured | Indian | White | |
| Administration | 18 | 6 | 2 | - | - | - | 1 | - | 20 | 6 | 24 | 2 | 0 | 1 | **27** |
| CEO's office | 1 | | | - | - | - | | - | | 0 | 1 | 0 | 0 | 0 | **1** |
| Commissioners Office | 13 | 1 | 1 | - | 1 | - | - | - | 13 | 1 | 14 | 1 | 1 | 0 | **16** |
| Financial Management | 7 | 5 | - | - | - | - | - | - | 7 | 5 | 12 | 0 | 0 | 0 | **12** |
| Human Resources | 2 | 1 | - | - | - | - | - | - | 2 | 1 | 3 | 0 | 0 | 0 | **3** |
| Information & communication | 1 | 5 | - | - | - | - | - | - | 1 | 5 | 6 | 0 | 0 | 0 | **6** |
| Internal Audit/ monitoring & evaluation | | 2 | - | - | - | - | - | - | 0 | 2 | 2 | 0 | 0 | 0 | **2** |
| Legal services | 6 | 3 | 1 | - | - | - | | - | | 3 | 9 | 1 | 0 | 0 | **10** |
| Parliamentary liaison & legislation | - | - | - | - | - | - | - | - | - | 0 | 0 | 0 | 0 | 0 | **0** |
| Public education & information | 6 | 5 | | - | - | - | - | - | 6 | 5 | 11 | 0 | 0 | 0 | **11** |
| Research & policy program | 4 | 3 | 1 | - | - | - | - | - | 4 | 3 | 7 | 1 | 0 | 0 | **8** |
| **Grand Total** | **58** | **31** | **5** | **-** | **1** | **-** | **1** | **-** | **53** | **31** | **89** | **5** | **-** | **1** | **96** |

## 1.12 Employment and Vacancies by Programme as at 31 March 2023

| Position | Number of vacancies | Number of funded positions in the establishment | Number of positions filled | Vacancy rate | Number of additional positions - unfunded |
|---|---|---|---|---|---|
| Commissioners | 1 | 12 | 11 | 8% | - |
| Human Resources | 0 | 3 | 3 | 0% | - |
| IT/C | 1 | 5 | 1 | 20% | - |
| Legal - National | 0 | 4 | 0 | 0% | - |
| Research - National | 10 | 15 | 5 | 67% | - |
| Education - National | 0 | 3 | 3 | 0% | - |
| Provincial Managers | 0 | 9 | 9 | 0% | - |
| Provinces - Legal | 1 | 9 | 8 | 11% | - |
| Provinces - Education | 0 | 9 | 9 | 0% | - |
| Provinces - Administrators | 1 | 9 | 8 | 11% | - |
| Provinces - Office Assistants | 0 | 9 | 9 | 0% | - |
| Finance | 1 | 9 | 8 | 11% | - |
| Parliament | 1 | 1 | 0 | 100% | - |
| PA/Admin - National | 1 | 5 | 1 | 20% | - |
| Driver - National | 1 | 2 | 1 | 50% | - |
| Office Assistant - National | 0 | 1 | 1 | 0% | - |
| Internal Audit | 1 | 2 | 1 | 50% | - |
| CEO's Office | 1 | 1 | 0 | 100% | |
| TOTAL PERMANENT | 20 | 108 | 78 | 19% | - |
| Temporary & Internships | 0 | 8 | 8 | 0% | - |
| **Grand Total** | **20** | **116** | **86** | 17% | **-** |

## 1.13 Recruitment over the Period

| Occupational bands | Male | | | | Female | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Commissioners | 1 | 0 | 0 | 0 | 2 | 1 | 1 | 0 | **5** |
| Senior Management (Level 13-15) | 2 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | **5** |
| Proffessionally qualified (Level 11-12) | 0 | 0 | 0 | 0 | | 0 | 0 | 0 | **0** |
| Skilled, technical and academically qualified workers(Level 9-10) | 4 | 0 | 0 | 0 | 6 | 1 | 0 | 0 | **11** |
| Semi-skilled and discretionally decision making(Level 6-8) | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | **3** |
| Unskilled and defined decision making(Level 5) | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | **1** |
| Employees with disabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | **0** |
| Temporary & Internships | 3 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | **5** |
| **TOTAL** | **12** | **0** | **0** | **0** | **14** | **2** | **1** | **1** | **30** |

## 1.14 Promotions over the Period

| Occupational bands | Male | | | | Female | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Commissioners | - | - | - | - | - | - | - | - | **0** |
| Senior Management (Level 13-15) | - | - | - | - | - | - | - | - | **0** |
| Proffessionally qualified (Level 11-12) | 1 | - | - | | 1 | - | - | - | **2** |
| Skilled, technical and academically qualified workers(Level 9-10) | - | - | - | - | - | - | - | - | **0** |
| Semi-skilled and discretionally decision making(Level 6-8) | - | - | - | - | - | - | - | - | **0** |
| Unskilled and defined decision making(Level 5) | - | - | - | - | 0 | - | - | - | **0** |
| Employees with disabilities | - | - | - | - | - | - | - | - | **0** |
| Temporary & Internships | - | - | - | - | - | - | - | - | **0** |
| **TOTAL** | **1** | **0** | **0** | **0** | **1** | **-** | **-** | **-** | **2** |

## 1.15 Terminations over the Period

| Occupational bands | Male | | | | Female | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Commissioners | 1 | - | - | - | 3 | - | - | - | **4** |
| Senior Management (Level 13-15) | 0 | - | 0 | - | 2 | - | - | | **2** |
| Proffessionally qualified (Level 11-12) | 1 | - | - | - | 0 | - | - | 1 | **2** |
| Skilled, technical and academically qualified workers(Level 9-10) | 4 | - | - | - | 1 | - | - | | **5** |
| Semi-skilled and discretionally decision making(Level 6-8) | 0 | - | - | - | 0 | - | - | 1 | **1** |
| Unskilled and defined decision making(Level 5) | - | - | - | - | | 1 | - | | **1** |
| Employees with disabilities | - | - | - | - | - | - | - | - | **0** |
| Temporary & Internships | 1 | - | - | - | 2 | - | - | - | **3** |
| **TOTAL** | **7** | **-** | **0** | **-** | **8** | **1** | **-** | **2** | **18** |

## 1.16 Disciplinary Matters over the Period

| Occupational bands | Male | | | | Female | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Commissioners | - | - | - | - | - | - | - | - | 0 |
| Senior Management (Level 13-15) | - | - | - | - | 1 | - | - | - | 1 |
| Proffessionally qualified (Level 11-12) | - | - | - | - | | - | - | - | 0 |
| Skilled, technical and academically qualified workers(Level 9-10) | | - | - | - | - | - | - | - | 0 |
| Semi-skilled and discretionally decision making(Level 6-8) | - | - | - | - | - | - | - | - | 0 |
| Unskilled and defined decision making(Level 5) | - | - | - | - | - | - | - | - | 0 |
| Employees with disabilities | - | - | - | - | - | - | - | - | 0 |
| Temporary & Internships | - | - | - | - | - | - | - | - | 0 |
| **TOTAL** | **0** | **-** | **0** | **-** | **1** | **-** | **-** | **-** | **1** |

## 1.17 Skills Development for 2023/2024

| Occupational bands | Male | | | | Female | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Commissioners | 0 | - | - | - | 0 | - | - | - | 0 |
| Senior Management (Level 13-15) | 1 | - | - | - | 1 | | - | | 2 |
| Proffessionally qualified (Level 11-12) | 3 | - | - | - | 7 | | - | 1 | 11 |
| Skilled, technical and academically qualified workers(Level 9-10) | 7 | - | - | - | 5 | - | - | - | 12 |
| Semi-skilled and discretionally decision making(Level 6-8) | 2 | - | - | | 3 | 0 | - | | 5 |
| Unskilled and defined decision making(Level 5) | 2 | - | - | - | 1 | - | - | - | 3 |
| Employees with disabilities | - | - | - | - | - | - | - | - | 0 |
| Temporary & Internships | 0 | - | - | - | 0 | - | - | - | 0 |
| **TOTAL** | **15** | **-** | **-** | **-** | **17** | **0** | **-** | **1** | **33** |

PART: E

# FINANCIAL INFORMATION

## General Information

| | |
|---|---|
| **Country of incorporation and domicile** | South Africa |
| **Nature of business and principal activities** | The Commission for Gender Equality is one of the institution established in terms of Chapter 9 of the Constitution of the Republic of South Africa. In terms of the section 187 of the constitution, the mandate of the CGE is to contribute to strengthen and deepening constitutional democracy in South Africa through promotion, protection, development and attainment of gender equality. |
| **Business address** | Women's Jail East Wing<br>No 2 Kotze Street<br>Constitutional Hill<br>Braamfontein<br>2017 |
| **Postal address** | P.O Box 32175<br>Braamfontein<br>2017 |
| **Bankers** | First National Bank<br>Parktown<br>PO Box 31512<br>Braamfontein<br>2017 |
| **Auditors** | Auditor-General of South Africa |

## General Information

| | |
|---|---|
| **Other 1** | |
| **Members of the Commission** | **Adv. N.S. Mogale** (Chairperson- Full-time Commissioner) Appointment as Chairperson-Full time from 01 March 2023.<br><br>**Ms. T. Mathebula** (Chairperson - Full-time) - Appointed as Chairperson effective from 01 September 2019. Contract lapsed 31 October 2022<br><br>**Dr. N.M. Moleko** (Deputy Chairperson - Full-time) - Appointed as Deputy Chairperson effective from 01 September 2019, Contract lapsed 31 October 2022<br><br>**Ms. D.G. Mothupi** (Full-time Commissioner) - Appointed as Part-time Commissioner effective from 01 August 2019, converted to Full-time effective 09 March 2022.<br><br>**Mr. M.A. Botha** (Full-time Commissioner) - Appointed effective from 01 August 2019.<br><br>**Ms. N.G. Mazibuko** (Deputy Chairperson -Full-time) - Appointed as Part-time Commissioner effective from 01 August 2019, converted to full time effective from 01 February 2022.<br><br>**Mr. S.D. Rakolote** (Part-time Commissioner) - Appointed effective from 01 November 2017.Contract lapsed on 31 October 2022.<br><br>**Ms. O. Ngoma-Diseko** (Full-time Commissioner) - Appointed effective from 01 August 2019.Contract lapsed effective 31 March 2024.<br><br>**Ms. B. Deyi** (Part-time Commissioner) - Appointed effective from 01 August 2019.<br><br>**Adv. T. Gumede** (Full-time Commissioner) - Appoinment effecti ve from 01 March 2023.<br><br>**Ms. P Subrayan-Naidoo**(Part-time Commissioner)-Appointment effective from 01 March 2023.<br><br>**Mr. B Ngomane** (Part-time Commissioner) - Appointment effect ive from 01 March 2023.<br><br>**Ms. L Van Der Merwe** (Part-time Commissioner) - Appointment effective from 01 March 2023.<br><br>**Ms. O.L. Ntuli-Tloubatla** (Full-time Commissioner) - Appointed effective from 01 August 2019.Deceased 20 November 2023. |
| **Other 2** | |
| **Acting Chief Executive Officer** | **Dr. Dennis Matotoka** |
| **Other 3** | |
| **Chief Financial Officer** | **Dr. Antoinette Ngwenya** |

## Index



**Abbreviations used:**

| | |
|---|---|
| DWYPD | Department of Women, Youth and Persons with Disabilities |
| GRAP | Generally Recognised Accounting Practice |
| IAS | International Accounting Standards |
| IPSAS | International Public Sector Accounting Standards |
| PFMA | Public Finance Management Act |

# Report of the auditor-general to Parliament on the Commission for Gender Equality

## Report on the audit of the financial statements Opinion

1. I have audited the financial statements of the Commission for Gender Equality set out on pages 86 to 127, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Commission for Gender Equality as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practise (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

### Basis for opinion

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

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

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

### Emphasis of matters

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

### Irregular and fruitless and wasteful expenditure

7. As disclosed in note 19 to the financial statement, irregular expenditure of R4 014 552 was incurred mainly due to supply chain prescripts not followed.

### Responsibilities of the accounting officer for the financial statements

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

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

assessing the constitutional institution'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 constitutional institution or to cease operations or has no realistic alternative but to do so.

### Responsibilities of the auditor-general for the audit of the financial statements1

10. 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.

11. 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 82, forms part of our auditor's report.

### Report on the annual performance report

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

13. I selected the following material performance indicators related to outcomes presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the constitutional institution's performance on its primary mandated functions and that are of significant national, community or public interest.

Outcome 1 - An enabling legislative environment for gender equality

- Number of Legislative Submissions
- Number of Systematic Investigations and a report thereof
- Number of Court Monitored and a report thereof
- Number of CGE Act review report
- Percentage complaints received and attended to in accordance with the complaints handling manual
- Number of transformation hearings on thematic areas in the workplace.

Outcome 2 - Gender equality promoted through information and education for foster public understanding:

- Number of Gender Mainstreaming sessions conducted with Municipalities and the other institutions/private sector.
- Number of Public Education and Outreach sessions conducted in communities.
- Number of Radio Education Outreach sessions for Communities.

- Number of Gender and Development (GAD) workshops
- Number of media and communication initiatives executed to amplify CGE Mandate
- Number of Stakeholders' engagement and reports thereof.

Outcome 3 - Monitoring and research investigations on issues that undermine the attainment of gender equality:

- 6 Research Projects Completed
- 3 Research Report recommendations from previous financial years followed-up and a report thereof.
- Number of Policy Dialogues.
- Number of reports on the country's compliance or CGE's influence on compliance with regional/international instruments.
- Number of SAPS&TCCs monitored.

14. 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 constitutional institution's planning and delivery on its mandate and objectives.

15. I performed procedures to test whether:

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

16. there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

17. I did not identify any material findings on the reported performance information for the following outcomes:

- Outcome 1 - An enabling legislative environment for gender equality.

- Outcome 2 - Gender equality promoted through information and education, to foster public understanding.

- Outcome 3 - Monitoring and Research Investigations on issued that undermine the attainment of gender equality.

Other matters

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

### Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over or underachievement's. This information should be considered in the context of the material findings on the reported performance information.

### Material misstatements

20. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Outcome 1: An enabling legislative environment for gender equality; Outcome 2: Gender equality promoted through information and education, to foster public understanding and Outcome 3" Monitoring and Research Investigations on issues that undermine the attainment of gender equality. Management subsequently corrected all the misstatements, and I did not include any material findings in this report.

## Report on compliance with legislation

21. 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 constitutional institution's compliance with legislation.

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

23. 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 Constitutional Institution, 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.

24. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

### Consequence management

25. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure, as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure

26. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure, as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into fruitless and wasteful expenditure

## Other information in the annual report

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

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

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

30. The other information I obtained prior to the date of this auditor's reports are the CEO'S report, chairperson's report, governance report, financial management report and audit committee report report and the human resource management information, and the remainder of the governance reports are expected to be made available to me after 31 July 2024.

31. If, based on the work I have performed on the other information that I obtained prior to the date of the auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

32. When I do receive and read the remaining governance reports, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information to be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

## Internal control deficiencies

33. 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.

34. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.

35. Management did not implement adequate internal controls to ensure that investigations were performed relating to irregular, fruitless and wasteful expenditure incurred in the prior year and to ensure that disciplinary steps were taken against officials who had incurred or permitted the expenditure. This was due to vacancies and challenges in other administrative matters that would allow for a proper investigation and adequate disciplinary steps against officials who had incurred or permitted the expenditure.

Auditor-General

**Pretoria**

**31 July 2024**

AUDITOR-GENERAL
SOUTH AFRICA

*Auditing to build public confidence*

## Annexure to the auditor's report

The annexure includes the following:

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

**Auditor-general's responsibility for the audit**

### Professional judgement and professional scepticism

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

### Financial statements

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

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

### Communication with those charged with governance

I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the accounting officer with .a statement that I have complied with relevant ethicalrequirementsregarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

## Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

| Legislation | Sections or regulations |
|---|---|
| Public Finance Management Act No.1 of 1999 | Section 38(1)(b); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); Section 38(1)U); 40(1)(a); 40(1)(b); 40(1)(c)(i);Section 44(1); 44(2); 45(b) |
| Treasury Regulation, 2005 | Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.1; 8.1.1; 8.2.1; 8.2.2; Regulation 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); Regulation 10.1.2; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A 3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a) Regulation 16A6.3(c); 16A6.3(e); 16A 6.4; 16A 6.5;Regulation 16A6.6; 16A7.1; 16A7.3; 16A7.6; Regulation 16A7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A9.1(ct); 16A9.1(e); 16A9.1(f); Regulation 16A9.2(a)(iii); Regulation 17.1.1; 18.2; 19.8.4 |
| Construction Industry Development Board Act No.38 of 2000 | Section 18(1) |
| Construction Industry Development Board Regulations 2004 | Regulation 17; 25(7A) |
| Second amendment National Treasury Instruction No. 5 of 202/21 | Paragraph 1 |
| Erratum National Treasury Instruction No. 5 of 202/21 | Paragraph 2 |
| National Treasury instruction No 5 of 2020/21 | Paragraph 4.8; 4.9 |
| National Treasury Instruction No. 1 of 2021/22 | Paragraph 4.1 |
| 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); 7.2 |
| National Treasury SCM Instruction No. 2 of 2021/22 | Paragraph 3.2.1; 3.2.4; 3.2.4(b) ; 3.3.1 |
| Practice Note 5 of 2009/10 | Paragraph 3.3 |
| Preferential Procurement Policy FrameworkAct 5 of 2000 | Section 1; 2.1(a); 2.1(f) |
| Preferential Procurement Regulations, 2022 | Regulation 4.4; 5.4 |
| Preferential Procurement Regulation, 2017 | Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; Regulation 6.8; 7.8: Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1 |
| Prevention and Combating of Corrupt Activities Act 12 of 2004 | Section 34(1) |

## Accounting Officer's Responsibilities and Approval

The Chief Executive Officer is designated an Accounting Officer in accordance with Public Finance Management

Act, No. 1 of 1999 (PFMA). As provided in the Act, the Accounting Officer is responsible for the preparation and the integrity of the financial statements and related information included in the Annual Report.

In terms of the provisions of the PFMA, the Accounting Officer must develop and mantain an effective system of internal control and is therefore ultimately responsible for the system of internal financial controls established at the Commission for Gender Equality (hereinafter: CGE) and as such places a considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet the responsibility, the Commission sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. These standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the CGE and all employees are required to maintain the highest ethical standards in ensuring the CGE's mandate is conducted in a manner that, in all reasonable circumstances, is above reproach. The focus of risk management is on identifying, assessing and monitoring all known forms of risk across the CGE.

While operating risk cannot be fully eliminated, the Accounting Officer endeavours to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

Monitoring of these controls includes a regular review of their operations by the Accounting Officer and independent oversight by an Audit & Risk Committee.

As part of the system of internal control, the internal audit function conducts operational, financial and specific audits and co-ordinates audit coverage with the Auditor-General. The Auditor-General South Africa (AGSA) is responsible for reporting on the Financial Statements.

The Financial Statements are prepared in accordance with South African Standards of Generally Recognised Accounting Practice (GRAP), including any interpretations, guidelines and directives issued by the Accounting Standards Board. They are based on appropriate accounting policies consistently applied and supported by reasonable and prudent judgment and estimates.

The Accounting Officer believes that the CGE will continue to operate as a going concern in the foreseeable future due to the availability of funding from the National Treasury. For this reason, the Accounting Officer continues to adopt the going concern basis in preparing the Annual Financial Statements.

The Accounting Officer approved the Annual Financial Statements for the year ended 31 March 2024 from page 86 to 127.

**Dr Dennis Matotoka**
**Chief Executive Officer**

## Statement of Financial Position as at 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|---|---|---|---|
| **Assets** | | | |
| **Current Assets** | | | |
| Inventories | 2 | 52 649 | 72 603 |
| Receivables from exchange transactions | 3 | 830 306 | 1 009 441 |
| Receivables from non-exchange transactions | 4 | 5 317 090 | 8 693 170 |
| Cash and cash equivalents | 5 | 17 840 277 | 19 273 055 |
| | | **24 040 322** | **29 048 269** |
| **Non-Current Assets** | | | |
| Property, plant and equipment | 6 | 10 263 962 | 10 326 108 |
| Intangible assets | 7 | 444 492 | 537 403 |
| Receivables from exchange transactions | 3 | 165 486 | - |
| | | **10 873 940** | **10 863 511** |
| **Total Assets** | | **34 914 262** | **39 911 780** |
| **Liabilities** | | | |
| **Current Liabilities** | | | |
| Finance lease obligation | 8 | 553 444 | 98 890 |
| Payables from exchange transactions | 9 | 9 436 695 | 9 436 421 |
| Taxes and transfers payable (non-exchange) | 30 | 1 054 278 | 127 362 |
| Provisions | 10 | 5 407 018 | 4 330 088 |
| | | **16 451 435** | **13 992 761** |
| **Non-Current Liabilities** | | | |
| Finance lease obligation | 8 | 822 100 | 16 876 |
| **Total Liabilities** | | **17 273 535** | **14 009 637** |
| **Net Assets** | | **17 641 077** | **25 902 143** |
| Accumulated surplus | | 17 641 077 | 25 902 143 |
| **Total Net Assets** | | **17 641 077** | **25 902 143** |

## Statement of Financial Performance for the year ended 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|---|---|---|---|
| **Revenue** | | | |
| **Revenue from exchange transactions** | | | |
| Other income | 11 | 1 803 763 | 1 266 717 |
| Gain on disposal of assets and liabilities | | 5 641 | - |
| Inventories reversal | | 9 554 | - |
| **Total revenue from exchange transactions** | | **1 818 958** | **1 266 717** |
| **Revenue from non-exchange transactions** | | | |
| **Transfer revenue** | | | |
| Public contributions and donations | 12 | 12 990 | 178 259 |
| Transfers from National Government | | 95 273 000 | 100 722 000 |
| **Total revenue from non-exchange transactions** | | **95 285 990** | **100 900 259** |
| **Total revenue** | | **97 104 948** | **102 166 976** |
| **Expenditure** | | | |
| Employee related costs | 15 | (63 146 764) | (59 752 639) |
| Depreciation and amortisation | | (2 306 977) | (1 582 705) |
| Finance costs | 16 | (21 207) | (23 044) |
| Bad debts written off | | - | (14 415) |
| Loss on disposal of assets and liabilities | | - | (14 310) |
| General Expenses | 14 | (34 216 066) | (33 478 516) |
| **Total expenditure** | | **(99 691 014)** | **(94 865 629)** |
| **(Deficit) surplus for the year** | | **(2 586 066)** | **7 301 347** |

## Statement of Changes in Net Assets for the year ended 31 March 2024

Statement of Changes in Net Assets for the year ended 31 March 2024

| Figures in Rand | Accumulated surplus / deficit | | Total net assets |
|---|---|---|---|
| **Balance at 01 April 2022** | **22 100 796** | | **22 100 796** |
| Changes in net assets | | | |
| Surplus for the year | 7 301 347 | | 7 301 347 |
| Funds Surrendered to National Treasury | (3 500 000) | | (3 500 000) |
| Total changes | 3 801 347 | | 3 801 347 |
| **Balance at 01 April 2023** | **25 902 143** | | **25 902 143** |
| Changes in net assets | | | |
| Deficit for the year | (2 586 066) | | (2 586 066) |
| Funds Surrendered to National Treasury | (5 675 000) | | (5 675 000) |
| Total changes | (8 261 066) | | (8 261 066) |
| **Balance at 31 March 2024** | **17 641 077** | | **17 641 077** |

## Cash Flow Statement for the year ended 31 March 2024

| Figures in Rand | Note(s) | 2024 | 2023 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| **Receipts** | | | |
| Grants | | 98 667 000 | 92 328 000 |
| Interest income | | 1 661 057 | 1 185 365 |
| Public Contibutions and donations | | 12 990 | 18 000 |
| Sundry Income | | 142 356 | 67 683 |
| | | 100 483 403 | 93 599 048 |
| **Payments** | | | |
| Employee costs | | (60 260 913) | (58 501 876) |
| Suppliers | | (40 731 293) | (37 482 320) |
| | | (100 992 206) | (95 984 196) |
| **Net cash flows from operating activities** | 18 | **(508 803)** | **(2 385 148)** |
| **Cash flows from investing activities** | | | |
| Purchase of property, plant and equipment | 6 | (715 569) | (4 360 058) |
| Proceeds from sale of property, plant and equipment | 6 | 4 658 | 1 747 |
| Purchase of other intangible assets | 7 | - | (92 590) |
| **Net cash flows from investing activities** | | **(710 911)** | **(4 450 901)** |
| **Cash flows from financing activities** | | | |
| Finance lease additions/(payments) | | (213 064) | (289 192) |
| **Net increase/(decrease) in cash and cash equivalents** | | **(1 432 778)** | **(7 125 241)** |
| Cash and cash equivalents at the beginning of the year | | 19 273 055 | 26 398 296 |
| **Cash and cash equivalents at the end of the year** | 5 | **17 840 277** | **19 273 055** |

## Statement of Comparison of Budget and Actual Amounts for the year ended

| Budget on Accrual Basis | | | | | | |
|---|---|---|---|---|---|---|
| Figures in Rand | Approved budget | Adjustments | Final Budget | Actual amounts on comparable basis | Difference between final budget and actual | Reference |
| **Statement of Financial Performance** | | | | | | |
| **Revenue** | | | | | | |
| **Revenue from exchange transactions** | | | | | | |
| Other Income | - | - | **-** | 1 803 763 | **1 803 763** | Note 22 |
| **Revenue from non-exchange transactions** | | | | | | |
| **Transfer revenue** | | | | | | |
| Public contributions and donations | - | - | **-** | 12 990 | **12 990** | Note 22 |
| Transfer from National Government | 94 140 000 | 1 133 000 | **95 273 000** | 95 273 000 | **-** | Note 22 |
| **Total revenue from non- exchange transactions** | **94 140 000** | **1 133 000** | **95 273 000** | **95 285 990** | **12 990** | |
| **Total revenue** | **94 140 000** | **1 133 000** | **95 273 000** | **97 089 753** | **1 816 753** | |
| **Expenditure** | | | | | | |
| Personnel | (70 795 818) | 2 993 453 | **(67 802 365)** | (63 146 764) | **4 655 601** | Note 22 |
| Depreciation and amortisation | - | - | **-** | (2 306 977) | **(2 306 977)** | Note 22 |
| Finance costs | - | - | **-** | (21 207) | **(21 207)** | Note 22 |
| General Expenses | (23 344 182) | (4 126 453) | **(27 470 635)** | (34 216 066) | **(6 745 431)** | Note 22 |
| **Total expenditure** | **(94 140 000)** | **(1 133 000)** | **(95 273 000)** | **(99 691 014)** | **(4 418 014)** | |
| **Operating deficit** | - | - | **-** | (2 601 261) | **(2 601 261)** | |
| Gain on disposal of assets and liabilities | - | - | **-** | 5 641 | **5 641** | Note 22 |
| Inventories losses/ write-downs | - | - | **-** | 9 554 | **9 554** | Note 22 |
| **Deficit for the year** | **-** | **-** | **-** | **(2 586 066)** | **(2 586 066)** | |

## Significant Accounting Policies

### 1. Significant accounting polices

The significant accounting policies applied in the preparation of these annual financial statements are set out below.

#### 1.1 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. All financial information presented in South African Rand has been rounded to the nearest Rand, unless otherwise stated.

#### 1.2 Reporting Entity

**Background**

The entity is an institution established in terms of Chapter Nine of the Constitution Act (Act No. 108 of 1996) of the Republic of South Africa, and is responsible for:

- The promotion for the respect of gender equality and
- Protection, development and attainment of gender equality. Its additional mandate is further provided for in the Commission on Gender Equality Act (Act No. 39 of 1996) as amended.

The primary objective of Chapter Nine institutions, including the CGE, is to strengthen constitutional democracy. The core business of the entity is: -

- To promote gender equality and
- To advise and make recommendations to Parliament and any other legislature with regard to any laws or proposed legislation that affects gender equality and the status of women.

For the purpose of reporting its activities as amongst others is contemplated in the Constitution of the Republic of South Africa, section 181 and the Public Finance Management Act of 1999;

#### 1.3 Going concern assumption

These annual financial statements were prepared based on the expectation that the entity will continue to operate as a going concern for at least the next 12 months. The going concern 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.

### 1.4 Significant judgements and sources of estimation uncertainty

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimated 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 and in any future periods affected. Information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements is given in the following notes:

**Depreciation and amortisation**

At the end of each financial year, management assesses whether there is any indication that the entity's expectations about the residual value and the useful life of assets included in the property, plant and equipment have changed since the preceding reporting date. If any such indication exists, the change has been accounted for as a change in accounting estimate in accordance with Standards of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors.
The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

**Impairment of non-cash generating assets**

The entity assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity estimates the recoverable service amount for non-cash asset. In testing for, and determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cash flows (in the case of cash-generating assets). For non-cash-generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and the availability of information.

**Provisions and contingent assets and liabilities**

Provisions were raised based on management's estimate using the information available.

### 1.5 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, other than increases relating to contributions from owners.

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

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Other revenue from exchange transactions is recognised when the goods and services are received and recognised to increase the net asset.

### 1.5 Revenue from exchange transactions (continued)

#### Interest

Interest is recognised in surplus or deficit using the effective interest rate method.

### 1.6 Revenue from non-exchange transactions

Revenue comprises gross inflows of economic benefits or service potential received and receivable by an entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Control of an asset arise when the entity can use or otherwise benefit from the asset in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Expenses paid through the tax system are amounts that are available to beneficiaries regardless of whether or not they pay taxes.

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, 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.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the reporting entity.

Tax expenditures are preferential provisions of the tax law that provide certain taxpayers with concessions that are not available to others.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

## Significant Accounting Policies

### 1.6 Revenue from non-exchange transactions (continued)

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

### Gifts and donations, including goods and services in-kind

Gifts and donation, including service in kind, are recognised as asset and revenue when received.

### Transfers from National Government

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The entity recognises an asset in respect of treansfers when the transffered resources meets the definition of an asset and satisfy the criteria for recognition of an asset.

### 1.7 Property, plant and equipment

**Measurement**

The cost of an item of Property, Plant and Equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the entity, and if the cost or fair value of the item can be measured reliably.Property, plant and equipment comprise of computer equipment, furniture and fittings, office equipment and motor vehicles and are stated at historical costs less accumulated depreciation.

Cost includes expenditures that are directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of item of property, plant and equipment have different useful lives, they are accounted for as separate components of property, plant and equipment and depreciated accordingly.

**Repairs and maintenance**

Maintenance and repairs, which neither materially add to the value of assets nor appreciably prolong their useful lives, are expensed during the financial year in which they are incurred.

**Depreciation**

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The depreciable amount is determined after considering an assets' residual value, where applicable.

## Significant Accounting Policies

### 1.7 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

| Item | Depreciation method | Average useful life |
|---|---|---|
| Office Furniture | Straight-line | 5 - 20 years |
| Motor vehicles | Straight-line | 7 - 15 years |
| Office equipment | Straight-line | 5 - 20 years |
| IT equipment | Straight-line | 5 - 20 years |
| Leased Assets | Straight-line | 2 - 4 years |

**De-recognition**

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in Surplus or Deficit.

**Impairment**

Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable service amount, it is written down immediately to its recoverable service amount and an impairment loss is charged to Surplus or Deficit.

An impairment is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined had no impairment been recognised. A reversal of the impairment is recognised in Surplus or Deficit.

### 1.8 Intangible assets

Intangible assets consist of computer software. Intangible assets are stated at cost less accumulated amortisation and any accumulated impairment losses.

**Amortisation**

Amortisation is charged so as to write off the cost or valuation of assets over their estimated useful lives, using the straightline method.

The estimated useful lives, residual values, and amortisation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

| Item | Amortisation method | Average useful life |
|---|---|---|
| Computer software | Straight-line | 5 - 9 years |

The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in Surplus or Deficit.

## Significant Accounting Policies

### 1.9 Leases

**Finance leases - lessee**

The discount rate used in calculating the present value of the minimum lease payments is the incremental borrowing rate.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

**Operating leases - lessee**

The lease expense recognised for operating leases is charged to Surplus or Deficit on a straight-line basis over the term of the relevant lease. To the extent that the straight-lined lease payments differ from the actual lease payments the difference is recognised in Surplus or Deficit as either lease payments in advance (operating lease asset) or lease payments payable (operating lease liability) as the case may be. This resulting asset and / or liability is measured as the undiscounted difference between the straight-line lease payments and the contractual lease payments.

### 1.10 Employee benefits

#### 1.10.1 Short-term employee benefits

Short term employee benefits encompass all those benefits that become payable in the short term, i.e. within a financial year or within 12 months after the financial year. Therefore, short term employee benefits include remuneration, compensated absences and bonuses.

#### 1.10.2 Defined contribution plans

This contribution expense is measured at the undiscounted amount of the contribution paid or payable to the fund.

#### 1.10.3 Termination Benefits

Termination benefits are measured at their undiscounted costs in the period the employee service is terminated.

### 1.11 Financial instruments

Measurement

The entity measures all financial assets and financial liabilities after initial recognition using the amortised cost. All financial assets measured at amortised cost are subject to an impairment review.

Financial assets

The entity’s principle financial assets are accounts receivable and cash and cash equivalents, which are classified as financial instruments at amortised cost.

## Significant Accounting Policies

### 1.11 Financial instruments (continued)

Receivables

Receivables are subsequently stated at amortised cost, less provision for impairment. All receivables are assessed at least annually for possible impairment. Impairments of receivables are determined in accordance with the accounting policy for impairments. Impairment adjustments are made through the use of an allowance account.

Bad debts are written off in the year in which they are identified as irrecoverable. Amounts receivable within 12 months from the reporting date is classified as current.

Cash and cash equivalents

Cash and cash equivalents are measured at amortised cost.

Cash includes cash on hand and cash with banks. Cash equivalents are short-term highly liquid investments that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand and deposits held on call with banks.

Financial liabilities

All financial liabilities are measured at amortised cost, comprising original debt less principle payments and amortisation. The entity's principle financial liabilities are accounts payable.

Payables from exchange transactions

Trade payables are subsequently measured at amortised cost using the effective interest rate method.

Derecognition

Financial assets

The entity derecognises a financial asset (or where applicable part thereof) only when:

The right to receive cash flows from the asset have expired;

The entity retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or

The entity has transferred its rights to receive cash flows from the asset and either

- Has transferred substantially all the risks and rewards of the asset or,
- Has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

## Significant Accounting Policies

### 1.11 Financial instruments (continued)

Financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Where an existing financial liability is replaced by another from the same customer on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability, and the difference in the respective carrying amounts is recognised in the surplus or deficit for the year.

### 1.12 Commitments

Items are classified as commitments when an entity has committed itself to future transactions that will normally result in the outflow of cash. Disclosures are required in respect of unrecognised contractual commitments.

### 1.13 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with the requirements of any applicable legislation, including this Act. Irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense.

If liability as a result of the losses incurred in relation to irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law.

### 1.14 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense.

If liability as a result of losses incurred in relation to fruitless and wasteful expenditure can be attributed to a person, a debt account must be created if such a person is liable in law.

### 1.15 Related parties

Significant influence is the power to participate in the financial and operating policy decisions of an entity, but is not control over those policies.

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence or join the party in making financial and operating decisions. Entities in the National Sphere of government are considered related parties of the entity by virtue of the common control through Parliament.

## Significant Accounting Policies

### 1.15 Related parties (continued)

Key management is defined as being individuals with the authority and responsibility for planning, directing and controlling activities of the entity. All individuals from Management up to the Commissioners are key management individuals in their dealings with the entity.

Other related party transactions are also disclosed in terms of the requirements of the Standard. The objective of the standard and financial statement is to provide relevant and reliable information and therefore materiality is considered in the disclosure of these transactions.

### 1.16 Events after reporting date

The entity will adjust the amounts recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

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

### 1.17 Inventories

Inventories comprise current assets for consumption or distribution during the ordinary course of business. Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs incurred in bringing the inventories to their current location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use. Inventory is presented at the lower of cost or current replacement cost.

### 1.18 Budget information

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives. Due to the CGE's operations, the following income and expense items are not budgeted for:

- Depreciation and Amortisation;
- Interest income.
- Finance Cost.

The approved budget covers the fiscal period from 2023/04/01 to 2024/03/31.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

## 1.19 Standards and guidelines approved not yet effective

The CGE has not applied the following standards and interpretations, which have been published and are mandatory for the entity's accounting periods beginning on or after 01 April 2024 or later periods:

| Standards/Interpretation | Effective Date | Expected Impact |
|---|---|---|
| GRAP 104 (amended): Financial Instruments | 01 April 2025 | It is expected that there will be a significant impact on the impairment of financial assets. |
| GRAP 01:Presentation of Financial Statement | 01 April 2024 | It is not expected to have any significant impact. |

Management is of an opinion that the adoption of these Standards in future periods will have no material impact on the financial statement when they are adopted as these Standards have been issued to formulate and inform the current accounting policies and disclosures where applicable to the Commission for Gender Equality.

## 1.20 Statutory receivables

### Identification

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity in cash or another financial asset.

Carrying amount is the amount at which an asset is recognised in the statement of financial position.

The cost method is the method used to account for statutory receivables that requires such receivables to be measured at their transaction amount, plus any accrued interest or other charges (where applicable) and, less any accumulated impairment losses and any amounts derecognised.

The transaction amount for a statutory receivable means the amount specified in, or calculated, levied or charged in accordance with, legislation, supporting regulations, or similar means.

### Recognition

The entity recognises statutory receivables as follows:

- if the transaction is an exchange transaction, using the policy on Revenue from exchange transactions;
- if the transaction is a non-exchange transaction, using the policy on Revenue from non-exchange transactions (Taxes and transfers); or
- if the transaction is not within the scope of the policies listed in the above or another Standard of GRAP, the receivable is recognised when the definition of an asset is met and, when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the transaction amount can be measured reliably.

## 1.20 Statutory receivables (continued)

### Initial measurement

The entity initially measures statutory receivables at their transaction amount.

### Subsequent measurement

The entity measures statutory receivables after initial recognition using the cost method. Under the cost method, the initial measurement of the receivable is changed subsequent to initial recognition to reflect any:

- interest or other charges that may have accrued on the receivable (where applicable);
- impairment losses; and
- amounts derecognised.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 2. Inventories

| | | |
|---|---|---|
| Consumable stores | 52 649 | 72 603 |

### 3. Receivables from exchange transactions

| | | |
|---|---|---|
| Software Subscriptions Prepaid | 919 042 | 926 313 |
| GCIS Media Slots Prepaid | 61 000 | 61 000 |
| Deposits and Rental paid in advance | 15 750 | 22 128 |
| | **995 792** | **1 009 441** |
| Non-current assets | 165 486 | - |
| Current assets | 830 306 | 1 009 441 |
| | **995 792** | **1 009 441** |

**Trade and other receivables past due but not impaired**

Trade and other receivables which are less than 3 months past due are not considered to be impaired. All receivables were less than 30 days due as at 31 March 2024.

### 4. Receivables from non-exchange transactions

| | | |
|---|---|---|
| Government grants and subsidies | 5 000 000 | 8 394 000 |
| Staff debtors | 146 887 | 78 152 |
| Cash Advance | 170 203 | 221 018 |
| | **5 317 090** | **8 693 170** |

**Statutory receivables included in receivables from non-exchange transactions above are as follows:**

| | | |
|---|---|---|
| DWYPD-Government grants and subsidies Receivables | 5 000 000 | 8 394 000 |
| Financial asset receivables included in receivables from non-exchange transactions above | 317 090 | 299 170 |
| **Total receivables from non-exchange transactions** | **5 317 090** | **8 693 170** |

**Receivables from non-exchange transactions past due but not impaired**

Other receivables from non-exchange transactions which are less than 3 months past due are not considered to be impaired. At 31 March 2024, receivables from non-exchange transactions of R125 594 (2022: R32 616) were past due but not impaired since the recoverability of the debt is collectable on a monthly basis and its collectivity is considered as secured.

The ageing of amounts past due but not impaired is as follows:

| | | |
|---|---|---|
| 1 month past due | - | - |
| 2 months past due | - | - |
| 3 months past due | 125 594 | 32 616 |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 5. Cash and cash equivalents

Cash and cash equivalents consist of:

| | 2024 | 2023 |
|---|---|---|
| Cash on hand | 8 314 | 11 929 |
| Bank balances | 17 831 963 | 19 261 126 |
| | **17 840 277** | **19 273 055** |

### 6. Property, plant and equipment

| | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|
| | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value | Cost / Valuation | Accumulated depreciation and accumulated impairment | Carrying value |
| Office Furniture | 4 452 081 | (3 455 186) | 996 895 | 4 289 921 | (3 179 362) | 1 110 559 |
| Motor Vehicles | 9 607 681 | (4 103 653) | 5 504 028 | 9 607 681 | (3 410 756) | 6 196 925 |
| Office Equipment | 1 255 108 | (1 011 823) | 243 285 | 1 222 376 | (889 666) | 332 710 |
| IT Equipment | 7 677 490 | (5 553 801) | 2 123 689 | 7 156 814 | (4 780 418) | 2 376 396 |
| Leased Assets | 2 396 435 | (1 000 370) | 1 396 065 | 960 084 | (650 566) | 309 518 |
| **Total** | **25 388 795** | **(15 124 833)** | **10 263 962** | **23 236 876** | **(12 910 768)** | **10 326 108** |

**Reconciliation of property, plant and equipment - 2024**

| | Opening balance | Additions | Depreciation | Total |
|---|---|---|---|---|
| Office Furniture | 1 110 559 | 162 160 | (275 824) | 996 895 |
| Motor Vehicles | 6 196 925 | - | (692 897) | 5 504 028 |
| Office Equipment | 332 710 | 32 732 | (122 157) | 243 285 |
| IT Equipment | 2 376 396 | 520 676 | (773 383) | 2 123 689 |
| Leased Assets | 309 518 | 1 436 352 | (349 805) | 1 396 065 |
| | **10 326 108** | **2 151 920** | **(2 214 066)** | **10 263 962** |

**Reconciliation of property, plant and equipment - 2023**

| | Opening balance | Additions | Disposals | Depreciation | Total |
|---|---|---|---|---|---|
| Office Furniture | 1 031 037 | 310 767 | - | (231 245) | 1 110 559 |
| Motor Vehicles | 4 847 904 | 1 805 486 | - | (456 465) | 6 196 925 |
| Office Equipment | 266 744 | 175 228 | (4 072) | (105 190) | 332 710 |
| IT Equipment | 836 006 | 2 006 953 | - | (466 563) | 2 376 396 |
| Leased Assets | 496 166 | 61 624 | (11 983) | (236 289) | 309 518 |
| | **7 477 857** | **4 360 058** | **(16 055)** | **(1 495 752)** | **10 326 108** |

**Pledged as security**

No items of Property, plant and equipment were pledged as security by the entity.

**Assets subject to finance lease (Net carrying amount)**

| | 2024 | 2023 |
|---|---|---|
| Leased Assets | 1 396 065 | 309 518 |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

## 7. Intangible assets

| | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|
| | Cost / Valuation | Accumulated amortisation and accumulated impairment | Carrying value | Cost / Valuation | Accumulated Carrying value amortisation and accumulated impairment | Carrying value |
| Computer software, other | 907 071 | (493 200) | 413 871 | 907 071 | (400 289) | 506 782 |
| Intangible assets under development | 30 621 | - | 30 621 | 30 621 | - | 30 621 |
| **Total** | **937 692** | **(493 200)** | **444 492** | **937 692** | **(400 289)** | **537 403** |

**Reconciliation of intangible assets - 2024**

| | Opening balance | Amortisation | Total |
|---|---|---|---|
| Computer software, other | 506 782 | (92 911) | 413 871 |
| Intangible assets under development | 30 621 | - | 30 621 |
| | **537 403** | **(92 911)** | **444 492** |

**Reconciliation of intangible assets - 2023**

| | Opening balance | Additions | Amortisation | Total |
|---|---|---|---|---|
| Computer software, other | 501 145 | 92 590 | (86 953) | 506 782 |
| Intangible assets under development | 30 621 | - | - | 30 621 |
| | **531 766** | **92 590** | **(86 953)** | **537 403** |

**Intangible assets in the process of being constructed or developed**

**Cumulative expenditure recognised in the carrying value of Intangible assets**

| | | |
|---|---|---|
| Intangible assets under development | 30 621 | 30 621 |

The intangible asset under development relates to Human Resources Management System. The system was envisaged to go live in 2023/24 and in the current year the system is still under progress at 70% and configurations is still to be finalised in terms of the management's intentions of using the asset.

No items of intangible assets were pledged as security by the entity.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 8. Finance lease obligation

| | | |
|---|---|---|
| **Minimum lease payments due** | | |
| - within one year | 693 067 | 104 159 |
| - in second to fifth year inclusive | 915 093 | 17 536 |
| | 1 608 160 | 121 695 |
| less: future finance charges | (229 881) | (5 929) |
| **Present value of minimum lease payments** | **1 378 279** | **115 766** |
| | | |
| **Present value of minimum lease payments due** | | |
| - within one year | 552 358 | 98 890 |
| - in second to fifth year inclusive | 825 921 | 16 876 |
| | **1 378 279** | **115 766** |
| | | |
| Non-current liabilities | 822 100 | 16 876 |
| Current liabilities | 553 444 | 98 890 |
| | **1 375 544** | **115 766** |

These leases are imputed at relevant prime lending rate between 7.25% and 11.75%. The leases relates to cellphone and photocopiers contracts procured under National Treasury Transversal contracts for a period of two years and four years respectively

Depreciation on usage of the assets is allocated over 24 months lease period for cellphones and over 48 months period for photocopiers.

The obligations under finance leases are secured by the lessor's charge over the leased assets.

### 9. Payables from exchange transactions

| | | |
|---|---|---|
| Trade payables | 1 487 641 | 1 503 613 |
| Leave Accrual | 3 366 386 | 2 901 542 |
| Annual Bonus- 13th Cheque | 613 768 | 622 890 |
| Accrued expenses | 2 920 343 | 4 348 220 |
| Payroll creditors | 1 048 557 | 60 156 |
| | **9 436 695** | **9 436 421** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 10. Provisions

**Reconciliation of provisions - 2024**

| | Opening Balance | Additions | Utilised during the year | Reversed during the year | Total |
|---|---|---|---|---|---|
| Provision for pending settlement negotiations | 2 011 240 | 522 749 | - | - | 2 533 989 |
| Performance Bonus | 2 318 848 | 2 873 029 | (1 966 224) | (352 624) | 2 873 029 |
| | **4 330 088** | **3 395 778** | **(1 966 224)** | **(352 624)** | **5 407 018** |

**Reconciliation of provisions - 2023**

| | Opening Balance | Additions | Utilised during the year | Reversed during the year | Total |
|---|---|---|---|---|---|
| Provision for pending settlement negotiations | 1 391 270 | 619 970 | - | - | 2 011 240 |
| Performance Bonus | 2 450 679 | 2 318 847 | (2 294 099) | (156 579) | 2 318 848 |
| | **3 841 949** | **2 938 817** | **(2 294 099)** | **(156 579)** | **4 330 088** |

The performance bonus is payable to staff and management in terms of the Performance Management and Development Policy of the Commission. The performance bonus is payable within the ensuing 12 months' period after the reporting date, and is determined on the basis of an objective assessment of individual staff member's performance during the period. The provision is estimated to the current figures subject to the finalisation of the assessment as referred above.

Furthermore, in terms of the internal policies, performance bonus is payable subject to a strict condition that the financial position of the Commission permits, and such payment would be relative to the financial performance objectives of the Commission for a given period.

Provision for pending settlement negotiations came as a result of a salary dispute between CGE and five (5) of it's employees. Plenary took a resolution in July 2021 for management to consult the affected employees and negotiate a settlement agreement. A consultation meeting was converned on 22 April 2022, in which five (5) of the affected employees and their legal representatives attended.In the current year negotiations reconvened in September 2022. In the current year of review the same matter still stands following the plenary resolutions and negotiations are still to be finalised which necessitated a need to make a provision for figures subject to the matter.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 11. Other income

| | | |
|---|---|---|
| Interest Received | 1 661 057 | 1 185 366 |
| Sundry Income | 142 706 | 81 351 |
| | **1 803 763** | **1 266 717** |

Include in the other income relates to insurance replacement of laptop which was stolen amounting to R16 424

### 12. Public contributions and donations

| | | |
|---|---|---|
| Donation in Cash | 12 990 | 178 259 |

Although the Commission for Gender equality is solely funded by the National Government transfers from DPWYPD, it occasionally receives donations from third parties, in the current year ending 31 March 2024, the Commission received interest amounting to R12 990 from the Auditor General of South Africa emanating from a resolution of the FISD members meeting held in July 2023 that interest should be paid to each beneficiant of the FISD funds which will assist in the contribution to the PSET and TVET's Gender Based Violence workshops.

### 13. Transfers from National Government

| | | |
|---|---|---|
| Transfers received | 95 273 000 | 100 722 000 |

A transfer of R95 273 000 (2023: R100 722 000) was allocated to the Commission from the Department of Women, Youth and Persons with disabilities in the current year of review. Initially, an original budget allocation of R94 140 000 was allocated to the Commission, which was reduced by the cost containment issued by the National Treasury in August 2023, where the cost containment summarised key element fiscal challenges faced by government and potential resource constrainers in the current financial year of review, as a result the original budget of R94 140 000 was increase to R95 273 000 effecting the cost containment measures and second adjustment bill published in the Government Gazette.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 14. General expenses

| | | |
|---|---|---|
| Advertising | 95 028 | 160 811 |
| Auditor-General remuneration | 4 095 099 | 2 885 299 |
| Bank charges | 53 594 | 46 456 |
| Office Cleaning,Maintenance, Plants and Security | 2 129 095 | 2 603 577 |
| Consulting and professional fees | 2 204 924 | 1 937 346 |
| Courier Services | 162 879 | 73 032 |
| Conferences and seminars | 3 353 310 | 4 473 027 |
| Legal fees | 3 809 947 | 5 592 151 |
| Computer Servicing, IT and Website | 650 053 | 893 800 |
| System development | 2 051 362 | - |
| Printing and stationery | 267 464 | 232 042 |
| Repairs and maintenance | 176 756 | 195 121 |
| Software expenses | 1 616 574 | 1 720 870 |
| Subscriptions and membership fees | 83 229 | 241 077 |
| Telecommunication Expenses | 357 315 | 445 892 |
| Travel - local | 5 296 079 | 5 857 342 |
| Travel - overseas | 934 212 | 809 027 |
| Report Writing, Printing and Publishing | 5 013 333 | 2 999 609 |
| Staff Training and Development | 309 113 | 484 524 |
| Operating lease expenses | 245 981 | 593 591 |
| Other office running costs | 966 340 | 909 018 |
| Office Consumables and Refreshments | 344 379 | 324 904 |
| | **34 216 066** | **33 478 516** |

### 15. Employee related costs

| | | |
|---|---|---|
| Basic | 50 018 882 | 46 386 125 |
| Performance Bonus | 2 873 030 | 2 302 778 |
| Unemployment Insurance Fund | 193 163 | 188 154 |
| Workers Compensation Assistance | 109 086 | 111 862 |
| Leave pay provision charge | 868 504 | 901 343 |
| Provident Fund - Employer Contributions | 5 568 009 | 5 194 151 |
| Overtime payments | 139 366 | 426 782 |
| 13th Cheque | 2 195 054 | 3 120 067 |
| Allowances | 269 745 | 259 836 |
| Employer Contributions - Other | 525 319 | 517 153 |
| Long Service Awards - Cash | 65 000 | 22 500 |
| Medical aid - Employer contributions | 321 606 | 321 888 |
| | **63 146 764** | **59 752 639** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 16. Finance costs

| | | |
|---|---|---|
| Finance Cost | 21 207 | 23 044 |

Finance cost comprises of interest amortised on the finance leases of an amount R21 207.

### 17. Related parties

The CGE is a schedule 1 Constitutional Institution in terms of the Public Finance Management Act (Act 1 of 1999 as amended). Although the CGE is an independent institution, created under chapter 9 of the Constitution of the Republic of South Africa, the CGE has defined relationships with other entities that fall within the national sphere of government.

Unless specifically disclosed, the transactions between the CGE and these entities are concluded on an arm's length basis. There are no restrictions in the CGE's capacity to transact with any entity.

**Related party transactions**

| | 2024 | 2023 |
|---|---|---|
| **Donation in Cash** | | |
| First National Bank | - | 18 000 |
| Auditor General of South Africa | 12 990 | 160 259 |

- **Auditor General of South Africa**

In excersicing their role to support democracy, the Forum for Institution Supporting Democracy(FISD) identified the need to engage the Minister of Higher Education and Training on the matters pertaining to the performance of the sector. A presentation was made in June 2016 by the Minister of DHET, following from the Minister's presentation, the FISD members resolved to have a PSET workshop to gain more insight and explore ways to deal with the challenges in the sector. In the 2022/23 financial year, the Auditor General of South Africa transfered R160 259 to the Commission. The FISD members resolved during the meeting held in July 2023 that AGSA should pay the interest generated on the R160 258,97 fund which earned an interest amounting to R12 990, in the current year of review the interest was subsequently allocated and paid to the Commission for Gender Equality by the Auditor General.

The FISD intervention on GBV will be managed by the Commission with support from AGSA and any other FISD member available to support.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 17. Related parties (continued)

| Other transactions with public sector departments and entities | | |
|---|---|---|
| Telkom South Africa - Fax services | - | (6 596) |
| Department of Women, Youth and Persons with Disabilities - Government Grant | 95 273 000 | 100 722 000 |
| National Department of Public Works - Recovery of municipal services | (2 336 140) | (1 445 296) |
| Government Communication and Information Systems - Radio slots | (61 000) | (61 000) |
| South African School of Government - Training services | (203 580) | (216 750) |
| South African Revenue Services - PAYE, SDL and UIF | (13 422 502) | (13 673 242) |
| South African Broadcasting Corporation - Television licences | (3 180) | (3 108) |
| Department of Employment and Labour - Workmen's Compensation | (109 085) | (111 863) |
| Education, Training and Development Practices - SETA - Skills development grant | 89 716 | 39 947 |
| Auditor General of South Africa - External audit services | (4 095 099) | (2 493 161) |
| South African National Roads Agency Limited - E-toll fees | (9 309) | (15 202) |

**Key management information**

| Class | Description | Number |
|---|---|---|
| Commissioners | Part-time Commissioners | 5 |
| Commissioners | Chairperson, Deputy Chairperson and 7 Full-time Commissioners | 7 |
| Executive management | Chief Executive Officers and Heads of Departments | 5 |

## 17. Related parties (continued)

**Remuneration of management**

**Commissioners**

**2024**

| Name | Basic salary | 13th Cheque and Leave Payouts | Employer Contributions | Total | Backpay | Grand Total |
|---|---|---|---|---|---|---|
| D.G. Mothupi - Full-time | 948 009 | - | 12 124 | **960 133** | 51 879 | **1 012 012** |
| M.A. Botha - Full-time | 810 118 | 66 682 | 79 618 | **956 418** | 63 327 | **1 019 745** |
| N.G. Mazibuko - Full-time | 940 779 | 76 622 | 12 927 | **1 030 328** | 62 795 | **1 093 123** |
| T.E. Mathebula - Full-time-Contract lapsed 31 October 2022 | - | - | 384 | **384** | 20 724 | **21 108** |
| S.D. Rakolote - Part-time-Contract lapsed 31 October 2022 | - | - | 156 | **156** | 7 840 | **7 996** |
| N.M. Moleko - Full-time-Contract lapsed 31 October 2022 | - | - | 354 | **354** | 17 739 | **18 093** |
| N.S. Mogale - Full-time-Re-appointment from 01 March 2023 | 1 190 128 | - | 14 452 | **1 204 580** | 42 625 | **1 247 205** |
| O. Ngoma-Diseko - Full-time-Contract lapsed 31 March 2024 | 948 009 | - | 12 124 | **960 133** | 51 879 | **1 012 012** |
| B. Deyi - Part-time | 68 309 | - | 1 647 | **69 956** | 14 154 | **84 110** |
| O.L. Ntuli-Tloubatla - Full-time-Deceased 20 November 2023 | 554 398 | - | 50 623 | **605 021** | 47 163 | **652 184** |
| T.S. Gumede - Full-time-Contract commenced on 01 March 2023 | 948 009 | - | 11 864 | **959 873** | 25 939 | **985 812** |
| P.L. Naidoo - Part-time-Contract commenced on 01 March 2023. Converted to full time effective 01 March 2024 | 544 131 | - | 7 712 | **551 843** | 14 525 | **566 368** |
| L.L. Van Der Merwe - Part-time-Contract commenced on 01 March 2023 | 452 427 | - | 6 582 | **459 009** | 11 025 | **470 034** |
| | **7 404 317** | **143 304** | **210 567** | **7 758 188** | **431 614** | **8 189 802** |

*Commissioners are provided with transport when attending official meetings.

## 17. Related parties (continued)

**2023**

| Name | Basic salary | 13th Cheque and Leave Payouts | Allowances | Employer Contributions | Total | Backpay | Grand Total |
|---|---|---|---|---|---|---|---|
| Figures in Rand | | | | | | | |
| D.G. Mothupi - Full-time | 924 976 | - | - | 11 741 | **936 717** | 35 160 | **971 877** |
| M.A. Botha - Full-time | 784 503 | 65 375 | - | 77 021 | **926 900** | 45 791 | **972 691** |
| N.G. Mazibuko - Full-time | 928 096 | 48 726 | 80 304 | 77 409 | **1 134 536** | 36 520 | **1 171 057** |
| T.E. Mathebula - Full-time-Contract lapsed 31 October 2022 | 665 417 | 46 150 | - | 9 398 | **720 966** | 68 860 | **789 827** |
| S.D. Rakolote - Part-time-Contract lapsed 31 October 2022 | 254 380 | - | - | 4 192 | **258 572** | 23 162 | **281 734** |
| N.M. Moleko - Full-time-Contract lapsed 31 October 2022 | 532 759 | 26 540 | - | 49 461 | **608 761** | 46 747 | **655 509** |
| N.S. Mogale - Full-time-Re-appointment from 01 March 2023 | 425 062 | - | - | 6 103 | **431 166** | 25 887 | **457 053** |
| O. Ngoma-Diseko - Full-time | 924 976 | - | - | 11 833 | **936 809** | 45 791 | **982 601** |
| B. Deyi - Part-time | 395 092 | - | - | 6 215 | **401 307** | 25 969 | **427 276** |
| O.L. Ntuli-Tloubatla - Full-time | 858 378 | - | - | 77 773 | **936 151** | 45 791 | **981 942** |
| T.S. Gumede - Full-time-Contract commenced on 01 March 2023 | 78 607 | - | - | 963 | **79 570** | - | **79 570** |
| P.L. Naidoo - Part-time-Contract commenced on 01 March 2023 | 37 663 | - | - | 553 | **38 217** | - | **38 217** |
| L.L. Van Der Merwe - Part-time-Contract commenced on 01 March 2023 | 12 398 | - | - | 247 | **12 646** | - | **12 646** |
| | **6 822 307** | **186 791** | **80 304** | **332 909** | **7 422 318** | **399 678** | **7 822 000** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

### 17. Related parties (continued)

**Management class: Executive management**

**2024**

| Name | Basic salary | 13th Cheque & Leave Payouts | Employer Contribution | Allowances | Total | Backpay | Termination Benefits | Grand Total |
|---|---|---|---|---|---|---|---|---|
| A.R. Ngwenya - Chief Financial Officer - Contract commenced on 15 June 2022 | 989 521 | 30 000 | 75 938 | 153 000 | **1 248 459** | 4 921 | - | **1 253 380** |
| T.G. Twalo - HOD Research - Resignation on 31 January 2024 | 944 033 | 63 676 | 120 951 | 15 000 | **1 143 660** | 5 068 | - | **1 148 728** |
| P. Gabela - HOD Public Education and Information Contract commenced on 1 December 2022 | 1 072 174 | 40 000 | 138 492 | - | **1 250 666** | 4 921 | - | **1 255 587** |
| M.D. Matotoka - HOD Legal - Contract commenced on 01 December 2022 | 1 227 366 | - | 18 099 | 364 386 | **1 609 851** | 4 921 | - | **1 614 772** |
| P. Nkomo Chief Executive Officer - Contract terminated 31 July 2023 | 328 499 | 88 550 | 47 604 | 30 000 | **494 653** | 6 135 | 562 744 | **1 063 532** |
| | **4 561 593** | **222 226** | **401 084** | **562 386** | **5 747 289** | **25 966** | **562 744** | **6 335 999** |

## 17. Related parties (continued)

### 2023

| Name | Basic salary | 13th Cheque & Leave Payouts | Employer Contribution | Allowances | Total | Backpay | Termination Benefits | Grand Total |
|---|---|---|---|---|---|---|---|---|
| J. De Klerk - HOD Public Education and Information - Contract ended 30 June 2021 (Backpay)* | - | - | 191 | - | **191** | 9 587 | - | **9 779** |
| M. Putu - Chief Financial Officer - Contract ended 31 December 2021 (Backpay)* | - | - | 469 | - | **469** | 29 171 | - | **29 639** |
| T.J. Rapoo - HOD Research - Contract ended 31 March 2022 (Backpay)* | - | - | 557 | - | **557** | 37 998 | - | **38 556** |
| J. Robertson - Chief Executive Officer - Contract lapsed 31 August 2022 | 671 492 | 99 120 | 86 333 | - | **856 946** | 93 844 | 897 317 | **1 848 108** |
| N. Mabaso - Chief Financial Officer (Interim) - Contract ended 07 April 2022 | 25 542 | 31 283 | 967 | - | **57 793** | 11 085 | - | **68 878** |
| A.R. Ngwenya - Chief Financial Officer - Contract commenced on 15 June 2022 | 638 208 | 17 500 | 101 474 | 150 086 | **907 269** | 32 199 | - | **939 468** |
| T.G. Twalo - HOD Research - Contract commenced on 01 July 202 | 768 396 | - | 102 092 | 215 238 | **1 085 727** | 36 777 | - | **1 122 504** |
| P. Gabela - HOD Public Education and Information Contract commenced on 1 December 2022 | 336 429 | - | 43 494 | 6 780 | **386 704** | - | - | **386 704** |
| M.D. Matotoka - HOD Legal - Contract commenced on 01 December 2022 | 366 104 | - | 24 013 | 6 780 | **396 897** | - | - | **396 897** |
| P. Nkomo Chief Executive Officer - Contract commenced on 03 January 2023 | 317 480 | - | 45 169 | 35 085 | **397 735** | - | - | **397 735** |
| | **3 123 651** | **147 903** | **404 759** | **413 969** | **4 090 288** | **250 661** | **897 317** | **5 238 268** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 18. Cash used in operations

| | | |
|---|---|---|
| (Deficit) surplus | (2 586 066) | 7 301 347 |
| **Adjustments for:** | | |
| Depreciation and amortisation | 2 306 977 | 1 582 705 |
| Gain on sale of assets and liabilities | - | 14 310 |
| Finance costs - Finance leases | 21 207 | 23 044 |
| Bad debts written off | - | 14 415 |
| Movements in provisions | 1 076 930 | 488 139 |
| Inventory losses or write-downs | 9 554 | - |
| Funds Surrendered to National Treasury | (5 675 000) | (3 500 000) |
| **Changes in working capital:** | | |
| Inventories | 19 954 | (16 784) |
| Receivables from exchange transactions | 13 649 | (85 694) |
| Increase/(Decrease) in Provision for impairment for staff debtors | - | (20 468) |
| Other receivables from non-exchange transactions | (17 198) | (98 118) |
| Statutory receivables | 3 394 000 | (8 394 000) |
| Payables from exchange transactions | 274 | 178 594 |
| Taxes and transfers payable (non-exchange) | 926 916 | 127 362 |
| | **(508 803)** | **(2 385 148)** |

### 19. Irregular expenditure

| | | |
|---|---|---|
| Opening balance as previously reported | 13 824 219 | 12 821 799 |
| | - | - |
| Add: Irregular Expenditure - current | 4 014 552 | 1 002 420 |
| **Closing Balance** | **17 838 771** | **13 824 219** |

**Incidents/cases identified in the current year include those listed below:**

**Cases under investigation**

The irregular expenditure as at 31 March 2024 amounted to a total of R4 014 552 which were identified and in contravention with the requirement of the Public Finance Management Act, Investigations are currently underway to determine liability and effect additional measures to strengthen systems of internal controls in a manner of enabling the commission to fulfil its obligations.

| | | |
|---|---|---|
| Legal Panel-Awards made to legal panel members in contravention with PPPFA regulation | 3 809 947 | 327 205 |
| Deloitte - Similar services procured individually | 12 378 | 48 782 |
| Telkom - No contract | - | 6 596 |
| Tic and Mend-Bid awarded without approval from delegated official/s | - | 65 148 |
| Dawn Creation Solution-Payment with no invoice | - | 35 000 |
| Salaries for Commissioners' PAs - incurred in contravention of Recruitment Policies | 187 977 | 508 391 |
| Inyameko Trading 445CC- Lowest quote not obtained | 4 250 | - |
| Holiday Inn Sunnyside Park Hotel - Three quotes not obtained | - | 11 298 |
| | **4 014 552** | **1 002 420** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 20. Fruitless and wasteful expenditure

| | | |
|---|---|---|
| Opening balance as previously reported | 7 144 475 | 5 694 007 |
| Add: Fruitless and wasteful expenditure identified - current | 345 103 | 1 450 468 |
| Less: Amount recovered - current | (132 400) | |
| **Closing Balance** | **7 357 178** | **7 144 475** |

Fruitless and wasteful expenditure disclosed in the current year 31 March 2024 amounting to R345 103 is broken down as follows;

- R187 758 was incured as a result of a policy change on Medical Subsidy for staff not communicated to payroll office due to exit in management. R49 245 was incurred as a result of a policy change on Housing Subsidy for staff not communicated to payroll office due to exit in management.
- R108 100 was incurred as a result of fictitious supplier, the Commission fell victim of online hacking and as a result a fictitious supplier was paid for services not rendered. The Commission has since taken steps to open a criminial case at the South African Police Services and investigations are still underway.

**Amount recovered**

In the current year under review, the Commission managed to recover the following fruitless and wasteful expenditure:

- R132 400 was incurred as a result of staff member who incurred an accident on the 17th of August 2022 from a hired motor vehicle to attend the SALGA event as per invite and third party liability was imposed to the Commission, subsequently the fruitless and wasteful was disclosed in the previous year of 2022/23 and the amount was recovered from the staff member in the current financial year of review resulting in receivable from the staff member of an amount of R132 400.

| | | |
|---|---|---|
| First Car Rental / SIXT Rent a Car-3rd Party liability | (132 400) | - |

### 21. Reconciliation between budget and statement of financial performance

| | | |
|---|---|---|
| Reconciliation of budget surplus with the surplus in the statement of financial performance: | | |
| Net (deficit) surplus per the statement of financial performance | (2 586 066) | 7 301 347 |
| Adjusted for: | | |
| Other income not budgeted for | (1 809 404) | (1 266 717) |
| General expenses lower than the budget | 6 745 431 | 3 739 264 |
| Personnel expenditure in lower than the budget | (4 655 601) | (11 230 109) |
| Depreciation and amortisation are non-cash items | 2 306 977 | 1 582 705 |
| Gain on the sale of assets | - | 14 310 |
| Impairment of debts allowance and Bad debts written off | - | 14 415 |
| Finance costs not budgeted for | 21 207 | 23 044 |
| Donations in kind | (12 990) | (178 259) |
| Inventory losses/write downs | (9 554) | - |
| **Net deficit per approved budget** | **-** | **-** |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | | 2023 |
|---|---|---|---|

### 22. Budget differences

**Material differences between budget and actual amounts**

For the period under review a net deficit of -R2 586 066 was reported as compared to a surplus of R7 301 347 in the previous period. The main contributor to the deficit was due second adjustment of R 5 000 000 that was only published in the Government Gazette affecting the transfers of revenue. Furthermore, the Commission earned interest on a positive bank balance amounting to R1 661 057, other income R142 706 which consist of R106 990 (EDTP-SETA discretionary grants to assist with the Commission's skills development efforts), sundry income from insurance amounting to R16 424, disposal of redundant asset amounting to R3 950. Donation in cash(interest) amounting to R12 990 received from the Auditor General of South Africa.

In addition to the above, the primary contributor to the reported deficit was an under-expenditure of R4 655 601 on personnel costs due to positions that were vacant in the year under review. The main contributors were one Commissioner as a vacant position, the outgoing CEO & Head of Research positions whose has since resigned. Moreover, there has also been a number of vacant critical staff positions within the CGE which contributed to the recorded under-utilisation of the annual budget allocation on personnel cost of R67 802 365.

General expenses also reflected an over-spending of R6 745 431 which was due to increase in spending from the third quarter expenditure as traveling of locals to reach the APP targets amounted to R5 296 079, a significant increase of the audit fees also contributed as recorded amounting to R 4 095 099. A further contributor was due to usage of Report writing, Printing and Publishing amounting to R5 013 333 for producing reports. As compared to the previous year, the Commission saw an increase in international travels which recorded R934 212 (2023: R809 027) in the year of 2023/2024. A decrease in legal fees of R3 809 947 as compared to the previous year 2022/23 of R5 592 151 contributed reflecting a decrease in the irregular expenditure disclosure of contravening with the PPPFA regulations.

Furthermore, the Commision invested in development of its website amounting to R 2 051 362, the website will be mainly used for information sharing to both external and internal stakeholders, thus not generating revenue and has since been expensed.

The depreciation and amortisation expense of R2 306 977 had a counter-effect to the above deficit since this provision was not budgeted for when the 2023/2024 budget was compiled.

Finance costs relates to the implicit interest incurred on the finance leases for cellphones and multifunctional printing equipment for an amount R21 207.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
| --- | --- | --- |

## 23. Risk management

### Financial risk management

In ordinary course of operations, an entity's activities expose it to a variety of financial risks: cash flow interest rate risk, credit risk and liquidity risk. It is therefore a policy of CGE to disclose information that enables the user of its financial statements to evaluate the nature and extent of risk arising from financial instruments to which the CGE is exposed on the reporting date. CGE's overall risk management approach involves the work done by the Internal Audit who report to the Audit and Risk Committee on risks, internal control, financial management and compliance matters.

The CGE's risk to liquidity is a result of the funds available to cover future commitments. The CGE manages the liquidity risk through an on-going review of future commitments and the cash flows arising from allocations by National Treasury.

The financial liabilities maturity analysis of the CGE, for the reporting period shows contractual cash outflows on an undiscounted basis as below. The balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

The CGE's exposure to the interest rate is limited, as the CGE has no significant interest-bearing liabilities. Furthermore, other than cash held in the bank account, the CGE has no significant interest-bearing assets, the entity's income and operating cash flows are substantially independent of changes in market interest rates.

### Liquidity risk

The entity's risk to liquidity is a result of the funds available to cover future commitments. The entity manages liquidity risk through an ongoing review of future commitments and credit facilities.

### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The entity only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the board. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 23. Risk management (continued)

Financial assets exposed to credit risk at year end were as follows:

| Financial instrument | | |
|---|---|---|
| Cash and cash equivalent | 17 840 277 | 19 273 055 |
| Receivables from non-exchange transactions | 316 368 | 299 170 |

### 24. Financial instruments dislosure

**Categories of financial instruments**

**2024**

**Financial assets**

| | At amortised cost |
|---|---|
| Other receivables from non-exchange transactions | 316 368 |
| Cash and cash equivalents | 17 840 277 |
| | **18 156 645** |

**Financial liabilities**

| | At amortised cost |
|---|---|
| Trade and other payables from exchange transactions | 4 407 984 |

**2023**

**Financial assets**

| | At amortised cost |
|---|---|
| Other receivables from non-exchange transactions | 299 170 |
| Cash and cash equivalents | 19 273 055 |
| | **19 572 225** |

**Financial liabilities**

| | At amortised cost |
|---|---|
| Trade and other payables from exchange transactions | 9 436 421 |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

## 25. Commitments

| | | |
|---|---|---|
| **Authorised capital expenditure** | | |
| **Already contracted for but not provided for** | | |
| • Property, plant and equipment | 1 744 375 | 818 537 |
| **Total capital commitments** | | |
| Already contracted for but not provided for | 1 744 375 | 818 537 |
| **Authorised operational expenditure** | | |
| **Already contracted for but not provided for** | | |
| • Goods and Services | 14 602 630 | 12 689 572 |
| **Total operational commitments** | | |
| Already contracted for but not provided for | 14 602 630 | 12 689 572 |
| **Total commitments** | | |
| **Total commitments** | | |
| Authorised capital expenditure | 1 744 375 | 818 537 |
| Authorised operational expenditure | 14 602 630 | 12 689 572 |
| | **16 347 005** | **13 508 109** |

This committed expenditure relates to property, plant and equipment, intangible assets as well as goods and services and will be financed by available cash resources and retained surpluses.

**Operating lease commitments**

| | | |
|---|---|---|
| **Minimum lease payments due** | | |
| - within one year | 12 943 | 589 261 |

1. The 3 parking bay for limpopo office with escalating at 6% compounded annually ending 31 October 2024.
2. The Constitutional hill at the Head Office was taken over by the agent Echa Properties and from May 2023, the agent has since collected parking rentals from the Department of Public Works. The Commission is responsible for the payment of the municipal services as per the Department of Public Work's Minesterial devolution letter.

| | | |
|---|---|---|
| **Rental expenses relating to operating leases** | | |
| Minimum lease payments | 244 124 | 587 878 |

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | | 2023 |
|---|---|---|---|

### 26. Contingencies

In terms of the National Treasury practice notes, the Commission is required to surrender surplus funds R4 679 232 generated from operating activities in a reporting period back to the Revenue Fund. For the 2023/2024 period, the Commission reported a net deficit of R2 586 066. The possible exposure of the surrender of the surplus funds has been estimated to be R4 679 232 based on the computation guidelines provided by National Treasury.

The Commission intends to apply for a permission to retain the whole of the surplus for use during the 2024/2025 financial year, and it is expected that National Treasury will grant the application. In terms of the regulatory prescriptions, the decision for surrender or retention will be made upon a declaration based on the audited results and contingent upon the discretion of the Director-General of National Treasury. A final determination shall be upon application by the Commission on the basis of audited outcomes set for 31 July 2024.

In addition, a claim by a former Chief Executive Officer on unfair discrimination have been referred to the Labour Court, and the Commission through its lawyers has since opposed the suit. As of reporting date, the matter is yet to be decided in the Labour Court. In terms of Section 194 of the Labour Relations Act No.66 of 1995, a limit to compensation is between 12 and 24 months salary which is therefore to a maximum of R3 million at the upperbound of the financial exposure to the Commission.

Furthermore, the former Chief Executive Officer is also challenging CGE in the Labour Court on leave days issue. The Commission through its lawyers are opposing and the claim have been accrued pending the final determination by the Court.

The Commission further opposes a labour court case amounting to R201 300 of a dismissed I.T Manager who failed to honour the terms and conditions of the employment contract with the Commission, the case has since been at CCMA where the Commission won the case, however the matter has escaled to the labour court and awaiting for court date.

### 27. Segment information

**General information**

**Identification of segments**

The Commission operates its affairs through three sub-programmes. The Corporate Services and Commissioner’s sub- programmes are considered predominantly administrative. The third sub-programme is considered a segment that focuses on the core service delievery objectives of the Commission.

## 27. Segment information (continued)

### Segment surplus or deficit, assets and liabilities

### Segment surplus or deficit

**2024**

| Revenue | Revenue from non-exchange transactions | Revenue from exchange transactions | Public Contributions and Donations | Interest Received | Other income | Total Segment revenue | Salaries and wages | Depreciation and amortisation | Other expenses | Total Segment expenditure | Total segment (deficit) surplus |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Commissioners and Governance | 16 920 317 | - | - | - | - | 16 920 317 | 10 427 627 | 53 267 | 6 245 989 | 16 726 883 | 193 434 |
| Corporate Support Services | 21 536 781 | 142 706 | 12 990 | 1 661 057 | 15 195 | 23 368 729 | 13 856 534 | 1 434 781 | 15 189 490 | 30 480 805 | (7 112 076) |
| Service Delivery | 56 815 902 | - | - | - | - | 56 815 902 | 38 862 603 | 818 929 | 12 801 794 | 52 483 326 | 4 332 576 |
| **Total** | **95 273 000** | **142 706** | **12 990** | **1 661 057** | **15 195** | **97 104 948** | **63 146 764** | **2 306 977** | **34 237 273** | **99 691 014** | **(2 586 066)** |
| **Entity's revenue** | | | | | | 97 104 948 | | | | | |
| **Entity's Surplus (deficit) for the period** | | | | | | | | | | | **(2 586 066)** |

In the current year ending 31 March 2024, interest to the amount of R21 207 incurred in relation to lease contracts was included in other expenses under Corporate Support Services.Refer to note 16.

## 27. Segment information (continued)

**2023**

| Revenue | Revenue from non-exchange transactions | Revenue from exchange transactions | Public Cintributions and Donations | Total Segment revenue | Salaries and wages | Depreciation and amortisation | Other expenses | Total Segment expenditure | Total segment (deficit) surplus |
|---|---|---|---|---|---|---|---|---|---|
| Commissioners and Governance | 16 503 971 | - | - | 16 503 971 | 9 867 145 | 63 686 | 6 170 977 | 16 101 808 | 402 163 |
| Corporate Support Services | 29 130 622 | 1 266 717 | 178 259 | 30 575 598 | 13 111 749 | 539 918 | 14 711 259 | 28 362 926 | 2 212 672 |
| Service Delivery | 55 087 407 | - | - | 55 087 407 | 36 773 745 | 979 101 | 12 648 049 | 50 400 895 | 4 686 512 |
| **Total** | **100 722 000** | **1 266 717** | **178 259** | **102 166 976** | **59 752 639** | **1 582 705** | **33 530 285** | **94 865 629** | **7 301 347** |
| **Entity's revenue** | | | | **102 166 976** | | | | | |
| **Entity's Surplus (deficit) for the period** | | | | | | | | | **7 301 347** |

## 27. Segment information (continued)

**Segment assets and liabilities**

**2024**

| | Non Current Assets | Cash and Cash Equivalents | Receivables | Other Current Assets | Total segment assets | Total segment liabilities |
|---|---|---|---|---|---|---|
| Commissioners and Governance | 278 908 | - | - | - | 278 908 | - |
| Corporate Support Services | 6 917 385 | 17 840 277 | 6 147 396 | 52 649 | 30 957 707 | 17 640 727 |
| Service Delivery | 3 677 647 | - | - | - | 3 677 647 | - |
| **Total segment assets** | **10 873 940** | **17 840 277** | **6 147 396** | **52 649** | **34 914 262** | **17 640 727** |
| **Total as per Statement of financial Position** | | | | | **34 914 262** | **17 640 727** |

**2023**

| | Non Current Assets | Cash and Cash Equivalents | Receivables | Other Current Assets | Total segment assets | Total segment liabilities |
|---|---|---|---|---|---|---|
| Commissioners and Governance | 269 282 | - | - | - | 269 282 | - |
| Corporate Support Services | 6 190 102 | 19 273 055 | 9 702 611 | 72 603 | 35 238 371 | 14 009 637 |
| Service Delivery | 4 404 127 | - | - | - | 4 404 127 | - |
| **Total segment assets** | **10 863 511** | **19 273 055** | **9 702 611** | **72 603** | **39 911 780** | **14 009 637** |
| **Total as per Statement of financial Position** | | | | | **39 911 780** | **14 009 637** |

**Other information**

**Measurement of segment surplus or deficit, assets and liabilities**

## Notes to the Annual Financial Statements for the year ended 31 March 2024

## 27. Segment information (continued)

**Information about geographical areas**

The strategy deployment and delivery of the service are carried out through service offices in the nine provinces of the republic. The line function departments at Head Office based in Johannesburg also render services which are directly contributing to the delivery in the main segment as defined in GRAP18. The Segment's main activities are to roll out the legislative mandate ranging from Public Education and awareness on gender rights. Research and Monitoring of gender related policy and practice issues as well as the protection and advancement of gender equality within the private and public sector. Revenue is centrally received in Head Office and no revenue is generated in the provincial offices.

| 2024 | Total expenditure | | Non-current assets* |
|---|---|---|---|
| Head Office | 77 785 391 | | 7 196 293 |
| Gauteng | 1 703 642 | | 384 903 |
| Free State | 1 514 893 | | 423 370 |
| North West | 2 420 031 | | 637 357 |
| Northern Cape | 2 684 882 | | 338 067 |
| Limpopo | 2 866 407 | | 383 928 |
| Mpumalanga | 2 805 291 | | 397 941 |
| Kwazulu- Natal | 2 892 869 | | 334 831 |
| Western Cape | 2 061 446 | | 367 273 |
| Eastern Cape | 2 956 162 | | 409 977 |
| | **99 691 014** | | **10 873 940** |

| 2023 | Total expenditure | | Non-current assets* |
|---|---|---|---|
| Head Office | 56 670 495 | | 6 466 794 |
| Gauteng | 4 062 564 | | 467 650 |
| Free State | 4 329 101 | | 498 331 |
| North West | 6 509 190 | | 749 286 |
| Northern Cape | 3 615 843 | | 416 227 |
| Limpopo | 3 718 926 | | 428 093 |
| Mpumalanga | 3 996 795 | | 460 079 |
| Kwazulu-Natal | 3 690 205 | | 424 786 |
| Western Cape | 3 929 325 | | 452 312 |
| Eastern Cape | 4 343 185 | | 499 953 |
| | **94 865 629** | | **10 863 511** |

| Figures in Rand | 2024 | 2023 |
|---|---|---|

## 28. Events after the reporting date

**Second Adjustments Appropriation (2023/24 Financial Year) Bill**

The Minister of Finance has approved the shifting of funds between votes in terms of section 30(2)(e) of Public Finance Management Act, 1999. An amount of R13 million was shifted from other votes for reallocation to the Department of Women, Youth and Persons with Disabilities whose the parent department to the Commission. This reallocation will increase the baseline budget of the department for the 2024/25 financial year through roll-over, the approval of shifting funds between the votes through the second adjustment bill was tabled in Parliament on the 21 February 2024 pending publishing of the Second adjustment appropriation bill. The appropriation bill was due for adoption and publishing of the government gazzette which was approved and published in May 2024. In terms of the government gazette, an allocation amounting to R13 million to Department of Women, Youth and Persons with Disabilities will be allocated and a tranche of R5 million will be allocated to the Commission for Gender Equality from the total allocation of R13 million. Consultation was made to the Office of the Accountant-General on treatment of the adjustment of R5 million.

The adjustment has effect of financial implication in the current year of review as at 31 March 2024, and is disclosed as adjusting event.

The financial statement adjustment as follows:

| | |
|---|---|
| Receivables from Non-Exchange - Increase | R5 000 000 |
| Revenue from Non-Exchange - Increase | R5 000 000 |

## 29. Statutory receivables relating to other Standards of GRAP (other than exchange or non-exchange receivables)

The entity had the following statutory receivables where other Standards of GRAP (other than Standards of GRAP on Revenue from Exchange Transactions or Revenue from Non-exchange Transactions) have been applied, for the initial recognition:

| | 2024 | 2023 |
|---|---|---|
| DWYPD-Government grants and subsidies Receivables | 5 000 000 | 8 394 000 |

The relating line item where statutory receivables are included is Receivables from non-exchange transactions (Refer to note 4)

## Notes to the Annual Financial Statements for the year ended 31 March 2024

| Figures in Rand | 2024 | 2023 |
|---|---|---|

### 29. Statutory receivables relating to other Standards of GRAP (other than exchange or non-exchange receivables) (continued)

**Statutory receivables (other than exchange or non-exchange) general information**

**Statutory receivables (other than exchange or non-exchange) general information Transaction(s) arising from statute**

The Minister of Finance has approved the shifting of funds between votes in terms of section 30(2)(e) of Public Finance Management Act, 1999. An amount of R13 million was shifted from other votes for reallocation to the Department of Women, Youth and Persons with Disabilities whose the parent department to the Commission. This reallocation will increase the baseline budget of the department for the 2024/25 financial year through roll-over, the approval of shifting funds between the votes through the second adjustment bill was tabled in Parliament on the 21 February 2024 pending publishing of the Second adjustment appropriation bill. The appropriation bill was due for adoption and publishing of the government gazette which was approved and published in May 2024. In terms of the government gazette, an allocation amounting to R13 million to Department of Women, Youth and Persons with Disabilities will be allocated and a tranche of R5 million will be allocated to the Commission for Gender Equality from the total allocation of R13 million. Consultation was made to the Office of the Accountant-General on treatment of the adjustment of R5 million.

Taxes and transfers payable (non-exchange)

| | | |
|---|---|---|
| Other payables from non-exchange transactions | 1 054 278 | 127 362 |

Payable from non-exchange transactions comprised payables amounting R1 054 278 relating to South African Revenue Services (PAYE) in the current year under review.

## Notes

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