



Independent
Communications
Authority of
South Africa

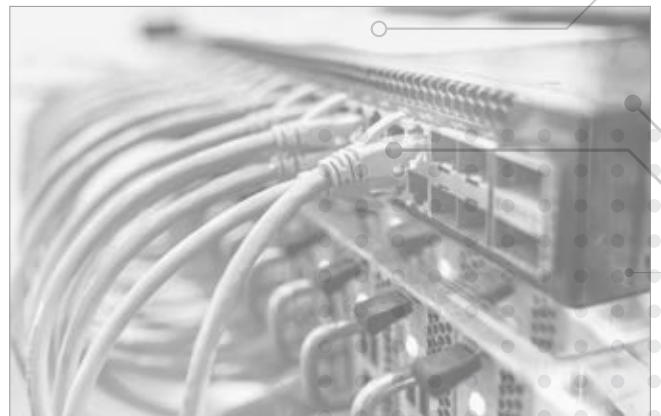


Annual Report
2024/25



Contents

Part A: General Information	2
Part B : Performance Information	20
Part C: Governance.....	47
Part D: Human Resource Management.....	74
Part E: Consumer Advisory Panel and Complaints & Compliance Committee	83
Part F: PFMA Compliance Report	89
Part G: Financial Information	95





Part A General Information

General Information

LEGAL FORM OF ENTITY A Chapter Nine Institution

NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES ICASA is the Regulator for the South African Communications, Broadcasting, and Postal Services Sector. ICASA was established by an Act, the Independent Communications Authority of South Africa Act of 2000, as amended.

REGISTERED NAME Independent Communications Authority of South Africa

BUSINESS ADDRESS Blocks B and C
350 Witch-Hazel Avenue,
Eco-Point Office Park,
Eco-Park, Centurion

POSTAL ADDRESS Private Bag X10,
Highveld Park,
0169

TELEPHONE NUMBERS +27 12 568 3000/1

EMAIL ADDRESS info@icasa.org.za

WEBSITE ADDRESS www.icasa.org.za

EXTERNAL AUDITORS Auditor-General of South Africa

BANKERS Nedbank
First National Bank
Investec Private Bank

ATTORNEYS Cheadle Thomson & Haysom Inc.
Geldenhuis Malatji Inc.
HM Chaane Inc.
Kunene Ramapala Inc.
Mashiane Moodley & Monama Inc.
Mkhabela Huntley & Adeyeke Inc.
Motsoeneng Bill Inc.

ISBN 978-1-77997-858-5

List of Abbreviations and Acronyms

AGSA Auditor-General South Africa

APP Annual Performance Plan

ARC Audit and Risk Committee

CAP Consumer Advisory Panel

CCC Complaints and Compliance Committee

CEO Chief Executive Officer

CFO Chief Financial Officer

COO Chief Operating Officer

DTT Digital Terrestrial Television

ECA The Electronic Communications Act

ECNS Electronic Communications Network Service

ECS Electronic Communications Service

GHz Gigahertz

GRAP Generally Recognised Accounting Practice

HR REMCO Human Resources and Remunerations Committee

ICT Information and Communications Technologies

IMT International Mobile Telephony

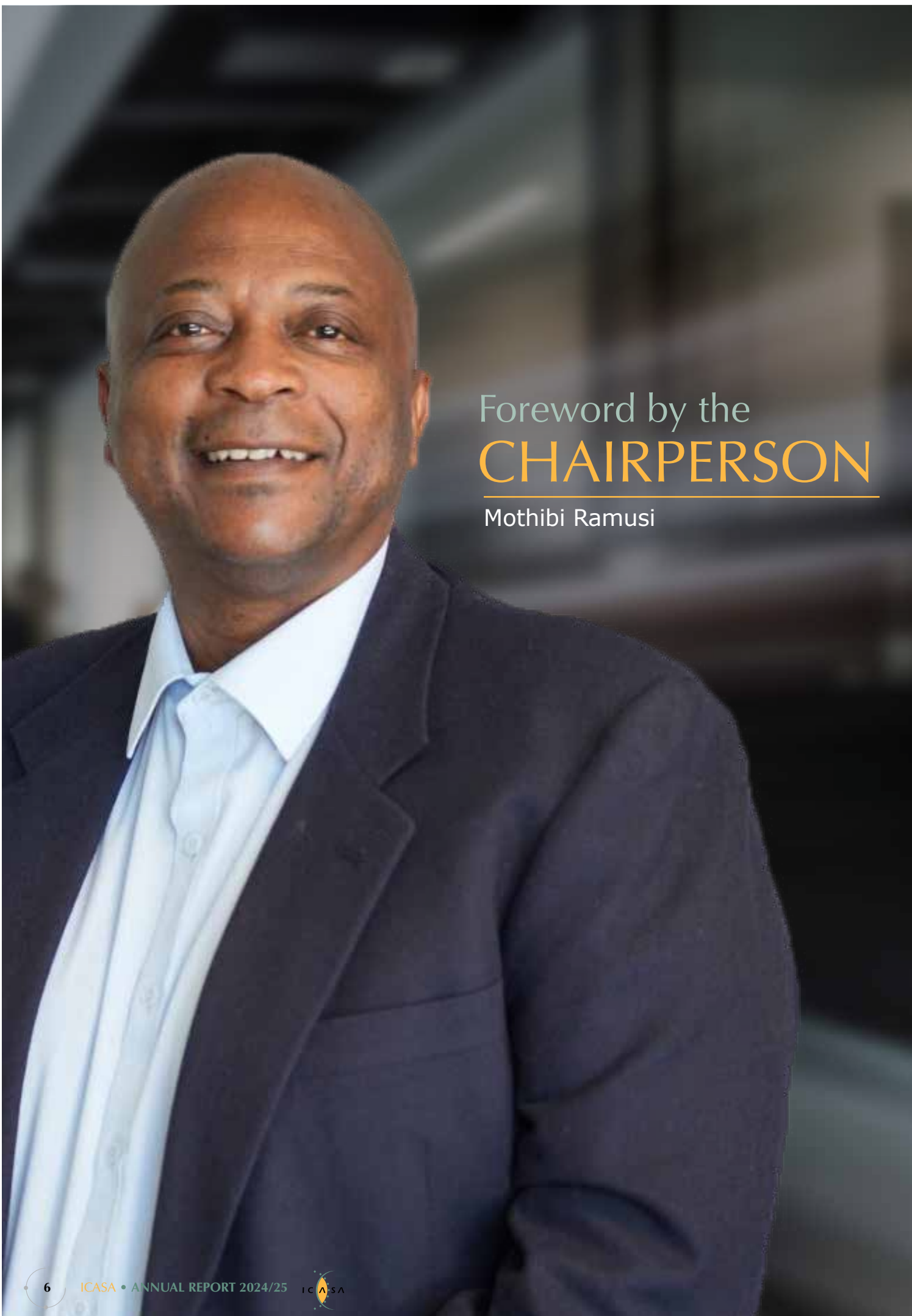
IIC International Institute of Communications

IT Information Technology

ITRC Information Technology Review Committee

ITU International Telecommunication Union

MHz	Megahertz
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
OHS	Occupational Health and Safety
OPEX	Operational Expenditure
PAJA	Promotion of Administrative Justice Act
PFMA	Public Finance Management Act
QoS	Quality of Service
RF	Radio Frequency
RFSAP	Radio Frequency Spectrum Assignment Plan
SAPO	South African Post Office
SKA	Square Kilometre Array
SLA	Service Level Agreement
SOOGs	Strategic Outcomes Oriented Goals
UPU	Universal Postal Union
WRC	World Radio Conference

A portrait of Mothibi Ramusi, a middle-aged Black man with a receding hairline, smiling and looking slightly to the right. He is wearing a dark blue suit jacket over a light blue button-down shirt. The background is a blurred indoor setting.

Foreword by the **CHAIRPERSON**

Mothibi Ramusi

It is an honour to present the Annual Report of the Independent Communications Authority of South Africa's (ICASA) Annual Report for the 2024/25 financial year, marking the final chapter of our 2020–2025 five-year strategic cycle. This period has been a defining era in ICASA's journey, underscoring our steadfast commitment to fostering an inclusive, competitive and forward-looking electronic communications, broadcasting and postal services sector.

The 2024/25 financial year was characterised by strategic recalibration, regulatory innovation, and a sharpened institutional focus. Together, we have worked to strengthen ICASA's role in shaping a communications landscape that is equitable, dynamic, and responsive to the needs of all South Africans.

Over the past year my engagements, both within the organisation and with external stakeholders, have deepened my understanding of ICASA's culture, operational framework and strategic imperatives. During this time, the Authority continued to fulfil its legislative mandate through impactful regulatory interventions that uphold our constitutional obligations: universal access, fair competition, consumer protection, and technological progress.

This year also saw transitions within the ICASA Council, with four Councillors concluding their terms. Their contributions have been instrumental in guiding the Authority's strategic direction and we extend our heartfelt gratitude for their dedication and service to both ICASA and the South African public.

In pursuit of a modern and efficient spectrum ecosystem and advancing our leadership in spectrum innovation, we published for public consultation, draft regulations on Dynamic Spectrum Access in March 2025, unlocking new opportunities in the 3800 - 4200 MHz and 5925 - 6425 MHz bands, particularly for underserved communities and small-scale innovators. These initiatives align South Africa's spectrum management with global and regional frameworks, including outcomes from the World Radiocommunication Conference.

We also made significant progress in finalising the draft National Radio Frequency Plan 2025, aligning it with ITU Radio Regulations and African Union spectrum objectives. These policy instruments reinforce our commitment to equitable spectrum allocation and are foundational to expanding broadband access and digital inclusion.

From a market regulation perspective, we continued to promote fair competition and affordability in telecommunications. In April 2024, ICASA published proposed amendments to the Call Termination Regulations, aimed at gradually reducing wholesale voice call termination rates and ensuring parity across operators. This initiative forms part of our broader strategy to lower communication costs and level the playing field for new entrants.

The Authority has had the opportunity to reflect on the impact of emerging trends and technologies on the current regulatory framework. It is increasingly evident that embracing these developments will require a comprehensive review of both policy and regulatory instruments to ensure alignment with the evolving digital landscape.

In particular, the postal sector stands out as an area in need of strategic reconfiguration to enhance its long-term sustainability. Additionally, we have identified a growing need to support content creators across all platforms; especially those contributing to social cohesion and cultural diversity, in alignment with the values enshrined in the Constitution of the Republic of South Africa.

ICASA's presence on global platforms was also strengthened this year, with insights from international engagements now informing us of our domestic regulatory approach. We maintained regular reporting to Parliament, reinforcing transparency and accountability. These updates have kept stakeholders, including government and industry leaders, well informed of our progress and challenges. However, we recognise the need to enhance feedback mechanisms to ensure that international learnings are effectively shared and integrated into local policymaking.

Looking ahead, our focus will be on deepening collaboration both internally and with external partners. The next phase of our journey must prioritise institutional resilience, sectoral transformation, and measurable impact, especially in underserved communities where ICASA's regulatory interventions can be most transformative.

I wish to express my sincere disappointment with the outcome of the 2024/25 audit. This result was not anticipated and it falls short of the standards we set for ourselves as a regulatory institution committed to transparency, accountability and operational excellence.

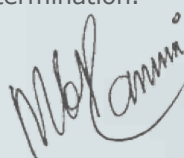
“The Authority has had the opportunity to reflect on the impact of emerging trends and technologies on the current regulatory framework. It is increasingly evident that embracing these developments will require a comprehensive review of both policy and regulatory instruments to ensure alignment with the evolving digital landscape..”

While the findings are disheartening, they also present an opportunity for introspection and improvement. We take this outcome seriously and are committed to addressing the underlying issues with urgency and diligence. Our focus now shifts to implementing corrective measures, strengthening internal controls, and ensuring that lessons learned are translated into sustainable improvements. We remain steadfast in our mission to serve the South African public with integrity and professionalism. I want to assure all stakeholders that ICASA will take the necessary steps to restore confidence and uphold the principles of good governance.

The Authority will use this moment as a catalyst for growth, accountability and renewed commitment to excellence.

I extend my sincere appreciation to my fellow Council members, our CEO, the Executive Committee, ICASA staff at all levels and our stakeholders for their unwavering support, professionalism and accountability. Together, we are building a communications regulator that is agile, inclusive and future-ready.

Let us continue this journey with unity, purpose and determination.



Mothibi Glenview Ramusi, ITCP(SA)

Chairperson



A portrait of Tshiamo Maluleka-Disemelo, a Black woman with short, dark hair, smiling. She is wearing a blue pinstriped blazer over a light blue collared shirt. The background is a blurred industrial or office setting.

Report of the CHIEF EXECUTIVE OFFICER

Tshiamo Maluleka-Disemelo

The 2024/25 financial year marked an essential chapter for ICASA as we successfully concluded the final year of implementing ICASA's 5-year Strategic Plan (2019/20 – 2024/25), a strategic framework guided by the Government's Medium-Term Strategic Framework and the National Development Plan 2030.

Throughout the year under review, our engagement with a diverse range of stakeholders through public hearings, questionnaires and one-on-one engagements remain a foundation of our operations. These interactions were helpful in gathering feedback and insights, assisting ICASA in making informed and effective regulatory

decisions that are aligned to the changing needs of both industry and consumers.

OVERALL PERFORMANCE

I am pleased to report that ICASA effectively delivered on its mandate by achieving a total of 45 out of 49 planned outputs through various Programmes, culminating in an overall performance rate of 92% for the 2024/25 financial year. This achievement reflects the dedication and hard work of our entire team, given the limitations such as the budgetary constraints and archaic tools employed to carry out the significant mandate.

KEY ACHIEVEMENTS ACROSS THE STRATEGIC OUTCOMES

1. INCREASED ACCESS TO QUALITY BROADBAND SERVICES

ICASA made substantial advancements in the implementation of the Radio Frequency Migration plan and the updating of the National Frequency Plan. These efforts are instrumental in enabling a broader access to broadband wireless services and improving the QoS for consumers across South Africa.

2. ENHANCEMENT OF SOCIAL COHESION

ICASA's contribution to this outcome included the development of Findings Documents on the Review of Digital Migration Regulations, and the achievement of our Elections monitoring plan.

3. PROTECTION OF CONSUMER RIGHTS

Consumer rights remain the core mandate of ICASA, during the year under review, ICASA resolved 100% of Radio Frequency Interference cases within 30 working days. In addition, we executed QoS measurements in all nine provinces and developed the draft Regulations on Rapid Deployment.

4. PROMOTION OF COMPETITION IN THE ICT SECTOR

During the year under review, ICASA's efforts in this area included the process to develop a satellite regulatory framework and the Regulations on Call Termination.

5. MAINTENANCE OF ORGANISATIONAL SERVICE DELIVERY:

ICASA pursued several outputs aimed at sustaining and enhancing our organisational service delivery, which included ensuring uninterrupted business continuity through optimal IT system operations and effectively addressing legal cases. In addition, we maintained a remarkably low vacancy rate of 5.5% against a target of 7%, and demonstrated Fiscal responsibility by collecting 99% of revenue in licence fees and diligently remitting these funds to the National Revenue Fund.

In order to evaluate the actual impact of our regulatory interventions, the Authority will initiate a process to conduct regulatory impact assessments on regulations developed and implemented during the period under review.

"I am pleased to report that ICASA effectively delivered on its mandate by achieving a total of 45 out of 49 planned outputs through various Programmes, culminating in an overall performance rate of 92% for the 2024/25 financial year."

INFORMATION, TECHNOLOGY AND MEDIA REGULATORS FORUM

I am excited to report in advancing collaboration, ICASA played a key role in the establishment of the Information, Technology and Media Regulators Forum "the Regulators Forum". This collaboration recognises that with the advancement in technological changes, traditional regulatory boundaries have been blurred, creating a need for coordinated oversight. The Regulators Forum, comprising ICASA, the Film and Publication Board, the Information Regulator and .za Domain Name Authority (.ZADNA) serve as a strategic platform to strengthen cooperation, reduce duplication of effort and close regulatory gaps.

ICASA is proud to have been appointed as the inaugural Chairperson of the Regulator's Forum, a role in which the Authority is represented by the CEO.

AUDITOR GENERAL'S REPORT

In our ongoing pursuit of financial stewardship and accountability, the Auditor General of South Africa (AGSA) performed its comprehensive audit procedures on ICASA's financial and performance information. For the year under review, ICASA received a qualified audit opinion on its financial statements. This opinion provided feedback on specific areas, including provisions on leave pay. The audit also identified internal control deficiencies, notably concerning the timely payment of suppliers within 30 days. We take these audit findings with the utmost seriousness and, in response, have

initiated the procurement of an ERP system to enhance efficiency, accuracy and compliance in financial processes and strengthened internal review and oversight mechanisms to ensure timely supplier payments.

CONCLUSION

As I conclude this report, I extend my sincere gratitude to the Council members for their exemplary leadership and support in guiding ICASA to achieve greater heights. To the Executive Management team and all our dedicated staff, your collective dedication, expertise and resilience have been truly instrumental in advancing our mandate this year. I also extend my heartfelt appreciation to our invaluable stakeholders, including telecommunications providers, broadcasters, consumer advocacy groups and government entities. Your collaboration and constructive feedback have been invaluable.

I am profoundly confident that through our collective efforts and a resolute commitment to adaptability, we will continue to work hard in fulfilling our crucial mandate.

Thank you



Tshiamo Maluleka-Disemelo
Chief Executive Officer

Statement of Responsibility

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

- All information and amounts disclosed throughout the annual report are consistent.
- 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 F) have been prepared in accordance with Generally Recognised Accounting Practice (GRAP) and the relevant frameworks and guidelines issued by the National Treasury.
- The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

- The Accounting Officer 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 my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of ICASA for the financial year ended 31 March 2025.



Mothibi Glenview Ramusi, ITCP(SA)

Chairperson



Tshiamo Maluleka-Disemelo

Chief Executive Officer

Strategic Overview



1. VISION

An inclusive digital economy.



2. MISSION

To regulate electronic communications, broadcasting, and postal services in the public interest.



3. VALUES

All ICASA's regulatory activities are centred on five core values, which are innovation, collaboration, accountability, results-driven and stakeholder-centric.



INNOVATION

Willingness and ability to generate viable new approaches and solutions
Finding different and better ways of applying best solutions to meet stakeholder needs



ACCOUNTABILITY

Execution of daily work in a proactive manner
Taking full responsibility for the work that we do in collaboration with others



STAKEHOLDER CENTRIC

Carrying out our duties with the stakeholders in mind. Stakeholders are central to what we do and we welcome their feedback for consistent and effective partnerships.



COLLABORATION

Eradicate 'silos' by developing a conscious mind-set that aligns our work to organisational vision and strategy
Create synergies internally to fast-track organisational performance



RESULTS DRIVEN

Achieving high quality results that are consistent with organisational standards
Coaching and performance assessment against goals, as well as identifying areas of improvement

Legislative Framework

ICASA or 'the Authority' falls under Schedule 1 of the Public Finance Management Act No 1 of 1999 (PFMA). ICASA's Mandate is set out in the Independent Communications Authority of South Africa Act, Act No 13 of 2000, (ICASA Act), Electronic Communications Act, Act No 36 of 2005, as amended (ECA), the Postal Services Act No 24 of 1998 (the Postal Services Act) and the Broadcasting Act, Act No 4 of 1999, (the Broadcasting Act) for the regulation of electronic communications, broadcasting and the postal services in the public interest. The legislation empowers ICASA to grant Licences, monitor compliance with licence terms and conditions, develop regulations, plan and manage the radio frequency spectrum and protect consumers.

THE CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA

The Constitution of the Republic of South Africa (RSA) mandates Parliament to establish an independent regulatory institution to regulate broadcasting in the public interest and to ensure fairness and a diversity of views broadly representing South African society (Section 192).

THE PROMOTION OF ADMINISTRATION JUSTICE ACT, NO. 3 OF 2000

The Promotion of Administration Justice Act (PAJA) gives effect to the right to administrative action that is lawful, reasonable, and procedurally fair and to the right to written reasons for administrative action, as contemplated in Section 33 of the Constitution.

THE INDEPENDENT COMMUNICATIONS AUTHORITY OF SOUTH AFRICA ACT 13 OF 2000, AS AMENDED

The Act establishes ICASA as an independent institution and provides that it must:

- perform its functions through Council as contemplated in section 5,

- be independent and subject only to the Constitution and the law,
- be impartial and perform its functions without fear or favour,
- act in a manner that is consistent with the obligations of the Republic under any applicable international agreement, according to Section 231 of the Constitution.
- conclude concurrent jurisdiction agreements with any regulator in respect of areas of regulatory overlap.

THE BROADCASTING ACT 4 OF 1999

The Act is the key legislation governing broadcasting in South Africa which clarifies the powers of the Minister regarding policy formulation, and provides for the Authority's powers to license and regulate broadcasting content, advertising and programming standards; promote diversity of views, ensure fair representations and access for all South African, as well as promote competition in the broadcasting sector

THE ELECTRONIC COMMUNICATIONS ACT, NO. 36 OF 2005, AS AMENDED

- The ECA provides the legal framework for convergence of the telecommunications, broadcasting, and information technology services. More importantly, it also sets out ICASA's detailed powers for regulation of the electronic communications and broadcasting sectors.
- ICASA has concurrent regulatory oversight/ jurisdiction with the Competition Commission on competition matters in terms of Chapter 10 of the ECA read with 4B(8)(b) of the ICASA Act.

THE POSTAL SERVICES ACT, NO. 124 OF 1998

The Postal Services Act requires the Authority to license and monitor the South African Post Office (SAPO) in relation to minimum service standards

and the fulfilment of universal service obligations, including the roll-out of street addresses and the provision of retail postal services in underserved areas.

ELECTRONIC COMMUNICATIONS AND TRANSACTIONS ACT, 2002 (ACT NO.25 OF 2002) (ECTA)

- The Electronic Communications and Transactions Act provides for the facilitation and regulation of electronic communications and transactions. It provides for the development of a national e-strategy for the Republic, the promotion of universal access to electronic communications and transactions, and the use of electronic transactions by SMMEs. The legislation further provides for human resource development in electronic

transactions sector, aims to prevent the abuse of information systems, and encourages the use of e-government services.

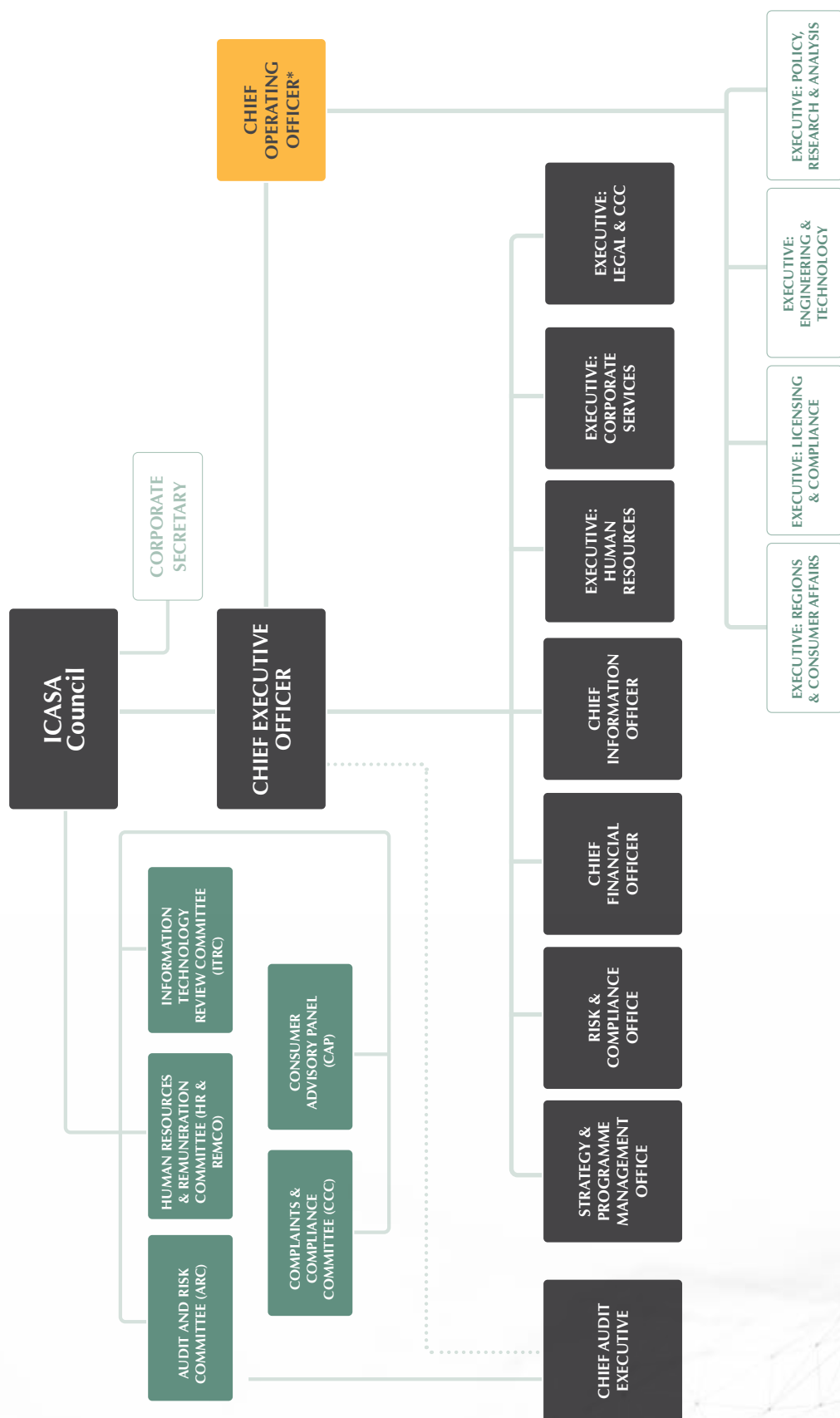
- The Authority is enjoined in terms of section 4(3) (o) of the ICASA Act, to make recommendations to the Minister on matters dealt with or to be dealt with under the ECTA.

ASTRONOMY GEOGRAPHIC ADVANTAGE ACT, 2007 (ACT NO.21 OF 2007) (AGA)

Sections 22 and 23 of the Astronomy Geographic Advantage Act (AGA) apply to the Authority. The Act requires that the Authority protects the Square Kilometre Array (SKA) radio telescope and associated radio telescopes from harmful radio frequency interference.



Organisational Structure



*The Authority has been unable to fill the COO position during the year under review. However, it is exploring various solutions, including transitioning to a regulatory focused role and adopting a new funding model, which may provide the necessary resources to address the vacancy.

Members of the ICASA Council



ANDREW MATSEKE
COUNCILLOR



MOTHIBI G RAMUSI, ITCP(SA)
CHAIRPERSON



THABISA FAYE
COUNCILLOR



DR. TSHIFHIWA MAUMELA
COUNCILLOR



DR CHARLEY LEWIS
COUNCILLOR



DIKELEDI MUSHI
COUNCILLOR



KARABO MOHALE
COUNCILLOR



NOMPUCUKO NONTOMBANA
COUNCILLOR



NTOMBIZA SITHOLE
COUNCILLOR



The ICASA Executive Committee



TSHIAMO MALULEKA-DISEMELO
CHIEF EXECUTIVE OFFICER



NKHETHELENI GIDI
EXECUTIVE : POLICY, RESEARCH
AND ANALYSIS



BOITUMELO GUMBU
CHIEF AUDIT EXECUTIVE



FIKILE HLONGWANE
EXECUTIVE: LICENSING
AND COMPLIANCE



JULIA KENYANE
EXECUTIVE:
CORPORATE SERVICES



ZAKHELE KGANAKGA
EXECUTIVE:
HUMAN RESOURCES



LAZAROUS MKHABELA
CHIEF FINANCIAL OFFICER



MOGOMOTSI MOKOKA
CHIEF INFORMATION OFFICER



PHIL MOLEFE
EXECUTIVE: ENGINEERING
AND TECHNOLOGY



DAVID MOLAPO
ACTING EXECUTIVE REGIONS AND
CONSUMER AFFAIRS



NDIVHUO RABULI
EXECUTIVE: LEGAL, RISK AND CCC



Part B

Performance Information

1. Auditor General's Report: Predetermined Objectives

The Auditor-General South Africa (AGSA) performs certain audit procedures on the performance information to provide findings engagement in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 96 to 103 of the Report of the Auditor-General, published as Part G: Financial Information.



2. Overview of Organisational Performance

2.1 SERVICE DELIVERY ENVIRONMENT

The 2024/25 financial year marked the fifth and last year of implementing ICASA's 5-year Strategic Plan 2019/20 – 2024/25 (Strategic Plan), which is guided by the Government's Medium-Term Strategic Framework 2019/20 – 2024/25 (the MTSF). The MTSF outlines areas of priority regarding socio-economic service delivery to all South Africans and addressing challenges relating to poverty, inequality, and unemployment.

Furthermore, the Annual Performance Plan (APP) 2024/25FY is influenced by the provisions of the National Development Plan 2030 (the NDP) that outline the desired socio-economic growth and development targets the country must achieve by 2030.

The Authority continued to execute its outputs for the 2024/25 financial year in alignment with the Authority's unchanged long-term impact statement as outlined below:

Access for all South Africans to a variety of safe, affordable & reliable communication services for inclusive economic growth

In order to realise the aforementioned impact, the following five (5) outcomes are planned for achievement in terms of the Authority's Strategic Plan 2019/20 – 2024/25:

increased access to quality broadband services

enhancement of social cohesion

protection of consumer rights

promotion of competition in the ICT sector

maintenance of organisational service delivery

The Authority's service delivery environment remained relatively stable. As a result, there was no need for the Authority to re-table its Strategic Plan. Even loadshedding, which was a negative factor in the previous financial year, subsided, allowing the sector to pursue its full potential and enabling the Authority to implement its projects without impediment.

The Authority's work for the year under review focused on various aspects of its mandate as outlined in the APP 2024/25FY. QoS monitoring continued as one of the service delivery imperatives for the communications sector's consumers. The process to issue more IMT spectrum which could not be concluded in 2023/24FY was continued with the undertaking of research that needed to precede it.

The Authority further continued to resolve the reported interference cases with a high success rate. Protection of consumers through the resolution of the reported complaints also became a continued feature of the Authority's work during the year under review. To ensure efficient use of allocated frequencies, the Authority implemented the frequency migration plan for 2024/25FY.

Throughout the year, the natural environment in which the Authority operated remained conducive for the execution of the projects outlined in its annual performance plan for 2024/25FY.

2.2 SERVICE DELIVERY IMPROVEMENT PLAN

Considering the thorough updating of its service delivery and organisational environments during planning, which involved analysing key services and standards, as well as adhering to the Batho-Pele principles outlined in its shared values and consumer complaints resolution mechanism mandated by the ICASA Act of 2000, the Authority did not deem it necessary to develop a separate service delivery improvement plan beyond its annual performance plan for 2024/25FY.

2.3 ORGANISATIONAL ENVIRONMENT

The Authority is established as a Chapter 9 institution, as outlined in section 192 of the Constitution. According to statutory regulations, Council serves as the highest decision-making body within the Authority. The Authority began the financial year with a complement of eight (8) Councillors, of which four (4)'s term of office ended before the end of the financial year. The remaining four (4) were joined by the Chairperson appointed in April 2024.

The Authority has 471 approved positions; however, only 366 positions are funded. For the year under review, the vacancy rate stands at 5.5%. The process of filling some critical vacant posts has been managed swiftly and efficiently.

The Authority welcomed two new employees at the Executive level, being the Chief Financial Officer (CFO) and Chief Audit Executive (CAE).

Regarding the unionised members case against the Authority on the bonuses for the 2020/21FY, the Labour Court ruled in favour of the Authority. The unionised members lodged an appeal which was unsuccessful.

The Authority continued its effort to mainstream women, youth and persons with disabilities through ensuring that the procurement spend was deliberately targeted towards women, youth and persons with disabilities. Targets for the three designated groups were surpassed during the year in review.

2.4 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

There were no policy developments and/or key legislative changes that affected our operations during the period under review.

3. Achievement of Organisational Impact and Outcome

According to the Department of Planning, Monitoring, and Evaluation Revised Framework for Strategic Plans and Annual Performance Plans, December 2019, the outputs produced by a government institution annually should align with the realisation of its medium-term outcomes and long-term impact as outlined in its strategic plan.

Consequently, the outputs achieved by the Authority during the reviewed year were aimed at contributing towards the Authority's medium-term outcomes and long-term impact, as detailed below:

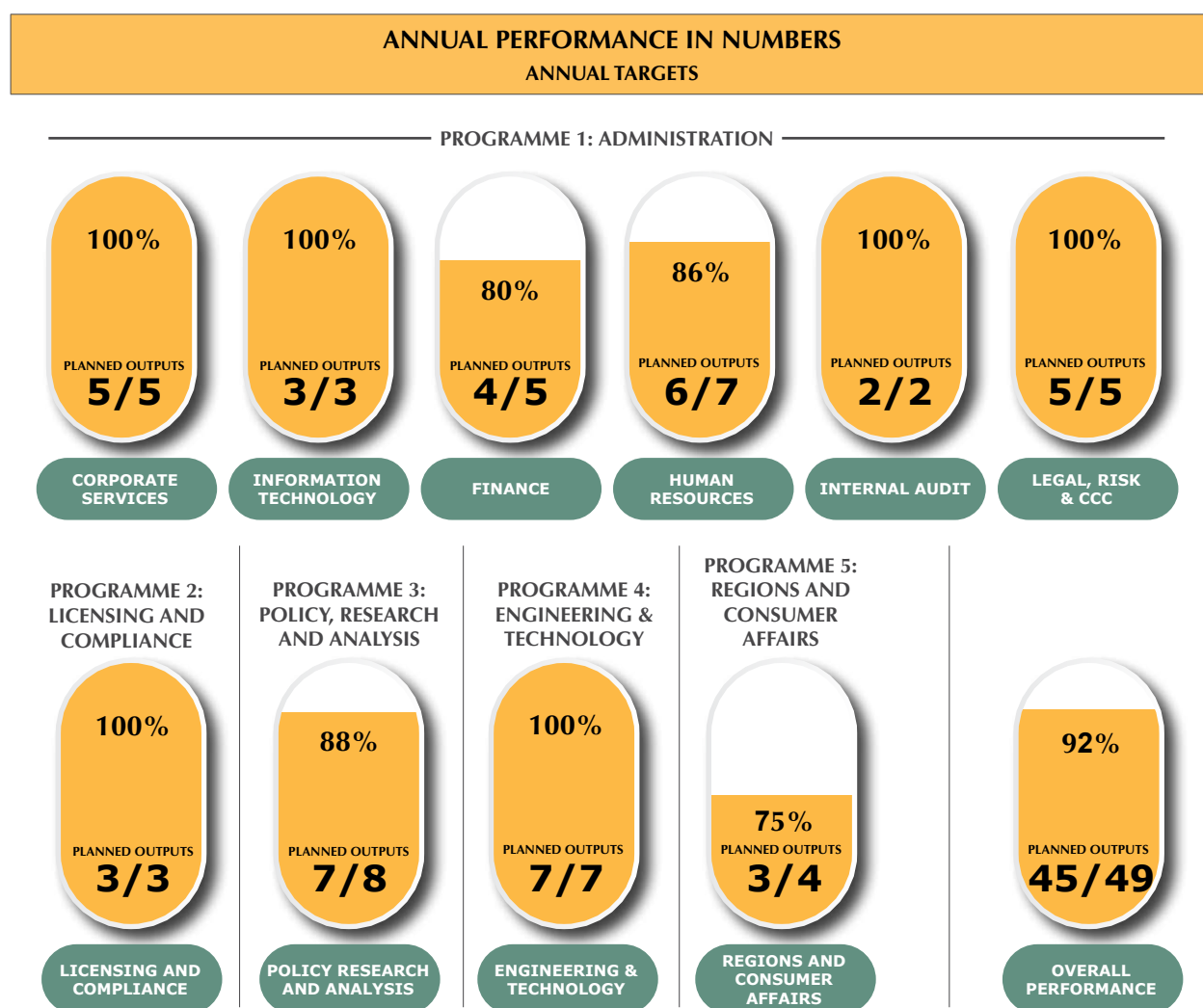
3.1 IMPACT STATEMENT

IMPACT STATEMENT	Access for all South Africans to a variety of affordable & reliable communication services for inclusive economic growth.
------------------	---

3.2 OUTCOMES

OUTCOME	OUTCOME INDICATOR	BASELINE	TARGET
Access to quality broadband Services Increased	Access to quality broadband Services Increased	15Mbps	50Mbps
OUTCOME	OUTCOME INDICATOR	BASELINE	TARGET
Status of Social Cohesion (Inclusive of Diversity of Views) enhanced	Percentage of status of Social Cohesion (inclusive of Diversity Views) enhanced	–	50%
OUTCOME	OUTCOME INDICATOR	BASELINE	TARGET
Rights of Consumers Protected	Level of Consumer Rights Protection	–	5
OUTCOME	OUTCOME INDICATOR	BASELINE	TARGET
Competition in the ICT Sector Promoted	Number of procompetitive Regulatory interventions	3	15
OUTCOME	OUTCOME INDICATOR	BASELINE	TARGET
Organisational Service Delivery Maintained	Percentage of Organisational Service Delivery Maintained	91%	91%

3.3 OVERALL PERFORMANCE



The forty-five (45) outputs the Authority has delivered through various Programmes during the year under review, have contributed to different medium-term outcomes in different ways.

- Framework for dynamic spectrum access and opportunistic spectrum management developed, and
- National frequency plan updated.

ACCESS TO QUALITY BROADBAND SERVICES

The outputs listed below were delivered during the year under review and they contribute to access to quality broadband services in South Africa.

- Radio frequency migration plan implemented,
- IMT roadmap developed,
- Recommended South African strategy for 5G and future and emerging technologies implemented,

SOCIAL COHESION AND DIVERSITY OF VIEWS

The outputs listed below were delivered during the year under review and they contribute to social cohesion and diversity of views in South Africa.

- Findings Document on Review of Digital Migration Regulations developed,
- Elections monitoring plan was achieved,
- Process for the Licensing of community sound broadcasting services, and

PROMOTION OF COMPETITION

The Authority continued to pursue its mandate to promote competition and reduce the cost to communicate. The outputs listed below were delivered during the year under review.

- Process to develop a satellite regulatory framework completed;
- Findings Document on Signal Distribution developed; and
- Regulations on Call Termination developed.

PROTECTION OF CONSUMERS

The Authority's mandate is to regulate in the best interest of all South African consumers, safeguarding them against harmful business practices by licensees and illegal operators within the sector. Throughout the reviewed year, the Authority remained committed to efficiently and effectively resolving reported cases of interference, successfully resolving one hundred percent (100%) of Radio Frequency Interference cases within 30 working days.

Additionally, the Authority resolved ninety-seven percent (97%) of complaints received during the financial year. These accomplishments underscore the Authority's dedication to consumer protection and contribute significantly to safeguarding the interests of consumers.

The Authority further executed QoS measurements in all nine provinces as per the target. Furthermore, draft Regulations on Rapid Deployment were developed.

The Authority's consumer advisory panel could not deliver its annual advisory to Council due to delays, which resulted in it being tabled post the end of the financial year under review.

MAINTENANCE OF ORGANISATIONAL SERVICE DELIVERY

The Authority pursued several outputs towards the maintenance of organisational service delivery outcomes, most of which were achieved successfully.

The Authority continued to ensure uninterrupted business continuity through ensuring that its IT systems operated at optimum levels and any threats were dealt with effectively with the required expediency.

The legal sub-programme attended to a number of legal cases which could have compromised the Authority or impeded it from achieving its mandate.

The International Relations unit of the Authority continued to conduct its work of enabling interaction of the Authority with international partners in the global sphere of the Authority's operations. The Authority's officials undertook trips to various fora to represent the Authority and the country.

The Authority successfully maintained a low vacancy rate of 5.5%, surpassing the targeted rate of 7%. This achievement played a pivotal role in sustaining optimal productivity levels across the various programs, thus facilitating the fulfilment of the Authority's strategic priorities.

Furthermore, the Authority was able to collect 99% of revenue in licence fees, which it paid to the National Revenue Fund. This is an expressive fulfilment of part of its mandate, which is to collect revenue for the national fiscus.

The Authority could not pay all the suppliers within 30 days due to the manual process through which all submitted suppliers' invoices are processed. Processes have begun to procure an ERP system to bring efficiency and effectiveness into the process.

4. Institutional Programme Performance Information

4.1 PROGRAMME 1: ADMINISTRATION

Purpose: The Programme provides coordinated strategic leadership, management and support to the Authority to deliver on its mandate.

4.1.1 SUB-PROGRAMME: CORPORATE SERVICES

Purpose: To provide corporate support services to the Authority through communications, facilities, security, and administration of high quality.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Corporate Services Sub-programme contributes to the 'Organisational Service Delivery Maintained' outcome. To contribute towards the outcome, the Sub-programme planned five (5) outputs for the 2024/25FY. The outputs included amongst others, communication services provided through monitoring of the media environment, international engagements facilitated, OHS annual plan implemented, and the Electronic Documents and Records Management System (EDRMS) roll-out plan implemented.

The Sub-programme was able to deliver five (5) outputs out of the five (5) planned. The achieved outputs have enabled the Authority to sustain its share of voice across traditional media and new media platforms. Through the organisation's quarterly newsletter named "The Focus", the Authority continued to keep employees informed of developments within the organisation and promoted information sharing amongst employees.

The International Relations Unit within the Sub-programme continued to support the development and prioritisation of the international agenda through the active participation at The World Telecommunications Standardisation Assembly (WTSA). The WTSA sets the direction for international telecommunication standards for each four - year study period.

South Africa's contribution, coordinated through ICASA in collaboration with the Department of Communications and Digital Technologies (DCDT), included shaping key resolutions on cybersecurity, numbering, Artificial Intelligence (AI), and environmental sustainability. The Assembly adopted resolutions that directly impact ICASA's regulatory priorities and framework such as national numbering plans, counterfeit device control, and child online protection. During the WTSA, two ICASA officials were appointed to leadership positions of vice-chairperson of Study Group 2, focusing on operational aspects of telecommunications and ICTs, and vice-chairperson of Study Group 17, which coordinates cybersecurity efforts across all ITU-T Study Groups

In terms of section 8 of the Occupational Health and Safety Act 85 of 1993, employers are obliged to create and maintain, insofar as reasonably practicably possible, a safe working environment for their employees and all of those in their workplace. Several initiatives, measures and protocols on occupational health and safety, such as conducting emergency evacuation drills, OHS training and awareness, were successfully implemented to ensure the safety of employees and all other stakeholders.

The Facilities Unit continued to provide the necessary support, in terms of office facilities and tools of trade, enabling the Authority to focus on the achievement of its annual targets. The EDRMS

continues to be ICASA's central repository system that can be used as a knowledge sharing and storage tool between employees, committees and any other official structures and FORA within the Authority. The EDRMS ensures that ICASA complies with the National Archives and Records Services of South Africa.

SUB-PROGRAMME: CORPORATE SERVICES							
OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Communication services provided through monitoring of the media environment	Value of communication services provided through monitoring of the media environment	R 10 mil	R 15 mil	R20 mil	R37 999 765.22	R17 999 765.22	Satellite Services Framework hearings increased the coverage
Communication products published to grow the share of voice of ICASA	Number of communication products published to grow the share of voice of ICASA	9	5	5	5	None	None
International engagements facilitated by ICASA	Number of International engagements facilitated by ICASA	4	4	4	4	None	None
EDRMS roll-out plan implemented	Percentage of EDRMS roll-out plan implemented	100%	100%	100%	100%	None	None
OHS annual plan implemented	Percentage of OHS annual plan implemented	100%	100%	100%	100%	None	None

LINKING PERFORMANCE WITH BUDGETS

Corporate Services: OPEX underspending of R3,394 000 was as a result of not hosting an international conference due to the major conferences that took place at the ITU. In addition, the Sub-programme's spending was less due to not acquiring office space for which the process is ongoing. The Sub-programme needed to revise the Terms of Reference to reflect the type of office space required to accommodate the Hybrid Working model. The spending was sufficient to support the corporate services deliverables in the year.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Corporate Services	91 772	86 718	5 054	92 285	88 890	3 394

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The Sub-programme achieved the targets for the year and there were no identified areas for development.

4.1.2 SUB-PROGRAMME: INFORMATION TECHNOLOGY

Purpose: To provide information and communication technology services to the Authority through monitoring of security incidents that may lead to a cyber-attack as well as providing efficient ICT systems.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Information Technology (IT) Sub-programme continued to provide ICT services to the Authority. Cybersecurity is top of mind and the IT Sub-programme has implemented a security incident and event management solution.

All IT systems are continually monitored, and alerts are sent to the IT Security team. Daily, weekly, and monthly reports are also provided on the security posture and incidents. The IT operations team has also ensured that there is a stable and efficient environment and continues to provide systems and network availability above ninety-eight percent (98%). The Management Information Systems team provides first line support to all systems in use at ICASA and developed two integrated reporting dashboards during the year under review.

SUB-PROGRAMME: INFORMATION TECHNOLOGY

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Reports on business intelligence produced	Number of reports on business intelligence produced	2	2	2	2	None	None
Security incidents being monitored on IT Systems	Number of security incident being monitored on IT Systems	52	52	52	52	None	None
IT Security efficiency	Percentage of IT System efficiency	98%	98%	98%	98,74%	0,74%	The variance of 0,74% is due to the IT Helpdesk exceeding its target of addressing calls within SLA. This is due to more focus been applied on addressing calls speedily.

LINKING PERFORMANCE WITH BUDGETS

The IT Sub-Programme achieved an eighty-five (85%) spend against its financial year budget.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Information Technology	36 433	27 298	9 135	36 170	29 741	6 429

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The Sub-programme achieved the targets for the year, and there were no identified areas of development.

4.1.3 SUB-PROGRAMME: FINANCE

Purpose: To provide an efficient and effective support services to the Authority from a finance perspective, through implementation of sound financial management and ensuring compliance with all applicable legislation and policies.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Finance Sub-programme contributes to the 'Organisational Service Delivery Maintained' outcome. The outputs that the Sub-programme planned to deliver to contribute to the outcome were licence fees collected, procurement spend on companies owned by women, youth, and persons with disabilities as well as attaining an unqualified audit without findings (clean audit),

Licence Fees Collected output is the Authority's mandate as derived from section 4(1)(c) of the ECA read with section 15(3) of the ICASA Act. To this end, the Authority must ensure that all charges and fees levied in respect of licences granted, authorisations issued, and any other activities are collected. The Authority had planned to collect 99% of the revenue in licence fees in the financial year under review, the target of 99% collection was achieved and funds were subsequently paid over to the National Revenue Fund.

All three planned procurement outcomes were achieved.

The Authority was unable to achieve the planned financially unqualified audit opinion without findings but obtained a qualified audit opinion due to a qualification of the leave pay provisions as well as other material misstatements in the AFS. The Authority had non-compliance findings on failure to prevent irregular expenditure, lack of implementation of consequence management, non-compliance with SCM prescripts as well as non-payment of invoices within 30 days period.

The Authority realises the importance of achieving an unqualified audit without findings hence the implemented measures put in place to mitigate against the above challenges and will endeavour to achieve the desired audit outcome within the next financial years.

SUB-PROGRAMME: FINANCE

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Progress in achieving the desired unqualified audit without findings	Percentage of the progress in achieving the desired unqualified audit without findings	Unqualified Audit with findings	0%	100%	0%	-100%	Qualified opinion on the AFS (leave provision), Non-payment of suppliers within 30 days, irregular expenditure incurred and lack of implementation of consequence management.
Licence Fees Collected	Percentage of Licence Fees Collected	99%	99%	99%	99%	99%	None
Woman owned companies benefitting from procurement of goods and services	Percentage of woman owned companies benefitting from procurement of goods and services	- ¹	37%	45%	46%	1%	Favourable responses from woman owned businesses were more than initially expected.

1 A hyphen indicates no target because the indicator is new and there is no baseline.

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Youth owned companies benefitting from procurement of goods and services	Percentage of youth owned companies benefitting from procurement of goods and services	-	15%	30%	30%	None	None
Persons with disabilities owned companies benefitting from procurement of goods and services	Percentage of persons with disabilities owned companies benefitting from procurement of goods and services	-	1%	2%	3%	1%	As per the evidence submitted, the one favourable response equates to 3% of 29 RFQ's which were issued during the fourth quarter

LINKING PERFORMANCE WITH BUDGETS

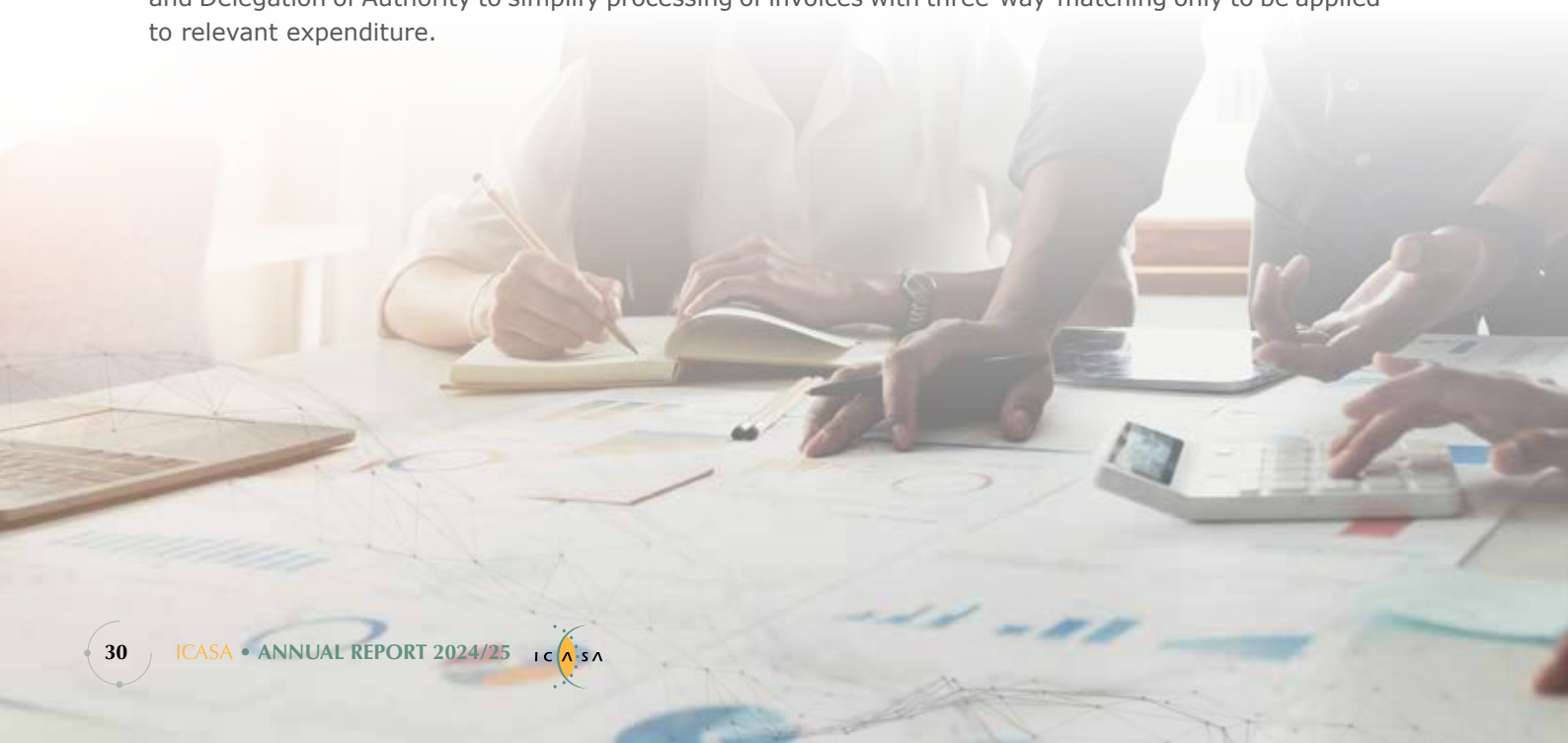
Spending in Finance came to R448 000 less against a budget of R65m. Key deliverable on collection of license fees was achieved, although delays in fully executing the procurement plan were experienced due to staff turnover in SCM. Overall, the rest of key activities were sufficiently carried out.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Finance	72 120	63 174	8 947	65 132	64 684	448

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The Authority is reviewing the Finance structure to ascertain if same is fit for purpose and strive to repurpose the limited funds to address capacity needs. The Authority is also reviewing Finance Policies and Delegation of Authority to simplify processing of invoices with three-way-matching only to be applied to relevant expenditure.



4.1.3 SUB-PROGRAMME: HUMAN RESOURCES

Purpose: To ensure that the Authority can plan for required human resources, recruit the right talent in the right positions at the right time, continuously develop the talent to maintain the required levels of competence and create a conducive environment that enables employee engagement and a high-performance culture.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Human Resources Sub-programme contributes to the 'Organisational Service Delivery Maintained' outcome. In the financial year 2024/25, the Authority has continued to demonstrate progress in achieving its targets across various HR initiatives, contributing towards the Sub-programme's outcomes and the government's strategic priorities with minimal deviations from targets.

In terms of Organisational service delivery, ICASA exceeded its target for maintaining staff vacancies. The Authority aimed to maintain a staff vacancy rate of 7% and achieved a rate of 5.5%, resulting in a positive deviation of 1.5%. This was due to jobs being filled quicker than anticipated, which contributed to maintaining consistent and efficient service delivery.

The Employee Engagement Surveys and Employee Wellness Initiatives were successfully implemented during the 2024/25 financial year, as planned. This demonstrates ICASA's commitment to prioritising employee well-being and engagement, which are essential factors in maintaining organisational service delivery.

The Workplace Skills Plan was successfully implemented with 100% efficiency, demonstrating ICASA's ongoing commitment to staff development and capacity building.

In line with the government's strategic priorities of prioritising women, youth and persons with disabilities, ICASA has made progress in certain areas. The number of youth who are permanently employed increased by 6 (from 39 in 2023/24FY to 45 in 2024/25FY). The Authority also has an additional 21 temporary staff members who form part of the youth cohort, of which 19 are graduate interns and 2 are other temps. This demonstrates ICASA's efforts to provide opportunities for youth and address capacity constraints within the Authority.

With regards to prioritising women, ICASA set a target of having 41 women at the Middle Management also known as professional occupational level. The recruitment process is under way to replace the capacity. As a result, this target was not achieved on time with a shortfall of 3 employees. However, the Authority has 2 more women at this level who are currently on temporary contracts.

Furthermore, the number of persons with disabilities employed also increased from 6 in 2023/24FY to 9 in 2024/25FY, as an additional employee declared their disability. While this is a positive development, ICASA aims to continue creating an inclusive environment that encourages employees to self-declare their disabilities and for the Authority to provide the necessary support and reasonable accommodations.

SUB-PROGRAMME: HUMAN RESOURCES

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Vacancy rate maintained	Vacancy rate	5.9%	5.3%	7%	5.5%	1.5%	Jobs were filled quicker than anticipated, resulting in a positive outcome for ICASA
Employee Engagement Surveys Executed	Number of Employee Engagement Surveys executed	0	1	2	2	None	None
Workplace Skills Plan implemented	Percentage of Workplace Skills Plan implemented	100%	100%	100%	100%	None	None
Employee Wellness Initiatives Implemented	Number of Employee Wellness Initiatives Implemented	-	4	4	4	None	None
Women in the professional occupational level increased	Number of women in the professional occupational level increased	-	39	41	38	3	Two employees at this level left ICASA and have not been replaced yet.
Youth in ICASA increased	Number of youths in ICASA increased	-	39	36	45	9	Older employees who left ICASA were replaced with younger recruits, leading to achieving more than was promised, resulting in a positive outcome.
Persons with disabilities in ICASA increased	Number of persons with disabilities in ICASA increased	-	6	6	9	3	More employees disclosed their disabilities than anticipated, leading to a positive outcome for ICASA.

LINKING PERFORMANCE WITH BUDGETS

The Human Resources Sub-Programme spent 75.5% of its R32,242,415.00 budget for the 2024/25FY. A total of R7,886,924.00 was underspent due to the non-delivery of some of the planned training and development initiatives as well as not being able to conclude all of the recruitment activities as planned for the 2024/25FY. Overall, the spent budget contributed to the delivery of the key deliverables planned for the 2024/25FY.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Human Capital Management	32 498	43 294	(10 795)	32 242	51 056	(18 814)

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The HR Sub-programme has earmarked 5 positions at the D-band for female professionals. These are vacant positions that the Authority plans to fill in the fiscal year 2025/26 Therefore, the plan to meet the target is likely to be achieved by the end of this financial year. Enforce Employment Equity targets as per the Employment Equity (EE) Plan of ICASA, whereby all recruiting line managers are made aware of EE gaps within their divisions prior to the recruitment of positions.

4.1.4 SUB-PROGRAMME: INTERNAL AUDIT

Purpose: To provide reasonable assurance to Audit and Risk Committee (ARC) and management by evaluating the adequacy and effectiveness of the governance, risk management and internal control processes.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The sub-programme contributes to the 'Organisational Service Delivery Maintained' outcome. In the financial year 2024/25, Internal Audit completed 16 of 22 assurance reviews as per the approved Internal Audit plan which constitutes 72,7% associated to a Level 4 (71% - 100%) achievement as per the planned target.

All areas on risks were covered during the year under review.

The consulting target of 4 which comprised of consulting and ad-hoc review was achieved as 1 consulting and 5 ad-hoc reviews were completed during the year.

The assurance and consulting engagement contributed towards identifying governance, risk management and internal control improvements which contributed towards the organisation's service delivery. Management has remediated some of the weaknesses whilst others remain work in progress.

SUB-PROGRAMME: INTERNAL AUDIT

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Assurance provided	Level of assurance provided	Level 4	Level 4	Level 4	Level 4	None	None
Consulting assignments completed	Number of consulting assignments completed	17	4	4	6	2	Received more ad-hoc requests than planned.

LINKING PERFORMANCE WITH BUDGETS

The Internal Audit divisions budget of R16,6m was under-utilised during the year.

Significant under-expenditure was on the consultant's budget (R 1,9M) and, staff costs (R0,9m) due to a vacant position which impacted on delivery of the internal audit plan.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Internal Audit	16 374	11 064	5 311	16 657	13 720	2 937

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The Sub-programme achieved the targets for the year and there were no identified areas of development.

4.1.5 SUB-PROGRAMME: LEGAL, RISK & CCC

Purpose: The Legal, Risk and Complaints and Compliance Committee (CCC) sub-programme's primary role is to safeguard the Authority's interests and to ensure that all its actions and decisions are legally compliant with the Constitution, enabling legislation and other applicable laws.

The sub-Programme further promotes good governance through ensuring effective risk management, including fraud risk management, compliance and ethics management and business continuity.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The main function of the Regulatory & Legislative Drafting Division ("the Division") is to ensure that ICASA executes its regulatory mandate within the confines of its empowering legislation, which includes: the Constitution of the Republic of South Africa, 1996, Independent Communications Authority of South Africa Act, 2000 (Act No. 13 of 2000) ("ICASA Act"), Electronic Communications Act, 2005 (Act No. 36 of 2005), Broadcasting Act, 1999 (Act No. 4 of 1999) and the Postal Services Act 1998 (Act No. 124 of 1998).

Section 4B (1)(a) of the ICASA Act provides that the Authority may conduct an inquiry into any matter with regards to the achievement of the objects of the ICASA Act and underlying statutes. For the financial year in question, the Regulatory & Legislative Drafting Division participated and provided legal advice in the following Inquiries of public interest: Satellite Licensing Framework, Effects of Loadshedding in the Electronic

Communications and Broadcasting Sectors, and the Review of the Digital Migration Regulations.

Section 4 (3)(j) of the ICASA Act provides that the Authority may make regulations on any matter consistent with the objects of this Act and the underlying statutes or that are incidental or necessary for the performance of the functions of the Authority. For the financial year in question, the following are some of the regulations that were drafted and/or vetted by the Division: Mail Conveyance, Call Termination, the International Mobile Telecommunications Roadmap and Draft National Radio Frequency Plan 2025.

One of the important functions by the Division is to look at Bills and draft policies that may have a negative impact to the Authority fulfilling its mandate. For the financial year in question the following Bills and draft policies were identified and the necessary written representations were forwarded to the Ministry of Communications and Digital Technologies: Postal Services Amendment Bill, Draft Policy Directive Phasing Out Emergency

Numbers and Draft Policy Direction under section 5(6) of South Africa's Electronic Communications Act.

During the 2024/2025 financial year, the Authority was served with 7 court applications, two of which were Appeals. Most of the cases on the Litigation Register relates to non-compliance with section 19 (2) of the ECA. The Open Heaven matter will set a precedent on how the rest of the case will be dealt with. One of the major cases that the Authority had to defend related to Spectrum Sharing Agreement that the Authority approved. The matter is still on review, however, under the Urgent Application Phase, the Court dismissed the urgent application on the basis of the separation of power principle in

that the Court cannot interfere with the regulatory power of the Authority.

CCC is the Administrative Tribunal for the Sector. A notable case that was adjudicated by CCC related to an advertisement that was digitally depicting the national flag of South Africa burning then unfurling being fully restored. The matter related to the interpretation of sections 58(1) and (3) of the Electronic Communications Act 36 of 2005, read with the National and Provincial Party Elections Broadcasts and Political Advertisement Regulations, 2014, which CCC correctly applied.

Under Risk, a maturity level of 3 for maintained level for both risk and compliance maturity level.

SUB-PROGRAMME: LEGAL, RISK AND CCC

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ORGANISATIONAL SERVICE DELIVERY MAINTAINED							
Legal services provided to client within SLA turnaround times	Percentage of legal services provided to client within SLA turnaround times	89	94	80%	89%	9%	The overachievement is attributed to the Unit's consistency in meeting the turnaround times set out in the LRCCC Processes and Procedure Manual.
Risk maturity of the organisation	Risk maturity level of the organisation	Level 3	Level 3	Level 3	Level 3	None	None
Compliance maturity of the organisation	Compliance maturity level of the organisation	Level 3	Level 3	Level 3	Level 3	None	None
Disaster management plan implemented	Percentage of the disaster management plan implemented	-	100%	40%	40%	None	None
Cases assessed for adjudication by the Complaints and Compliance Committee (CCC)	Percentage of cases assessed for adjudication by the CCC in accordance with the CCC Handbook	100%	100%	90%	100%	10%	The overachievement is attributed to the CCC team's commitment to meet the quarterly and annual targets as set out by the Authority, in accordance with the CCC Handbook.

LINKING PERFORMANCE WITH BUDGETS

There was an overspending on the Litigation budget due to the increased number of cases that were lodged against the Authority in the financial year under review.

CCC matters were expeditiously resolved leading to incurrence of less committee fees for members.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 1: ADMINISTRATION	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
SUB- PROGRAMME:						
Legal, Risk & CCC	52 814	46 063	6 751	52 898	57 583	(4 685)

STRATEGY TO OVERCOME AREAS OF UNDER PERFORMANCE

The Sub-programme achieved the targets for the year and there were no identified areas of development.

4.2 PROGRAMME 2: LICENSING AND COMPLIANCE

Purpose: To license and monitor compliance of broadcasting and electronic communication services.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Licensing and Compliance is one of the core programmes and contributes to the Authority's outcomes stated in the Authority's strategic Plan 2019/20 – 2024/25, namely: "Status of Social Cohesion (inclusive of Diversity of Views) enhanced" and "Competition in the ICT sector promoted".

To contribute to the outcomes, the Programme planned three (3) outputs: Process for the Licensing of community sound broadcasting services completed, Elections monitoring plan achieved and Process to develop a Satellite Regulatory Framework completed.

The Programme successfully executed all three (3) planned targets.

PROGRAMME 2: LICENSING AND COMPLIANCE

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: STATUS OF SOCIAL COHESION (INCLUSIVE OF DIVERSITY OF VIEWS) ENHANCED							
Elections monitoring plan achieved	Percentage of Elections monitoring plan achieved	100%	-	50%	50%	None	None
OUTCOME: COMPETITION IN THE ICT SECTOR PROMOTED							
Process to develop a satellite regulatory framework completed	Percentage of the process to develop a satellite regulatory framework completed	-	-	50%	50%	None	None
OUTCOME: STATUS OF SOCIAL COHESION, DIVERSITY AND PLURALITY OF VIEWS ENHANCED							
Process for the Licensing of community sound broadcasting services completed	Percentage of the process for licensing of community sound broadcasting services completed	100%	-	50%	50%	None	None

LINKING PERFORMANCE WITH BUDGETS

The underspending of R132,325 000.00 was mainly driven by key ring-fenced projects that are multi-year (i.e. process to assign Broadband Spectrum) which are set to unfold in the 2025/26 FY.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 2: LICENSING AND COMPLIANCE	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
Licensing and Compliance	203 531	80 465	123 066	223 843	91 519	132 325

STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

The Programme achieved the targets for the year in review and no areas of improvement were identified.

4.3 PROGRAMME 3: POLICY RESEARCH AND ANALYSIS

Purpose: To conduct research and policy analysis into all the regulatory sectors in line with the mandate of the Authority.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Policy, Research and Analysis Programme ("PRA") is one of the core Programmes and contributes to three of the five planned outcomes in the Authority's Strategic Plan 2019/20 – 2024/25, namely: "Status of Social Cohesion (inclusive of Diversity of Views) enhanced", "Rights of Consumers Protected", and "Competition in the ICT Sector Promoted". In the year under review, work was done towards the achievement of the outcomes by executing the eight (8) outputs of which it delivered seven (7) .

The Programme successfully executed the following projects aimed at protecting the rights of consumers:

- (a) The SAPO tariffs project is designed to safeguard consumer rights by ensuring that postal services remain affordable in the reserved postal services market. This initiative involves the regulation and monitoring of the prices set by SAPO each financial year;
- (b) Bi-annual tariff analysis reports are designed to enhance the transparency of telecommunications tariffs imposed by licensed operators. These reports serve as a vital resource for consumers, enabling them to make informed and advantageous choices regarding their telecommunications services;
- (c) Assessment of SAPO's Regulatory Financial Statements aims to promote the interests of postal service users regarding the cost of reserved services; and

- (d) Review of Regulations on the Conveyance of Mail, 2009. The regulations aim to provide a framework for the conveyance of mail and the general powers and duties of the conveyors; legal ownership and possession of mail; mail security; liability and compensation of lost and damaged mail; eradicate the exposure of mail to loss, damage, and fraud; and disaster management. In the 2024/25FY, the Authority published the Conveyance of Mail Regulations.

The Programme successfully executed the following project aimed at enhancing social cohesion (inclusive of diversity of views):

- (a) Findings Document on Digital Broadcasting Regulations - The review of the Digital Migration Regulations project aims to assess the Digital Migration Regulations of 2012. These regulations establish a framework for transitioning from analogue to digital broadcasting services. In the 2024/25 FY, the Authority published a findings document on the review of the Digital Migration Regulations which focused on establishing the regulatory framework post Analogue Switch Off (ASO).

The Programme was not able to complete the delivery of the one (1) output aimed at promoting competition in the ICT sector:

- (a) Findings Document on Subscription Television Broadcasting Market - aims to address competition concerns in the Pay-Tv services market.



PROGRAMME 3: POLICY RESEARCH AND ANALYSIS

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: RIGHTS OF CONSUMERS PROTECTED							
SAPO Regulatory Financial Statements assessed	Number of SAPO Regulatory Financial Statements assessed	1	1	1	1	None	None
SAPO tariffs analysis report approved	Number of SAPO tariffs analysis reports approved	1	1	1	1	None	None
Bi-annual tariff analysis reports produced	Number of bi-annual tariff analysis reports produced	2	2	2	2	None	None
Regulations on Conveyance of Mail developed	Number of regulations on the Conveyance of Mail developed	1	1	1	1	None	None
OUTCOME: STATUS OF SOCIAL COHESION (INCLUSIVE OF DIVERSITY OF VIEWS) ENHANCED							
Findings Document on Review of Digital Migration Regulations developed	Number of Findings Documents on Digital Migration Regulations developed	-	1	1	1	None	None
OUTCOME: COMPETITION IN THE ICT SECTOR PROMOTED							
Findings on subscription television broadcasting services developed	Number of findings document on subscription television broadcasting services developed	1	0	1	0	1	The Authority was unable to publish the Final Findings document due to the inability to appoint an economic expert service provider as the bid was non-responsive. Additionally, a stakeholder requested an extension of submitting written representations regarding the Supplementary Discussion Document.
Findings Document on Signal Distribution developed	Number of Findings Document on Signal Distribution developed	-	-	1	1	None	None
Regulations on Call Termination developed	Number of regulations on Call Termination developed	0	0	1	1	None	None

LINKING PERFORMANCE WITH BUDGETS

The under-expenditure was due to multi-year projects such as signal distribution project and one (1) output not achieved (i.e., findings document on subscription television broadcasting market), due to the inability to appoint an economic expert service provider as the bid was non-responsive. Additionally, a stakeholder requested an extension for submitting written representations regarding the Supplementary Discussion Document.

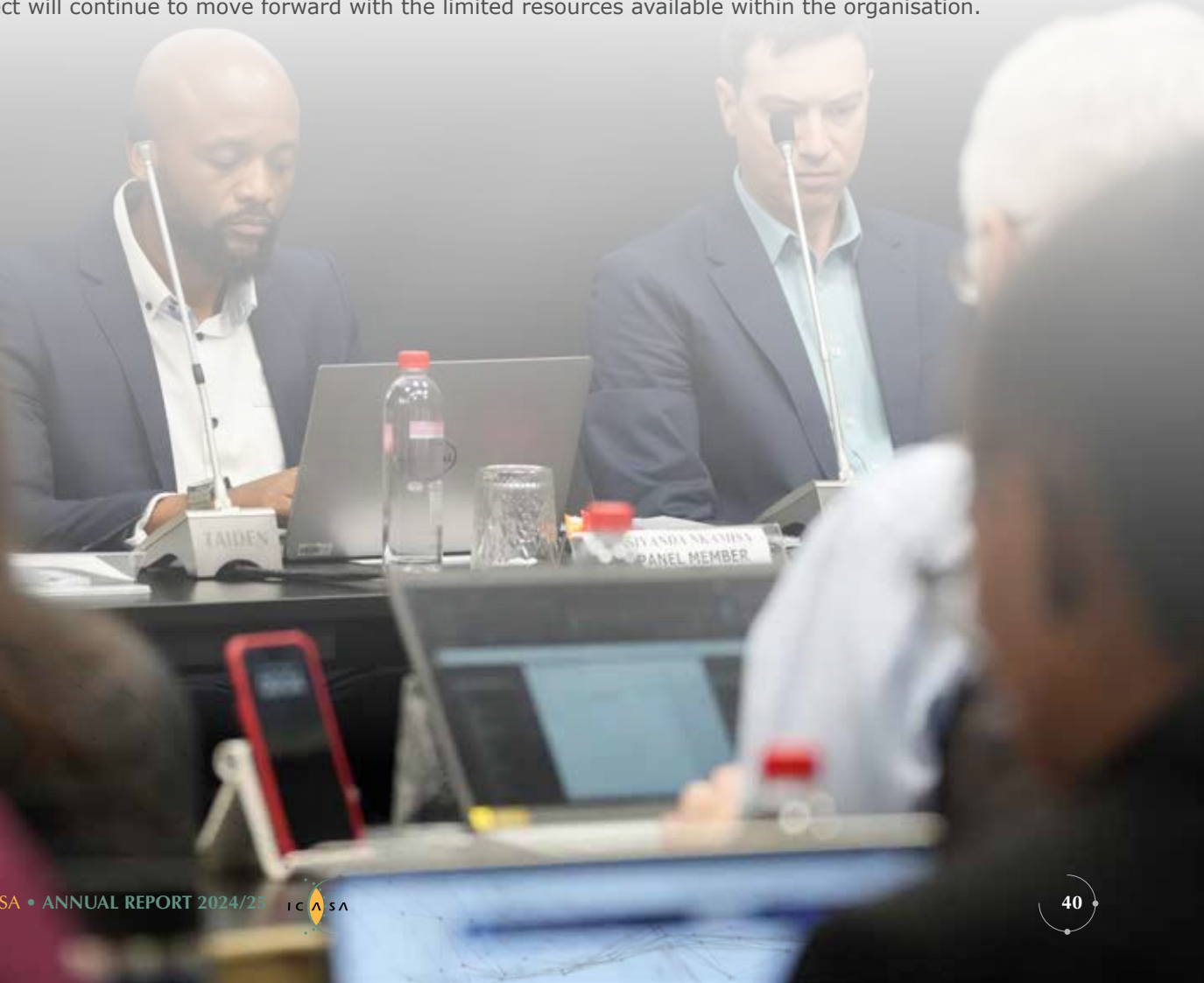
The funds for the signal distribution project and subscription television project have been ringfenced as the projects will continue in the 2025/26 FY.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 3: POLICY RESEARCH AND ANALYSIS	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
Policy Research and Analysis	74 482	35 444	39 038	62 938	36 933	26 005

STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

The Authority has faced challenges in attracting an economic consultant for an inquiry into the Subscription Television Broadcasting Services market, primarily due to the limited number of firms with the necessary expertise. While waiting for a successful procurement of an external consultant, the Authority has leveraged its internal resources, resulting in the development of a Supplementary Discussion Paper, which was published in January 2025 for public comment. In the absence of an external consultant, the project will continue to move forward with the limited resources available within the organisation.



4.4 PROGRAMME 4: ENGINEERING AND TECHNOLOGY

Purpose: To develop, coordinate and manage the regulatory framework for management of radio frequency spectrum including development of equipment technical standards and representing ICASA at international regulatory forums. Among the seven (7) national priorities, the programme must contribute to:

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Programme for the financial year under review achieved the annual targets set for seven (7) outputs, namely, Radio Frequency Migration plan developed, IMT Roadmap developed, Recommendations on South African Strategy for IMT2020 and beyond and Emerging Technologies implemented; Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management developed, National Radio Frequency Plan Updated, Regulations on rapid deployment of electronic communications infrastructure and facilities in terms of Chapter 4 of the ECA produced and Provinces Monitored for QoS.

The Radio Frequency Migration Plan developed and IMT RoadMap developed outputs culminate in regulatory frameworks that enable access to broadband wireless services and improved QoSs by consumers. These contribute to the Programme and South Africa's access to quality broadband services increased outcome. In line with the indicators for these outputs, the Programme published for public consultation, the Draft Radio Frequency Migration Plan on 27 March 2024 (Government Gazette No. 50389 (Notice No. 4559 of 2024)) and the Draft IMT Roadmap on 28 March 2024 (Government Gazette No. 50413 (Notice No. 4584 of 2024)).

During 2024-25 FY, the Programme developed the Radio Frequency Migration Plan 2025, and IMT Roadmap 2025 as a baseline for development for further consultation and development of the Implementation Plans for IMT Roadmap and Radio Frequency Migration Plan. The development of implementation plans will commence in the 2025-26 FY and finalised 2026-27 FY.

5G is one of the emerging ICT technologies that will have a positive impact on improved societal services and disruptive effect on several key

industries. South Africa stands to benefit from the 5G wave early on and has already begun a 5G Forum with public and private sector participation.

5G services now widely available, and mobile 5G deployments under way in all regions. Operators, service providers and users alike are facing the early phase of massive 5G adoption. Following the deployments of 5G, a South African Strategy for 5G, Future and Emerging Technologies; a strategy is necessary to be put in place to provide a roadmap for addressing the technology, security, standards, regulations and policies necessary to advance the use and application of 5G, future and emerging technologies, and to meet future electronic communications service needs by consumers.

The aim was to recommend for the Authority a South African Strategy for 5G, Future and Emerging Technologies. Therefore, provide a Roadmap to assist with future recommendations and projects for consideration. The impact of the Recommended Roadmap for 5G, Future and Emerging Technologies produced contributes to the Programme and South Africa's access to quality broadband services increased outcome.

In line with the indicator for Recommendations on South African Strategy for IMT2020 and beyond and Emerging Technologies implemented, the Programme developed implementation plan for Recommended Strategy for 5G, Future and Emerging Technologies in the year under review.

The Dynamic Spectrum Access project aims to develop the framework for the second phase of Dynamic Spectrum Access and Opportunistic Spectrum Management. The first phase was the framework for the Television White Spaces (TVWS), which has been developed and implemented. The second phase is looking into introducing Dynamic Spectrum Access framework beyond the TVWS bands. The Discussion Document on Framework for Dynamic Spectrum Access and Opportunistic

Spectrum Management was published 31 March 2023. The Findings Document and Position Paper on Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management produced output that contributes to the Programme and South Africa's access to *quality broadband services increased* outcome.

In line with the indicator for Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management produced output, the Programme published Findings Document and Position Paper on Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management on 26 March 2024 (Government Gazette No. 50376 (Notice No. 4471 of 2024)), and published Draft Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management on 28 March 2025 (Government Gazette No. 52415 (Notice 6066 of 2025)) for public consultation.

The National Radio Frequency Plan governs the allocation of Radio Frequency Spectrum to variety of Radiocommunications services in line with World Radio Conference (WRC) Final Acts and International Telecommunications Union (ITU) Radio Regulations, and ensures orderly management radio frequency spectrum, including harmonisation of use of radio frequency spectrum at international and regional levels.

Section 34 of ECA obliges the Authority to take into consideration the latest version of the ITU Radio Regulations when developing the NRFP. The Programme plans to update the NRFP 21 in line with WRC-23 Final Acts and latest Edition of the ITU Radio Regulations. Delivery of planned NRFP updated output will be completed over a two (2) year period commencing in 2024/25 FY and finalised in 2025/26 FY.

In line with the indicator for National Radio Frequency Plan updated output, the Programme developed the Draft updated National Radio Frequency Plan in the year under review.

The Rapid Deployment Regulations for Electronic Communications Networks and Electronic Communications Facilities ("the Regulations") will support speedy access to Electronic Communications services by the consumers. The Regulations will be developed in line with Policy and Policy Directions on Rapid Development of Electronic Communications and Electronic Communications Facilities issued by the Minister of Communications and Digital Technologies on 31 March 2023.

In the 2024/25 financial year, the Programme developed the Draft Rapid Deployment Regulations. The Programme will conduct a benchmarking study to refine the draft regulations before initiating the public consultation process. The finalized Regulations will be completed in the 2025/26 FY, with implementation commencing in the 2026/27 FY onward. This will include monitoring compliance by affected stakeholders and licensees.

The QoS monitoring is aimed at assessing the performance of voice and data services provided by the Mobile Network Operators to subscribers. The Provinces Monitored for QoS output contributes to the Programme and South Africa's. *Rights of consumers protected* outcome and ensures increased customer satisfaction for the subscribers of mobile services. Further, the output achieved ensured compliance with the provisions of End-User Subscriber Service Charter Regulations by the Mobile Network Operators in respect of QoS for voice and data offered to consumers by mobile network operators.

In line with the indicator for Provinces Monitored output, nine (9) provinces were monitored for QoS, and monitoring reports were produced.

PROGRAMME 4: ENGINEERING AND TECHNOLOGY

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: ACCESS TO QUALITY BROADBAND SERVICES INCREASED							
Radio Frequency Migration plan Developed	Percentage of Radio Frequency Migration plan Developed	100%	50%	100%	100%	None	None
IMT roadmap Developed	Percentage of IMT roadmap Developed	100%	50%	100%	100%	None	None
Recommended South African Strategy for 5G and Future and Emerging Technologies implemented	Percentage of Recommended South African Strategy for 5G, Future Emerging Technologies implemented	-	-	25%	25%	None	None
Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management developed	Percentage of Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management developed	1	50%	75%	75%	None	None
National Radio Frequency Plan Updated	Percentage of National Radio Frequency Plan Updated	-	-	50%	50%	None	None
OUTCOME: RIGHTS OF CONSUMERS PROTECTED							
Regulations on rapid deployment of electronic communications infrastructure and facilities in terms of Chapter 4 of the ECA produced	Number of Regulations on rapid deployment of electronic communications infrastructure and facilities in terms of Chapter 4 of the ECA produced	0	-	0.5	0.5	None	None
Provinces monitored for QoS	Number of provinces monitored for QoS	7	8	9	9	None	None

LINKING PERFORMANCE WITH BUDGETS

The underspending of R15,712,000.00 was expected due to key deliverables relating to ring-fenced projects unfolding further into 2025/26 FY. The Programme was adequately resourced in both personnel and funding.

SUB-PROGRAMME EXPENDITURE

PROGRAMME 3: POLICY RESEARCH AND ANALYSIS	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
Policy Research and Analysis	43 288	32 356	10 932	44 650	28 938	15 712

STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

The Programme achieved the targets for the year, and there were no identified areas of development.

4.5 PROGRAMME 5: REGIONS AND CONSUMER AFFAIRS

Purpose: To enable unimpeded national provision of electronic communications, broadcasting and postal services through compliance monitoring and enforcement.

OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The Regions and Consumer Affairs Programme is a core component of ICASA's operations, contributing to two of the five outcomes outlined in the Strategic Plan for 2019/20 – 2024/25. These outcomes are: "Rights of Consumers Protected" and "Organisational Service Delivery Maintained." In the 2024/25 fiscal year, the Programme continued its regulatory efforts to safeguard the interests of South African consumers and protect them from harmful business practices perpetrated by licensees and illegal operators within the sector.

The above was achieved by ensuring that the resolution of reported cases of interference is done in an efficient and effective manner and conducting of inspections on licensees to ensure that they adhere to consumer protection regulations. The Programme resolved 100% of Radio Frequency Interference cases within 30 working days.

The Programme has achieved Level 4 service delivery for processing license applications and registrations within established turnaround times.

Specifically, 99% of Class ECS/ECNS and/or unreserved postal license applications (including new, amendments, transfers, renewals, and exemptions) were processed within 30 working days.

100% of pre-assigned applications were processed within 30 working days.

100% of type approval applications were processed within 30 working days.

The Programme managed to resolve 97% of complaints received during the financial year. The set target on resolution of consumer complaints was 89% during the financial year the target was achieved.

The Consumer Advisory Panel (CAP) did not achieve its target for providing the annual advisory to the Authority in the 2024/25FY. Their report was submitted late to the Authority for approval and that resulted in CAP missing the annual target as set out in the APP.

PROGRAMME 5: REGIONS AND CONSUMER AFFAIRS

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: RIGHTS OF CONSUMERS PROTECTED							
Radio Frequency interference cases resolved in 30 working days reported	Percentage of Radio Frequency interference cases resolved in 30 working days reported	98%	98%	98%	100%	2%	The resolution of interference complaints is prioritised to ensure minimal disruptions to services for consumers and stakeholders
OUTCOME: MAINTAINED ORGANISATIONAL SERVICE DELIVERY							
Licence applications / registrations processed within turn-around time	Level of service delivery with respect to Licence applications / registrations processed within turn-around time	Level 4	Level 4	Level 3	Level 4	1 Level	The variance in the achieved target is due to an increase in the volume of license applications processed in Q2 and 3 and lower in Q1 and 4th quarter.

OUTPUT	OUTPUT INDICATOR	AUDITED ACTUAL PERFORMANCE 2022/2023	AUDITED ACTUAL PERFORMANCE 2023/2024	PLANNED ANNUAL TARGET 2024/2025	ACTUAL ACHIEVEMENT 2024/2025	DEVIATION FROM PLANNED TARGET TO ACTUAL ACHIEVEMENT 2024/2025	REASONS FOR DEVIATION
OUTCOME: RIGHTS OF CONSUMERS PROTECTED							
Consumer complaints resolved	Percentage of consumer complaints resolved	96%	96%	89%	97%	8%	Regular meetings with licensees over complaints
Consumer Advisories provided to ICASA by the Consumer Advisory Panel	Number of consumer advisories provided to ICASA by the Consumer Advisory Panel	1	1	1	0	1	The Consumer Advisory Panel (CAP) is an external Committee that reports directly to Council and it is established in terms of section 71 of the Electronic Communications Act No. 36, 2005, as amended to advise the Authority on matters relating to consumer issues in the Republic. The Committee submitted the report on 27 March 2025 which did not allow adequate time for Council deliberation and approval.

LINKING PERFORMANCE WITH BUDGETS

The R10.6 million underspending is primarily due to a combination of unfilled positions and the delayed start of projects. This variance reflects both project and operational expenditure (OPEX) factors, further impacted by costs related to office space and equipment calibration.

SUB-PROGRAMME EXPENDITURE

	2023/24			2024/25		
	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000	FINAL APPROPRIATION R'000	ACTUAL EXPENDITURE R'000	(OVER)/UNDER EXPENDITURE R'000
PROGRAMME 5: REGIONS AND CONSUMER AFFAIRS						
Regions and Consumer Affairs	105 523	93 646	11 878	105 147	94 453	10 694

STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

To address the underperformance, CAP will implement the following strategy, submit the annual advisory report to Council by the end of February each year for approval , ensuring timely and efficient reporting

5. Transfer Payments

5.1. TRANSFER PAYMENTS TO PUBLIC ENTITIES

Not applicable

5.2. TRANSFER PAYMENTS TO ALL ORGANISATIONS OTHER THAN PUBLIC ENTITIES

Not applicable

6. Conditional Grants

6.1. CONDITIONAL GRANTS AND EARMARKED FUNDS PAID

Not applicable

6.2. CONDITIONAL GRANTS AND EARMARKED FUNDS RECEIVED

Not applicable

7. Donor Funds

7.1. DONOR FUNDS RECEIVED

No donor funds received

8. Capital Investment

8.1. CAPITAL INVESTMENT, MAINTENANCE, AND ASSET MANAGEMENT PLAN

The Authority does not have infrastructure projects.



Part C Governance

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, and the Companies Act, corporate governance about public entities is applied through the precepts of the PFMA and run in tandem with the principles contained in the King Report on Corporate Governance.

ICASA Councillors are appointed through a public parliamentary process outlined in the ICASA Act and are accountable to the Executive Authority. The Council provides leadership and is responsible for monitoring the implementation by management of its decisions and strategies. The Council ensures that ICASA adheres to good governance practices and that it complies with all relevant legislation and underlying statutes.

REGULATORY ROLE

- Licensing of electronic communications
- Licensing of broadcasting services
- Licensing of postal services
- Development of regulations for all regulated sectors

GOVERNANCE ROLE

- Act as the focal point for, and custodian of, corporate governance by managing its relationship with management, the Minister and Parliament, as well as other stakeholders along corporate governance principles;
- Provide effective leadership on an ethical foundation;
- Ensure that ICASA is, and is seen as, a responsible organisation by having regard to not only the financial and regulatory aspects of ICASA, but also the impact ICASA's operations have on the environment and the society within which it operates;
- Ensure that ethics are effectively managed within ICASA;
- Ensure that ICASA has an independent and effective Audit and Risk Committee;
- Responsible for the governance of risk;
- Responsible for information technology governance;

- Ensure that ICASA complies with applicable laws and considers adherence to non-binding rules and standards;
- Ensure that there is an effective risk-based internal audit;
- Appreciate that stakeholders' perceptions affect ICASA's reputation;
- Ensure the integrity of ICASA's integrated report;
- Act in the best interests of ICASA by ensuring that individual Councillors adhere to legal standards of conduct;
- Ensure that ICASA Council and Councillors take independent advice in connection with their duties following an agreed procedure;
- Disclose real or perceived conflicts to Council and deal with them accordingly;
- Appoint and evaluate the performance of the CEO;
- Ensure that disputes, including labour disputes, are resolved effectively, efficiently and expeditiously;
- Monitor management in implementing Council decisions and strategy; and
- Develop ICASA's strategy and vision.

THE COUNCIL CHARTER

The Council of the Authority endorses the principles recommended in the King Code of Good Governance. The Council applies these principles where appropriate and applicable, on the condition that the King Code is not in contravention with constitutional and legislative mandates. The Council has an approved Council Charter that sets out policies to guide it, as well as the management and staff to effectively discharge their duties.

The Council Charter outlines:

- The demarcation of roles, responsibilities and powers of the Chairperson;
- Councillors and the Chief Executive Officer;
- Powers delegated to various committees of the Authority;
- Matters reserved for final decision-making by Council; and
- Roles and procedures of meetings of Council and its committees.

COMPOSITION OF COUNCIL

NAME	DATE APPOINTED	QUALIFICATION
Mothibi Glenview Ramusi , ITCP(SA)	02/05/2024	• Bachelor's Degree (BEng) in Electronic Systems Engineering, • B-Tech Higher National Diploma in Electronic Systems Engineering from Anglia Higher Education Institute, now Ruskin University, • Transnet Executive Development Programme • International Executive Development Programme from Witwatersrand University
Thabisa Faye	01/12/2022	• MA International Development Management • BA. Hons Development Studies from the University of the Western Cape • BA Social Sciences • Certificate in Project Management. • Certified Director (IoDSA)
Dr. Charley Lewis	03/06/2025	• PhD (Information and Communications Technologies) • MComm in Management of Information Systems • BA Hons in English • Higher Education Diploma
Andrew Matseke	01/07/2025	• Master of Business Administration • BSc in Electrical and Electronic Engineering • Postgraduate Diploma in Project Management • Registered as a Professional Engineer (Pr. Eng.) with ECSA (Engineering Council of SA)
Dr. Tshifhiwa Joshua Maumela	07/07/2025	• PhD in Artificial Intelligence • MEng in Artificial Intelligence • Masters in Economics • BSc Electrical and Electronics Engineering • Certificate in Systems Engineering 101 • Certificate in Product Lifecycle Management
Karabo Mohale	01/07/2025	• Master of Science in Economic Policy • Master of Arts in Development Studies • Bcom Honours in Marketing (Cum Laude) • Btech in Marketing • National Diploma in Marketing • Certificate in Wealth Management
Dikeledi Cathrine Mushi	01/11/2022	• Doctoral Philosophy Degree (WSG) (current studies) • Master of Arts in ICT Policy and Regulation • Honours in Industrial Sociology • Bachelor of Arts • Certified Directorship Training (Part 1 to 5 completed with IoDSA) • Accelerated Leaders in Digital Business Programme, • Compliance Management Certificate • Competition Law Certificate • African Management Programme.
Nompucuko Nontombana	01/11/2022	• Master of Business Leadership • Master of Philosophy in Economic Policy • Bachelor of Social Science (Hons) in Economics • Bachelor of Social Science • Certificate in Competition Law • Certificate in Telecommunications Policy, Regulation and Management
Ntombiza Patience Sithole	01/12/2022	• BTech degree in Public Relations and Communications • Post Grad Certificate in Media Studies • Advanced Management Development Programme Certificate • Financial management certificate • Certificate in Telecommunications Policy, Regulation and Management • Certified Directorship Training (Part 1 to 5 completed with IoDSA)

COUNCILLORS WHOSE TERMS OF OFFICE CONCLUDED DURING THE YEAR UNDER REVIEW

NAME	DATE ENGAGED	DATE TERMINATED
Mr Peter Zimri	2020/08/24	2024/10/28
Adv. Luthando Mkumatela	2020/09/01	2024/11/04
Ms Yolisa Kedama	2020/09/15	2024/09/13
Dr. Charley Lewis	2020/08/24	2024/10/28

DETAILS OF COUNCIL-LED PROJECTS – 2024-25 FINANCIAL YEAR

DIVISION	PROJECT	PROJECT SUMMARY
Licensing and Compliance	Elections Monitoring Plan Achieved	The is multiyear project aimed to measure the percentage to achieve the 2024 Elections monitoring plan. The Draft Elections Monitoring Report was adopted by the Council Committee in the 2024/25FY. The project will conclude with the final report in the 2025/26FY.
	Percentage of the process for licensing of community sound broadcasting services completed	This is a multi-year project to licence community sound broadcasting services to ensure social cohesion, diversity, and plurality of views. The Authority published the Invitation to Pre-Register (ITP-R) on 10 December 2024. The Licensing process will conclude by producing a Report regarding the licensing process for community sound broadcasting services, which will constitute 100% of the process in the 2025/26FY.
	Process to develop a satellite regulatory framework completed	This is a multi-year project to develop a satellite regulatory framework. The Authority approved the Findings Document in the 2024/25FY, constituting 50% of the process. The process will conclude with the draft Regulations in the 2026/27FY, constituting 70% of the process.
Engineering and Technology	Development the Radio Frequency Migration Plan	This is a multi-year project aimed at developing the Radio Frequency Migration Plan (RFMP). The Radio Frequency migration is the migration of users of radio frequency spectrum within the same band or other Radio frequency bands in accordance with the National Radio Frequency Plan (NRFP) 2021. The RFMP governs the migration of the services identified in the NRFP. This process is followed to avail the identified broadband spectrum including International Mobile Telecommunications (IMT) allocated spectrum in the IMT roadmap. The availability of broadband services to the entire population of South Africa will drive active participation in the digital economy as envisaged by the Fourth Industrial Revolution which will be enabled by 5G technology. Consultation document on the Draft RFMP was published on 27 March 2024 (Government Gazette No. 50389 (Notice No. 4559 of 2024)). In the 2024/25 financial year, the RFMP was developed the baseline for the Implementation of RFMP 2025-26 . In the 2025/26 financial year, the RFMP will be finalised to initiate the development of the Radio Frequency Spectrum Assignment Plan for Specific Radiocommunications Services.

DIVISION	PROJECT	PROJECT SUMMARY
Engineering and Technology	Development of the IMT Roadmap	This is a multi-year project aimed at developing the International Mobile Telecommunications (IMT) Roadmap for bands identified for IMT service, in accordance with the National Radio Frequency Plan (NRFP) 2021. The IMT Roadmap governs the development of Radio Frequency Spectrum Assignment Plans (RFSAPs) for the bands identified in the NRFP 2021 for IMT service. This process is followed to avail the identified broadband allocated spectrum in the IMT Roadmap. The availability of broadband services to the entire population of South Africa will drive active participation in the digital economy as envisaged by the Fourth Industrial Revolution which will be enabled by 5G technology. Consultation document on the Draft IMT Roadmap was published on 28 March 2024 (Government Gazette No. 50413 (Notice No. 4584 of 2024)). In the 2024/25 financial year, the IMT Roadmap was developed as a baseline for the Implementation of IMT Roadmap. The Draft Radio Frequency Spectrum Assignment Plans for IMT will be developed.
	Recommendations on South African Strategy for IMT2020 and Emerging Technologies	This is a multi-year project aimed at making South Africa ready for the deployment of 5G services by making recommendations towards enabling South Africa's uptake of 5G technologies. On a global scale, with 5G services now widely available, and mobile 5G deployments under way in all regions, operators, service providers and users alike are facing the early phase of massive 5G adoption. There is no current South African Strategy to ensure a better uptake of 5G services. The aim of the project is to recommend a South African Strategy for to better the uptake of 5G Services and emerging technologies. A report with recommendations on monitoring the impact of 5G deployments in the ICT Sector in South Africa was completed in 2022/23 financial year. In 2023/24 financial year, the Recommendations on South African Strategy for IMT2020 and Emerging Technologies were developed. In the 2024/25 financial year, the Implementation Plan for the recommended South African Strategy for IMT2020 and Emerging Technologies was produced. In the 2025/26 financial year, the project aims to develop the Artificial Intelligence Guidelines.

DIVISION	PROJECT	PROJECT SUMMARY
Engineering and Technology	Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management	The Dynamic Spectrum Access project aims to develop the framework for the second phase of Dynamic Spectrum Access and Opportunistic Spectrum Management. The first phase was the framework for the Television White Spaces (TVWS), which has been developed and implemented. The second phase is looking into introducing Dynamic Spectrum Access beyond the TVWS bands. In 2022/23 financial year, discussion document on the Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management for public consultation. In 2023/24 financial year, the Findings document and Position paper on Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management was published on 26 March 2024 (Government Gazette No. 50376 (Notice No. 4471 of 2024)). In the 2024/25 financial year, the Draft Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management was published on 28 March 2025 (Government Gazette No. 52415 (Notice No. 6066 of 2025)). In the 2025/26 financial year, the project aims to develop the Final Framework for Dynamic Spectrum Access and Opportunistic Spectrum Management.
	Update of National Radio Frequency Plan	This multi-year project aims to update the National Radio Frequency Plan (NRFP). The NRFP governs the allocation of Radio Frequency Spectrum to variety of Radiocommunications services in line with World Radio Conference (WRC) Final Acts and International Telecommunications Union (ITU) Radio Regulations, and ensures orderly management radio frequency spectrum, including harmonisation of use of radio frequency spectrum at international and regional levels. The Project aims to update NRFP 21 in line with WRC-23 Final Acts and latest Edition of the ITU Radio Regulations. In the 2024/25 financial year, the Draft update of NRFP was developed. In the 2025/26 financial year, the project aims to develop the Final Update of NRFP and will be published in the Government Gazette once approved by the Minister, in terms of section 34 of the Electronic Communications Act No. 36 of 2005 (the Act).
	Development of Rapid Development Regulations	This is a multi-year project aimed at developing Rapid Deployment Regulations for Electronic Communications Networks and Electronic Communications Facilities to support speedy access to Electronic Communications services by the consumers. The Regulations will be developed in line with Policy and Policy Directions on Rapid Development of Electronic Communications and Electronic Communications Facilities issued by the Minister of Communications and Digital Technologies on 31 March 2023. In the 2024/25 financial year, the Draft Regulations were developed. In the 2025/26 financial year, the project aims to develop the Final Regulations.

DIVISION	PROJECT	PROJECT SUMMARY
PRA	Inquiry into Subscription Television Broadcasting Services	The main goal of the inquiry is to determine whether there is effective competition in the Subscription Television Broadcasting Services market in terms of section 67(4) of the ECA. If it is found that there is ineffective competition, the Authority will impose regulations on the dominant firm/s that will foster competition and to benefit consumers in terms of price, quality and the variety of broadcasting services providers. The Authority issued a Supplementary Discussion Document for Comments from Stakeholders on 06 January 2025.
	Inquiry into Signal Distribution Services	The purpose of this inquiry is to assess the state of competition and determine whether or not there are markets or market segments within the signal distribution services value chain which may warrant regulation in the context of a market review in terms of section 67(4) of the ECA. The Authority published the Findings Document on Signal Distribution Services on 28 October 2024.
	Inquiry into the Wholesale Voice Call Termination Rates	The purpose of this review was to impose effective wholesale price controls in the voice call termination services markets and ensure that regulation of the wholesale voice call termination services space remains appropriate and sufficient to increase accessibility and affordability of voice communication services for retail customers. The goal was achieved by publication of Final Call Termination Regulations, 2024 (GG No. 51718) on 09 December 2024. The Regulations and reduced wholesale voice call termination rates became effective on 01 July 2025. The Regulations arise from the review of the wholesale voice call termination market in terms of section 67(8) of the ECA in order to achieve effective competition in the retail voice market.
	Regulations on the Conveyance of Mail, 2025	The Authority reviewed the Regulations on the Conveyance of Mail to cater for the changes in the postal services market, to reflect the growth and development of the postal services operations and to recognise the role played by e-commerce services, which have changed the postal services market. The Regulations were published on 31 March 2025. Key insertions in the 2025 Regulations include, amongst others, the provision for enhanced consumer protection measures in the form of relief to consumers in cases where conveyors fail to comply with Regulations and recourse in case of loss, theft, fraud, damage to mail, including notification to the sender in cases of delay.
	Regulations made pursuant to the review of Digital Migration Regulations	The 2012 Digital Migration Regulations have guided the industry through this complex process and the country is on the verge of completing the Analogue Switch Off (ASO). The Authority saw it fit to reassess and update the regulatory framework to ensure it remains relevant, forward-looking and supportive of innovation and growth in the broadcasting sector. The goal of the project is to develop a regulatory framework that can be applied in the digital terrestrial television environment. The Authority published a Findings Document on 27 March 2025.

The year in Review





The Human Resources and Remuneration Committee Report

PURPOSE OF THE COMMITTEE

The HR & REMCO is one of the governance committees with responsibilities delegated to it by Council which are, amongst others, human resource (HR) strategies and policies, the employment and termination agreements for members of the executive team, succession plans, the review of recognition and rewards strategies and policies to enable it to fulfil its functions. The Committee has unrestricted access to all information, including records of employees of ICASA. It must be provided with adequate resources to fulfil its oversight responsibilities.

COMPOSITION OF THE COMMITTEE

The Committee comprises of three (3) external members, namely:

- The Chairperson: Ntsoaki Mngomezulu;
- Dineo Mathibedi; and
- Zephirus Molewa.

The members are appointed for a three (3) year term, effective from 15 March 2022 to 14 March 2025. The contract was extended until 14 September 2025 pending the recruitment of the new committee members. The invitees mentioned below attend the meetings of the Committee, have a standing invitation, and are not voting members:

- Chief Executive Officer (CEO);
- Chief Financial Officer (CFO);
- Executive: Human Resources;
- Two (2) Councillors nominated by Council; and
- The Secretariat

The Committee does invite other ICASA executives as and when needed, to ensure that the Committee receives the support that is needed to execute its duties.

THE AUTHORITY

Council supports and endorses the Committee, which operates independently of Management and is free of any organisational impairment. The Committee acts in accordance with its statutory duties and the duties delegated by Council. Council has oversight responsibility, and the Committee assists Council in fulfilling its duties.

To enable it to fulfil its functions, the Committee has unrestricted access to all information, including records of employees of ICASA, and must be provided with adequate resources in order to fulfil its oversight responsibilities. Council authorises the Committee to:

- Investigate any activities within its terms of reference;
- Seek external legal or other independent professional advice, subject to Council's approval;
- Secure the attendance of outsiders with the relevant experience and expertise where necessary at ICASA's expense, subject to adherence to ICASA's Supply Chain Management Policy and procedures;
- Seek any information required to discharge its functions from any employee, the Chairpersons of other Council Committees, any of the Councillors, Senior Management, Secretariat or assurance providers. All these parties are required to co-operate with any request for information by the Committee; and
- Unless otherwise specified herein, the Committee shall mainly make recommendations to Council for approval and should not assume management responsibilities.

The Chairperson of the Committee (or in her absence, any member of the Committee) shall, upon request by Council, be present when ICASA presents its annual report to Parliament, as well as in any presentation on how the HR & REMCO has fulfilled its duties.

“The Proposed Strategies to Manage the Wage Bill of ICASA were well-received and recommended to be tabled, together with the proposed Cost of Living Adjustment 2024/25FY when seeking approval from Council.”

RESPONSIBILITIES AND FUNCTIONS

The responsibilities of the HR & REMCO include:

- Review of ICASA’s remuneration strategies and policies;
- Review proposals for the payment of performance rewards to employees;
- Annual review of the proposed Cost of Living Adjustment for employees and executives;
- Review the performance contracts of executives;
- Review the CEO’s annual performance goals and objectives to ensure alignment with the ICASA strategic plan;
- Review employment and termination agreements for members of the executive team, including the CEO;
- Provide advice regarding the annual assessment of executives considering the approved goals and objectives;
- Periodically review and annually recommend to Council, Management’s succession plans including the appropriateness of the organisational structure;
- Review proposed changes to HR Policies;
- Review reports on the employee engagement within ICASA;
- Review ICASA’s HR strategies and controls;
- Review the HR Division’s delivery on the strategy and business plan;
- Annually consider the status of in-house pension funds, provident funds, medical aid, deferred compensation and other similar

schemes;

- Monitor and review ICASA’s compliance with good corporate governance about HR and Remuneration matters; and
- Deal with any other matter referred to the Committee by Council.

ACTIVITIES CONDUCTED BY THE COMMITTEE TO DATE

During the 2024/25FY the Committee participated in four (4) Policy Indabas that took place on the 26 November 2024, 02 December 2024, 06 February 2025 and 07 February 2025, whereby the following Human Resources (HR) policies were discussed and deliberated on:

- Graduate Development Policy;
- Job Evaluation Policy;
- Probation Policy;
- Study Assistance Policy;
- Talent Sourcing Policy;
- Training and Development Policy;
- Onboarding Procedure Manual (Policy);
- Termination of Service Policy;
- Acting Appointment and Allowance Policy;
- Terms and Conditions of Employment Policy;
- Rewards and Recognition Policy;
- Succession Planning and Retention Policy;
- Grievance Policy;
- Harassment Policy;
- Disciplinary Code and Procedure Policy;

- Employment Equity Policy; and
- Incapacity Code and Procedure Policy.

The Committee reviewed the submitted HR policies highlighted above and provided their valuable input and referred these policies to Management to incorporate the proposed amendments. These policies will be tabled before Council for approval in the 2025/26FY.

On 20 May 2024, the Committee convened a Special HR & REMCO meeting to consider and deliberate on key human resource and remuneration matters impacting the organisation. The following agenda items were discussed:

- Mandate to Negotiate the 2024/25 Financial Year Cost-of-Living Adjustment – The matter was deferred to the next meeting.
- Proposed 2024/25 Financial Year ICASA Pay Scales and Cost-of-Living Adjustment – The matter was deferred to the next meeting.
- Overtime Policy – A revised Overtime Policy was presented for review.

The Committee assessed its alignment with labour legislation, operational needs, and financial implications, with the aim of ensuring clarity, consistency, and fairness in the application of overtime provisions across the organisation.

On 03 June 2024, the Committee convened Quarter 3 of 2023/24FY HR & REMCO meeting whereby the following items were discussed:

- Mandate to Negotiate 2024/25FY Cost of Living Adjustment;
- Proposed 2024/25FY ICASA Pay Scales and Cost of Living adjustment;
- Progress Report on HR Divisional Annual Performance Plan (APP) Deliverables for Q4 of 2023/24FY; and
- HR Operational Report for Q4 of 2023/24FY.

The Committee requested Management to revisit the Mandate to Negotiate 2024/25FY Cost of Living Adjustment and the Proposed 2024/25FY ICASA Pay Scales and Cost of Living adjustment submissions. The Committee proposed that Management should include strategies to manage the wage bill of ICASA when re-submitting the Mandate to Negotiate and Cost of Living Adjustment for the 2024/25FY submissions.

The Committee noted the Progress Report on HR Divisional Annual Performance Plan (APP) Deliverables for Q4 of 2023/24FY and the HR Operational Report for Q4 of 2023/24FY and provided valuable inputs and made recommendations for the following progress and operational reports. It should be noted that the Q4 Progress Report on HR Divisional Annual Performance Plan (APP) Deliverables for Q4 of 2023/24FY and HR Operational Report for Q4 of 2023/24FY was discussed in this meeting as the Q4 performance information was already available.

On 28 June 2024, the Committee convened Quarter 4 of 2023/24FY HR & REMCO meeting whereby the following items were discussed:

- Proposed 2024/25FY ICASA Pay Scales and Cost of Living Adjustment – Resubmission;
- Mandate to Negotiate 2024/25FY Cost of Living Adjustment – Resubmission;
- Proposed Strategies to Manage the Wage Bill of ICASA;
- Proposed Payment for the 2022/23 FY Performance Rewards;
- 2024/25 Annual Work Plan of HR & REMCO; and
- Reviewed HR & REMCO Charter 2024/25.

The Committee recommended the Proposed 2024/25FY ICASA Pay Scales and Cost of Living Adjustment to Council for approval, whereby the initial proposal indicated the following:

- Option 1 – Cost of Living Adjustment of 4.7% plus a once-off payment amount of R20,000.00; and
- Option 2 – Cost of Living Adjustment of 5% only (no once-off payment amount).

The Mandate to Negotiate 2024/25FY Cost of Living Adjustment was also recommended to Council for approval. The Proposed Strategies to Manage the Wage Bill of ICASA were well-received and recommended to be tabled, together with the proposed Cost of Living Adjustment 2024/25FY when seeking approval from Council.

The Committee considered 2024/25 Annual Work Plan of HR & REMCO and Reviewed HR & REMCO Charter 2024/25 and provided their valuable inputs and made recommendations for Management's consideration. The Proposed Payment for the

“The Committee considered and noted the operational and compliance matters listed in the above submissions and provided their valuable inputs as well as recommendations for Management’s consideration.”

2022/23 FY Performance Rewards was deferred to the next HR & REMCO meeting.

On 19 July 2024, the Committee convened a Special HR & REMCO meeting whereby the following items were discussed:

- Performance Rewards 2022/23FY; and
- Hybrid Working Implementation Plan.

The Committee deliberated on the above submissions, and the resolution was to recommend both submissions to Council for approval.

On 06 August 2024, the Committee convened a Special HR & REMCO meeting whereby the meeting was focus exclusively on the 2024/25FY Cost of Living Adjustment negotiations between ICASA and NEHAWU. The Committee reviewed the various proposals that were received from NEHAWU and the Authority and considered the financial implications thereof. The Committee advised Management to consider revising the 2024/25FY Cost of Living Adjustment proposals that were financially sustainable in the long-term and competitive.

On 23 August 2024, the Committee convened Quarter 1 HR & REMCO meeting whereby the following items were discussed:

- Progress report on HR Divisional Annual Performance Plan (APP) and Operational Performance Plan (OPP) Deliverables for Q1 of 2024/25FY;
- HR Operational Report for Q1 of 2024/25FY;
- Progress report on HR Policies Register Q1 of 2024/25FY;

- Progress report on HR Risk Register Q1 of 2024/25FY;
- Progress Report on HR Audit Action Plan Q1 of 2024/25FY;
- Employee Engagement Survey Results And Three-Year Plan;
- Three Year Recruitment Plan Aligned To EE Plan;
- Skills Audit Report; and
- Training Impact Report And Graduate Project Update.

The Committee considered and noted the operational and compliance matters listed in the above submissions and provided their valuable inputs as well as recommendations for Management’s consideration. The Skills Audit Report was deferred to the next HR & REMCO. The Committee emphasised the significance of effective management underscoring how the entire HR value chain directly influences the Authority’s operational outcomes and therefore should be thoroughly documented in various HR reports. Furthermore, feedback sessions should be held with the employees of ICASA on the various surveys that were conducted, particularly in the case of the Employee Engagement Survey.

On 31 October 2024, the Committee convened Quarter 2 HR & REMCO meeting whereby the following items were discussed:

- Feedback on Performance Rewards Implementation;
- Feedback on 2024/25FY Cost of Living Adjustment Implementation;

“The Committee emphasised the significance of effective management underscoring how the entire HR value chain directly influences the Authority’s operational outcomes and therefore should be thoroughly documented in various HR reports. .”

- Progress Report on HR Policies Register Q2 of 2024/25FY;
- Progress Report on HR Risk Register Q2 of 2024/25FY;
- Progress Report on HR Audit Action Plan Q2 of 2024/25FY;
- Performance of the ICASA AlexForbes Retirement Fund (AFRF) in the markets and economics;
- Progress Report on HR Divisional Annual Performance Plan (APP) And Operational Performance Plan (OPP) Deliverables for Q2 of 2024/25FY;
- HR Operational Report for Q2 of 2024/25FY; and
- Additional 0.6% on 2023/24 Cost Of Living Adjustment Plus a Once-Off Amount of R20,000.00 for Executives.
- HR Operational Report for Q3 of 2024/25FY;
- Training Impact Report;
- Progress Report on HR Policies Register Q3 of 2024/25FY;
- Progress Report on HR Risk Register Q3 of 2024/25FY;
- Progress Report on HR Audit Action Plan Q3 of 2024/25FY;
- Scarce and Critical Skills Report;
- Single Pay Range Development Report;
- Skills Audit 2023/24FY; and
- Labour Court Outcome.

The Committee considered and noted the above the submissions. The feedback on 2024/25FY Cost of Living Adjustment (COLA) Implementation submission which detailed the outcome of the COLA negotiation between ICASA and NEHAWU, resulting in the Settlement Agreement with salary increases of 6% for the 2024/25FY and 5.5% for the 2025/26FY across the board. The Committee was impressed with the presentation delivered by AlexForbes which provided an in-depth overview of the two-pot system which has become legislation in South Africa.

On 30 January 2025, the Committee convened Quarter 3 HR & REMCO meeting whereby the following items were discussed:

- Progress report on HR Divisional Annual Performance Plan (APP) and Operational Performance Plan (OPP) Deliverables for Q3 of 2024/25FY;

The Committee commended on the well structure presentation done by the external service provider particularly highlighting the progress made on the identification of scarce and critical skills within ICASA. Furthermore, the Committee praised the innovative approach to developing a single pay scale in an effort to manage the wage bill of the Authority. The Committee noted the outcome of the Labour Court Case regarding the 2019/20FY performance rewards which was contested by NEHAWU but ultimately ruled in favour of the Authority. The Authority is committed to building effective relations with its Labour partner.



Ms Ntsoaki Mngomezulu
Chairperson

Audit and Risk Committee Report

We are pleased to present the Audit and Risk Committee (ARC) Report for the financial year ended 31 March 2025, as required by the Public Finance and Management Act 1 of 1999 (PFMA) as amended. The ARC was constituted as a statutory committee of the Council to fulfil statutory duties in terms of Section 51(1)(a)(ii), Section 76 and Section 77 of the PFMA, read together with Treasury Regulation 27, as well as all other duties assigned to it by the Council.

The Committee confirms that it has fulfilled its responsibilities in line with its Terms of Reference (ToR – “Charter”) and other statutory obligations during the reporting period. The ARC Charter is continuously reviewed in line with changes in legislation, business circumstances and corporate governance principles.

OBJECTIVES AND KEY ACTIVITIES

The ARC assists the Council in fulfilling its oversight responsibilities, particularly with regard to evaluating the adequacy and efficiency of accounting policies, internal controls, financial and corporate reporting processes, risk management, and compliance. Additionally, the ARC evaluates the effectiveness of internal auditors and the independence and effectiveness of external auditors (Auditor General of South Africa – “AGSA”).

AUDIT AND RISK COMMITTEE’S COMPOSITION, QUALIFICATIONS AND MEETING ATTENDANCE

The Audit and Risk Committee (ARC) consists of five (5) members made up of three (3) independent non-executive members and two (2) Councillors.

The Committee meets at least four times per year, as specified in its Terms of Reference. The following officials are standing invitees to the committee meetings:

- Chief Executive Officer,
- Chief Financial Officer,
- Chief Audit Executive,
- Executive: Legal, Risk & Complaints and Compliance Committee (CCC),
- The Risk and Compliance Specialist,
- Senior Manager – Strategy and Programme Management, and
- The Auditor General of South Africa.

Following the end of term of the Audit, Risk, Ethics and Disclosure’s Committee (AREDC) on 15 April 2025, Council resolved to separate the Audit and Risk related matters from those that are Social and Ethics related. Consequently, the committee was subsequently known as the Audit and Risk Committee (ARC) and no longer the Audit, Risk, Ethics and Disclosures Committee (AREDC). As a result, three (3) ARC members were appointed for a period of three (3) years commencing on 16 April 2025. The Committee oversaw the finalisation of both the 2024/2025 interim and final statutory audits conducted by the AGSA.

DETAILS OF THE MEMBERS OF THE FORMER AUDIT, RISK, ETHICS AND DISCLOSURES COMMITTEE (AREDC)

COMMITTEE TERM - 16 APRIL 2022 TO 15 APRIL 2025

NAME	ACADEMIC QUALIFICATIONS	PROFESSIONAL DESIGNATION
Ms J Nkosi (Chairperson)	• Postgraduate diploma: Computer Auditing (Witwatersrand), 2006 • BCOMPT Accountancy (Potchefstroom University), 1998	• Certified Information Systems Auditor (SAICA), 2008 • Certified Internal Auditor (Institute of Internal Auditing), 2007
Mr K Maja	• Master of Business Leadership (MBL) – UNISA, 2007 • Hons BCOMPT -UNISA, 2000 • BCom Accounting – Vista University, 1995	• Certified Internal Auditor • IIA Accredited Quality Assurance Assessor • Registered Assessor and Moderator for FASSET, MICT, SETA, SASSETA, ETDP SETA and SERVICES SETA • IIASA Member
Ms U Exner	• BCom Informatics – UNISA • Executive Development Program – UNISA SBL • MPHIL IT Governance – NMU (in progress)	• Certified Director – Institute of Directors SA • CDPSE – ISACA • CISSP – (ISC)2 • CISA – ISACA • Africa Director’s Programme – USB • CGEIT – ISACA • CRISC – ISACA

The details, qualifications and professional designations of the ARC are listed here below:

DETAILS OF THE AUDIT AND RISK COMMITTEE MEMBERS		
COMMITTEE TERM - 16 APRIL 2025 TO 15 APRIL 2018		
NAME	QUALIFICATION	PROFESSIONAL DESIGNATION
Mr A Mashifane (Chairperson)	• B Com (Witwatersrand), 1992 • Hons B Compt (Unisa), 1995 • Postgraduate Certificate in Advanced Taxation (Unisa), 2002 • Deloitte Leadership Program (Gordon Institute of Business), 2016 • LLB (Unisa), 2021	• Chartered Accountant (SA) – South African Institute of Chartered Accountants • Certified Internal Auditor – Institute of Internal Auditors
Mr M Maphale	• BCom (Accounting) Hons / CTA, University of Kwa Zulu-Natal, 2003 • BCom (Financial Accounting) University of Pretoria, 2002 • Matriculated, Prestige College, 1999	• None
Ms T Mhlari	• Higher diploma in Tax Law – University of Johannesburg, 2013 • Bcom Accounting (honours) – University of KZN, 2004 • Bcom Financial Accounting (cum laude) – University of Pretoria, 2003 • Executive Development Programme - Wits Business School, 2024	• Registered Auditor with Independent Regulatory Body of Auditors • Registered Chartered Accountant with South African Institute of Chartered Accountants

During the 2024/2025 financial year, fourteen meetings were held by the Committee.

The number of meetings was necessitated by the following:

- Special meetings for the approval of the 2023/2024 Annual Financial Statements as well as the approval of the Quarterly Performance Information Reports for submission to the Ministry.
- Special meetings to consider the Social and Ethics related matters.
- The interim added responsibilities given that the Council assigned the ARC to attend to the Information Technology Review Committee (ITRC) matters whilst the ITRC Committee members were being appointed.
- A post audit workshop was held to oversee the identification of the root causes and appropriate management actions to mitigate against the findings raised by the AGSA

CORPORATE GOVERNANCE

The committee recognises the management's proactive steps in monitoring the ethical conduct of both employees and leadership. The Authority's commitment to upholding an ethical culture is demonstrated by the presence of a fraud and corruption hotline, managed by an external service provider, and the integration of annual financial

disclosures into the risk and compliance process.

The committee has expressed concerns about the slow progress in implementing consequence management and the effectiveness of the Loss Control Function.

At the request of the Council, ARC has overseen the ITRC matters; however, due to its specialised nature, the ARC has emphasised the importance of the ITRC and called for focused attention. It is noted that the said Committee is operational.

FINANCIAL MANAGEMENT

It is regrettable that the organisation has regressed in terms of financial management, as the outcome of the AGSA's audit of the Annual Financial Statements for the financial year 2024/2025 was a qualified opinion on leave pay provision.

Despite the qualified opinion, an improvement has been noted with regard to the financial statements submitted to the Auditor General, as these were prepared in accordance with the appropriate financial reporting framework. Whilst the appointment of the CFO and the Financial Specialist in the previous financial year has aided the Finance Division in discharging their responsibility, a need still exists to capacitate the Finance Division and to train the existing staff, as well as develop an effective action plan. The ARC is providing guidance in this regard.

Management was urged to improve measures to prevent the recurrence of impairment of receivables from non-exchange transactions which were reported as potentially irrecoverable, and management of leave, including forfeiture of excess leave.

COMPLIANCE MANAGEMENT

The ARC has fulfilled its function of monitoring compliance by the Authority with all applicable regulatory compliance risk register responsibilities. It is crucial to deliver a sustainable, effective and compliant regulatory operating model underpinned by a direct link to the strategic benefits of establishing an enabling regulatory environment within the Authority.

Assurance has been provided on monitoring compliance with applicable Laws and Regulations. The compliance maturity level remained stagnant at level 3.

A concern was raised regarding non-compliance with the Public Finance Management Act and Treasury Regulations, in that effective and appropriate steps were not taken to prevent and/or detect irregular, fruitless, and wasteful expenditure. Additionally, the proper records supporting the leave pay provision, payment of invoices within 30 days after receipt and asset management were raised as concerns from the annual audit of the AGSA. Despite interventions such as an organisation-wide training and updating of the SCM policy, the Auditor General raised findings that could have been avoided.

The committee acknowledges the progress made to significantly decrease the incidence of irregular expenditure. The established Loss Control Committee should expedite the investigations into the irregular expenditure matters referred to and allow for the implementation of disciplinary actions against officials responsible.

Furthermore, a need exists to ascertain an effective system for receiving and recording invoices to ensure that payments to suppliers are made within the regulated payment period (30 days). An improvement in the payment process will significantly improve the payment turnaround times. The committee will be monitoring this on a quarterly basis to ensure compliance.

AUDIT OF PREDETERMINED OBJECTIVES

The organisation achieved an audited annual performance of 92%, an achievement level that is applauded, given that officials employed a hybrid working arrangement within the Strategy & Programme Management Unit.

RISK MANAGEMENT

The Council has delegated the responsibility of managing the Authority's Risk Management Policy to the ARC. The Committee oversees both risks and opportunities to ensure they are properly identified, monitored, managed, and provisioned within the Authority's defined risk appetite.

The Committee observed the ongoing efforts to embed risk management into the organisational culture. The risk management maturity remained at level 3. The Committee continued to oversee the implementation of risk management action plans on a quarterly basis.

The ARC Charter outlines the minimum requirements for the Committee to fulfil its risk oversight responsibilities. The Committee receives regular reports on issues in the Authority's Risk Register, as well as regular updates on compliance matters from the Compliance and Risk functions. The ARC has been involved in various key risk areas and has satisfied itself that the following areas have been appropriately addressed:

- Financial reporting risks;
- Internal financial controls;
- Fraud risks as related to financial reporting; and
- IT risks related to financial reporting.

The Committee recommended the following for approval by the Council:

- Risk Management Reporting Framework;
- Risk Management Plan; and
- Combined Assurance Plan.

The ARC considered the material risks within the Authority and changes to the risk profiles during the year. New and emerging risks, including stakeholder management risks, were addressed. The Committee also supported the Council in fulfilling its responsibilities related to the Authority's

risk management and compliance system. It further received internal audit reports regarding the adequacy and effectiveness of the Authority's information system controls.

The ARC is satisfied that the mitigation actions for the identified risks have been effective. Strategic Risks identified in the Annual Performance Plan influenced pertinent matters addressed by the Council.

The management of potential and perceived conflicts of interest remains a risk that must be promptly addressed to prevent legal ramifications. This includes investigation and providing feedback on incidents reported through the Fraud hotline.

It is our view that the Risk and Compliance Management Unit should be adequately capacitated to assist with the management and monitoring of emerging risks proactively.

The ARC is satisfied that the management of risks is receiving attention and has noted areas of improvement.

EFFECTIVENESS OF INTERNAL CONTROLS

During the 2024/2025 financial year, the ARC:

- reviewed the effectiveness of the Authority's system of internal financial control, including receiving assurance from management, internal audit, and external audit;
- reviewed significant issues raised by the internal audit and audit processes;
- approved internal control and compliance activities; and
- reviewed policies and procedures for preventing and detecting fraud.

Internal Audit provides proactive and reactive reasonable assurance to the committee on the adequacy and effectiveness of the governance, risk management and internal control processes. Our attention was drawn to the efforts of management in preventing and detecting irregular expenditure, which yielded positive results.

The audit reviews highlighted that significant improvement is required in the following areas:

- Effective management of the payment of suppliers within the prescribed 30 days;

- Timely development and implementation of audit action plan and monitoring thereof;
- Preparation of the financial statements that are free from material misstatements;
- Filling of vacant positions within IT, review of system administrator activities, data backup and disaster recovery capabilities and the IT network security vulnerabilities.

Investment in the critical IT resources is key to ensuring the security and integrity of processed information.

Based on the processes followed and assurances obtained, the ARC believes that the significant internal financial controls were partially effective due to the areas of control weaknesses identified, and there is room for improvement, which has been articulated in an action plan to address these.

IN-YEAR MANAGEMENT QUARTERLY REPORTING

The committee has consistently reviewed the financial, non-financial management and reporting practices. Significant improvement is required in the financial management environment if the Authority is to achieve the crucial clean audit outcome, which is a part of its annual performance target.

INTERNAL AUDIT

The internal audit function is an independent assurance function and is part of the third line of defence as set out in the Combined Assurance Model of the Authority. The Chief Audit Executive ("CAE") reports functionally to the ARC and administratively to the CEO. Regarding the ARC's evaluation of the adequacy and effectiveness of internal controls, the ARC receives regular reports from the CAE. The ARC assesses the effectiveness of the internal audit function and approves the Annual and Three-Year Rolling Internal Audit Plan.

During the 2024/2025 financial year, the ARC:

- approved the 2024/2025 Internal Audit Plan and Three-Year Rolling Plan;
- reviewed and approved the Internal Audit Charter;
- considered Internal Audit Quarterly Reports relating to the effectiveness of the Authority's internal control environment, systems and

processes together with the adequacy and appropriateness of the related Management Corrective Action Plans;

- considered the effectiveness of the internal audit function;
- reviewed the internal audit resources to ensure that internal audit is able to discharge its functions;
- considered Hotline reports and the progress in addressing reported incidents; and
- received no complaints relating to the accounting practices and internal audit of the Authority, the content or auditing of its financial statements, the internal financial controls of the Authority or any other related matters.

The committee is satisfied that Internal Audit adequately discharged its functions and responsibilities during the year under review.

Reviews were concluded on performance management, compliance, governance, information technology general controls, and IT security. Furthermore, value-added consulting engagements were also completed.

EXTERNAL AUDIT

During the reporting period, 2024/2025, the ARC:

- considered the 2023/2024 Draft AFS with management and assurance providers, and recommended the Draft AFS to the Council;
- recommended the 2023/2024 draft Annual Report to the Council;
- recommended the Quarterly Performance Information Reports to the Council for submission to the Ministry within the prescribed timeframe;
- reviewed, deliberated and approved the External Audit Annual Plan and related scope of work for the year ended 31 March 2025, with specific reference to the proposed methodology, audit timeline and budget for the audit;
- considered with management the quality and effectiveness of the external audit process, areas of concern and the improvement plans being developed to mitigate identified risks;
- reviewed significant accounting practices, judgements, and estimates adopted by the Authority in the application of the GRAP and found those to be appropriate;

- reviewed a report from the external auditor concerning the effectiveness of the Authority's internal control environment and ICT governance;
- considered the 2024/2025 Procurement Plan; and
- noted progress reports on the 2023/2024 Management Letter Points.

We acknowledge the management efforts of the Audit Steering Committee that continuously ensures the seamless statutory audit process.

The Committee has noted the qualified opinion, including the Auditor General's concerns regarding material misstatements and amendments to the financial statements, and the failure to prevent and/or detect irregular expenditure. Payments of invoices over the 30-day prescription period still require management attention. There are still instances of delays in the execution of consequence management regarding irregular, fruitless and wasteful expenditure were incurred and non-compliance with the SCM prescripts, laws and regulations and internal controls, which was not always effective in detecting and recording irregular expenditure.

Having considered the Auditor General's Management and Audit Reports, the Committee concurs with the Auditor General on the urgency to implement effective controls to manage leave and the accurate calculation of the leave provision balance, detect and prevent irregular expenditure, including the adherence to the prescribed payment periods, and the execution of consequence management. Management was urged to improve processes to adhere to set audit deadlines and to address disputes effectively.

The committee applauds the team for efficiently conducting the audit.

COMBINED ASSURANCE

The Authority's Combined Assurance Model is an essential and fundamental tool, which the ARC and Council rely upon when forming their views on the adequacy of risk management and internal control within the Authority. The ARC is responsible for overseeing the effectiveness of the Combined Assurance Plan, which is documented in accordance with the Combined Assurance Framework.

The ARC acknowledges the collaborative efforts amongst various assurance providers, with a noted area of collaboration among various assurance providers. A combined assurance framework has been developed, which shall be monitored for implementation and continuous improvement.

The Internal Audit is encouraged to continue its approach to minimise duplicated efforts with the Auditor General and create efficiencies. The direct assistance of the Internal Audit to the Auditor General and AGSA's reliance on their IT audit assurance is acknowledged as progress in improving the combined assurance in the Authority.

To strengthen management assurance, the committee has resolved to elevate and closely monitor compliance reporting for all procurement activities managed by supply chain management until stability is achieved within the Unit.

AUDITOR-GENERAL'S REPORT

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

CONCLUSION

The Audit and Risk Committee thanks Council, Chief Executive Officer, Management, Internal Audit, and AGSA for their tireless efforts, commitment, and support throughout the year.



Mr A Mashifane

Chairperson of the Audit and Risk Committee

Risk Management

ICASA is exposed to inherent risks in its core and non-core functions. The enterprise risk management (ERM) methodology is followed across all divisions by implementing Risk and Opportunity Management Policy and Framework which provides guidelines on the management of risks that may derail in the achievement of its strategic outcome and outputs.

During the year, risks were identified at outcome, output, operational and project levels and assessed in line with the adopted risk management model. The consolidated response to these risks is monitored for effective implementation through:

- An integrated and dynamic governance structure which continues to monitor the outcome, output, and operational risks at business levels, and promote a sound risk culture.
- Well-defined material risk categories, known as outcome risks, for complete risk coverage.
- Comprehensive and structured processes for evaluating, responding to, and monitoring risks.
- An efficient risk culture stipulating an effective risk operating model and appropriate risk practices, tools, and techniques to support ICASA's strategy.

The Audit, Risk, Ethics Disclosure Committee (AREDC) during the quarterly meetings continued to provide its oversight role and ensure efficient and effective management of ICASA's risk management activities.

All the risks identified by the business units were captured and reviewed on a quarterly basis. High risks continue to receive attention from management and governance committees.

BUSINESS CONTINUITY

The risk and compliance department provides centralized coordination of ICASA's Disaster Risk Management.

During the year the Council approved the Disaster and Business Continuity Management Policy for implementation. Disaster Risk Assessment was also developed which included all categories of risks identified by ICASA. The risk and compliance department continue to implement the Disaster Management Plan and Business Continuity Plan to ensure that the necessary measures are taken to continue delivery on mission critical services and mitigate the risks of unforeseen circumstances during the time of disaster.

The Terms of Reference for Crisis Management Committee was approved followed by the appointment of the members of the committee. This will continue to strengthen the implementation of the Disaster and Business Continuity Management Policy.

The risk and compliance management department also participates in National Disaster Management Advisory Forum and DCDT Portfolio Disaster Management Team for knowledge sharing with other entities.

BUSINESS PERFORMANCE AND RISK MANAGEMENT FRAMEWORK

ICASA approach is on four (4) lines of defense model, which ensure the provision of independent and coordinated assurance within ICASA. The diagram reflects ICASA Enterprise Wide Risk Management Framework (ERM).

ICASA ERM OPERATING MODEL



RISK MANAGEMENT POLICY

The Risk Management Policy reflects ICASA's view of on Enterprise Risk Management.

The implementation of the strategy is also reflected through the four lines of defense depicted.

ENTERPRISE RISK MANAGEMENT FRAMEWORK (ERMF)

The framework enhances the implementation to risk management within ICASA and is underpinned by the following:

1. Consistent governance structure at Business level.
2. Well-defined material Principal (outcome) risks.
3. Four (4) lines of defense.
4. Core risk competency.
5. Risk operating model with clear roles and responsibilities.

Identifying and understanding the organisation's material risks is critical in the development and delivery of ICASA's strategy. In line with best-practice corporate reporting, ICASA's integrated annual report includes a comprehensive assessment of the principal risks facing the business, as well as those matters that both stakeholders and ICASA's Council believe have a material bearing on the success of the business in both short and long term. The risks identified through risk assessment process were numerous and wide-ranging. The mitigation plans thereof were analysed and prioritised by senior management; and reviewed and approved by the Council.

ICASA recognises that risks are inherent in all its business activities. The risks if not managed properly can result in safety, financial, operational or reputational impact. As understanding the

risks and developing appropriate responses are critical to future success, ICASA is committed to an effective, robust system of risk identification, and an effective response to such risks, in order to support the achievement of our objectives.

The Authority takes a holistic risk management approach, and all risk management activities are aligned to corporate goals, objectives and priorities with the aim of protecting and enhancing the reputation of the Authority.

The Authority identified 6 strategic risks outcomes which may hinder the achievements of strategic outcomes and outputs.

The table below provides the risk mitigation measures implemented during the current financial year in respect of ICASA principal strategic outcome risks.

NO	RISK AND RISK DESCRIPTION	MITIGATION PLANS IMPLEMENTED	RISK MOVEMENT
1.	Potential delays in regulatory interventions due to litigation by stakeholders resulting in delays to achieve ICASA mandate	The division Legal Risk and CCC continued to provide legal advice to other Divisions, Committees and Council to safeguard the Authority's interests and to ensure that all its actions and decisions are legally compliant with the Constitution and enabling legislation.	The risk remained cautionary on a quarter-to-quarter basis due to ICASA `operations being litigious 
2.	Inability/Limitation to execute our mandate independently due to political interference and/or undue influence (lobbying)	• Approved Code of Ethical Conduct and Disclosure of Interest. • Effective Monitoring and Enforcement of the Code of Ethical Conduct and Disclosure of Interest through disclosure by all employees. • Continued disclosure of financial interest in Council meetings, Council Committee meetings and Governance Committee meetings. • Annual financial disclosures continued to be implemented and regular assessment of financial disclosures.	The risk remained low on a quarter-to-quarter basis. The risk did not materialise. 
3.	Possible delays in the assignment of spectrum to radio communication in SA due to late approval of the National Radio Frequency Plan which may have impact on the implementation of spectrum that supports broadband.	• Adherence to Process and Procedures • Promotion of effective engagement with the policy makers. • Regular engagement between ICASA and the Ministry in terms of Section 34 of the EC Act.	The risk remained low on a quarter-to-quarter basis. The risk assessment indicates the controls were effective and adequate to ensure the risk does not materialise. 

NO	RISK AND RISK DESCRIPTION	MITIGATION PLANS IMPLEMENTED	RISK MOVEMENT
4	Non-adherence by licensees to licence terms and conditions and regulatory requirements	• Implementing transparent processes • Adherence to Process and Procedures • Effective engagement with the policy makers. • Effective Monitoring and Enforcement of regulations. • Periodical review of regulatory measures in place	The risk remained low on quarter-to-quarter basis. 
5	Failure to achieve regulatory targets due to inadequate funding, reductions in MTEF allocations	Continued discussion on ICASA funding model Reprioritisation of spending is continuously being implemented.	The risk was assessed cautionary due to budgetary constraints. 
6	Failure to ensure business continuity due to Natural Disasters.	• Provided tools necessary for remote working to all staff • Provided protective clothing and associated tools to all field workers • Implementation of a cleansing routine to keep the premises clear of potential infections • Draft IT strategy available • Implementation of Disaster Management Plan • Disaster and Business Continuity Management Policy	The risk was assessed lower 

 **Constant but good**
 **Constant but concerning**

FRAUD MANAGEMENT

The Authority's Fraud and Corruption Prevention Policy aims to create a culture of zero tolerance to fraud and provide guidelines on prevention, detection and investigation of incidents of corruption/fraud.

The risk and compliance department conducted fraud risks assessment with all divisions. The controls include having relevant policies, standards, procedures, and guidelines. ICASA's independent external whistleblowing hotline service (fraud

hotline) continues to guarantee employees, suppliers, consultants, and members of the public their anonymity when reporting any incidents of fraud. Awareness newsletters were issued through internal news to provide awareness on fraud and encourage effective whistleblowing. The Council has zero tolerance on fraud against employees and other stakeholders. During the year no fraud incidents were reported against ICASA employees or any of the stakeholders. However, where fraud incidents are reported, they are investigated and action is taken against perpetrators.

ETHICS MANAGEMENT

ICASA performs its functions in public interest. It promotes the principles of good ethical conduct in line with good governance principles, as set out in the Code of Ethical Conduct and Disclosure of Interest. The Code outlines the minimum ethical standards of behaviour that are expected from all Officials of ICASA which include honesty, fair dealing, integrity, good morals and ethical values in their conduct.

All officials are required to disclose any financial or business interest on an annual basis or when the need arises. The Code also sets stringent standards relating to the acceptance of gifts from third parties and declarations of potential conflict of interests. The financial disclosure reports are presented to AREDC on a quarterly basis.

It is expected that all ICASA officials, as well as service providers, must comply with the Code and policies, as well as applicable laws and regulations. The Code sets out the expectations ICASA have for all service providers when dealing with ICASA officials, including expectations regarding ethical business practices.

Awareness workshops were conducted with new officials on the Code to improve areas of compliance.

ICASA only accepts reasonable, appropriate and lawful gifts that satisfy the general principles of the Code, which are not received with the intent or prospect of influencing an official's decision-making or other conduct.

Where the gifts are not in line with the code of conduct and disclosure of interest, such gifts are declined by the officials.

The fraud hotline is established and can be used by officials, stakeholders, and members of the public to report suspected unethical conduct. The hotline is available 24/7 through downloading of BDO APP.

Training was provided to employees on the use of the APP and method of reporting any incidents of fraud.

During the year, all financial disclosure forms of officials were assessed by independent legal firms.

COMPLIANCE

The Risk and Compliance department coordinates and provides for management of compliance within ICASA. The Risk and Compliance department's coordinating role on compliance extends to ensure compliance obligations are met by developing and maintaining an appropriate Compliance Policy and framework to address the following.

- Identifying, assessing and monitoring compliance with applicable regulatory requirements;
- Promoting a culture of compliance and ethics;
- Reporting on compliance risks to the EXCO, ARC, and Council; and
- Compliance with laws and regulations applicable to ICASA operations is critical as non-compliance may have potentially serious consequences.

Compliance universe with identified all legislations and policies relevant to ICASA was developed. High risk legislation was identified for further assessment and monitoring.

A number of policies were reviewed during the year in line with the policy review framework and reported to governance committees quarterly. The policies are reviewed to ensure that they are clear, comprehensive and accessible, and address the policy gaps that may be identified during assessment by the policy owners. Policy owners continue to provide workshops to employees on the approved policies to ensure compliance with the policies, standards, and procedures.

Occupational Health and Safety

ICASA is committed to providing and maintaining a safe and healthy working environment for all its employees, stakeholders, and interested parties. The Authority continues to comply with the Occupational Health and Safety (OHS) Act number 85 of 1993 as amended, Hazardous Biological Agents Regulations and related Acts and Regulations.

To ensure employees' and stakeholders' safety in ICASA's workplace, various measures were put in place to minimise and/or eliminate OHS-related incidents/risks and the spread of occupational diseases in the workplace:

- Occupational Health & Safety (OHS) Policy.
- Personal Protective Equipment (PPE) Policy.
- OHS Policy Statement, displayed in all ICASA's premises as per OHS Act.
- Occupational Health & Safety Committee.
- Occupational Health & Safety Committee terms of reference
- Awareness in all aspects of safety, health and environment to assist the Authority in fulfilling its statutory and common law duty of care.

OHS AND SAFETY AWARENESS

As an ongoing process of maintaining compliance and improving OHS awareness, Corporate Services performed following:

OHS awareness workshops were conducted at the Head Office and regional offices, and additional OHS awareness workshops are conducted on a quarterly basis for new employees who have joined the Authority during the financial year

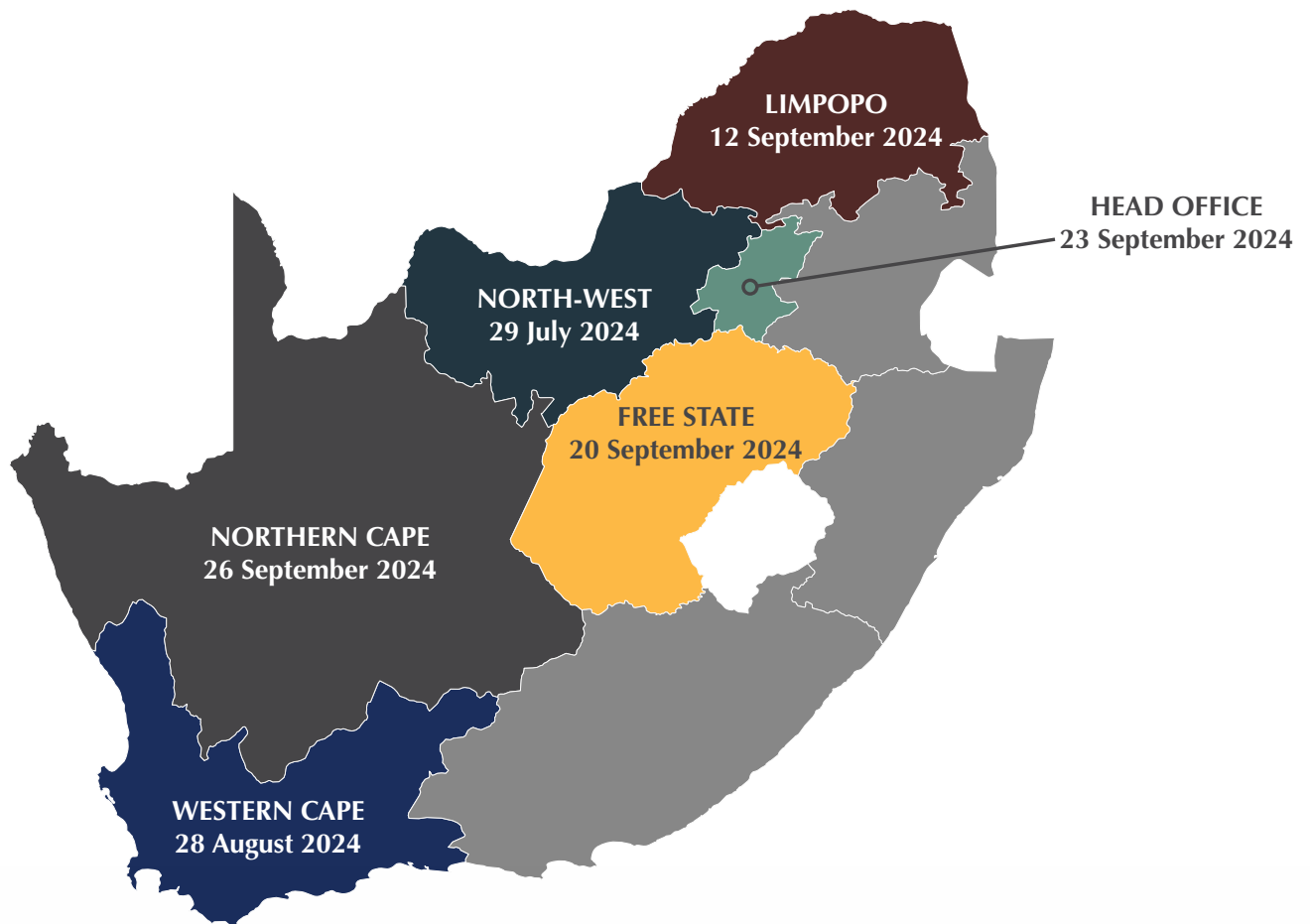
OHS COMMITTEE

The purpose of the Committee is to monitor and implement OHS-related business decisions and oversee compliance with the OHS Act, Policy, and related Regulations. Some of the operational activities undertaken by the Committee in the financial year under review include:

- Scheduling OHS Committee meetings and actioning resolutions in line with statutory requirements.
- Quarterly reports to EXCO and REMCO on OHS related activities that have been undertaken during the financial year.
- Conducting emergency evacuation drills at Head Office and Regional Offices, preparing employees, contractors, stakeholders and/or interested parties in the event of a real life-threatening situation.
- Monitor compliance, investigate and report OHS incidents at Head Office and Regional offices.
- Providing advice and awareness on a range of safety, health and environmental issues taking place within ICASA

EMERGENCY DRILL EXERCISES

OHS Act also requires an Employer to take reasonably practicable steps in terms of severity and scope of the hazard or risk concerned. The Authority conducted the following emergency drill exercises during 2024/25 financial year at Head Office and Regional Offices:



OHS TRAINING

In compliance with OHS Act and to ensure the health and safety of employees, stakeholders, and interested parties, the following OHS trainings were conducted for SHE Representatives during the 2024/25 FY:

- Health Identification and Risk Assessment (HIRA) – SHE Representatives were trained on identifying OHS risks, how to mitigate and do a risk assessment in the workplace.
- Incident Investigation – SHE Representatives were trained on how to investigate and report OHS risks.



Part D

Human Resource Management

At the core of ICASA's mission to regulate the communications sector lies a workforce of exceptional calibre. The Human Resources (HR) Division continues to play a key role in nurturing this talent, working strategically with other departments to create an environment where employees thrive and contribute meaningfully to the Authority's regulatory mandate.

HR's strategic priorities align comprehensively with ICASA's overarching objectives, which demonstrates measurable progress across key performance indicators:

1. Successfully maintained a controlled vacancy rate of 5.5% in 2024/25FY, which represents a marginal increase from the previous year's 5.3%, whilst continuing to ensure service delivery standards remain uncompromised through strategic recruitment initiatives.
2. Implemented comprehensive employee satisfaction measurement frameworks to assess staff engagement levels and identify improvement opportunities across the organisation.
3. Successfully executed the Workplace Skills Plan in full compliance with MICT SETA requirements which led to the achievement of 100% implementation despite the changes in procurement processes that resulted in reduction in training participant numbers from 308 to 128 employees, which focused on targeted, high-impact development interventions.
4. Delivered four (4) strategic wellness initiatives which maintains the Authority's commitment to holistic employee well-being and organisational

resilience.

5. Advanced workforce diversity objectives by maintaining youth employment at sustainable levels whilst achieving incremental progress in disability inclusion which increases representation from six (6) to nine (9) employees (with one (1) additional non-permanent employee living with a disability).

ICASA's commitment to diversity, equality, and inclusion continues to manifest through strategic alignment with Employment Equity Act requirements. The Authority's systematic method for creating opportunities for persons with disabilities and addressing historical inequities demonstrates institutional dedication to creating an inclusive, high-performance culture.

This strategic focus on targeted recruitment, competency-based training, performance optimisation, and comprehensive employee well-being has yielded sustainable results.

The 2024/25FY demonstrates continued institutional maturity in human resources management which positions ICASA as an exemplar of public sector HR excellence.

These achievements reflect the HR Division's systematic commitment to professional excellence, which ensures ICASA maintains its vital role in shaping South Africa's communications landscape. Through strategic HR initiatives, the Authority sustains a stable, high-performing workforce capable of delivering consistent, world-class regulatory services to stakeholders and the South African public.



HUMAN RESOURCE OVERSIGHT STATISTICS

EMPLOYEE COST

	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	
PROGRAMME	EMPLOYEE COSTS	EMPLOYEE COSTS	NO. OF EMPLOYEES	NO. OF EMPLOYEES	AVERAGE EMPLOYEE COST	AVERAGE EMPLOYEE COST	% VARIANCE
Basic	322 181 852	364 116 017	335	340	961 737	1 070 929	13.02%
Training	6 027 535	2 793 844	308	128	19 570	21 827	-53.65%
Grand Total	328 209 387	366 909 861	335	340	979 730	1 079 147	11.79%

Personnel expenditure demonstrated controlled growth with total employee costs increasing by 11.79% from R328,209,387 in 2023/24FY to R366,909,861 in 2024/25FY. This increase occurred alongside workforce expansion from 335 to 340 employees, which represents a 1.5% growth in organisational capacity.

Training expenditure experienced an unplanned reduction of 53.65% from R6,027,535 to R2,793,844, primarily attributable to procurement process adjustments that impacted training delivery schedules and vendor engagement timelines. This decrease resulted in training participation reducing from 308 to 128 employees, reflecting operational constraints rather than strategic workforce development decisions.

Despite workforce expansion, the average employee cost increased by 13.02% to R1,079,147 which reflects the Authority's investment in higher-calibre talent acquisition and retention strategies. This strategic shift demonstrates ICASA's commitment to attracting specialised expertise required for complicated regulatory challenges in the evolving communications sector.

The combination of controlled workforce growth, training investment adjustments, and strategic talent acquisition indicates mature human capital management that is aligned with the Authority's Medium-Term Expenditure Framework priorities for 2025-2028.

STAFF COMPLEMENT

CRITERIA	2023/24	2024/25	% VARIANCE	MOVEMENT
Approved posts including unfunded	471	471	0.0%	0
Funded filled employees	335	340	1.5%	5
Vacancies	25	26	4.0%	1
Total number of funded positions	360	366	1.5%	6
Vacancies (vacancy rate percentage)	5.3%	5.5%	4.0%	0.2%

ICASA maintained organisational structure stability with 471 approved posts remaining constant throughout the reporting period. The workforce grew modestly by 1.5% from 335 to 340 employees which demonstrates a careful expansion that is aligned with operational requirements and budget parameters.

The difference of 105 between the approved posts (471) and the total number of funded positions (366) is the total number of unfunded positions.

Vacancy management slightly increased to 5.5% (26 positions) from the previous year's 5.3% (25 positions). This marginal increase of 0.2 percentage points remains well within the Authority's target parameters of maintaining vacancy rates below 7%, as outlined in the Annual Performance Plan 2025/26FY.

The controlled vacancy rate, whilst maintaining approved post levels, indicates ICASA's continued success in strategic recruitment within the competitive South African telecommunications professional market. The Authority continues to balance lean streamlined operations with ensuring adequate human capital to fulfil its comprehensive regulatory mandate across telecommunications, broadcasting, and postal services.

ICASA's ability to lower its vacancy rate while slightly increasing its workforce demonstrates effective human resource management. The Authority seeks to strike a balance between maintaining a lean organisation and ensuring that it has the necessary human capital to fulfil its regulatory mandate.

DIVISIONAL STAFF COSTS

DIVISION	2023/24	2024/25	IN(DE)CREASE AMOUNT	IN(DE)CREASE %
CEO	7 967 222	6 361 312	-1 605 910	-25%
COO*	0	0	0	
Corporate Services	20 465 678	23 689 185	3 223 506	14%
Council & Secretariat	18 341 804	22 461 210	4 119 406	18%
Engineering & Technology	17 792 887	18 713 597	920 711	5%
Finance	26 486 911	33 676 322	7 189 411	21%
Human Resources Management	32 115 000	38 791 483	6 676 482	17%
Information Technology	10 823 195	12 229 604	1 406 409	12%
Internal Audit	12 534 249	13 233 765	699 516	5%
Legal, Risk & CCC	17 908 610	16 028 698	-1 879 912	-12%
Licensing & Compliance	70 868 995	71 101 366	232 371	0%
Policy Research & Analysis (PRA)	27 177 971	28 470 472	1 292 502	5%
Regions & Consumer Affairs	76 290 328	79 359 004	3 068 675	4%
Grand Total	338 772 850	364 116 017	25 343 167	6.96%

* Note comment under the organisational structure on page 17.

Personnel cost distribution across divisions reflected strategic organisational priorities, with total costs increasing by 6.96% to R364,116,017. Notable developments include significant investments in Finance (21% increase), Council & Secretariat (18% increase), and Human Resources Management (17% increase), indicating strengthened governance and administrative capabilities.

The CEO's Division experienced a 25% cost reduction, which reflects the effect of the vacancy

that remained vacant for some time in that division, whilst Legal, Risk & CCC showed a 12% decrease. These reallocations demonstrate adaptive resource management responding to evolving regulatory priorities and operational requirements.

Engineering & Technology, Policy Research & Analysis, and Regions & Consumer Affairs maintained steady growth between 4-5%, reflecting consistent investment in core regulatory functions that are essential for effective sector oversight.

TRAINING COSTS FOR EMPLOYEES

DIVISION	NO. OF EMPLOYEES TRAINED 2023/24	NO. OF EMPLOYEES TRAINED 2024/25	TRAINING EXPENDITURE IN RANDS 2023/24	TRAINING EXPENDITURE IN RANDS 2024/25	AVERAGE TRAINING COST PER EMPLOYEE IN RANDS 2023/24	AVERAGE TRAINING COST PER EMPLOYEE IN RANDS 2024/25
CEO Office	6	1	179 998	28 520	30000	28520
COO Office*	0	0	0	0	0	0
Corporate Services	30	7	477 659	150 819	15922	21546
Council & Secretariat	18	12	458 490	257 670	25472	21473
Engineering & Technology	16	9	249 127	180 340	15570	20038
Finance	35	16	823 058	410 537	23516	25659
Human Resources	10	7	515 818	191 431	51582	27347
Information Technology	11	7	265 589	124 615	24144	17802
Internal Audit	9	1	148 467	21 185	16496	21185
Legal and CCC	9	1	302 317	21 185	33591	21185
Licensing & Compliance	77	37	1 175 098	703 313	15261	19008
Policy Research & Analysis	21	10	605 543	183 271	28835	18327
Regions & Consumer Affairs	66	20	826 370	520 958	12521	26048
Grand Total	308	128	6 027 535	2 793 844	292 910	268 136

* Note comment under the organisational structure on page 17.

Training strategy underwent significant operational adjustments in 2024/25FY, with total expenditure decreasing to R2,793,844 due to changes in training procurement processes that affected delivery timelines and vendor engagement protocols. The reduced participant numbers from 308 to 128 employees reflect these procedural adaptations rather than strategic shifts in skills development priorities.

Despite procurement-related constraints, the average training investment per employee increased substantially to R21,827, demonstrating the Authority's maintained commitment to comprehensive skill development when training delivery was achievable. Key Divisions receiving significant training investment included Finance (R410,537), Regions & Consumer Affairs (R520,958), and Licensing & Compliance (R703,313), aligning with critical regulatory competency requirements.

The Information Technology Division, established as a separate entity, received focused training investment of R124,615 across seven (7) employees, supporting digital transformation initiatives outlined in ICASA's strategic planning documents.

Training procurement processes are scheduled for comprehensive revision in 2025/26FY to ensure optimal delivery mechanisms that support the Authority's skills development objectives whilst maintaining compliance with public sector procurement requirements. This revision will enable more efficient training delivery and broader employee participation in capability development programmes essential for regulatory excellence.

The temporary procurement adjustments do not reflect reduced commitment to workforce development, but rather demonstrate the Authority's adherence to proper governance protocols while working to optimise training delivery systems for enhanced organisational capability building.

WORKFORCE COMPOSITION BY OCCUPATIONAL LEVEL

OCCUPATIONAL LEVEL	APPROVED STRUCTURE	2023/24 NO. OF EMPLOYEES IN APPROVED POSITIONS	2023/24 ACTIVE VACANCIES	2024/25 NO. OF EMPLOYEES IN APPROVED POSITIONS	2024/25 ACTIVE VACANCIES	% OF VACANCIES
Top Management	10	9	0	6	0	0.0%
Senior Management	11	8	2	9	0	0.0%
Professional Qualified	175	102	7	102	8	4.6%
Skilled	207	151	3	160	12	5.8%
Semi-skilled	65	63	13	61	6	9.2%
Unskilled	3	2	0	2	0	0.0%
TOTAL	471	335	25	340	26	5.5%

Workforce distribution demonstrates strategic focus on professional and skilled positions.

The Skilled category represents the largest complement with 160 employees experiencing a 5.8% vacancy rate, which indicates successful recruitment in technical specialisations. Professional Qualified positions maintain a substantial presence with 102 employees and a controlled 4.6% vacancy rate, reflecting the Authority's emphasis on regulatory expertise.

Top Management and Senior Management levels achieved full staffing, which eliminates previous year vacancies and demonstrating successful leadership recruitment. Semi-skilled positions showed the highest vacancy rate at 9.2%, suggesting challenges in attracting candidates for these roles within public sector remuneration frameworks.

EMPLOYMENT DYNAMICS AND WORKFORCE FLOW

SALARY BAND	EMPLOYMENT AT THE BEGINNING OF THE PERIOD	NEW APPOINTMENTS	TERMINATIONS	EMPLOYMENT AT THE END OF THE PERIOD
Top Management	6	1	4	3
Senior Management	7	2	1	8
Professional Qualified	96	4	5	95
Skilled	162	20	10	172
Semi-skilled	62	3	5	60
Unskilled	2	0	0	2
Total	335	30	25	340

Recruitment activities resulted in 30 new appointments across various occupational levels, whilst 25 terminations occurred during the period. The net increase of five (5) employees demonstrates controlled growth aligned with strategic workforce planning objectives.

Skilled positions experienced the most significant growth with 20 new appointments, which reflects the Authority's focus on technical capability enhancement. Professional Qualified positions remained stable, while Top Management underwent strategic restructuring with one (1) appointment and four (4) terminations.

STAFF RETENTION AND ATTRITION

REASON	NUMBER 2023/24	NUMBER 2024/25	% VARIANCE	% OF TOTAL NO. OF STAFF TERMINATED STAFF
Dismissal	1	1	0%	4%
End of Contract	0	4	0%	16%
Resignation	15	14	-7%	56%
Illness	0	1	0%	4%
Deceased	0	1	0%	4%
Retirement	1	4	300%	16%
Total	17	25	47%	100%

Staff turnover increased to 7.4% (25 terminations) from the previous year's 5.1% (17 terminations), whilst remaining below the industry benchmark of 10% for acceptable turnover rates. This increase of 47% requires strategic attention to retention mechanisms.

Resignations continued as the primary attrition driver, accounting for 56% of departures (14 employees), compared to the previous year's 88%. Retirement-related departures increased significantly to 16% (4 employees), whilst contract completions accounted for 16% (4 employees), indicating natural workforce transitions.

The diversification of attrition reasons suggests normal organisational dynamics instead of systemic retention challenges, though continued monitoring remains key for maintaining institutional knowledge and regulatory expertise.

Labour relations matters decreased by 38% to five (5) active cases, which demonstrates improved workplace harmony and effective dispute resolution mechanisms. The reduction from eight (8) to five (5) cases indicates enhanced employee relations management and proactive conflict resolution.

Grievance cases decreased substantially by 75% from four (4) to one (1), reflecting improved communication channels and responsive management practices. Labour Court and High Court cases remained stable, whilst CCMA cases maintained at previous levels which indicates consistent external dispute resolution patterns.

LABOUR RELATIONS AND DISPUTE RESOLUTION

NATURE OF DISCIPLINARY ACTION	2023/24 NUMBER	2024/25 NUMBER	% VARIANCE
Labour Court	2	2	0%
High Court	1	1	0%
CCMA	1	1	0%
Grievance	4	1	-75%
Total	8	5	-38%



EQUITY TARGET AND EMPLOYMENT EQUITY STATUS

OCCUPATIONAL LEVELS	MALE								FEMALE								FOREIGN NATIONAL		GRAND TOTAL
	AFRICAN	TARGET	COLOURED	TARGET	INDIAN	TARGET	WHITE	TARGET	AFRICAN	TARGET	COLOURED	TARGET	INDIAN	TARGET	WHITE	TARGET	MALE	FEMALE	
Top management	1	3	0	1	0	0	0	1	5	5	0	0	0	0	0	0	0	0	6
Senior management	5	3	0	1	0	1	0	1	4	2	0	0	0	0	0	1	0	0	9
Professionally Qualified	50	50	4	5	3	4	4	5	32	34	3	4	1	1	1	2	3	1	102
Skilled Technician and academically qualified workers	67	67	9	9	2	3	7	9	65	64	5	7	3	2	2	6	0	0	160
Semi-skilled and discretionary decision-making	12	19	1	3	1	1	3	4	36	38	1	3	2	1	5	3	0	0	61
Unskilled and defined decision-making	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	2
Grand Total	135	100	14	8	6	9	14	23	144	113	9	8	6	4	8	8	3	3	340

Employment equity demonstrates continued progress in representation across demographic groups. African representation remains strong at senior levels, with balanced gender distribution evident across most occupational categories. Female representation shows particular strength in Top Management positions.

Professional Qualified levels exhibit the most diverse demographic composition, which indicates successful equity strategies in technical recruitment. Coloured, Indian, and White representation requires continued focus through targeted recruitment initiatives to achieve optimal demographic balance.

EMPLOYEES LIVING WITH DISABILITY PER GENDER

OCCUPATIONAL LEVEL	2023/24		2024/25		GRAND TOTAL
	MALE	FEMALE	MALE	FEMALE	
Top Management	0	0	0	0	0
Senior Management	0	0	0	0	0
Professionally Qualified	1	0	2	2	4
Skilled Technician and academically qualified workers	3	1	2	1	3
Semi-skilled and discretionary decision-making	1	0	1	1	2
Unskilled	0	0	0	0	0
Grand Total	5	1	5	4	9

Disability inclusion demonstrated significant progress with representation increasing from six (6) to nine (9) employees (including one (1) non-permanent appointment), representing 2.6% of the workforce. This achievement exceeds the 2% industry benchmark and reflects ICASA's commitment to inclusive employment practices.

Professional Qualified and Skilled Technician levels show the strongest disability representation, whilst management levels require targeted inclusion strategies. The gender distribution among employees with disabilities shows balanced representation, which supports comprehensive inclusion objectives.

This enhanced disability inclusion aligns with the Authority's Annual Performance Plan target of increasing representation from five (5) to seven (7) permanent employees, which demonstrates a successful implementation of accessibility initiatives and inclusive recruitment practices.

The comprehensive HR performance in 2024/25FY positions ICASA for continued regulatory excellence while advancing transformation objectives that are essential for South Africa's communications sector development.



Part E

Consumer Advisory Panel and Complaints & Compliance Committee

Consumer Advisory Panel Report

1. LEGISLATIVE MANDATE

The Consumer Advisory Panel (CAP) is a statutory body established by the Independent Communications Authority of South Africa (ICASA), in terms of Section 71 of the Electronic Communications Act, No 36 of 2005, as amended, and the CAP Regulations, published in Government Gazette No. 48960 of 14 July 2023.

2. COMPOSITION OF CAP

Statutorily, CAP comprises 9 part-time members appointed from the South African community with a balance of expertise in consumer issues in the electronic communications, broadcasting, postal sectors, consumer legislation and rights, economics, engineering, communications, academia, law and labour. CAP members also represent the interests of persons with disabilities, senior citizens, women, youth and people living in underserved areas.

The appointed members of the Panel represent a diverse set of qualifications, skills, and competencies across the ICT sector to fulfil the CAP mandate, and five were appointed during the year under review as follows:

- (a) Mr Phosa Mashangoane – Chairperson
- (b) Ms Lindiwe Maepa - Panel Member
- (c) Mr Jack Tlokana - Panel Member
- (d) Ms Josephine Mabotja - Panel Member
- (e) Mr Mongezi Menye - Panel Member

3. CAP ANNUAL BUSINESS PLAN 2024/2025

During the year under review, CAP had eighteen (18) annual targets to achieve. The Panel achieved sixteen (16) targets, and could not achieve two targets. The table below outlines the targets.

CAP TARGETS FOR 2024/2025 FINANCIAL YEAR

Target	Achieved	Not Achieved	Reason for Variance
Quarterly Advisory	✓		
Annual Advisory		×	Late submission of the Annual Advisory for the Council's consideration
Critical Concerns for Women	✓		
Critical Concerns for Youth	✓		
Critical Concerns for Persons with Disability	✓		
Commentary on Regulations	✓		
Commentary on Regulatory Projects		×	There was no regulatory project available to make a commentary on
Stakeholders' Engagements on Telecommunications Services	✓		
Stakeholders' Engagements on Broadcasting Services	✓		
Stakeholders' Engagements on Postal Services	✓		
Research Paper on Telecommunications Services	✓		
Research Paper on Broadcasting Services	✓		
Research Paper on Postal Services	✓		

4. CAP ADVISORIES TO THE COUNCIL

CAP conducted three community outreach programmes to engage with stakeholders (Stakeholders' Engagements) in Limpopo, Mpumalanga and KwaZulu Natal Provinces. The stakeholders comprised the women, youth, persons with disabilities, senior citizens and community radio

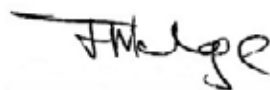
broadcasters. Three research studies were conducted on issues affecting consumers in telecommunications, broadcasting and postal services. The three Stakeholder Engagements and the three Research Studies enabled CAP to collect insightful data, which, after the analysis, resulted in the findings that culminated in the advisories to the Council. The advisories were as follows:

- The Authority must deploy the Monitoring and Compliance Teams to visit areas where CAP observed challenges with the QoS to measure the QoS.
- The Compliance Team needs to be deployed to the same districts to determine compliance with license terms and conditions about telecommunications, broadcasting and postal services.
- The Authority must bring the Post Office challenges, in terms of a lack of service to communities, to the attention of the Department of Communications and Digital Technologies (DCDT).
- The Compliance Team must resolve the issue of illegal community radio stations that are operating in KwaZulu-Natal Province.
- The Authority note and report to the DCDT that the vacant Post Office buildings are occupied by vagrants and they pose a serious risk of crime, especially in the townships.
- The Authority must resolve the issue of airwaves in Durban that are stronger in the ocean than inland.
- The Authority must consider developing regulations that encourage the telecommunications industry to create low-cost or affordable products for low- and middle-income communities.

- The Post Offices need to be transformed into digital hubs to provide e-services for communities.
- The Authority must consider taking lessons from Ofcom on how to effectively protect vulnerable consumers like pensioners, by giving them advice on Pensioners Subscription Fee Discounts in communications services and other cheaper packages.
- The Post Office networks need to be transformed into platforms for delivering government services in rural and underserved areas.

5. CONCLUSION

In conclusion, the Consumer Advisory Panel has provided valuable insights and recommendations throughout this process of reporting. CAP identified critical concerns for consumers in telecommunications, broadcasting and postal services as key areas for stakeholders' engagement and strongly recommended that the Authority implement the recommendations. CAP appreciates the opportunity to contribute to the consumer protection environment and looks forward to continued collaboration with stakeholders. The collaboration would enable CAP to play a meaningful role in the promotion and protection of the rights of consumers of telecommunications, broadcasting and postal services.



Phosa Mashangoane

Chairperson - Consumer Advisory Panel

Complaints & Compliance Committee Report

INTRODUCTION

1. The Complaints and Compliance Committee ("CCC") was established by the Independent Communications Authority of South Africa ("ICASA") in terms of section 17 of the ICASA Act 13 of 2000 ("the Act"). It is composed of seven members, one of whom is the Chairperson.
2. Section 17B of the Act sets out the functions of the CCC, which is to investigate and hear, if appropriate, and make a finding on complaints that fall within its jurisdiction.
3. I have had the privilege and honour to chair the CCC during the period under review. As a creature of statute, the nature of the work is that the CCC can only do what it is empowered to do by the Act. So, one of the responsibilities of the CCC is to ensure that it remains vigilant so as not to go beyond its jurisdiction.

THE WORK

4. In the year under review, all our hearings and meetings were held online. Notably, there were fewer challenges related to connectivity issues compared to the previous years.
5. During the period under review, the CCC's work started slowly, but the pace and the number of matters heard, increased exponentially.

While, for reasons beyond the control of the CCC, at the beginning of the period, some matters had to be postponed, the later part of the period was reasonably busy, as the CCC had to attend to the backlog caused by the postponements earlier.

THE NATURE OF COMPLAINTS

6. A number of complaints filed concerned non compliances related to the election regulations committed during the election period. Some of these were heard on an extremely urgent basis. Thankfully, the CCC was up to the task

and members were able to hear, deliberate on and resolve the matters within days of the hearing.

7. Licensees appearing before the CCC included broadcasters, mostly radio stations, with community radio stations being the majority of the Respondents.

ELECTION RELATED COMPLAINTS

8. The period under review followed shortly after the Provincial and National Elections in 2024. It was, therefore, not surprising that the CCC heard a large number of complaints related to non compliance with election regulations.
9. Although some of these complaints were referred to the CCC promptly, and resolved expediently, the majority of the matters were referred to the CCC months after the elections. This was probably because these matters needed to be investigated thoroughly before any referral could be made.
10. In addition to election matters, the CCC heard a diversity of complaints. These ranged from non compliances with licence terms and conditions by Licensees, to non compliance with various regulations.
11. There was also a diversity of Complainants. These were individuals, such as listeners, competitors of the Respondents, or one of the divisions of ICASA. Not all the parties who appeared before the CCC were legally represented. As a result, the CCC had to assist and guide those not legally represented as they were often not familiar with the procedures.

CATEGORIES OF THE COMPLAINTS

12. As has been the case in the previous years, in the year under review, the CCC heard and adjudicated on Telecommunications matters and Broadcasting matters while there were no complaints relating to Postal Services.

13. All the above matters were heard virtually. This had an advantage in that parties did not have to leave their homes or offices as they could take part in the proceedings from any location. Undoubtedly, the parties were able to save time and money. On the other hand, occasionally, the parties had to contend with connectivity issues but these were invariably resolved quicker than in the previous years.
14. Irrespective of the different nature of the work, during this period, the quality of the decisions of the CCC has not been compromised. In carrying out its work, the CCC continues to uphold our Constitution, and consistently produces work of a high standard that reflects the objectives of the ICASA Act and underlying statutes.
15. Consistency has been the hallmark of the work of the CCC. This has been made possible mainly because of the remarkable work ethic and dedication of every member. Regardless of the nature of the matter, the duration of the discussions or deliberations during meetings, the CCC always takes into consideration what is in the public interest.
18. During the period under review, the CCC had the pleasure of welcoming Councillor Sithole as a member of the CCC. This was to ensure that the work of the CCC continued when either of the Councillors was not available. As the CCC, we are grateful for her vast experience that she has already displayed since she started sitting as a member of the CCC.
19. On behalf of the CCC, I wish to express our sincere appreciation to the Council for the valuable contributions by both Councillor Mushi and Councillor Sithole. The work of the CCC has been made easier because of their participation and leadership.

THE OFFICE OF THE CCC

THE CCC MEMBERS

16. The expertise of members of the CCC in diverse fields, always comes in handy as the CCC continues to make an impact in the ICT industry with its well thought out decisions. An added advantage is that, while members make their contributions, they also learn from one another. This, among other things, serves to make the work of the CCC pleasant and rewarding.
17. The chairperson is assisted by six other members namely, Councillor Catherine Mushi/ Councillor PN Sithole, Mr Thato Mahapa, Mr Paris Mashile, Mr Mondi Mbanga and Ms Ngwako Molewa. Credit for the success of the work during the period under review, goes to all of them, as they always put the work of the CCC first.
20. This report would be incomplete without mention of the important role played by the Office of the CCC in ensuring that the business of the CCC always runs smoothly.
21. Meera Lalla, the Acting CCC Coordinator, and her capable team, Thamsanqa Mtolo, and Amukelani Vukeya deserve special recognition in this report. They are doing a great job in making our work easier and pleasant. Notably their ability to do ground work, by sorting out often obscure issues, and clarifying issues before presenting them as complaints to the CCC for adjudication, is remarkable and greatly appreciated. The CCC is grateful to Council for having made such support available.
22. Also noted and appreciated is the fact that the Office of the CCC always goes the extra mile. What comes to mind is the initiative taken by the office regularly to keep members of the CCC abreast of the latest developments in the industry, through media reports etc. The information often serves to assist the CCC make relevant and quality decisions.

CONCLUSION

23. During the year under review the CCC has been productive. Often the CCC has had to deal with difficult cases but the work as a whole remained diverse, interesting and challenging.
24. While the CCC is a body of individuals with diverse backgrounds and interests, it remains committed to working as a team that continues to serve parties who come before it fairly and in the public interest.

25. In addition to the statutes relevant to the work of the CCC, the guiding force has been also the Oath of Office and the Code of Conduct.

T.M. Masipa

Judge Thokozile Masipa

CCC Chairperson

COMMITTEE MEMBERSHIP AND ATTENDANCE

TERMS OF OFFICE

The members depicted in Table 1 served on the CCC during the period under review:

COMMITTEE MEMBER	COMMENCEMENT OF TERM	EXPIRY DATE OF TERM
Judge Thokozile Masipa	1 January 2024	31 December 2026
Catherine Mushi	1 November 2022	30 November 2026
Yolisa Kedama	15 September 2020	13 September 2024
Ntombiza P.N Sithole	1 December 2022	31 December 2026
Ngwako Molewa	1 January 2024	31 December 2026
Thato Mahapa	1 January 2024	31 December 2026
Paris Mashile	1 January 2024	31 December 2026
Monde Mbanga	1 December 2024	30 November 2027

MEMBER	3 INTERNAL MEETINGS	1 QUARTERLY MEETING	7 DELIBERATIONS	15 HEARINGS	TOTAL
1. Judge Thokozile Masipa	3	1	7	15	26
2. Catherine Mushi	0	1	5	10	16
3. Yolisa Kedama	0	0	2	4	6
4. Ntombiza P.N Sithole	0	0	0	1	1
5. Thato Mahapa	0	1	7	15	23
6. Ngwako Molewa	0	1	5	15	21
7. Paris Mashile	0	1	7	15	23
8. Monde Mbanga	0	1	7	15	23

Number of Complaints adjudicated by the CCC during the period under review

POSTAL	BROADCASTING	TELECOMMUNICATIONS
1	29	0
TOTAL = 30		



Part F

PFMA Compliance Report

IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE REPORT

1.1 IRREGULAR EXPENDITURE

RECONCILIATION OF IRREGULAR EXPENDITURE

DESCRIPTION	2024/2025 R	2023/2024 R
Opening balance	81 995 017,78	208 604 508,00
Prior Period Errors	1 795 995,00	
As Restated	83 791 012,78	208 604 508,00
Add: Irregular expenditure confirmed	13 688 213,00	52 094 919,00
Less: Irregular expenditure condoned	-	-178 704 409,22
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	97 479 225,78	81 995 017,78

RECONCILING NOTES TO THE ANNUAL FINANCIAL STATEMENT DISCLOSURE

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure that was under assessment in 2022/2023	-	-
Irregular expenditure that relates to 2023/24 and identified in 2024/25(##)		1 795 995,00
Irregular expenditure for the current year	13 688 213,00	52 094 919,00
Total	13 688 213,00	53 890 914,00

(##) During the year ended March 2025, an assessment into irregular expenditure identified irregular expenditure that was incurred in 2023/24.

B) DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE (UNDER ASSESSMENT, DETERMINATION, AND INVESTIGATION)

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure under assessment		
Irregular expenditure under determination		
Irregular expenditure under investigation	13 688 213,00	53 890 914,00
Total	13 688 213,00	53 890 914,00

Irregular expenditure is under investigation by the Loss Control Committee

C) DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE CONDONED

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure condoned	None	-178 704 409,22
Total	-	-178 704 409,22

No condonation in the current year

D) DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE REMOVED - (NOT CONDONED)

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure NOT condoned and removed	None	None
Total	-	-

E) DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE RECOVERABLE

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure recovered	-	-
Total	-	-

F) DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE NOT RECOVERABLE AND WRITTEN OFF (IRRECOVERABLE)

DESCRIPTION	2024/2025 R	2023/2024 R
Irregular expenditure written off	-	-
Total		

ADDITIONAL DISCLOSURE RELATING TO INTER-INSTITUTIONAL ARRANGEMENTS

G) DETAILS OF NON-COMPLIANCE CASES WHERE AN INSTITUTION IS INVOLVED IN AN INTER-INSTITUTIONAL ARRANGEMENT (WHERE SUCH INSTITUTION IS NOT RESPONSIBLE FOR THE NON-COMPLIANCE)

None

H) DETAILS OF NON-COMPLIANCE CASES WHERE AN INSTITUTION IS INVOLVED IN AN INTER-INSTITUTIONAL ARRANGEMENT (WHERE SUCH INSTITUTION IS RESPONSIBLE FOR THE NON-COMPLIANCE)

None

I) DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY OR CRIMINAL STEPS TAKEN AS A RESULT OF IRREGULAR EXPENDITURE

DESCRIPTION	2024/2025 R	2023/2024 R
All the cases of irregular expenditure are under different stages to determine consequence management. Reports are still in progress.	-	-
Total	-	-

1.2 FRUITLESS AND WASTEFUL EXPENDITURE

RECONCILIATION OF FRUITLESS AND WASTEFULL EXPENDITURE

DESCRIPTION	2024/2025 R	2023/2024 R
Opening balance	8 946 097,00	8 536 323,00
Prior Period Errors		11 705,00
As Restated	8 946 097,00	8 536 323,00
Add: Fruitless and Wasteful expenditure confirmed	171 094,00	409 774,00
Less: Fruitless and Wasteful expenditure condoned		
Less: Fruitless and Wasteful expenditure not condoned and removed	-	-
Less: Fruitless and Wasteful expenditure recoverable	-	-
Less: Fruitless and Wasteful expenditure not recovered and written off	-	-
Closing balance	9 117 191,00	8 946 097,00

RECONCILING NOTES TO THE ANNUAL FINANCIAL STATEMENT DISCLOSURE

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure that was under assessment in 2023/2024	-	
Fruitless and Wasteful expenditure that relates to 2023/2024 and identified in 2024/25	-	
Fruitless and Wasteful expenditure for the current year	171 094,00	409 774,00
Total	171 094,00	409 774,00

B DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFULL EXPENDITURE (UNDER ASSESSMENT, DETERMINATION, AND INVESTIGATION)

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure under assessment		
Fruitless and Wasteful expenditure under determination		
Fruitless and Wasteful expenditure under investigation	171 094,00	409 774,00
Total	171 094,00	409 774,00

Fruitless and Wasteful expenditure is under investigation by the Loss Control Committee

C) DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE CONDONED

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure condoned	-	-
Total	-	-

D) DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE REMOVED - (NOT CONDONED)

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure NOT condoned and removed	-	-
Total	-	-

E) DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE RECOVERABLE

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure recovered	-	-
Total	-	-

F) DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE NOT RECOVERABLE AND WRITTEN OFF (IRRECOVERABLE)

DESCRIPTION	2024/2025 R	2023/2024 R
Fruitless and Wasteful expenditure written off	-	-
Total	-	-

ADDITIONAL DISCLOSURE RELATING TO INTER-INSTITUTIONAL ARRANGEMENTS

G) DETAILS OF NON-COMPLIANCE CASES WHERE AN INSTITUTION IS INVOLVED IN AN INTER-INSTITUTIONAL ARRANGEMENT (WHERE SUCH INSTITUTION IS NOT RESPONSIBLE FOR THE NON-COMPLIANCE)

None

H) DETAILS OF NON-COMPLIANCE CASES WHERE AN INSTITUTION IS INVOLVED IN AN INTER-INSTITUTIONAL ARRANGEMENT (WHERE SUCH INSTITUTION IS RESPONSIBLE FOR THE NON-COMPLIANCE)

None

I) DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY OR CRIMINAL STEPS TAKEN AS A RESULT OF FRUITLESS AND WASTEFUL EXPENDITURE

DESCRIPTION	2024/2025 R	2023/2024 R
All the cases of Fruitless and Wasteful expenditure are under different stages of investigation to determine consequence management	-	-
Total	-	-

2. SUPPLY CHAIN MANAGEMENT

2.1. PROCUREMENT BY OTHER MEANS

No	Project Description	Name of Supplier	Contract/ Purchase Order Number	Reason for the procurement by other means	Value of contract
1	Teammate	Wolters Kluwer Tax and Accounting Southern Africa	240000047	Sole Supplier	R110,671
2	MS-PL300T00: Microsoft Power BI Data Analyst	Torque Technical Computer Training	2813	Less than three quotations received from the market	R10,235
3	Microsoft Power Apps (MS-PL400T00: Microsoft Power Platform Developer)	Torque Technical Computer Training	2803	Less than three quotations received from the market	R14,490
4	File Shredding Software License- 3 Years	4IR HOLDINGS	CM-183	Less than three quotations received from the market	R158,949
5	Negotiations Skills Training	Enterprises University of Pretoria	2812	Less than three quotations received from the market	R22,260
6	Microphones for Parliamentary interviews	RMM Transcriptions	24000123	Urgent Procurement	R3,640
7	Facilitation of the strategic planning session	Vision Activ	24000148	Less than three quotations received from the market	R189,750
8	Support and maintenance of Skymanager Automated Spectrum Management System for a period of 2 years	GEW Technologies	Icasa/GEW Sole Supplier 2024/25	Sole service provider	R3,584,182
TOTAL					R4,094,177

2.2. CONTRACT VARIATIONS AND EXPANSIONS

No	Project Description	Name of Supplier	Contract modification type (expansion or variation)	Contract Number	Original contract value	Value of contract expansion or variation of contract	Value of previous contract expansion or variation of contract
1	Western Cape Office Space	Redefine Properties	Expansion	CM-021	R8,874,431	R 2,257,241	-
2	Security Services at Limpopo Regional Office for two (2) months	Mmampheng Construction and Security Services	Expansion	CM-164	R345,251	R53,040	-
3	Office Cleaning Services	Impact Cleaning CC	Expansion	CM-011	R5,204,991	R122,376	R1,707,727
4	Office Cleaning Services	Impact Cleaning CC	Variation	CM-011	R5,204,991	R760,587	R 947,140
5	Limpopo Regional Office Lease Agreement	Valozone 104	Expansion	CM-007	R4,551,209	R1,437,265	R2,418,411
6	JDE Support and Maintenance	Resolve Red	Expansion	CM-079	R2,175,225	R550,019	-
7	Employee Recruitment System	Frainah's Consulting	Expansion	CM-171	R250,432	R83,477	-
8	Editorial and proofreading services	Yes Direct	Variation	ICASA 08/06/2023	R295,779	R87,400	-
TOTAL						R5,351,406	



Part G Financial Information

REPORT BY THE ACCOUNTING OFFICER

The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999) (PFMA), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Accounting Officer to ensure that the annual financial statements fairly present the state of affairs of the Authority as at the end of the financial year and the results of its operations and cash flows for the period then ended.

The external auditors are engaged to express an independent opinion on the annual financial statements and were given unrestricted access to all financial records and related data. The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board. The annual financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates. The accounting Officer acknowledges that they are ultimately responsible for the system of internal financial control established by the Authority and place considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Accounting Officer sets standards for internal control aimed at reducing the risk of error or deficit in a cost-effective manner. The 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 Authority and all employees are required to maintain the highest ethical standards in ensuring the Authority's business is conducted in a manner that in all

reasonable circumstances is beyond reproach. The focus of risk management in the Authority is that of identifying, assessing, managing and monitoring all known forms of risk across the Authority. While operating risk cannot be fully eliminated, the Authority endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints. The Accounting Officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit. The auditors are responsible for auditing and reporting on the Authority's annual financial statements. The annual financial statements have been examined by the Authority's external auditors and their report is presented below. The annual financial statements set out in the Annual Report, which have been prepared on the going concern basis, were approved by the accounting officer on 31 July 2025 and were signed on its behalf by:

Tshiamo Maluleka-Disemelo

Chief Executive Officer

31 July 2025

REPORT OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE INDEPENDENT COMMUNICATIONS AUTHORITY OF SOUTH AFRICA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

QUALIFIED

1. I have audited the financial statements of the Independent Communications Authority of South Africa (ICASA) set out on pages 104 to 146, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget information with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the effects and possible effects of the matters described in the basis for qualified opinion section of this auditor's report the financial statements present fairly, in all material respects, the financial position of the ICASA as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

BASIS FOR QUALIFIED

Provisions- Leave pay

3. I was unable to obtain sufficient appropriate audit evidence for the amounts disclosed in the provision for leave pay, due to the weaknesses in the reporting system. I was unable to confirm whether the provision for leave pay was recorded by alternative means. Consequently, I was unable to determine whether any adjustments were necessary to provision leave pay amounting to R35 265 424 (2024: R31 080 148) as disclosed in note 14 of the financial statements.

EMPHASIS OF MATTERS

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

IRREGULAR EXPENDITURE

5. As disclosed in note 36 to the financial statements, irregular expenditure of R13 686 213 (2024: R53 890 914) was incurred, as a result of non-compliance with various supply chain management (SCM) prescripts.

RESTATEMENT OF CORRESPONDING FIGURES

6. As disclosed in note 32 to the financial statements, the corresponding figures for 31 March 2024 were restated as a result of an error in the financial statements of the constitutional entity at, and for the year ended, 31 March 2025

MATERIAL IMPAIRMENTS

7. As disclosed in note 11 to the financial statements, the entity has impaired receivables from non-exchange transactions amounting to R55 686 508 (2024: R 103 742 082) because of potential irrecoverable receivables from non-exchange transactions

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 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

RESPONSIBILITIES OF THE AUDITOR-GENERAL FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 , forms part of my 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 regions and consumer affairs presented in the annual performance

report for the year ended 31 March 2025. I selected those indicators that measure the constitutional entity's performance on its primary mandated functions and that are of significant national, community or public interest.

- Percentage of radio frequency interference cases resolved in 30 working days reported
 - Level of service delivery with respect to licence applications I registrations processed within turn-around time
 - Percentage of consumer complaints resolved
 - Number of consumer advisories provided to ICASA by the Consumer Advisory Panel
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 entity'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 entity's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the constitutional entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated

- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement thereof.

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

The material findings on the reported performance information for the selected material indicators are as follows:

PERCENTAGE OF CONSUMER COMPLAINTS RESOLVED

17. An achievement of 97% was reported against a target of 89%. However, the audit evidence showed an actual achievement 73%. Consequently, the target was not achieved.

OTHER MATTERS

18. I draw attention to the matters below.

ACHIEVEMENT OF PLANNED TARGETS

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements. This information should be considered in the context of the material findings on the reported performance information.
20. The table that follows provides information on the achievement of planned targets and list the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 23 to 45.

PROGRAMME 5: REGION AND CONSUMER AFFAIRS

Targets achieved: 75%
Budget spent 90%

Key indicator not achieved	Planned target	Reported achievement
Number of consumer advisories provided to ICASA by the Consumer Advisory Panel	1	0

MATERIAL MISSTATEMENTS

21. I identified material misstatements in the annual performance report submitted for auditing.

These material misstatements were in the reported performance information for regions and consumer affairs. Management did not correct the misstatements, and I reported material findings in this regard.

REPORT ON COMPLIANCE WITH LEGISLATION

22. 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 entity's compliance with legislation.
23. 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.
24. Through an established AGSA process, selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the constitutional entity, 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.

25. The material findings on compliance with the

selected legislative requirements, presented per compliance theme, are as follows:

EXPENDITURE MANAGEMENT

26. Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 38 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1. Most of the irregular expenditure was caused by non-compliance with SCM laws and regulations.
27. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3.

ANNUAL FINANCIAL STATEMENT

28. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records, as required by section 40(1)(a) and (b) of the PFMA.
29. Material misstatements of current liabilities, non-current liabilities and disclosure notes identified by the auditors in the submitted financial statements were corrected and the supporting records were provided subsequently, resulting in the financial statements receiving a qualified opinion.

CONSEQUENCE MANAGEMENT

30. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure and fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to inappropriate sufficient audit evidence being submitted for the auditors to confirm that investigations into the irregular expenditure was actually carried out.

PROCUREMENT AND CONTRACT MANAGEMENT

31. Competitive bids were adjudicated by a bid adjudication committee that was not composed in accordance with the policies of the constitutional entity, as required by

Treasury Regulation 16A6.2 (a) and (b).

32. The preference point system was not applied in some of the procurement of goods and services as required by section 2(a) of the PPPFA and Treasury Regulation 16A6.3(b).

OTHER INFORMATION IN THE ANNUAL REPORT

33. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.
34. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
35. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
36. I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, 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 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

37. 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.
38. The matters reported below are limited to the

significant internal control deficiencies that resulted in the basis for the qualified opinion, the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.

39. Controls were not always effective in ensuring oversight, monitoring, and review of compliance with laws and regulations, as management did not adhere to their audit action plan to implement controls over financial reporting.
40. Management did not implement adequate controls to ensure that payments to suppliers are made within 30 days after receipt of an invoice.
41. Management did not take actions against employees who incurred or permitted irregular and fruitless and wasteful expenditure due to the processes not being completed as at year end. as required by the PFMA.
42. Management did not ensure consistent implementation of the evaluation criteria relating to the mandatory requirements against the original bid requirement.
43. Oversight responsibility regarding the

performance reporting was not adequately exercised and management did not review the internal controls related to the reporting indicator.

44. Management did not prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information

Auditor General

08 August 2025



AUDITOR-GENERAL
SOUTH AFRICA

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 entity's compliance with selected requirements in key legislation.

FINANCIAL STATEMENTS

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the constitutional entity'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 entity [and its subsidiaries] 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 entity 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 ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

COMPLIANCE WITH LEGISLATION - SELECTED LEGISLATIVE REQUIREMENTS

The selected legislative requirements are as follows:

LEGISLATION	SECTIONS OR REGULATIONS
Public Finance Management Act No.1 of 1999 (PFMA)	Section 51 (1)(a)(iv); 51 (1)(b)(i); 51 (1)(b)(ii); 51 (1)(e)(iii) Section 53(4) Section 54(2) (c'); 54(2)(d) Section 55(1)(a); 55(1)(b); 55(1)(c)(i) Section 56(1); 56(2) Section 57(b); Section 66(3) (c'); 66(5)
Treasury Regulations for departments, trading entities, constitutional institutions and public entities (TR)	Treasury Regulation 8.2.1; 8.2.2 Treasury Regulation ; 16A 6.1; 16A6.2(a) & (b); 16A6.2(e);16A 6.3(a);16A 6.3(b); 16A 6.3(c); 16A 6.3(d); 16A 6.3(e); 16A 6.4; 16A 6.5; 16A 6.6; TR 16A.7.1; 16A.7.3; 16A.7.6; 16A.7.7; 16A8.2(1); 16A 8.2(2); 16A 8.3; 16A 8.3(d); 16A 8.4; 16A9.1 16A9; 16A9.1(b)(ii); 16A9.1(c); 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A 9.2; 16A 9.2(a)(ii); TR 16A 9.2(a)(iii) Treasury Regulation 30.1.1; 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1 Treasury Regulation 31.1.2(c') Treasury Regulation 31.2.1; 31.2.5; 31.2.?(a) Treasury Regulation 31.3.3 Treasury Regulation 32.1.1(a); 32.1.1(b); 32.1.1(c') Treasury Regulation 33.1.1; 33.1.3
Prevention and Combating of Corrupt Activities Act No.12 of 2004 (PRECCA)	Section 34(1)
Construction Industry Development Board Act No.38 of 2000 (CIDB)	Section 18(1)
CIDB Regulations	CIDB regulation 17; & 25(7A)
PPPFA	Section 2.1(a); 2.1(b); 2.1(f)
PPR 2017	Paragraph 4.1; 4.2 Paragraph 5.1; 5.3; 5.6; 5.7 Paragraph 8.2; 8.5 Paragraph 9.1; 9. Paragraph 12.1 and 12.2
PPR 2022	Paragraph 4.1; 4.2; 4.3; 4.4 Paragraph 5.1; 5.2; 5.3; 5.4
National Treasury Instruction No.1 of 2015/16	Paragraph 3.1; 4.1; 4.2
NT SCM Instruction Note 03 2021/22	Paragraph 4.3; 4.4; 4.4 (a); 4.4 (c) -(d)
NT SCM Instruction Note 11 2020/21	Paragraph 3.1; and (b); 3.9
NT SCM Instruction Note 2 of 2021/22	Paragraph 3.2.1; 3.2.4(a); 3.3.1
NT Instruction Note 4 of 2015/16	Paragraph 3.4
Second amendment of NTI 05 of 2020/21	Paragraph 4.8; 4.9; 5.1; 5.3
Erratum NTI 5 of 2020/21	Paragraph 1
Erratum NTI 5 of 2020/21	Paragraph 2
Practice Note 7 of 2009/10	Paragraph 4.1.2
NT instruction note 1 of 2021/22	Paragraph 4.1

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

		2025	2024
	NOTES	R	Restated* R
ASSETS			
CURRENT ASSETS			
Inventories	9	287,171	389,354
Receivables from exchange transactions	10	7,933,194	9,759,141
Receivables from non-exchange transactions	11	964,736,965	979,625,891
Prepayments	8	5,160,318	4,501,677
Cash and cash equivalents	12	1,341,036,105	1,278,758,006
		2,319,153,753	2,273,034,069
Non-Current Assets			
Property, plant and equipment	3	96,467,032	95,595,245
Intangible assets	4	13,761,149	18,560,486
		110,228,181	114,155,731
Total Assets		2,429,381,934	2,387,189,800
LIABILITIES			
CURRENT LIABILITIES			
Finance lease obligation	13	567,436	1,313,738
Operating lease liability	5	21,649,160	23,205,756
Payables from exchange transactions	6	36,008,148	29,850,560
National Revenue Fund Payables	7	1,713,884,483	1,622,697,701
Provisions	14	86,379,196	78,724,835
		1,858,488,423	1,755,792,590
NON-CURRENT LIABILITIES			
Finance lease obligation	13	526,272	1,093,708
Provisions	14	3,593,332	3,242,818
		4,119,604	4,336,526
Total Liabilities		1,862,608,027	1,760,129,116
Accumulated surplus		566,774,841	627,058,497
Total Net Assets		566,774,841	627,058,497

* See Note 32

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 31 MARCH 2025

	NOTES	2025 R	2024 Restated* R
REVENUE			
REVENUE FROM EXCHANGE TRANSACTIONS			
Other income	18	53,210,020	63,062,789
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
TRANSFER REVENUE			
Revenue from non-exchange transactions	19	470,470,000	473,947,000
Other revenue from non-exchange transactions	16	1,374,368	751,436
Total revenue from non-exchange transactions		471,844,368	474,698,436
Total revenue	15	525,054,388	537,761,225
EXPENDITURE			
Employee related costs	20	(384,588,045)	(350,856,536)
Depreciation and amortisation	21	(21,873,063)	(24,953,097)
Finance costs	22	(359,491)	(617,402)
Lease rentals on operating lease	17	(37,180,958)	(38,681,154)
Repairs and maintenance	27	(4,499,918)	(4,816,575)
General expenses	24	(136,836,571)	(139,823,506)
Total expenditure		(585,338,046)	(559,748,270)
(Deficit) surplus for the year		(60,283,658)	(21,987,045)

* See Note 32

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 31 MARCH 2025

	Accumulated surplus/deficit R	Total net assets R
Opening balance as previously reported	646,438,901	646,438,901
Adjustments		
Prior year adjustments	2,606,641	2,606,641
Balance at 01 April 2023 as restated*	649,045,542	649,045,542
Changes in net assets		
Deficit for the year	(21,987,045)	(21,987,045)
Total changes	(21,987,045)	(21,987,045)
Opening balance as previously reported	632,226,073	632,226,073
Adjustments		
Correction of errors 32	(5,167,574)	(5,167,574)
Restated* Balance at 01 April 2024 as restated*	627,058,499	627,058,499
Changes in net assets		
Deficit for the year	(60,283,658)	(60,283,658)
Total changes	(60,283,658)	(60,283,658)
Balance at 31 March 2025	566,774,841	566,774,841

* See Note 32

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

	NOTES	2025 R	2024 Restated* R
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
Finance income		54,052,709	63,561,691
Cash received from Department of Communications and Digital Technologies		470,470,000	473,947,000
Other receipts		680,621	541,651
Cash received by Administered Revenue for NRF		2,202,506,598	7,964,893,783
		2,727,709,928	8,502,944,125
PAYMENTS			
Employee costs		(376,069,955)	(342,143,690)
Suppliers		(175,106,536)	(169,651,680)
Finance costs		(171,094)	(208,038)
Cash paid by Administered Revenue for NRF		(2,095,299,241)	(7,817,468,639)
		(2,646,646,826)	(8,329,472,047)
Net cash flows from operating activities	25	81,063,102	173,472,078
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	3	(16,004,005)	(20,306,378)
Proceeds from sale of property, plant and equipment	3	776,148	209,785
Purchase of other intangible assets	4	(2,077,867)	(2,944,989)
Proceeds from sale of other intangible assets	4	-	116,935
Net cash flows from investing activities		(17,305,724)	(22,924,647)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance lease payments		(1,479,278)	(2,072,323)
Net increase/(decrease) in cash and cash equivalents		62,278,100	148,475,108
Cash and cash equivalents at the beginning of the year		1,278,758,006	1,130,282,899
Cash and cash equivalents at the end of the year	12	1,341,036,106	1,278,758,007

* See Note 32

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Approved budget R	Adjustments R	Final Budget R	Actual amounts on comparable basis R	Difference between final budget and actual R	Reference
STATEMENT OF FINANCIAL PERFORMANCE						
REVENUE						
REVENUE FROM EXCHANGE TRANSACTIONS						
Other income	64,500,000	-	64,500,000	53,210,020	(11,289,980)	37
REVENUE FROM NON-EXCHANGE TRANSACTIONS						
TRANSFER REVENUE						
Other income	-	-	-	1,374,368	1,374,368	37
Government grants & subsidies	470,470,000	-	470,470,000	470,470,000	-	
Total revenue from non-exchange transactions	470,470,000	-	470,470,000	471,844,368	1,374,368	
Total revenue	534,970,000	-	534,970,000	525,054,388	(9,915,612)	
EXPENDITURE						
Personnel	(366,845,840)	(21,382,743)	(388,228,583)	(384,588,045)	3,640,538	37
Depreciation and amortisation	(23,058,678)	-	(23,058,678)	(21,873,063)	1,185,615	37
Finance costs	(4,033)	-	(4,033)	(359,491)	(355,458)	37
Repairs and maintenance	(2,058,586)	(2,704,680)	(4,763,266)	(4,499,918)	263,348	37
General Expenses	(196,823,823)	(160,170,589)	(356,994,412)	(174,017,529)	182,976,883	37
Total expenditure	(588,790,960)	(184,258,012)	(773,048,972)	(585,338,046)	187,710,926	
Deficit for the year	(53,820,960)	(184,258,012)	(238,078,972)	(60,283,658)	177,795,314	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	(53,820,960)	(184,258,012)	(238,078,972)	(60,283,658)	177,795,314	

ACCOUNTING POLICIES

1. SIGNIFICANT ACCOUNT POLICIES

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

1.1 BASIS OF PREPARATION

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies is disclosed below. The Authority changes an accounting policy only if the change:

- (a) Is required by a standard of GRAP; or
- (b) Results in the annual financial statements providing reliable and more relevant information about the effect of transactions, other events or conditions on the Authority financial position, financial performance or cash flows.

Accounting Policies have been consistently applied, except where otherwise indicated below.

The details of any resulting changes in Accounting Policy and comparative restatements are set out below and in the relevant Notes to the Annual Financial Statements.

These accounting policies are consistent with the previous period.

1.2 PRESENTATION CURRENCY

These annual financial statements are presented in South African Rand, which is the functional currency of the Authority.

1.3 GOING CONCERN ASSUMPTION

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

1.4 TAXES

The Authority is exempted from paying Income Tax in terms of section 10 (1) (cA) of the Income Tax Act (Act no 58 of 1962).

1.5 SIGNIFICANT JUDGEMENTS AND SOURCES OF ESTIMATION UNCERTAINTY

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Other significant judgements, sources of estimation uncertainty and/or relating information, have been disclosed in the relating notes.

TRADE RECEIVABLES

The Authority assesses its trade receivables, held to maturity investments receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the Authority makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade receivables, held to maturity investments receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio.

IMPAIRMENT TESTING

The Authority reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable.

PROVISIONS

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in

An Authority shall disclose the following for each class of provision:

- (a) a brief description of the nature of the obligation and the expected timing of any resulting outflows of economic benefits or service potential;
- (b) the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

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

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation. The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

1.6 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

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

- it is probable that future economic benefits or service potential associated with the item will flow to the Authority; and
- the cost of the item can be measured reliably. Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses. The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Furniture and fixtures	Diminishing balance	8 - 32 years
Motor vehicles	Diminishing balance	10 - 21 years
Office equipment	Diminishing balance	4 - 31 years
IT equipment	Diminishing balance	5 - 31 years
Leasehold improvements	Diminishing balance	Over the lease period
Other PPE	Diminishing balance	10 - 32 years
Dismantling and restoration assets	Diminishing balance	Over the lease period
Office and computer equipment under finance lease	Diminishing balance	Over the lease period

The depreciable amount of an asset is allocated on a systematic basis over its useful life.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation method used reflects the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the Authority. The depreciation method applied to an asset is reviewed at least at each reporting date and, if there has been a significant change in the expected pattern of consumption of the future economic benefits or service potential embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate.

The Authority assesses at each reporting date whether there is any indication that the Authority expectations about the residual value and the useful life of an asset have changed since the preceding reporting date. If any such indication exists, the Authority revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

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

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

1.7 SITE RESTORATION AND DISMANTLING COST

The Authority has an obligation to dismantle, remove and restore the leased office space of ICASA. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an authority incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- (b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) if the adjustment results in an addition to the cost of an asset, the Authority considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

1.8 INTANGIBLE ASSETS

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the Authority; and
- the cost or fair value of the asset can be measured reliably.

The Authority assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably. Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

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

Item	Depreciation method	Average useful life
Computer software, other	Diminishing balance	5 - 23 years

1.9 FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity. ICASA accounts for financial instruments in accordance with the Standard of GRAP on Financial Instruments (GRAP 104).

CLASSIFICATION OF FINANCIAL INSTRUMENTS AT ICASA

ICASA holds the following classes of financial instruments:

Class	Description
Financial assets	Trade and other receivables NRF receivable cash and cash equivalents
Financial liabilities	Payables and accruals (including NRF payable) and lease liabilities

No derivative instruments or investments in residual interests are held.

INITIAL RECOGNITION

Financial instruments are recognised when ICASA becomes a party to the contractual provisions of the instrument. This occurs, for example, when:

- A license is issued and an invoice is raised (creating a receivable).
- A supplier invoice is received and accepted (creating a liability).
- Funds are deposited into or withdrawn from bank accounts.

All financial assets and financial liabilities are initially recognised at fair value. Where financial instruments are not measured at fair value through surplus or deficit, directly attributable transaction costs are included in the initial measurement.

INITIAL MEASUREMENT

- Receivables (licensees and NRF-related): Measured at invoice amount (fair value) on initial recognition.
- Payables: Measured at the amount payable under contractual terms.
- Cash and cash equivalents: Measured at amortised cost, which approximates fair value.

SUBSEQUENT MEASUREMENT

Instrument	Subsequent Measurement Basis
Receivables	Amortised cost using the effective interest method, less impairment
Payables & accruals	Amortised cost
Cash & cash equivalents	Amortised cost (short-term instruments with minimal credit risk)

IMPAIRMENT OF FINANCIAL ASSETS

ICASA assesses at each reporting date whether there is any objective evidence that a financial asset (particularly receivables) is impaired. Impairment indicators include:

- Non-payment by the due date
- Debtors under liquidation/business rescue
- Long-outstanding balances with no settlement history

When impairment is identified, the carrying amount of the receivable is reduced through an allowance for impairment. The Authority applies historical recovery patterns and known client-specific information (e.g., government entities) to determine the allowance.

DERECOGNITION

Financial assets are derecognised when the contractual rights to receive cash flows have expired or have been transferred along with substantially all risks and rewards.

Financial liabilities are derecognised when the obligation is discharged, cancelled, or expires.

APPLICATION OF FINANCIAL INSTRUMENTS POLICY TO ICASA OPERATIONS

ICASA's operations are uniquely shaped by the legislative mandate in the ICASA Act, and the Authority acts both in its own capacity and as an agent of the National Revenue Fund (NRF).

NRF-RELATED FINANCIAL INSTRUMENTS

ICASA collects license and administrative fees in terms of the ICASA Act and Broadcasting Act.

These fees are deposited into ICASA's bank accounts and subsequently transferred to the NRF via DCDT within 30 days, as required by section 15(3) of the ICASA Act.

The Authority recognises NRF receivables, bank balances, and payables relating to these collections in its financial statements.

Although these transactions do not result in revenue for ICASA, they give rise to financial assets (receivables and bank balances) and liabilities (payables to NRF), and are accounted for under this policy.

CASH AND BANK ACCOUNTS

ICASA maintains both operational and NRF collection accounts. These are recognised as financial assets, and bank balances are disclosed at amortised cost.

LICENSEE RECEIVABLES

Receivables from licensees are recognised when ICASA issues invoices under its legislative Authority. These receivables are reviewed periodically for collectability, and impairments are recognised where recovery is doubtful.

RISK MANAGEMENT

ICASA's exposure to financial instrument risk is limited and managed as follows:

Risk Type	Mitigation Strategy
Credit risk	Regular review of receivables, impairment allowance applied, Council write-offs
Liquidity risk	Funded through voted funds; mandatory transfers to NRF monitored and ring-fenced
Market risks	Minimal exposure; ICASA does not hold or trade in foreign currency or interest-linked instruments
Foreign Currency Risk	Minimal Exposure; The Authority is a member of similar international organisations and therefore pays memberships in international membership fees. Delegated employees travel to engage at these platforms and their travel costs are in designated in international currency. This minimizes the foreign exchange risk.

The Authority does not hedge foreign exchange fluctuations.

1.10 LEASES

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

FINANCE LEASES - LESSEE

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

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

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

1.11 INVENTORIES

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.

Subsequently inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the Authority incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present 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 to the Authority.

1.12 EMPLOYEE BENEFITS IDENTIFICATION

EMPLOYEE BENEFITS

Employee benefits are all forms of consideration given by an Authority in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Vested employee benefits are employee benefits that are not conditional on future employment.

A constructive obligation is an obligation that derives from an authority's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the Authority has indicated to other parties that it will accept certain responsibilities and as a result, the Authority has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

SHORT-TERM EMPLOYEE BENEFITS

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

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cell phones) for current employees.
- When an employee has rendered service to the Authority during a reporting period, the Authority recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:
 - as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the Authority recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
 - as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset. The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The Authority measures the expected cost of accumulating compensated absences as the additional amount that the Authority expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Authority recognises the expected cost of bonus, incentive and performance related payments when the Authority has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the Authority has no realistic alternative but to make the payments.

POST-EMPLOYMENT BENEFITS

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which an Authority provides post-employment benefits for one or more employees.

1.13 PROVISIONS AND CONTINGENCIES

Provisions are initially recognised when:

The Authority has a present legal or constructive obligation as a result of a past event;

it is probable that an outflow of resources embodying economic benefits or service; and potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the effect of the time value of money is material, provisions are discounted using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating surplus (deficit).

CONTINGENCIES

Contingent liabilities are not recognised in the statement of financial position. A contingent liability is disclosed when:

- It is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- It is a present obligation that arises from past events but is not recognised because:
- It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- The amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are assessed at each reporting date to determine whether an outflow of resources has become probable. Where it becomes probable that an outflow of resources will be required, and a reliable estimate can be made, a provision is recognised in accordance with GRAP 19.

a Contingent liability is removed from disclosure in the financial statements when:

- The possibility of an outflow of resources to settle the obligation is assessed to be remote, or
- The obligation is settled, cancelled, or expires without resulting in an outflow of resources.

1.14 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.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the Financial Statements, if both the following criteria are met:

- Contracts should be non-cancellable or only cancellable at significant cost (for example, contracts for computer or building maintenance services); and
- Contracts should relate to something other than the routine, steady, state business of the entity – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.15 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 Authority 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.

MEASUREMENT

Revenue from a non-exchange transaction is measured at the amount of the receivable from licensees. Revenue is generated from interest income.

INTEREST

Revenue arising from the use by others of Authority assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the Authority, and
- The amount of the revenue can be measured reliably.

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

1.16 REVENUE FROM NON-EXCHANGE TRANSACTIONS

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

Control of an asset arises when the Authority 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.

In a non-exchange transaction, an Authority either receives value from another Authority without directly giving approximately equal value in exchange, or gives value to another Authority without directly receiving approximately equal value in exchange.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. The revenue relates to allocations and transfers from government with no conditions attached.

RECOGNITION

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the Authority satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

MEASUREMENT

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the Authority.

When, as a result of a non-exchange transaction, the Authority recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

1.17 BORROWING COSTS

Borrowing costs are interest and other expenses incurred by an Authority in connection with the borrowing of funds. Borrowing costs are recognised as an expense in the period in which they are incurred.

1.18 ACCOUNTING BY PRINCIPALS AND AGENTS

IDENTIFICATION

An agent is an Authority that has been directed by another Authority (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

A principal is an Authority that directs another Authority (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

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

Identifying Whether the Authority is a Principal or an Agent

The Authority considers whether transactions with third parties are undertaken for its own benefit or on behalf of another party, specifically the National Revenue Fund (NRF) through the Department of Communications and Digital Technologies (DCDT).

Nature of the Principal-Agent Arrangement

ICASA, under Section 15(1) and 15(3) of the ICASA Act (Act No. 13 of 2000), is required to collect and pay over all funds received (other than by means of appropriation) to the NRF within 30 days of receipt. These funds include, but are not limited to:

- License application and renewal fees
- Annual license fees
- Administrative fees
- Interest earned on licensee accounts

These revenues are collected in accordance with ICASA's legislative mandate under:

- The ICASA Act
- The Electronic Communications Act
- The Broadcasting Act, specifically sections 4(1), 4(4), and 4(5)

ICASA collects these fees as part of executing its regulatory responsibilities, but does not have the power to retain or direct the use of these funds, nor does it bear any financial risk associated with their use. Therefore, ICASA acts as an agent of the NRF.

- ICASA does not have the power to determine the significant terms and conditions of the license fee structure—these are prescribed by legislation.
- ICASA does not have the ability to use the resources collected for its own benefit.
- ICASA is not exposed to variability in the financial outcomes of these transactions, as all amounts must be transferred to the NRF.

RECOGNITION AND PRESENTATION

ICASA recognises in its financial statements only those assets, liabilities, revenues, and expenses which it controls or incurs directly in accordance with the relevant Standards of GRAP.

Accordingly:

- NRF receivables, bank balances, and payables are recognised and disclosed in the Authority's Annual Financial Statements.
- All license fees and related interest income are deposited into the Authority's NRF accounts.
- The total amount collected is transferred to the NRF account within the legislated 30-day period.

DEBT WRITE-OFF

In instances where license fees are deemed irrecoverable, ICASA exercises its discretion to approve write-offs in accordance with the applicable financial management policies.

The write-off does not alter the principal-agent classification, as the Authority still does not assume the risks or benefits of the revenue and acts in accordance with its legislated role as an agent.

ADMINISTERED REVENUE ON BEHALF OF THE NATIONAL REVENUE FUND

In terms of section 15(3) of the Independent Communications Authority of South Africa (Act No 13 of 2000), the Authority is required to pay all fees received and held on its behalf to the National Revenue Fund within 30 (thirty) days after receipt of such revenue, through the Department of Communications and Digital Technologies.

Separate bank accounts are held for the purpose of collecting these revenues and paying them across to the National Revenue Fund. The Authority has an obligation in terms of statute to administer these funds on behalf of National Treasury and to pay them across within the prescribed time limit.

1.19 COMPARATIVE FIGURES

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.20 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 accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, Guidelines etc (as applicable).

1.21 IRREGULAR EXPENDITURE

Irregular expenditure is expenditure, other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation.

Irregular expenditure is accounted for in line with all relating requirements, including, but not limited to, ruling Legislation, Regulations, Frameworks, Circulars, Instruction Notes, Practice Notes, and Guidelines etc. (as applicable).

1.22 BUDGET INFORMATION

The Authority is typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by the Authority shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 01/04/2024 to 31/03/2025.

1.23 RELATED PARTIES

A related party is a person or an Authority with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an Authority that is subject to common control, or joint control.

Related party transaction is a transfer of resources, services or obligations between the reporting Authority and a related party, regardless of whether a price is charged.

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

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

Close members of the family of a person are those family members who may be expected to influence, or be influenced by that person in their dealings with the Authority.

The Authority is exempt from disclosure requirements in relation to related party transactions if that transaction occurs within normal supplier and/or client/recipient relationships on terms and conditions no more or less favourable than those which it is reasonable to expect the Authority to have adopted if dealing with that individual Authority or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting Authority's legal mandate.

Where the Authority is exempt from the disclosures in accordance with the above, the Authority discloses narrative information about the nature of the transactions and the related outstanding balances, to enable users of the Authority's financial statements to understand the effect of related party transactions on its annual financial statements.

1.24 EVENTS AFTER REPORTING DATE

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

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

The entity will adjust the amount 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

2. NEW STANDARDS AND INTERPRETATIONS

2.1 STANDARDS AND INTERPRETATIONS NOT YET EFFECTIVE OR RELEVANT

The following standards and interpretations have been published and are mandatory for the authority's accounting periods beginning on or after 01 April 2025 or later periods but are not relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	01 April 2025	Unlikely there will be a material impact
iGRAP 22 Foreign Currency Transactions and Advance Consideration	01 April 2025	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed

3. PROPERTY, PLANT AND EQUIPMENT

	2025			2024		
	Cost / Valuation R	Accumulated depreciation and accumulated impairment R	Carrying value R	Cost / Valuation R	Accumulated depreciation and accumulated impairment R	Carrying value R
Furniture and fixtures	13,649,790	(9,523,673)	4,126,117	13,649,790	(8,632,800)	5,016,990
Motor vehicles	19,835,134	(10,534,921)	9,300,213	20,065,609	(9,949,991)	10,115,618
Office equipment	67,376,186	(51,129,954)	16,246,232	52,973,748	(39,197,736)	13,776,012
Leasehold improvements	25,870,310	(14,120,602)	11,749,708	25,870,310	(11,871,636)	13,998,674
Technical and testing equipment	125,188,001	(71,903,692)	53,284,309	115,190,462	(65,980,539)	49,209,923
Dismantling and restoration - Head office Partitioning	2,047,431	(1,313,725)	733,706	2,047,431	(1,109,295)	938,136
Office equipment under finance lease	1,677,072	(650,325)	1,026,747	10,207,580	(7,667,688)	2,539,892
Total	255,643,924	(159,176,892)	96,467,032	240,004,930	(144,409,685)	95,595,245

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT - 31 MARCH 2025

	Opening balance R	Additions R	Disposals R	Transfers R	Depreciation R	Impairment loss R	Total R
Furniture and fixtures	5,016,990	-	-	-	(878,398)	(12,475)	4,126,117
Motor vehicles	10,115,618	-	(70,287)	-	(745,118)	-	9,300,213
Office equipment	13,776,012	6,006,466	(10,571)	242,051	(3,762,406)	(5,320)	16,246,232
Leasehold improvements	13,998,674	-	-	-	(2,248,966)	-	11,749,708
Technical and testing equipment	49,209,923	9,997,539	-	-	(5,886,991)	(36,162)	53,284,309
Dismantling and restoration - Head office Partitioning	938,136	-	-	-	(204,430)	-	733,706
Office equipment under finance lease	2,539,892	-	(1,543)	(242,051)	(1,269,551)	-	1,026,747
Total	95,595,245	16,004,005	(82,401)	-	(14,995,860)	(53,957)	96,467,032

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT - 31 MARCH 2024

	Opening balance R	Additions R	Disposals R	Depreciation R	Total R
Furniture and fixtures	6,314,938	-	(10,091)	(1,287,857)	5,016,990
Motor vehicles	11,474,139	-	(511,485)	(847,036)	10,115,618
Office equipment	17,223,054	916,279	(497,836)	(3,865,485)	13,776,012
Leasehold improvements	11,938,235	5,754,640	(2,174)	(3,692,027)	13,998,674
Technical and testing equipment	50,652,955	11,958,387	(7,703,264)	(5,698,155)	49,209,923
Dismantling and restoration - Head office Partitioning	1,143,126	-	-	(204,990)	938,136
Office equipment under finance lease	3,902,124	1,677,072	(31,896)	(3,007,408)	2,539,892
	102,648,571	20,306,378	(8,756,746)	(18,602,958)	95,595,245

PLEGDED AS SECURITY

None of the assets disclosed above have been pledged as security for liabilities

	2025 R	2024 R
ASSETS SUBJECT TO A LEASE (NET CARRYING AMOUNT)		
Leasehold improvements	11,749,708	13,998,674
Other leased assets	1,026,747	2,539,892
	12,776,455	16,538,566

4. INTANGIBLE ASSETS

	2025			2024		
	Cost / Valuation R	Accumulated amortisation and accumulated impairment R	Carrying value R	Cost / Valuation R	Accumulated amortisation and accumulated impairment R	Carrying value R
Computer software, other	38,033,138	(24,271,989)	13,761,149	37,925,165	(19,364,679)	18,560,486

	Opening balance R	Additions R	Amortisation R	Total R
RECONCILIATION OF INTANGIBLE ASSETS - 31 MARCH 2025				
Computer software	18,560,486	2,077,867	(6,877,204)	13,761,149

RECONCILIATION OF INTANGIBLE ASSETS - 31 MARCH 2024

	Opening balance R	Additions R	Disposals R	Transfers received R	Amortisation R	Total R
Computer software	16,613,588	2,944,989	(116,935)	5,468,983	(6,350,139)	18,560,486
WIP-Computer Systems	5,468,983	-	-	(5,468,983)	-	-
	22,082,571	2,944,989	(116,935)	-	(6,350,139)	18,560,486

5. OPERATING LEASE ASSET (LIABILITY)

	2025 R	2024 R
Current liabilities	21,649,160	23,205,756

6. PAYABLES FROM EXCHANGE TRANSACTIONS

Trade payables	12,707,770	8,157,428
Structured Savings	588,945	442,943
Third-party payables	260,893	(461,836)
Accrued expense	22,450,540	21,712,025
	36,008,148	29,850,560

7. NATIONAL REVENUE FUND PAYABLE

Transfers payable	999,657,367	965,793,714
Amounts payable to other members of economic entity	714,227,116	656,903,987
	1,713,884,483	1,622,697,701

8. PREPAYMENTS

	2025 R	2024 R
Software licence and support	2,422,620	2,086,151
Library subscription	232,664	41,975
Rental payments	89,551	254,053
Awareness campaign	-	162,029
Consultants	-	226,646
Deposits	1,730,823	1,730,823
Insurance	684,660	-
	5,160,318	4,501,677

9. INVENTORIES

Groceries	20,740	105,432
Stationery	266,431	283,922
	287,171	389,354

10. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Staff Receivables	4,763,020	5,033,745
Other receivables	3,675,783	4,725,553
Provision for impairment of receivables	(505,609)	(157)
	7,933,194	9,759,141

Receivables from exchange transactions pertain to staff bursaries, subsistence & travel and cellular phones. In the event a staff member decides to deregister and leaves the employment of the Authority or change the courses for which the staff member was initially sponsored the bursary is recouped. The employee is expected to serve a term equivalent to the period sponsored alternatively the total amount due will be deducted from the employee's salary or final payment.

Cell phone, subsistence and travel receivables pertain to amounts that the employee owes the authority after a business trip or excess/personal usage of a cell phone provided to the employee by the Authority. No impairment is provided for on these receivables as these are recoverable from the employees on a regular basis. The employees sign contracts for bursaries, standing advances and cell phones which provide the authority permission to deduct outstanding amounts. International travel is administered through signed letters from employees granting the authority permission to deduct such amounts should an employee decide to leave before the stipulated period of time.

CREDIT QUALITY OF TRADE AND OTHER RECEIVABLES

The maximum exposure to credit risk at the reporting date is the carrying value of each class of receivable mentioned above. The Authority does not hold any collateral security:

TRADE RECEIVABLES

The ratings of other receivables was as follows:		
Low risk	7,833,949	9,161,134
High risk	(505,609)	(157)
	7,328,340	9,160,977

**10. RECEIVABLES FROM EXCHANGE TRANSACTIONS
(CONTINUED)**

2025 R	2024 R
-----------	-----------

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. At 31 March 2025, R 4,810,544 (2024:R 5,931,675) were past due but not impaired.

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

30 Days past due	217,644	235,362
60 Days past due	(5,655)	213,291
90+ Days past due	4,598,555	5,483,022
	4,810,544	5,931,675

11. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Allowance for impairment of NRF Receivables	(55,686,508)	(103,742,082)
Broadcasting services	104,687,535	106,322,384
ECS and ECNS services	864,458,141	863,515,716
Postal services	6,053,758	38,163,437
Spectrum receivables	45,224,039	75,366,436
	964,736,965	979,625,891

NRF Receivables were assessed for impairment at 31 March 2025. Management considered that provision for impairment of R 55 686 508 based on the policy will be sufficient.

Receivables from non-exchange transactions pertain to licence fees accruals that were raised are due for settlement within 30 (thirty) days.

ECN and ECNS receivables relates to all the amounts that had been billed to but not settled by the Electronic Communications Services and the Electronic Communications Network Services licensees. The broadcasting receivables are all outstanding licence fees for broadcasting licences.

The Authority acts as an agent for the National Revenue Fund. The transfer of licence fees received is paid over to the Department of Communications and Digital Technologies hence receivables on behalf of the National Revenue Fund.

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 2025, R 20,163,495 (2024: R 12,797,835) were past due but not impaired.

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

30 Days	18,017,917	11,484,400
60 Days	1,828,318	927,725
90+ Days	317,260	385,710
	20,163,495	12,797,835

11. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS (CONTINUED)

2025
R

2024
R

RECONCILIATION OF PROVISION FOR IMPAIRMENT OF RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Opening balance	(103,741,862)	(119,640,890)
Provision for impairment	(28,023,725)	(20,281,297)
Unused amounts reversed	76,079,079	36,180,325
	(55,686,508)	(103,741,862)

The licences are granted to various customers with different credit profiles. Customer profiles include successful multinational corporations, big security companies, medium-sized entities and very small entities. The credit profiles of these entities vary significantly and in terms of the legislations the Authority is not permitted to refuse to grant any authority licences due to its credit rating.

Despite the fact that no credit vetting is conducted before licences are issued, all licences are granted after they have lodged their applications with the Authority. In instances where the licensee fails to comply with its licence condition which include payment terms, the licensee is referred to the Complaints and Compliance Committee or has its equipment sealed. Amounts written-off during the year were previously included in the impairment provision. All amounts written off are duly approved by Council.

12. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:		
Bank balances	590,948,857	635,872,349
Administered revenue cash balance (NRF)	750,150,393	642,946,384
Other cash and cash equivalents (other)	(63,146)	(60,727)
	1,341,036,104	1,278,758,006
Cash and cash equivalents held by the Authority that are not available for use by the economic entity	750,150,393	642,946,384

The Authority collects licence fees on behalf of the NRF through the DCDT and transfer it over within 30 days of receipt. Above R 750 150 393 at 31 March 2025 that will be transferred to the DCDT.

13. FINANCE LEASE OBLIGATION

	2025 R	2024 R
MINIMUM LEASE PAYMENTS DUE		
- within one year	666,033	1,479,279
- in second to fifth year inclusive	555,028	1,221,061
	1,221,061	2,700,340
less: future finance charges	(127,353)	(292,894)
Present value of minimum lease payments	1,093,708	2,407,446
PRESENT VALUE OF MINIMUM LEASE PAYMENTS DUE		
- within one year	567,436	1,313,738
- in second to fifth year inclusive	526,272	1,093,708
	1,093,708	2,407,446
Non-current liabilities	526,272	1,093,708
Current liabilities	567,436	1,313,738
	1,093,708	2,407,446

14. PROVISIONS

RECONCILIATION OF PROVISIONS - 2025	Opening balance R	Additions R	Utilised during the year R	Reversed during the year R	Total R
Provision for Dismantling and Restoration	3,242,818	350,514	-	-	3,593,332
Provision for Labour disputes	64,227	-	-	-	64,227
Provision for Leave pay	31,080,148	7,601,237	(3,415,961)	-	35,265,424
Bonus provisions	47,580,460	26,830,020	(16,945,695)	(6,415,240)	51,049,545
	81,967,653	34,781,771	(20,361,656)	(6,415,240)	89,972,528

RECONCILIATION OF PROVISIONS - 31 MARCH 2024

Provision for Dismantling and Restoration	2,949,934	292,884	-	-	3,242,818
Provision for Labour disputes	-	64,227	-	-	64,227
Provision for Leave pay	25,092,207	9,046,707	(3,058,766)	-	31,080,148
Bonus provisions	44,876,496	24,219,524	(15,197,584)	(6,317,976)	47,580,460
	72,918,637	33,623,342	(18,256,350)	(6,317,976)	81,967,653

	2025 R	2024 R
Non-current liabilities	3,593,332	3,242,818
Current liabilities	86,379,196	78,724,835
	89,972,528	81,967,653

14. PROVISIONS (CONTINUED)**PROVISION FOR DISMANTLING AND RESTORATION**

The provision for dismantling and restoration costs relates to the Head Office lease agreement signed and effective from 1 November 2018 which impose an obligation on the Authority to restore the building on termination of the lease agreement on 30 September 2028.

BONUS PROVISION

The bonus provision is based on the key performance bonuses criteria that have to be met in order for the cash pay-out to be made. The amount of the performance bonus incentives paid to employees is subject to approval by Council which then results in uncertainty regarding the amount of the liability to be recognised in the financial statements.

Bonus provision includes performance bonuses for the two (2) financial years relating to 2023/24, (R24 219 524) as well as 2024/25(R 26 830 020). The bonuses utilised (R16 945 695) relate to the 2022/23 performance year which was assessed and approved during 2025 financial year.

The unutilized accumulated bonus provision balance(R6 415 240) was reversed during the year. Assessment for 2023/24 and 2024/25 have not been finalised and approved by Council.

PROVISION FOR LEAVE PAY

ICASA's Leave Policy provides for annual leave of 25 days per employee's leave cycle. Annual leave may be accumulated to a maximum of 30 days, whilst any excess must be taken by an employee no later than 6 months post the end of the annual leave cycle.

The policy furthermore provides for employees to be paid up to 30 days of leave balances upon termination of services. Consequently, a provision is made for employees with leave in excess of 30 days and employees forfeiting their days at financial year end, based on an average rate and days.

An average was made based on an assessment that the system has un-forfeited days, therefore management made an estimate on average according to the excess days and rates' average to determine a provision estimate disclosed in the note.

15. REVENUE

	2025 R	2024 R
Interest received	53,210,020	63,062,789
Grants received	470,470,000	473,947,000
Other revenue from non - exchange transactions	1,374,368	751,436
	525,054,388	537,761,225

THE AMOUNT INCLUDED IN REVENUE ARISING FROM NON - EXCHANGE TRANSACTIONS IS AS FOLLOWS:

TRANSFER REVENUE

Grants received	470,470,000	473,947,000
Other revenue from non-exchange transactions	1,374,368	751,436
	471,844,368	474,698,436

16. OTHER REVENUE FROM NON-EXCHANGE TRANSACTIONS

Miscellaneous income	680,621	541,651
Insurance claim settlements	693,747	209,785
	1,374,368	751,436

	2025 R	2024 R
17. LEASE RENTALS ON OPERATING LEASE		
PREMISES		
Contractual amounts	31,453,623	33,171,329
EQUIPMENT		
Contractual amounts	968,128	805,129
PARKING		
Contractual amounts	4,759,207	4,704,696
	37,180,958	38,681,154

18. REVENUE FROM EXCHANGE TRANSACTIONS		
Interest income	53,210,020	63,060,226
Other income	-	2,563
	53,210,020	63,062,789

19. REVENUE FROM NON-EXCHANGE TRANSACTIONS		
Grant - Department of Communications and Digital Technologies	470,470,000	473,947,000

20. EMPLOYEE RELATED COSTS		
Basic	289,753,249	271,858,147
Bonus	20,606,082	17,771,178
UIF	825,058	749,494
WCA	574,266	380,583
SDL	3,239,550	2,940,247
Leave pay provision charge	7,601,236	7,208,686
Defined contribution plans	48,215,903	44,600,867
Overtime payments	187,373	81,346
Long-service awards	267,180	208,192
Graduates Development Programme	3,237,050	1,956,545
Temporary staff	10,081,098	3,101,251
	384,588,045	350,856,536

21. DEPRECIATION AND AMORTISATION		
Property, plant and equipment	14,995,860	18,602,958
Intangible assets	6,877,203	6,350,139
	21,873,063	24,953,097

22. FINANCE COSTS		
Finance leases	161,214	116,476
Unwinding of Dismantling and restoration costs	27,183	292,884
Interest paid	171,094	208,042
	359,491	617,402

23. AUDITORS' REMUNERATION		
Fees	5,806,299	6,481,956

24. GENERAL EXPENSES

	2025 R	2024 R
Advertising	2,521,280	5,436,408
Assets expensed	189,794	333,506
Auditors remuneration	5,806,299	6,481,956
Bad debts write-off (exchange)	505,452	-
Bank charges	90,814	86,341
Cleaning	1,860,111	2,349,920
Consulting and professional fees	17,087,346	17,976,456
Electricity	4,108,920	4,221,426
General and administrative expenses	1,846,744	886,670
IT expenses	21,855,327	21,335,720
Impairment	53,957	-
Insurance	1,543,786	1,146,721
Legal Fees	38,657,585	27,488,527
Loss on disposal of assets	82,398	9,051,285
Motor vehicle expenses	2,377,740	2,175,031
Other expenses	2,861,485	3,153,738
Postage and courier	38,126	-
Printing and stationery	207,834	215,224
Publications	1,063,919	911,965
Rates and taxes	3,852,809	3,627,448
Recruitment costs	513,125	261,474
Security	2,760,585	2,431,222
Telephone and fax	1,354,195	813,943
Training and conferences	3,783,436	9,089,384
Travel and subsistence	21,813,504	20,349,141
	136,836,571	139,823,506

25. CASH GENERATED FROM (USED IN) OPERATIONS

Deficit	(60,283,658)	(21,987,045)
Adjustments for:		
Depreciation and amortisation	21,873,063	24,953,097
Gain on sale of assets	693,748	9,021,178
Finance costs - Finance leases	161,214	116,476
Movements in operating lease assets and accruals	(1,556,596)	768,756
Movements in provisions	8,004,875	9,049,016
Other non-cash items	(489,640)	(587,737)
Provision for impairment (non cash portion)	(13,396,576)	-
Changes in working capital:		
Inventories	102,183	(28,296)
Receivables from exchange transactions	1,825,947	324,872
National Revenue Fund receivable	14,888,926	10,512,491
Prepayments	(658,641)	627,448
Payables from exchange transactions	6,157,588	6,003,806
National Revenue Fund payable	104,583,358	134,197,114
Movement in Accrued interest	(842,689)	500,902
	81,063,102	173,472,078

26. COMMITMENTS

	2025 R	2024 R
AUTHORISED CAPITAL EXPENDITURE		
Already contracted for but not provided for		
• Property, plant and equipment	229,188	16,741,346
• Intangible assets	3,890,754	12,534,551
	4,119,942	29,275,897
TOTAL CAPITAL COMMITMENTS		
Already contracted for but not provided for	4,119,942	29,275,897
TOTAL COMMITMENTS		
Authorised capital expenditure	4,119,942	29,275,897

This committed expenditure relates to property, plant and equipment as well as intangible grants, retained surpluses, existing cash resources, funds internally generated.

OPERATING LEASES - AS LESSEE (EXPENSE)

Minimum lease payments due		
• within one year	35,680,499	33,947,020
• in second to fifth year inclusive	91,988,576	125,332,358
	127,669,075	159,279,378

27. REPAIRS AND MAINTENANCE

Office and computer equipment	358,367	978,195
Monitoring equipment	1,067,509	2,658,000
Motor vehicles	1,152,206	1,085,341
Technical Equipment and IT Infrastructure	1,921,836	95,039
	4,499,918	4,816,575

28. FINANCIAL INSTRUMENTS DISCLOSURE**CATEGORIES OF FINANCIAL INSTRUMENTS: 2025****FINANCIAL ASSETS**

	At amortised cost R	Total R
Trade and other receivables from exchange transactions	7,933,194	7,933,194
Receivables from non-exchange transactions (NRF)	978,133,541	978,133,541
Cash and cash equivalents	1,341,036,104	1,341,036,104
	2,327,102,839	2,327,102,839

FINANCIAL LIABILITIES

Trade and other payables from exchange transactions	35,158,310	35,158,310
Payables from non-exchange (NRF)	1,727,281,059	1,727,281,059
Operating lease liabilities	21,649,160	21,649,160
Finance lease liabilities	1,093,708	1,093,708
	1,785,182,237	1,785,182,237

28. FINANCIAL INSTRUMENTS DISCLOSURE (CONTINUED)

CATEGORIES OF FINANCIAL INSTRUMENTS: 2024			
FINANCIAL ASSETS		At amortised cost R	Total R
Trade and other receivables from exchange transactions		9,759,141	9,759,141
Receivables from non-exchange transactions (NRF)		979,625,891	979,625,891
Cash and cash equivalents		1,278,758,006	1,278,758,006
		2,268,143,038	2,268,143,038
FINANCIAL LIABILITIES			
Trade and other payables from exchange transactions		29,869,453	29,869,453
Payables from non-exchange (NRF)		1,622,697,701	1,622,697,701
Operating lease liabilities		23,205,756	23,205,756
Finance lease liabilities		2,407,446	2,407,446
		1,678,180,356	1,678,180,356
29. CONTINGENCIES		2025 R	2024 R
CONTINGENT LIABILITIES INCURRED RELATING TO INTERESTS IN OTHER ENTITIES			
Contingent Liabilities		-	5,000,000

On 25 May 2022 the CCMA issued an award in favour of NEHAWU and ordered the Authority to pay employees' outstanding performance bonuses and merit increases for 2019/20 before end of March 2023. On 29 November 2022 the Authority filed its Replying Affidavit and on 14 December 2022 the Authority filed its Heads of Argument. On 14 December 2022 the Authority filed its Heads of Argument. The matter was heard on 10 September 2024 and the Labour Court issued a Judgement in favour on the Authority on 09 January 2025. NEHAWU filed an application to Appeal the Judgement, however, the application to Appeal was dismissed by Court.

30. RELATED PARTIES

RELATIONSHIPS

Controlling entity Department of Communications and Digital Technologies

ICASA is a schedule 1 entity in terms of the Public Finance Management Act (PFMA).

NATIONAL DEPARTMENTS

DEPARTMENT OF COMMUNICATIONS AND DIGITAL TECHNOLOGIES

The Authority receives its budget allocation from the Department of Communications and Digital Technologies Services which is based on the approved allocation from Parliament therefore this is at arms length. Refer to Note 19. The Authority collects the licence fees from communication licensees and application fees on behalf of the National Revenue Fund and transfers this to the Department of Communications and Digital Technologies which is all done at arms length.

RELATIONSHIP - ENTITIES UNDER THE DEPARTMENT OF COMMUNICATIONS AND DIGITAL TECHNOLOGIES

The following government entities are;

- Broadband Infraco;
- Film and Publication Board(FPB)
- National Electronic Media Institute of South Africa ;
- Post Bank;
- South African Broadcasting Corporation;
- South African Post Office;
- SenTech;
- State Information Technology Agency;
- The Universal Service and Access Funds;
- .za Domain Name Authority;
- Telkom;
- Universal Service and Access Agency of South Africa (USAASA).

All related party transactions are at arm's length.

30. RELATED PARTIES (CONTINUED)

REMUNERATION OF MANAGEMENT
MANAGEMENT CLASS: COUNCILLORS - 2025

Name	Start	Termination	Basic salary R	Acting Allowance R	Provident Fund R	Termination benefits - Leave pay R	Expenses R	Other benefits received R	Total R
Faye T.Z.	2022/12/01		1,487,028	-	109,373	-	-	143,577	1,739,978
Kedama Y.Y.	2020/09/15	2024/09/13	617,237	14,579	89,424	151,812	-	111,380	984,432
Lewis C.	2020/08/24	2024/10/28	1,008,094	-	-	182,014	-	21,807	1,211,915
Mkumatela L.S.	2020/09/01	2024/11/04	922,098	-	104,268	182,085	-	22,341	1,230,792
Mushi DC	2022/11/01		1,551,855	-	109,373	-	686	78,750	1,740,664
Nontombana N.	2022/11/01		1,541,562	-	109,373	-	2,791	89,043	1,742,769
Ramusi M.G.	2024/05/01		1,346,260	-	218,560	-	2,377	405,577	1,972,774
Sithole P.	2022/12/01		1,398,015	-	192,936	-	-	148,668	1,739,619
Zimri P.J.	2016/04/04	2024/10/28	846,227	-	104,268	181,438	3,363	74,174	1,209,470
			10,718,376	14,579	1,037,575	697,349	9,217	1,095,317	13,572,413

MANAGEMENT CLASS: COUNCILLORS - 2024

Name	Basic salary R	Acting Allowance R	Provident Fund R	Other benefits received R	Total R
Faye T.Z.	1,319,744	-	167,830	134,019	1,621,593
Kedama Y.Y.	1,254,231	158,063	184,155	213,381	1,809,830
Lewis C.	1,622,942	18,543	-	37,800	1,679,285
Mkumatela L.S.	1,429,812	-	184,155	37,800	1,651,767
Mushi D.C.	1,445,423	-	102,919	92,772	1,641,114
Nontombana N.	1,435,559	-	102,919	86,886	1,625,364
Sithole P.	1,343,012	-	180,712	97,869	1,621,593
Zimri P.J.	1,329,203	-	184,155	138,409	1,651,767
	11,179,926	176,606	1,106,845	838,936	13,302,313

30. RELATED PARTIES (CONTINUED)**MANAGEMENT CLASS: EXECUTIVE MANAGEMENT - 2025**

Name	Basic salary	Acting Allowance	Provident Fund	Termination benefits - Leave pay	Expenses	Performance bonus	Other benefits received	Total
	R	R	R	R	R	R	R	R
Gidi N.N.	2,038,069	-	261,730	-	1,220	-	32,400	2,333,419
Gumbu B.C.	1,459,482	-	107,716	-	-	-	134,043	1,701,241
Hlongwane P.F.	1,878,231	-	138,646	-	1,704	92,247	164,487	2,275,315
Kenyane J.	1,675,606	-	243,963	-	180,000	-	76,513	2,176,082
Kganakga M.D.	1,746,449	-	243,963	-	-	-	191,070	2,181,482
Maluleka-Disemelo T.	2,640,415	-	189,324	-	-	166,997	137,148	3,133,884
Mkhabela L.T.	1,756,987	-	225,584	-	-	-	29,949	2,012,520
Mokoka D.	2,005,378	-	138,303	-	-	-	-	2,143,681
Molefe P.D.	1,755,182	-	243,963	-	713	-	176,937	2,176,795
Nomtshongwana A.Z.	820,245	-	59,230	113,800	-	193,799	47,670	1,234,744
Rabuli N.	1,913,714	-	138,303	-	-	82,265	131,265	2,265,547
Rambally K.	-	23,273	-	-	-	-	-	23,273
Nkamisa S.	-	29,603	-	-	-	-	-	29,603
Molapo D.J.	-	45,110	-	-	-	-	-	45,110
Malamlela A.B.	-	32,423	-	-	-	-	-	32,423
	19,689,758	130,409	1,990,725	113,800	183,637	535,308	1,121,482	23,765,119

30. RELATED PARTIES (CONTINUED)**MANAGEMENT CLASS: EXECUTIVE MANAGEMENT - 2024**

Name	Basic salary R	Acting Allowance R	Provident Fund R	Other long-term benefits R	Performance bonus R	Other benefits received R	Total R
Gidi N.N.	1,918,163	-	247,638	-	-	36,943	2,202,744
Hlongwane P.F.	1,795,753	-	133,257	-	105,453	158,916	2,193,379
Kenyane J.	1,612,188	-	230,828	180,000	-	32,400	2,055,416
Kganakga M.D.	1,412,374	-	197,688	-	-	154,879	1,764,941
Maluleka-Disemelo T.	2,535,087	-	179,530	-	-	87,090	2,801,707
Mokoka D.	1,103,589	-	76,504	-	-	-	1,180,093
Molefe P.D.	1,662,762	-	230,828	-	-	161,826	2,055,416
Nomtshongwana A.Z.	1,970,847	-	142,153	493	101,705	112,149	2,327,347
Rabuli N.	1,884,386	-	131,149	-	-	127,401	2,142,936
Brink C. T.	-	41,892	-	-	-	-	41,892
Maine C.S.	-	39,945	-	-	-	-	39,945
Louw N.M.	-	32,631	-	-	-	-	32,631
Mamalela A.B.	-	97,519	-	-	-	-	97,519
Rambally K.	-	55,855	-	-	-	-	55,855
	15,895,149	267,842	1,569,575	180,493	207,158	871,604	18,991,821

31. CHANGE IN ESTIMATE**PROPERTY, PLANT AND EQUIPMENT**

Management determines the estimated useful lives and related depreciation charges for property, plant and equipment. The estimates are based on the assessed conditions of the assets, changes in technology such as new technical innovations being introduced in the industry thus rendering old assets obsolete, as well as expected future spending on capital assets.

In accordance with the prescribed treatment per GRAP 17, the Authority re-assessed the remaining useful lives of all assets resulting in a revised estimate. The effect of this revision has resulted in overall decrease in depreciation charge for the current and future period as follows:

CHANGE IN DEPRECIATION AND AMORTISATION AS A RESULT OF THE CHANGE DEPRECIATION DEPRECIATION CHANGE IN IN USEFUL LIFE	Depreciation Before changes in residual values and useful lives R	Depreciation after changes in residual values and useful lives R	Value impact of change in estimate R
Technical Equipment	6,280,019	5,886,991	(393,028)
Furniture & Fittings	1,283,032	878,398	(404,634)
Leasehold Improvements	2,245,244	2,233,593	(11,651)
Dismantling	204,430	204,429	-
Motor Vehicles	752,615	745,118	(7,496)
Computer Equipment	3,348,432	3,039,327	(309,105)
Computer Software	5,356,065	5,297,029	(59,037)
Office Equipment	771,781	723,079	(48,702)
Leased Assets	1,269,551	1,269,551	-
	21,511,169	20,277,515	(1,233,653)

32. PRIOR PERIOD ERRORS**ERROR 1 - OVER CAPITALISATION OF PROPERTY, PLANT AND EQUIPMENT****NOTES AFFECTED BY ERROR 1:**

- Property plant and Equipment Note 3
- Repairs and Maintenance Note 28
- Depreciation Note 22

During the financial year an amount R88 659.00 was incorrectly capitalized to PPE when it should have been allocated to repairs and maintenance of the building.

The effect on the financial statements are as follows:

Property plant and equipment have been impacted with the overall value of R 73 283.00 consisting of the following:

2024	2024 R
Leasehold improves cost	(R 88 659.00)
Accumulated depreciation	R 15 373.00
Depreciation	(R 15 373.00)
Repairs and maintenance	R 88 659.00

32. PRIOR PERIOD ERRORS (CONTINUED)**ERROR 2 - ERROR ON OPENING BALANCE OF PROVISION FOR DISMANTELING AND RESTORATION COSTS.****NOTES AFFECTED BY ERROR 2:**

- Provisions Note 14
- Finance cost Note 23

The error occurred in the 2023 financial year and rollforwarded in the 2024 and 2025 financial year. The adjustment arose from a calculation error made.

The effect on the financial statements are as follows:

2023	2023 R
Provision for dismantling costs	(259 103.00)
Finance cost	259 103.00

2024	2024 R
Provision for dismantling costs	(259 103.00)
Retained surplus/Deficit	259 103.00

ERROR 3 - ERROR ON IRREGULAR EXPENDITURE**NOTES AFFECTED BY ERROR 3:**

- Disclosure note (Irregular expenditure) Note 37

The error occurred due to a calculation error by the team at the time of processing. The effect on the financial statements are as follows:

2024	2024 R
Irregular expenditure	1 795 995.00

ERROR 4 - DERECOGNITION OF INTANGIBLE ASSETS IN THE PRIOR FINANCIAL YEAR

The reason for the error was during the 2024/25 audit of Intangible Assets disposals, it was noted that the disposed asset was recommended for disposal in 15 August 2023 by the disposal committee and approved by the CEO on 29 March 2024. The recommendation for disposal was approved in March 2024, for assets relating to disposals of the 2024 financial year. As at year end 31 March 2024 the software was considered redundant resulting to overstatement of intangible assets. The entity failed to derecognise the carrying amount, as there were no future economic benefit or service potential was expected from this asset. Therefore, the prior year PPE was overstated as shown in the table below.

2024	2024 R
Intangible assets	(2 000 000.00)
Accumulated Amortisation	1 969 893.00
Disposal of asset	30 107.00

32. PRIOR PERIOD ERRORS (CONTINUED)**ERROR 5 - ACCRUAL FOR LEAVE PAY ADJUSTMENTS**

The accrual for leave pay where underprovided for and therefore adjusted.

2024	2024 R
Accrual for leave Pay	(6 143 742.54)
Leave gratuities	6 143 742.540

ERROR 6 - INTANGIBLE ASSETS WRONGLY ALLOCATED TO EXPENSES AND NOT INTANGIBLE ASSET

The licence that was purchased 01 January 2023, the cost of the licence was expensed through IT expenses and not capitalised as per GRAP 31 paragraph 64(d). Having recognised the license as an IT expense overstated the expenditure and understated assets by R 2 683 143.00

2023	2023 R
IT expenses	(2 683 143.00)
Intangible assets	2 683 143.00
Amortisation	335 392.88
Accumulated Amortisation	(335 392.88)

2024	2024 R
Intangible assets	2 683 143.00
Retained surplus	(2 347 750.12)
Accumulated depreciation	335 392.88
Amortisation	1 341 571.51
Accumulated Amortisation	(1 341 571.51))

RE-ALLOCATION 1 - FINANCE INCOME CHANGE

The reason for the re-allocation is to include the interest accrual movement on the face of the cashflow under financing income, and then remove it in the operating activities note to be consistent with the current year.

2024	2024 R	
Previously disclosed	63 062 789	
Current disclosure	63 561 691	
Difference	500 902	(See Note 25)

TRADE RECEIVABLES AND PAYABLES

AP Clearing Account was erroneously included in Trade Receivables instead of Trade Payables.

2024	2024 R
Trade receivables	(598 165)
Trade Payables	598 165

32. PRIOR PERIOD ERRORS (CONTINUED)**PROVISION FOR LEAVE PAY**

During the current year, leave accrual was reclassified from Trade and other Payables to Provisions.

	2024 R
Trade receivables	24 936 405
Trade Payables	(24 936 405)

The correction of the error(s) results in adjustments as follows:

STATEMENT OF FINANCIAL POSITION	2025 R	2024 R
Error 1 - PPE	-	(88,659)
Error 1 - Accumulated depreciation	-	15,373
Error 2 - Provisions for dismanteling costs	-	(259,103)
Error 4 - Intangible assets	-	(2,000,000)
Error 4 - Accumulated amortisation	-	1,969,893
Error 5 - Accrual for leave pay	-	(6,143,743)
Error 6 - Intangible assets	-	2,683,143
Error 6 - Accumulated amortisation	-	(1,696,964)
All Errors - Retained Surplus	-	(5,167,574)

STATEMENT OF FINANCIAL PERFORMANCE

Error 1 - Depreciation	-	(15,373)
Error 1 - Repairs and Maintenance	-	88,659
Error 2 - Finance costs	-	259,103
Error 4 - Disposal of assets	-	30,107
Error 5 - Leave Gratuities	-	6,143,743
Error 6 - Amortisation	-	(1,341,572)

32. RISK MANAGEMENT**LIQUIDITY RISK**

Liquidity is the risk that the Authority will not be able to meet its financial obligations as they fall due. The Authority finances its operations through grants received from the Department of Communications and Digital Technologies and interest earned on positive bank balances. These are the only sources of finance for the Authority due to the fact that the Public Finance Management Act prohibits the Authority from raising loans and other forms of short and long-term borrowings.

The Authority's risk to liquidity is a result of the funds available to cover future commitments. The Authority manages liquidity risk through an ongoing review of future commitments and funding through quarterly tranches received from the Department of Communications and Digital Technologies. The Authority maintains a reasonable balance between the period over which the assets generate funds and the period which the respective assets are funded. Furthermore the moratorium on vacant budgeted positions also aided the Authority in managing the liquidity risk.

The table below analyses the Authority's financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

33. RISK MANAGEMENT (CONTINUED)

AT 31 MARCH 2025	Less than 1 year R	Between 1 and 2 years R	Between 2 and 5 years R	Over 5 years R
Payables from exchange transactions	(35,158,310)	-	-	-
Operating leases	-	(35,680,499)	(91,988,576)	-
National Revenue Fund payables	(1,727,281,059)	-	-	-
Finance lease obligation	(567,436)	(526,272)	-	-

AT 31 MARCH 2024	Less than 1 year R	Between 1 and 2 years R	Between 2 and 5 years R	Over 5 years R
Payables from exchange transactions	(29,869,453)	-	-	-
Operating leases	-	(33,947,020)	(125,332,358)	-
National Revenue Fund payables	(1,622,697,701)	-	-	-
Finance lease obligation	(1,313,738)	(1,093,708)	-	-

CREDIT RISK

Credit risk is the risk that the Administered Revenue may suffer a financial loss if a customer or counterparty to a financial instrument fails to meet its contractual obligations mostly attributable to Administered Revenue's trade receivables. The licensees of Administered Revenue have to apply interms of the relevant legislations in order to be authorised to conduct any activities.

Financial assets which potentially exposes to the Administered Revenue to a significant credit risk consists mainly of cash and cash equivalents and trade receivables. The Authority only invests cash with major reputable financial institutions with high quality credit standing and limits exposure to any one counter party thus poses minimum risk. Therefore the high concentration of credit risk is mainly attributable to revenue from non-exchange transactions. Trade and other receivables are presented net of the allowance for doubtful receivables.

ICASA Administered Revenue collects the majority of its revenue from the major mobile and fixed line telecommunications companies that have excellent reputations with regard to compliance with regulatory obligations for the payment of both the annual licence and spectrum fees. However the Authority is exposed to risk in the collection of spectrum fees owed due to the diverse nature of entities able to apply and utilise the available spectrum. Such licensees include government departments, major telecommunications companies, broadcasting licensees, security companies, individuals etc.

There is no significant exposure from major corporations and government departments. However there is risk associated with the collection of revenue owed by those spectrum licensees who are not required to hold an ECNS licence, as these licensees are mainly small companies with geographically diverse locations. The resources available to ICASA signify a significant risk in its ability to collect all outstanding revenues from such licenses.

FINANCIAL INSTRUMENT	2025 R	2024 R
Cash and Cash Equivalents	1,341,045,753	1,278,758,006
Receivables from exchange transactions	7,328,340	9,160,977
Receivables from non-exchange transactions	978,133,541	979,625,891

33. RISK MANAGEMENT (CONTINUED)**MARKET RISK****INTEREST RATE RISK**

The Authority has no significant interest-bearing assets, the authority's income and operating cash flows are substantially independent of changes in market interest rates.

FOREIGN EXCHANGE RISK

The Authority is a member of similar international organisations and therefore pays memberships in international membership fees. Delegated employees travel to engage at these platforms and their travel costs are in designated in international currency. This minimizes the foreign exchange risk.

The Authority does not hedge foreign exchange fluctuations.

34. GOING CONCERN

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

35. FRUITLESS AND WASTEFUL EXPENDITURE

	2025 R	2024 R
Fruitless and wasteful expenditure identified - current	171,094	409,774

36. IRREGULAR EXPENDITURE

Irregular Expenditure - current	13,688,213	52,094,919
Add: Irregular Expenditure - prior period	-	1,795,995

37. BUDGET VARIANCES**MATERIAL VARIANCE BETWEEN BUDGET AND ACTUAL AMOUNTS PERSONNEL**

The Authority incurred expenditure lesser than budgeted, due to savings derived from the ring-fenced projects which are linked to the spectrum auction. Included in this amount is remuneration paid to different committees.

DEPRECIATION AND AMORTISATION

Expenditure recognised is lessor than anticipated due to changes in estimates, i.e. useful lives and residual values per annual review/ assessment of assets. The depreciation is aligned with the ICASA policies.

REPAIRS AND MAINTENANCE

Repairs on technical equipment was lesser than initially planned. Assets to be calibrated in the new financial year as the procurement process was still being finalised.

37. BUDGET VARIANCES (CONTINUED)**GENERAL EXPENSES**

Less expenditure than anticipated, this includes multiyear ring fenced funds (projects) including spectrum which are yet to be executed. The Authority made savings on other areas such as travel which was not undertaken as well as software licence costs wherein renewals will only be due in the new financial year. Lease rentals are budgeted for under general expenditure

FINANCE COST

Expenditure incurred higher than anticipated due to interest charged on a delayed payment, finance lease interest and the unwinding of dismantling and restoration costs expense.

38. ACCOUNTING BY PRINCIPALS AND AGENTS**2025
R****2024
R**

The Authority is a party to a principal-agent arrangement(s). Details of the arrangements are as follows:

NRF Receivable	978,133,541	979,625,891
NRF Bank	750,150,393	642,949,202
NRF Payable	(1,727,281,059)	(1,622,697,701)

The Authority collects license fees as mandated by the ICASA Act. This license fee is regulated by the act. All license fees and interest collected from licensees is transferred to the National Revenue Fund (NRF). License fees are deposited into the main account of the Authority and this is transferred into sub – accounts depending on which type license fees was collected. The funds are deposited into the NRF account within 30 days,

The Authority correctly accounts for the NRF Receivable , NRF Bank balance and the NRF Payable for each financial year.

Section 15(1) & (3) of the ICASA Act stipulates that the Authority shall pay over any funds received other than by means of appropriation to NRF within 30 days of receipt .These monies are received due to the Authority issuing licenses, collecting annual licence fees and administrative fees ,as part of their mandate legislated by the Broadcasting Act paragraph 4(1), 4(4) & 4(5). The Authority therefore is an agent of the NRF through the DCDT.

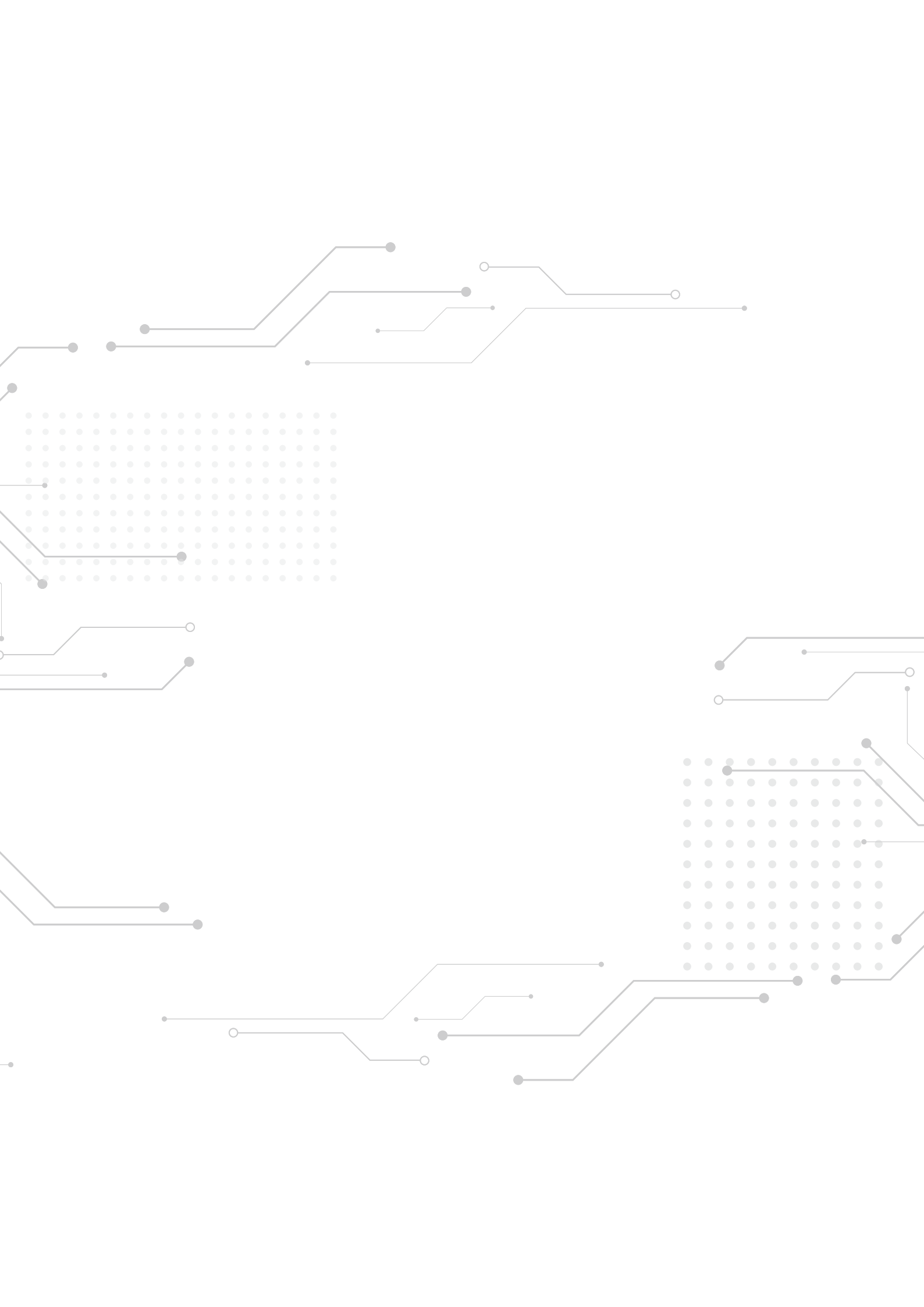
There are no risks transferred to the Authority from NRF due to the relationship of agent - principal

The Council has approved the debt write off amounting to R33 533 168 relating to South African Post Office as this debt was considered irrecoverable.

NOTES

[illegible]

NOTES



An abstract graphic design featuring a network of thin, grey circuit-like lines and several rectangular areas filled with a grid of small, light-grey dots. The lines and dots are arranged in a way that suggests a complex, interconnected system, possibly representing a digital or technological theme. The design is minimalist and modern, with a focus on geometric patterns and connectivity.

HEAD OFFICE

350 Witch-Hazel Avenue, Eco-Park Estate
Centurion, 0144

Private Bag X10, Highveld Park, 0169

Tel: (012) 568 3000/1

Fax: (012) 568 3444

info@icasa.org.za

ISBN No: 978-1-77997-858-5

www.icasa.org.za